

DEPARTMENT OF PUBLIC INSTRUCTION
ASSISTANT STATE SUPERINTENDENT FOR FINANCIAL AND PERSONNEL SERVICES
DIVISION OF STATE ACCOUNTING SERVICES
OPERATIONAL ACCOUNTING SECTION

Records Retention and Disposition Schedule

Organizational Name Change

An organizational name change to this Records Retention and Disposition Schedule is hereby approved. This Records Retention and Disposition Schedule reflects an organizational name change from Accounts Payable Section to Operational Accounting Section. No new items have been added, no items have been deleted, and no changes have been made to any existing series descriptions or disposition instructions in the most recent schedule dated January 21, 1994. In accordance with the provisions of Chapters 121 and 132 of the General Statutes of North Carolina, it is agreed that the records of the

OPERATIONAL ACCOUNTING SECTION

do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention and disposition instructions specified in this schedule. Public records including machine readable records not listed in the schedule are not authorized to be destroyed. The

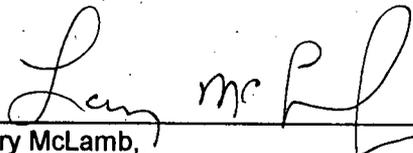
OPERATIONAL ACCOUNTING SECTION

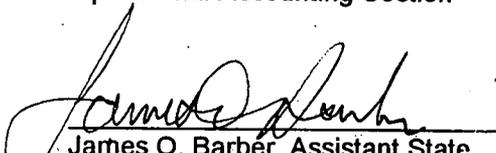
agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

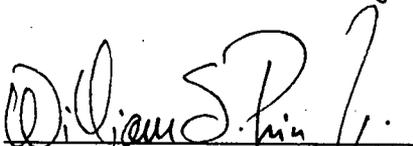
APPROVAL RECOMMENDED


Kay S. Oney, Chief Records Officer
Department of Public Instruction

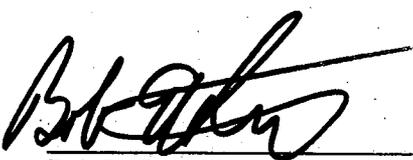

Carol Rains, Chief Consultant
Operational Accounting Section


Larry McLamb,
Division of State Accounting Services


James O. Barber, Assistant State
Superintendent for Financial and
Personnel Services


William S. Price, Jr., Director
Division of Archives and History

APPROVED


Bob R. Etheridge, Superintendent
Department of Public Instruction


Betty Ray McCain, Secretary
Department of Cultural Resources

August 31, 1994

HFH

... ABOUT THIS RECORDS DISPOSITION SCHEDULE ...

This records disposition schedule lists the records maintained in your office as reported to the Division of Archives and History on the date indicated. It lists all records, whether they are to be destroyed in your office or transferred to the State Records Center, and provides a brief description of each group (following the identification number) and instructions for their legal disposition (following the words "DISPOSITION INSTRUCTIONS"). Records should never be arbitrarily destroyed on the basis of personal opinion but only on the basis of a firm schedule. The disposition instructions contained herein provide that schedule and the legal procedures for records management activities in your agency.

Authority for this schedule, and the disposition instructions therein, is contained in Chapters 121 and 132 of General Statutes of North Carolina. Compliance with the disposition instructions listed herein will help ensure conformity with these laws and that records of continuing value are retained and those no longer of value are destroyed. Procedures to be followed in applying this schedule are explained in the N.C. Administrative Code, Title 7, Chapter 4, Section 500. Errors and omissions do not invalidate this schedule or render it obsolete. All provisions of this schedule remain in effect until it is officially superseded.

Supervisors or other responsible office personnel, acting through their Records Officers, are requested to notify the Records Services Branch whenever corrections, additions, or deletions in the records schedule should be made. Records Services Branch personnel will then amend this schedule in order to ensure that it remains complete and accurate and is in compliance with federal and state laws and regulations.

The Records Services Branch will provide, upon request, the following assistance to agencies in the maintenance and operation of records schedules: amendment or update of existing schedules; supply and delivery of boxes, tape, and labels for records scheduled to be transferred to the State Records Center; pickup of records to be transferred; reference service on records stored in the State Records Center; and advice and technical assistance in solving records management problems. There is no charge for these services.

RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

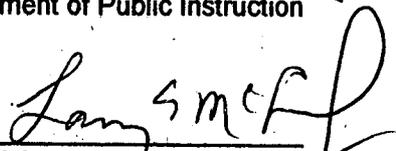
Department of Public Instruction
Assistant State Superintendent for Financial and Personnel Services
Division of State Accounting Services
Operational Accounting Section

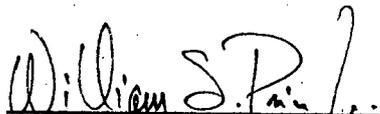
Amend the records retention and disposition schedule approved August 31, 1994 by changing the disposition instructions of Item 33035 and Item 33036 as shown on substitute pages dated January 6, 1995.

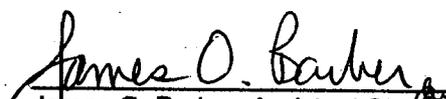
APPROVAL RECOMMENDED


Kay S. Oney, Chief Records Officer
Department of Public Instruction

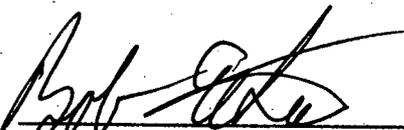

Carol Rains, Chief Records Officer
Operational Accounting Section

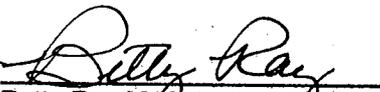

Larry McLamb, Director
Division of State Accounting Services


William S. Price, Jr., Director
Division of Archives and History


James O. Barber, Assistant State
Superintendent for Financial and
Personnel Services

APPROVED


Bob R. Etheridge, State Superintendent
Department of Public Instruction


Betty Ray McCain, Secretary
Department of Cultural Resources

January 6, 1995

HFH

DEPARTMENT OF PUBLIC INSTRUCTION
ASSISTANT STATE SUPERINTENDENT FOR FINANCIAL AND PERSONNEL SERVICES
DIVISION OF STATE ACCOUNTING SERVICES
OPERATIONAL ACCOUNTING SECTION

Records Retention and Disposition Schedule

Organizational Name Change

An organizational name change to this Records Retention and Disposition Schedule is hereby approved. This Records Retention and Disposition Schedule reflects an organizational name change from Accounts Payable Section to Operational Accounting Section. No new items have been added, no items have been deleted, and no changes have been made to any existing series descriptions or disposition instructions in the most recent schedule dated January 21, 1994. In accordance with the provisions of Chapters 121 and 132 of the General Statutes of North Carolina, it is agreed that the records of the

OPERATIONAL ACCOUNTING SECTION

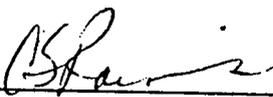
do not and will not have further official use or value for administrative, research, or reference purposes after the respective retention periods specified herein. The N.C. Department of Cultural Resources consents to the destruction or other disposition of these records in accordance with the retention and disposition instructions specified in this schedule. Public records including machine readable records not listed in the schedule are not authorized to be destroyed. The

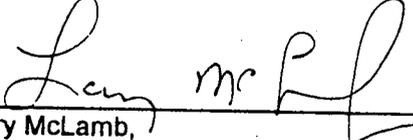
OPERATIONAL ACCOUNTING SECTION

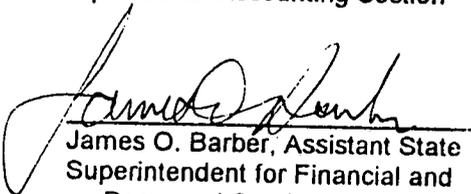
agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

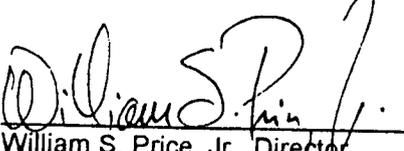
APPROVAL RECOMMENDED


Kay S. Oney, Chief Records Officer
Department of Public Instruction

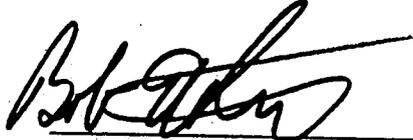

Carol Rains, Chief Consultant
Operational Accounting Section

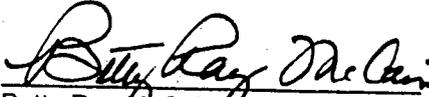

Larry McLamb,
Division of State Accounting Services


James O. Barber, Assistant State
Superintendent for Financial and
Personnel Services


William S. Price, Jr., Director
Division of Archives and History

APPROVED


Bob R. Etheridge, Superintendent
Department of Public Instruction


Betty Ray McCain, Secretary
Department of Cultural Resources

This schedule was modified to comply with the provisions of the General Schedule for State Agency Records, effective October 1, 2000. Remaining items retain the original date shown below.

August 31, 1994

HFH

**DEPARTMENT OF PUBLIC INSTRUCTION
ASSISTANT STATE SUPERINTENDENT FOR FINANCIAL AND PERSONNEL SERVICES
DIVISION OF STATE ACCOUNTING SERVICES
OPERATIONAL ACCOUNTING SECTION**

ITEM 23824. BALANCING TO AVAILABLE FUNDS COMMITMENT/ENCUMBRANCE STATEMENTS FILE.

Monthly statements listing outstanding requisitions and purchase orders by general ledger account codes.

DISPOSITION INSTRUCTIONS: Destroy in office when released from all audits.

ITEM 23840. INVOICE PURGE MICROFICHE BY PAYING ENTITY/VENDOR IDENTIFICATION FILE.

Microfiche listing all payments to vendors by vendor number within paying entity. (Microfiche are produced yearly from the Accounts Payable-Dun and Bradstreet Database (Electronic) File (Item 33305) and are cumulative for each fiscal year.)

DISPOSITION INSTRUCTIONS: Destroy in office after 7 years.

ITEM 33034. BALANCING ACCOUNTS PAYABLE ACCOUNTS PRINTOUTS FILE.

Computer printouts providing accounts payable invoice and maintenance information used in balancing accounts payable accounts for the agency. Printouts include: Invoice Entry By Operator Report (AP-A0003); Invoice Entry By Paying Entity Report (AP-A0004); Aged Unpaid Invoice Register Report (AP-I0003); Manual Payments Register Report (AP-P0011); Payment Cancellation Register Report (I0013); Employee Expense Reconciliation Summary Report (AP-R0003); and Outstanding Employee Advances Report (AP-I0005).

DISPOSITION INSTRUCTIONS: Destroy in office at the end of each fiscal year and when released from all audits, whichever occurs later.

ITEM 33305. ACCOUNTS PAYABLE-DUN AND BRADSTREET DATABASE (ELECTRONIC) FILE.

Machine readable records concerning departmental payments for program operations, activities, services, and non-employee compensation. Names and addresses of vendors and individuals, invoice numbers, vendors' identification numbers, transaction account codes, payment check numbers, payment dates and other related data are entered into this electronic file. (Electronic database is maintained by the State Information Processing Services.)

DISPOSITION INSTRUCTIONS: Authorize the Office of the State Controller to execute command to purge selected financial data after released from all audits and when microfilming of these records is complete (see Item 23840). Retain in office database permanently.

ITEM 33529. ACCOUNTS PAYABLE 1099 MISCELLANEOUS PRINTOUTS FILE.

Computer printouts concerning taxable payments for which a Form 1099-MISC has been issued to independent contractors, medical providers, lessors, and other service providers. Printouts include names, addresses, tax identification numbers, payment amounts, and other related data. Printouts also include total tax payments reported annually to the Internal Revenue Service.

DISPOSITION INSTRUCTIONS: Destroy in office after 7 year(s) and when released from all audits, whichever occurs later.

ITEM 33530. INTERNAL REVENUE SERVICE FORMS (FORM 1099-MISC) FILE.

Tax forms issued to independent contractors, medical providers, lessors, and other service providers who received \$600.00 or more in payments during a tax year. Forms include payer/recipients tax identification numbers and addresses, payment categories, and amounts submitted to the Internal Revenue Service for tax reporting purposes.

DISPOSITION INSTRUCTIONS: Destroy in office after 7 year(s) and when released from all audits, whichever occurs later.