

DEPARTMENT OF STATE TREASURER
FINANCIAL OPERATIONS DIVISION
DEBT SERVICES SECTION

Program Records Retention and Disposition Schedule

The Program Records Retention and Disposition Schedule and retention periods governing the records series listed herein are hereby approved. 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

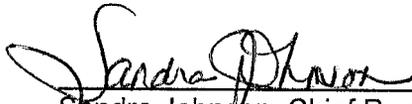
DEBT SERVICES SECTION

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. However, records subject to audit or those legally required for ongoing official proceedings must be retained until released from such audits or official proceedings, notwithstanding the instructions of this schedule. **Public records including electronic records not listed in this schedule or in the *General Schedule for State Agency Records* are not authorized to be destroyed. The**

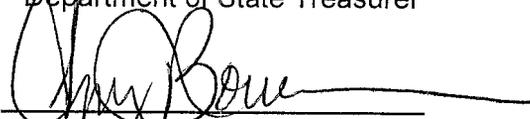
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agrees to destroy, transfer or dispose of records in the manner and at the times specified herein. This schedule is to remain in effect until superseded.

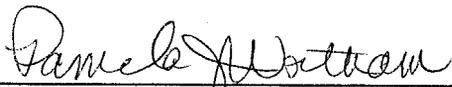
APPROVAL RECOMMENDED



Sandra Johnson, Chief Records Officer
Department of State Treasurer



Amy Bowman, Head
Debt Services Section



Pamela J. Wortham, Deputy Treasurer
Financial Operations Division



David Brook, Director
Division of Historical Resources



Janet Cowell, State Treasurer
Department of State Treasurer

APPROVED



Linda A. Carlisle, Secretary
Department of Cultural Resource

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ITEM 48499. BANK STATEMENTS FILE. Bank Statements for government accounts. (Comply with applicable provisions of G.S. 132-1.2(2) regarding confidentiality of account numbers.)

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 48500. BOND ISSUES FILE. Records concerning the sale, purchase, and exchange of bonds issued by the state.

DISPOSITION INSTRUCTIONS: Retain official copies permanently. Destroy in office audit copies 2 years after expiration of bond. Destroy in office remaining records after 1 year.

ITEM 48501. BUDGETARY CONTROL FILE. Records concerning office budgetary control. File includes fiscal ledgers, memorandum, receipts, reports, and other miscellaneous financial records. (Comply with applicable provisions of G.S. 132-1.2(2) regarding confidentiality of Social Security numbers.)

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 48505. COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) FILE. Records concerning annual CAFR report. File includes budgetary forms, correspondence, and working papers used in the preparation of the CAFR.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

ITEM 48507. REQUIREMENT FILE. Records concerning projections, reconciliation, and payables of Certificates of Participation, general obligation bonds, and variable rate fees and swaps. File includes budgetary reports, correspondence, financial statements, and other miscellaneous fiscal records.

DISPOSITION INSTRUCTIONS: Destroy in office official/audit copies after 3 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved.

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ITEM 48508. VOUCHERS FILE. Vouchers and documentation of disbursements.

DISPOSITION INSTRUCTIONS: Destroy in office official/audit copies after 3 years if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, destroy in office after completion of action and resolution of issues involved. Destroy in office remaining records after 1 year.