

**OFFICE OF STATE CONTROLLER
AGENCY ACCOUNTING SERVICES
STATE CASH MANAGEMENT AND ALLOTMENT CONTROL/AGENCY ACCOUNTING AND
DISBURSING**

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

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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.

The Office of State Controller and the Department of Cultural Resources agree that certain records series have minimal administrative, reference, or historical value. When the custodian of any official State records certifies to the Department of Cultural Resources that such records have no further use or value for official and administrative business and when the Department certifies that such records appear to have no further use or value for research or reference, then such records may be destroyed or otherwise disposed of by the agency having custody of them. As part of its program operations the Office of State Controller agrees to establish and enforce internal policies. The policy will specify how long those records must be retained and when they must be destroyed.

E-mail messages sent or received by Executive Branch agencies shall be retained for 10 years pursuant to Executive Order No. 18 (issued July 7, 2009 by Governor Beverly Perdue) and as set forth in G1 of the General Schedule for State Agency Records. Any E-mail messages requiring retention longer than 10 years, including those with permanent historical value, shall be designated with specific retention periods in this program records 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



Claire Ennis, Chief Records Officer



Anne Godwin, Deputy State Controller
Statewide Accounting Division



David Brook, Director
Division of Historical Resources

APPROVED



David T. McCoy, State Controller
Office of the State Controller



Linda A. Carlisle, Secretar
Department of Cultural Resources

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ITEM 1542. GENERAL FUND LEDGERS FILE.

The sheets which comprise these ledgers may be referred to as the "central books" of the state. Summary entries show appropriations for each budget code to which credits and debits are posted as they occur. Entries for disbursing account codes show activity against the allotment account for warrants issued in consequence of approved requisitions for funds. Individual disbursements by the operating agencies are not posted. Revenues are posted to a ledger sheet by source and to a revenue control sheet by fund. Revenues are also credited to an "available case" control account, which is used to control the expenditure of funds from appropriations and allotments. Receipts are credited directly to the allotment accounts and allotment deposits control accounts of the receiving agency. File includes ledger sheets for appropriation and allotment accounts of all general fund, agriculture fund, and highway fund codes; revenue and revenue refund accounts; and control accounts for the general fund, agriculture fund, and highway fund.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 1543. SPECIAL FUND LEDGERS FILE.

Ledger sheets showing Department of State Treasurer's cash, receipts, and disbursement accounts for all special fund codes and sinking fund codes, control accounts for special funds, and inactive or closed out accounts for capital improvement codes and funds.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 1545. DISBURSING OFFICER'S WARRANT FILE.

Warrants issued by Agency Accounting Services for agency non-disbursing accounts. File includes duplicate copy of each Disbursing Officer's warrant with supporting papers attached. (Originals are filed in the Department of State Treasurer and microfilmed.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 1546. DAILY WARRANT REGISTER FILE.

Ledger book to which each Disbursing Officer's general and special fund warrant is posted as issued. Each warrant entry shows warrant number, code on which warrant was drawn, agency voucher number, amount of warrant, and date paid.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 1547. ALLOTMENTS (JOURNAL VOUCHER LEDGER) FILE.

Allotments, capital improvement allotments, and budget transfer correspondence used to control expenditures out of the allotments to agency budget codes.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 1548. OUTSTANDING WARRANT LISTING FILE.

Reconciliation reports indicating code number, name, date, warrant number, and whether paid, unpaid, or cancelled.

DISPOSITION INSTRUCTIONS: Destroy in office all other records after 1 year.

ITEM 1549. MONTHLY RECAPITULATION REPORT FILE.

Records indicating date warrants are written, payee, voucher number, amount, and warrant and code number.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 1550. MONTHLY RECAPITULATION REPORT (MICROFICHE) FILE.

Microfiche detailing monthly accounting transactions.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

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ITEM 1551. YEAR-END RECONCILIATION (MICROFICHE) FILE.

Microfiche detailing outstanding warrants for the fiscal year.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 1552. COPIES OF WARRANTS (PRENUMBERED) FILE.

Processed warrants with supporting data attached.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 3617. BANK RECONCILIATION REPORTS FILE.

Computer printouts which serve as a reconciliation for disbursing accounts.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 21689. BATCH REGISTER (CENTRAL ACCOUNTING) FILE.

Computer printouts containing computer runs by batches.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 21690. CAPITAL IMPROVEMENT LEDGERS FILE.

Ledger sheets showing control accounts for each capital improvement appropriation and detailing Department of State Treasurer's cash and allotment accounts for each code under these appropriations. (Accounts are continuous for as many years as a code and a fund are active and retain a balance.)

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 21691. CERTIFICATES OF DEPOSIT FILE.

Certificates of deposit used by agencies in documenting receipts and revenues collected and deposited in banks. (Originals are maintained in the Department of State Treasurer and used by State Disbursing Officer to make ledger postings recording the daily receipts and revenues to the credit of the agency budget code.)

DISPOSITION INSTRUCTIONS: Destroy in office after 2 years.

ITEM 21693. CORRESPONDENCE (ELECTRONIC) FILE.

Correspondence in electronic format concerning authorization to sign certain accounts in state agencies and institutions. File includes correspondence regarding operation and management of the Agency Accounting Services.

DISPOSITION INSTRUCTIONS: Retention of e-mail records in this series is governed by G1 of the General Schedule for State Agency Records, which requires that e-mail be retained for ten years pursuant to Executive Order No. 18 issued July 7, 2009 by Governor Beverly Perdue. Destroy in office authorizations of signature 6 years after cancelled. Destroy in office remaining records when reference value ends.

ITEM 21697. JOURNAL ENTRIES FOR THE CENTRAL ACCOUNTING SECTION FILE.

Accounting code sheets.

DISPOSITION INSTRUCTIONS: Destroy in office after 18 months.

ITEM 21699. MONTHLY CLEARED CHECKS REPORT FILE.

Computer printouts listing Department of State Treasurer cleared checks for disbursing

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ITEM 21700. OUTSTANDING WARRANTS FILE.

Disbursing Officer's warrants. (No supporting papers are included in this file.)

DISPOSITION INSTRUCTIONS: Destroy in office after warrants clear Department of State Treasurer and are posted.

ITEM 21701. RECEIPT AND EXPENDITURE STATEMENTS FILE.

Records indicating budget codes, receipts, and expenditures by month.

DISPOSITION INSTRUCTIONS: Destroy in office after 2 years.

ITEM 21702. ESCHEATS FUND FILE.

Records concerning escheated funds reverted to the State of N.C. and credited to the State Treasurer. File includes outstanding checks and documentation of money.

DISPOSITION INSTRUCTIONS: Destroy in office records dated prior to 1971 immediately. Retain in office official copies of records dated after 1971 permanently. Destroy in office audit copies 10 years and when released from all audits, whichever occurs later.

ITEM 21703. REQUISITIONS FOR FUND FILE.

"Settlement" requisitions for funds used in transferring funds to agency allotment accounts for agencies operating disbursing account codes.

DISPOSITION INSTRUCTIONS: Destroy in office after 6 month(s).

ITEM 21705. STATEMENT OF FUND FILE.

Records indicating allotments, appropriations, and unallotted appropriations for state agencies.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.

ITEM 25864. MONTHLY REPORTS FILE.

Standard budget forms, voucher registers, and receipt registers submitted in paper form from agencies and institutions under the fiscal control of the Office of the State Controller.

DISPOSITION INSTRUCTIONS: Item discontinued. All records destroyed.