OFFICE OF THE STATE CONTROLLER
STATE ACCOUNTING SYSTEMS DIVISION

Records Retention and Disposition Schedule

The 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

STATE ACCOUNTING SYSTEMS DIVISION

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 machine readable records not listed in this schedule are not authorized to be destroyed.** The

STATE ACCOUNTING SYSTEMS DIVISION

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 This schedule is to remain in effect until superseded.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

Mike Barham
Mike Barham
Chief Records Officer
Office of the State Controller

Bradley M. Buie
Bradley M. Buie, Chief Deputy Controller
Office of the State Controller

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

APPROVED

Fred W. Talton
Fred W. Talton, State Controller
Office of the State Controller

Patric Dorsey
Patric Dorsey, Secretary
Department of Cultural Resources

February 23, 1990

MCC

RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

OFFICE OF THE STATE CONTROLLER
STATE ACCOUNTING SYSTEMS DIVISION

Amend the records retention and disposition schedule approved February 23, 1990 by adding Item 33109 as shown dated December 9, 1991.

APPROVAL RECOMMENDED

Mike Barham
Chief Records Officer
Office of the State Controller

Bradley M. Buie, Chief Deputy Controller
Office of the State Controller

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

APPROVED

Fred W. Talton, State Controller
Office of the State Controller

Patric Dorsey, Secretary
Department of Cultural Resources

December 9, 1991

MCC

RECORDS RETENTION AND DISPOSITION SCHEDULE AMENDMENT

OFFICE OF THE STATE CONTROLLER
STATE ACCOUNTING SYSTEMS DIVISION

Amend the records retention and disposition schedule approved February 23, 1990 by changing the disposition instructions for Item 28605 as shown on substitute page dated March 31, 1993.

APPROVAL RECOMMENDED

J. Michael Barham, Chief Records Officer
Office of the State Controller

Bradley M. Buie, Chief Deputy Controller
Office of the State Controller

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

APPROVED

Fred W. Talton, State Controller
Office of the State Controller

Betty Ray McCain, Secretary
Department of Cultural Resources

March 31, 1993

MCC

OFFICE OF THE STATE CONTROLLER
STATE ACCOUNTING SYSTEMS DIVISION

ITEM 265. CORRESPONDENCE FILE.
Correspondence concerning vendors and companies other than state agencies and institutions.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

ITEM 266. SYSTEMS REVIEW AND EQUIPMENT PROCUREMENT FILE.
Approvals and correspondence for the purchase, lease, or rental of equipment and accounting systems used by universities and state agencies.

DISPOSITION INSTRUCTIONS: Destroy in office after 6 years.

ITEM 267. DEPARTMENTAL ACCOUNTING SYSTEM (DAS) FILE.
Working papers for an agency on DAS and correspondence concerning those agencies and

DISPOSITION INSTRUCTIONS: Destroy in office after 6 year(s) 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 268. INACTIVE ACCOUNTING SYSTEM RECORDS FILE.
Equipment procurement and departmental accounting system records that are inactive.

DISPOSITION INSTRUCTIONS: Item discontinued. Transfer to the State Records Center immediately. Records will be held for agency in the State Records Center 2 additional years and then destroyed.

ITEM 269. DISASTER RECOVERY DATA DOCUMENTATION FILE.
Data contained in notebooks providing documentation for Disaster Recovery Data File. File includes flow charts, computer program specifications, card and record layout, a copy of agency disaster recovery plan, and other related information.

DISPOSITION INSTRUCTIONS: Transfer immediately to the State Records Center for security storage. Agency representative will update periodically.

ITEM 28491. ACCOUNTING HISTORY DATA TAPES FILE.
Magnetic tapes containing accounting history data supporting the Departmental Accounting System.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center for security storage. Agency will replace annually all superseded tapes. Tapes will be inspected annually by the agency. Erase tapes in agency when superseded.

ITEM 28492. ACCOUNT REFERENCE GENERAL LEDGER (ASD 6000) FILE.
General Ledger account balances by account reference number.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28493. ACCOUNT REFERENCE REGISTER (ASD 6010) FILE.
Detail by department/division of account register activity showing State Accounting System (SAS) reference, budget, and actual amounts.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28496. ALLOTMENT REPORTS (DAPG36) FILE.
Monthly reports used to record a comparison of budgeted, unalloted/allotted, and actual revenues and expenses. (This document is required by the agency, is produced on a monthly basis, and is available on both paper and microfiche.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 28497. ALLOTMENTS FILE.
Allotments, capital improvement allotments, and budget transfer correspondence that is used to control expenditures out of the allotment to agency budget codes.

DISPOSITION INSTRUCTIONS: Transfer official/audit copies to the Office of the Governor, Office of State Budget after 1 year to be merged with the Appropriations File. Destroy in office reference copies when superseded by new reports.

ITEM 28498. ANALYSIS OF GRANT AWARDS (DAPG56) FILE.
Listing of grants awarded within an agency showing available balances and drawdowns to-date. (This document is required by the agency, is produced on a monthly basis, and is available in both paper and microfiche.)

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

ITEM 28500. ANNUAL REPORTS (DAS GENERAL FISCAL REPORTS) FILE.
Reports documenting final actions during the completed fiscal year.

DISPOSITION INSTRUCTIONS: Transfer official/audit copies to the State Records Center when released from all audits. Records will be held for agency in the State Records Center 10 additional years and destroyed. Destroy in office reference copies when the next fiscal year's annual report is prepared.

ITEM 28501. APPROPRIATIONS FILE.
Records concerning administration of appropriation for current budget codes and authorizations for appropriation changes.

DISPOSITION INSTRUCTIONS: Transfer official/audit copies to the Office of the Governor, Office of the State Budget after 3 years to be merged with the Monthly Reports File.

ITEM 28502. AUDIT REPORTS (DAS GENERAL FISCAL REPORTS) FILE.
Audit reports reflecting the financial condition of an agency. File includes correspondence, audit reports, and other information concerning on-going audits.

DISPOSITION INSTRUCTIONS: Transfer official copies to the State Records Center after 10 years to be microfilmed for permanent security storage in the Archives vault. Paper records will be destroyed in the State Records Center after microfilming. A copy of the microfilm will be sent to the agency for permanent retention. Destroy in office audit copies after 2 years. Destroy in office reference copies after 1 year.

ITEM 28503. BAD CHECKS FILE.
Records concerning bad checks issued to an agency.

DISPOSITION INSTRUCTIONS: Destroy in office official/audit copies 1 year after check is paid, collected or determined uncollectable, if released from all audits. Destroy in office reference copies after check is paid, collected, or determined uncollectable.

ITEM 28504. BALANCE SHEET FOR GOVERNMENTAL, FIDUCIARY, UNIVERSITY, AND ACCOUNT GROUPS (CAFR51) FILE.

Automated detail balance sheet of balance sheet.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28505. BALANCE SHEET FOR GOVERNMENTAL, FIDUCIARY, UNIVERSITY, AND ACCOUNT GROUPS (CAFR51A) FILE.

Balance sheets for governmental funds, fiduciary funds, and account groups.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28506. BALANCE SHEET FOR PROPRIETARY FUNDS (CAFR51B) FILE.

Detail reports used for adjusting entries or further analysis.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28507. BALANCE SHEET FOR PROPRIETARY FUNDS (CAFR51C) FILE.

Automated balance sheets accepted by Office of the State Controller in lieu of manually-prepared statements.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28508. BATCH REGISTER (DAPG00) FILE.

Weekly register listing transactions of a similar type within a fund in a batch number sequence. (This document is not required, is produced on a weekly basis, and is available in paper.)

DISPOSITION INSTRUCTIONS: Destroy in office when monthly report is printed.

ITEM 28512. BUDGET ANALYSIS FILE.

Records providing historical financial information concerning unit budgets.

DISPOSITION INSTRUCTIONS: Destroy in office official/audit copies after 1 year, if released from all audits. Destroy in office reference copies after 1 year.

ITEM 28513. BUDGET CERTIFICATION FILE.

Budget certification by the Office of State Budget for each agency or institution.

DISPOSITION INSTRUCTIONS: Transfer official copies to the State Records Center after 2 years. Records will be held for agency in the State Records Center 5 additional years and then destroyed. Destroy in office audit copies when released from all audits.

ITEM 28514. BUDGET CORRESPONDENCE FILE.

Correspondence and information concerning various budget-related items.

DISPOSITION INSTRUCTIONS: Transfer official copies to the State Records Center after 4 years. Records will be held for agency in the State Records Center 6 additional years and then transferred to the custody of the Archives. Destroy in office audit copies when released from all audits.

ITEM 28515. BUDGET REPORTS FILE.
Statistical reports generated by agencies to support the budget process.

DISPOSITION INSTRUCTIONS: Transfer official copies to the State Records Center after 4 years. Records will be held for agency in the State Records Center 6 additional years and then transferred to the custody of the Archives. Destroy in office audit copies when released from all audits. Destroy in office reference copies after 1 year.

ITEM 28520. CERTIFICATION OF DEPOSITS FILE.
Certificate of deposits (Form 10-4) used to certify deposits of state funds by various agencies to the Department of State Treasurer.

DISPOSITION INSTRUCTIONS: Destroy in office official/audit copies 1 year after the project is completed, if released from all audits. Destroy in office reference copies after 1 year.

ITEM 28521. CHART OF ACCOUNTS (DAPG28) FILE.
Charts listing the data elements with valid titles for each fund within an agency. (This document is required by the Department of the State Auditor, is produced on an annual (end of year) basis, and is available in both paper and microfiche.)

DISPOSITION INSTRUCTIONS: Destroy in office June 30th reports when released from all audits. Destroy in office remaining reports when reports are updated.

ITEM 28522. CHECK STUBS FILE.
Stubs for checks written on departmental accounts.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center when released from all audits. Records will be held for agency in the State Records Center 3 additional years and then destroyed.

ITEM 28523. COMBINED BALANCE SHEETS (CAFR71) FILE.
Detail of captions on combined balance sheets.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28524. COMBINED BALANCE SHEETS (CAFR71A) FILE.
Balance sheets of summary reports.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28525. COMBINED/COMBINING STATEMENTS OF CHANGES IN FUND EQUITY-ALL UNIVERSITY FUND TYPES (CAFR14) FILE.
Detail of combined/combining statements of changes in fund equity for the university funds.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28526. COMBINED/COMBINING STATEMENTS OF CHANGES IN FUND EQUITY-ALL UNIVERSITY FUND TYPES (CAFR14A) FILE.
Summary statements of the changes in fund equity for universities.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28527. COMBINED/COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) (CAFR17) FILE.

Detail combining or combined statements for all General Funds and special Revenue Fund (except Highway Fund).

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28528. COMBINED/COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (BUDGETARY BASIS) (CAFR17A) FILE.

General and special Revenue Fund (except Highway Fund), summary statements combining revenues, expenditures, and changes in fund balance on budgetary basis.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28529. COMBINED/COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND FUND BALANCES (BUDGETARY BASIS) HIGHWAY FUND (CAFR17A) FILE.

Summary reports of Highway Fund on budgetary basis.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28530. COMBINED/COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND EQUITY (CAFR12) FILE.

Detail combining balance sheets for all governmental fund types and expendable trust funds.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28531. COMBINED/COMBINING STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND EQUITY (CAFR12A) FILE.

All governmental fund types, expendable trust funds, and statement caption titles.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28532. COMBINED/COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY-PROPRIETARY FUND TYPES, NONEXPENDABLE TRUST FUNDS, AND PENSION TRUST FUNDS FILE.

Summary reports for proprietary, nonexpendable, and trust funds.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28533. COMBINED/COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY-PROPRIETARY FUND TYPES, NONEXPENDABLE TRUST FUNDS, AND PENSION TRUST FUNDS (CAFR13) FILE.

Detail of combining statement of revenue, expenses, and changes in fund equity for proprietary funds, nonexpendable trust funds, and pension trust funds.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28534. COMBINING BALANCE SHEETS (CAFR11) FILE.
Detail of balance sheet reports combining governmental, fiduciary, university, and account groups.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28535. COMBINING BALANCE SHEETS (CAFR11A) FILE.
Summary reports of the balance sheet accounts of governmental, fiduciary, university, and account groups.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28536. COMBINING BALANCE SHEET (CAFR11B) FILE.
Detail balance sheet accounts for proprietary funds.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28537. COMBINING BALANCE SHEETS (CAFR11C) FILE.
Proprietary funds summary balance sheets.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28538. COMMODITY AGING SCHEDULE (FA100-DAS FIXED ASSET SYSTEM) FILE.
Listings by commodity number of the count and dollar value of items in certain age categories.

DISPOSITION INSTRUCTIONS: Destroy in office when superseded or obsolete.

ITEM 28539. CONSTRUCTION FILE.
Records concerning construction and renovation projects for facilities. File includes contracts, change orders, and related correspondence.

DISPOSITION INSTRUCTIONS: Transfer official copies to the State Records Center after completion of the project. Records will be held for agency in the State Records Center 10 additional years and then transferred to the custody of the Archives. Destroy in office audit copies 2 years after completion of the project, if released from all audits. Destroy in office reference copies 1 year after completion of the project.

ITEM 28541. CONTRACTS AND GRANTS BY COUNTY (DADN98) FILE.
Listing of federal grants and distribution information for the grant within a county. (This document is required by the agency, is produced on a monthly basis, and is available in paper.)

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

ITEM 28542. CONTRACTS AND GRANTS BY SUBPROGRAM (DADN97) FILE.
Listing of federal grants and distribution information for the grant within a county. (This document is required by the agency, is produced on a monthly basis, and is available in paper.)

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

ITEM 28543. CORRESPONDENCE AND MEMORANDUMS FILE.
Correspondence and memorandums to all agencies and institutions concerning departmental accounting system, fixed asset system, and other related systems.

DISPOSITION INSTRUCTIONS: Destroy in office after 6 year(s) 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 28544. COUNTY BILLINGS FILE.
Records concerning the billing of counties for services rendered.

DISPOSITION INSTRUCTIONS: Destroy in office official/audit copies after 1 year, if released from all audits. Destroy in office reference copies after 6 months.

ITEM 28545. CREDIT CARD USE FILE.
Receipts concerning the use and ownership of credit cards used by state employees.

DISPOSITION INSTRUCTIONS: Transfer official/audit copies to the State Records Center when released from all audits. Records will be held for agency in the State Records Center 3 additional years and then destroyed. Destroy in office reference copies after 1 year.

ITEM 28547. DETAIL DEPRECIATION SCHEDULE (FA610 DAS-FIXED ASSET SYSTEM) FILE.
Detail reports of depreciation activity for a prescribed period by item number.

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

ITEM 28548. DETAIL ERROR JOURNAL (DAPG02FR) FILE.
Weekly ledgers detailing errors. (This document is required by the Department of the State Auditor and the agency, is produced on a weekly basis, and is available in paper.)

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

ITEM 28549. DETAIL JOURNAL (DAPG891) FILE.
Listing of each detail ledger account balance arranged by control account and/or object within a fund. (This document is not required, is produced on a weekly basis, and is available in both paper and microfiche.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 28550. DETAIL LISTING BY VENDOR ID (DAPG87) FILE.
Listing of transactions concerning periodic vendor activity. (This document is not required, is produced on a weekly basis, and is available in both paper and microfiche.)

DISPOSITION INSTRUCTIONS: Destroy in office June 30th reports when released from all audits. Destroy in office remaining reports when updated.

ITEM 28551. DETAIL OF DEPRECIATION WITHIN FUND AND CONTROL (FA620-DAS FIXED ASSET SYSTEM) FILE.
Reports concerning detail depreciation schedule (FA610) summarized by control within fund.

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

ITEM 28552. DETAIL REGISTER (DAPG86) FILE.
Listing of all detail transactions within a journal in reference number sequence. (This document is required by the Department of the State Auditor and the agency, is produced on a weekly and monthly basis, and is available in both paper and microfiche.)

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

ITEM 28553. DETAIL WORKING TRIAL BALANCE (ATWTB04) FILE.
Worksheet version of the trial balance (DAP603) used to control year-end accrual activity. (This document is required by the Department of the State Auditor at the end of fiscal year.)

DISPOSITION INSTRUCTIONS: Destroy in office official/audit copies after completion of the next accrual year-end process, if released from all audits.

ITEM 28554. DISASTER RECOVERY DATA FILE.
Magnetic tape file containing current data for the various accounting systems operated by the Department of the State Auditor. Data includes listings of recipients for retirement checks, listings of fixed assets of state agencies, accounting entries of state agencies, payroll distribution listings, and other information.

DISPOSITION INSTRUCTIONS: Transfer immediately to the State Records Center for security storage. Agency representative will update periodically.

ITEM 28555. DISBURSING ACCOUNTS STATEMENTS FILE.
Monthly statements from the Department of State Treasurer indicating monthly activity, beginning and ending balance, and other related information for accounts.

DISPOSITION INSTRUCTIONS: Retain in office official copies permanently. Destroy in office reference copies after 2 years, if released from all audits.

ITEM 28557. ENCUMBRANCE SYSTEM ERROR LISTING (DAPG06) FILE.
Listing of errors detected during the updating of the encumbrance file. (This document is required by the Department of the State Auditor and the agency, is produced on a weekly basis, and is available in paper.)

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

ITEM 28559. EQUIPMENT REPORTS (DAS GENERAL FISCAL REPORTS) FILE.
Listing of an agency's fixed assets and other equipment.

DISPOSITION INSTRUCTIONS: Destroy in office fiscal year-end reports when released from all audits. Destroy in office remaining reports when superseded or obsolete.

ITEM 28560. ESCHEATS FILE.
Records concerning escheated funds reverting to the State of North Carolina and credited to the Department of State Treasurer. File may include or concern property, outstanding checks, and other items of value.

DISPOSITION INSTRUCTIONS: Retain in office official copies permanently. Destroy in office audit copies after 7 years, if released from all audits.

ITEM 28561. EXPENDITURES BY OBJECT (DAPGOBE) FILE.
Special reports listing expenditures by department within object. (This document is required by the agency.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 28562. FEDERAL REIMBURSEMENT CODE REPORTS (DETAIL DAPG82) FILE.
Detail reports showing the activity within a FRC during a reporting period. (This document is not required, is produced on a monthly basis, and is available in both paper and microfiche.)

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

ITEM 28563. FEDERAL-STATE DEPRECIATION REPORTS (FA630-DAS FIXED ASSET SYSTEM) FILE.

Reports allocating the current year depreciation between federal and state share.

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

ITEM 28564. FISCAL CORRESPONDENCE (BUDGET DETAIL SHEET) FILE.

Correspondence concerning changes in budget codes, budgets, transfer of funds, requests for additional or revised allotments, and other related subjects.

DISPOSITION INSTRUCTIONS: Transfer official copies to the State Records Center after 4 years. Records will be held for agency in the State Records Center 6 additional years and then transferred to the custody of the Archives. Destroy in office audit copies after 2 years, if released from all audits. Destroy in office reference copies after 1 year.

ITEM 28568. FUND SUMMARY BY JOURNAL (DAPG88) FILE.

Listing of a summary of monetary volume of debits and credits within each fund and journal. (This document is required by the Department of the State Auditor and the agency, is produced on a weekly and monthly basis, and is available in paper.)

DISPOSITION INSTRUCTIONS: Destroy in office official/audit weekly copies when monthly reports are distributed. Destroy in office monthly reports when released from all audits.

ITEM 28569. GENERAL LEDGER (DAPG67) FILE.

Listing documenting all budget code transactions. (This document is required by the Department of the State Auditor and the agency, is produced on a monthly basis, and is available in both paper and microfiche.

DISPOSITION INSTRUCTIONS: Destroy in office paper copies when updated. Transfer to the State Records Center microfiche copies of June 30th reports when released from all audits. Records will be held for agency in the State Records Center permanently.

ITEM 28570. GENERAL LEDGERS FILE.

Ledger sheets showing receipts and disbursements for all state budget codes. File includes Special Fund Ledger and Capital Improvement Ledger.

DISPOSITION INSTRUCTIONS: Transfer to the State Records Center June 30th reports when released from all audits. Records will be held for agency in the State Records Center permanently. Retain in office only the current report.

ITEM 28571. GOVERNMENTAL ACCOUNTING STANDARD BOARD (GASB) DETAIL REGISTER (CAFR22) FILE.

Details of general ledger GASB journal entries.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28572. GOVERNMENTAL ACCOUNTING STANDARD BOARD (GASB) GENERAL LEDGER (CAFR21) FILE.

Details of all GASB general ledger entries.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28573. GRANTS (FEDERAL) FILE.
Records concerning various types of grants that are subject to federal audits.

DISPOSITION INSTRUCTIONS: Destroy in office official/audit copies of federal grant records 3 years after submission of the final expenditure report on the annual financial status report for renewal grants, 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 reference copies after 1 year.

ITEM 28578. ITEM NUMBER REASSIGNMENTS (FA020-DAS FIXED ASSET SYSTEM) FILE.
Listing of existing and reassigned item numbers and error messages.

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

ITEM 28579. JOURNALS FILE.
Documents produced manually for agencies not operating on Departmental Accounting System. (Records are used for posting specific types of transactions as they occur each business day.)

DISPOSITION INSTRUCTIONS: Destroy in office official/audit copies after 2 years, if released from all audits. Destroy in office reference copies after 1 year.

ITEM 28583. LISTING OF BUDGET CODES WITHIN DEPARTMENT/DIVISION (DAPG19) FILE.
Reports listing various budget codes within a department. (This document is not required, is produced on a weekly and monthly basis, and is available in paper.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 28584. LISTING OF BUDGET CODES WITHIN MAJOR FUND TYPE (DAPG18) FILE.
Reports listing the various budget codes within an agency's major fund type. (This document is not required, is produced on a weekly and monthly basis, and is available in paper.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 28585. LISTING OF DISPOSED ASSETS (FA051-FIXED ASSET SYSTEM) FILE.
Detail listing of each disposed fixed asset item included on the master file.

DISPOSITION INSTRUCTIONS: Destroy in office June 30th reports when released from all audits. Destroy in office remaining reports when superseded by more current reports.

ITEM 28586. LISTING OF INACTIVE VENDORS (DAPG21) FILE.
Reports listing inactive vendors during the period of the prescribed report. (This document is not required, is produced on a weekly basis, and is available in both paper and microfiche.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 28587. LISTING OF ITEMS WITH SERIAL NUMBERS (FA2B0-DAS FIXED ASSET SYSTEM) FILE.
Detail listing of all items in commodity number and item number sequence that have a serial number.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 28588. LISTING OF MASTER FILE-ACTIVE (FAO50-FIXED ASSET SYSTEM) FILE.
Detail listing in item number order of each active fixed asset item included on the master file.

DISPOSITION INSTRUCTIONS: Destroy in office June 30th reports when released from all audits. Destroy in office remaining reports when superseded by more current reports.

ITEM 28589. LOANS FILE.
Records concerning loans. File includes information regarding scholarships, farms, loans, business assistance, and other related subjects.

DISPOSITION INSTRUCTIONS: Destroy in office official/audit copies after 5 years if the loan has been terminated and released from all audits, whichever occurs later. Destroy in office reference copies after 1 year if the loan has been terminated.

ITEM 28591. MASTER FILE UPDATE AND STATUS REPORTS (FA040-FIXED ASSET SYSTEM) FILE.
Listing of control totals representing summary of changes made to the FAS master file.

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

ITEM 28594. NATIONAL COUNCIL ON GOVERNMENTAL ACCOUNTING (NCGA) TRIAL BALANCE (ATNCGA25-DAS NCGA REPORTS) FILE.
Listing of each detail ledger account balance by control account within NCGA Fund. (Reorder DAS/SRS funds into NCGA sequence. This document is required by the Department of the State Auditor and agency, is produced at year-end, and is available in paper.)

DISPOSITION INSTRUCTIONS: Destroy in office June 30th reports after completion of the next accrual year-end process, if released from all audits.

ITEM 28595. NATIONAL COUNCIL ON GOVERNMENTAL ACCOUNTING (NCGA) WORKING TRIAL BALANCE (ATNCGA35-DAS NCGA REPORTS) FILE.
Formatted working trial balance to be used in year-end accrual/adjustment process. (This document is required by the Department of the State Auditor and agency, is produced at year-end, and is available in paper.)

DISPOSITION INSTRUCTIONS: Destroy in office June 30th reports after completion of the next accrual year-end process, if released from all audits.

ITEM 28596. OVERDRAFT REPORT (DAPG78) FILE.
Listing of "line items" where expenditures and/or encumbrances cause the expenditure or encumbrance balance to exceed budget balance. (This document is required by the Department of the State Auditor and the agency, is produced on a weekly basis, and is available in paper.)

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

ITEM 28598. POST-CLOSING ANALYSIS (ASD1010) FILE.
Account balances after closing.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28599. POST-CLOSING TRIAL BALANCE (ASD1000) FILE.
Trial balance run after adjusting entries.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28600. PRELIMINARY PROJECTS FILE.
Preliminary projects that are in progress.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

ITEM 28602. PROFORMA LISTING OF ITEM NUMBER AND DECALS (FA510-DAS FIXED ASSET SYSTEM) FILE.

Listing of check digits for new fixed asset labels.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 28603. PROGRAM CROSS REFERENCE LISTING (X/Y DAPG29X) FILE.

Specialized reports that combine a number and a title for a program data element. (This document is not required, is produced on a weekly basis, and is available in both paper and microfiche.)

DISPOSITION INSTRUCTIONS: Destroy in office June 30th reports when reference value ends. Destroy in office remaining reports when updated.

ITEM 28607. RECAPITULATION REPORTS FILE.

Reports listing date warrants are written, payee, voucher number, amount, warrant, and code number.

DISPOSITION INSTRUCTIONS: Transfer original copies to the State Records Center annually. Records will be held for agency in the State Records Center 25 additional years and then destroyed. Destroy in office audit copies when released from all audits. Destroy in office reference copies after 1 year.

ITEM 28610. RECONCILIATION REPORTS FILE.

Reports listing all outstanding checks or warrants.

DISPOSITION INSTRUCTIONS: Transfer original copies to the State Records Center annually. Records will be held for agency in the State Records Center 25 additional years and then destroyed. Destroy in office audit copies when released from all audits. Destroy in office reference copies after 1 year.

ITEM 28615. REVENUE AND EXPENDITURE LEDGERS (DAPG70) FILE.

Ledgers which are used to account for disbursements and receipts. (This document is required by the agency, is produced on a monthly basis, and is available in both paper and microfiche.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 28616. REVENUE AND EXPENDITURE TRIAL BALANCE (DAPG05) FILE.

Weekly reports listing by fund and object the revenue expenditure accounts within a budget that are encumbered or unencumbered, which are used to control weekly expenditures. (This document is required by the agency, is produced on a weekly basis, and is available in paper.)

DISPOSITION INSTRUCTIONS: Destroy in office June 30th reports when released from all audits. Destroy in office remaining reports when updated.

ITEM 28617. REVENUE AND EXPENSE REPORTS (DAPG42) FILE.

Special reports listing revenues, expenses, and net income for business enterprise funds. (This document is required by the agency and is produced on a monthly basis.)

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

ITEM 28619. SCHEDULE OF COSTS, EXPENSES, AND OTHER CASH OUTLAYS (DAPG47) FILE.

An analysis of the disbursements within a budget code. (This document is required by the agency, is produced on a monthly basis, and is available in both paper and microfiche.)

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

ITEM 28620. SCHEDULES OF EXPENDITURES BY OBJECT-GENERAL FUND/HIGHWAY FUND (CAFR25) FILE.

Detail reports of General Fund and Highway Fund expenditures.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28621. SCHEDULES OF EXPENDITURES BY OBJECT-GENERAL FUND/HIGHWAY FUND (CAFR25A) FILE.

Summary schedules of expenditures by object of General Fund and Highway Fund.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28622. SCHEDULES OF FEDERAL ASSISTANCE (BUDGETARY BASIS) DAS FUND TYPE 3 (CAFR32) FILE.

Summaries by CFDA number of federal financial activity.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28623. SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE (BUDGETARY BASIS) DAS FUND TYPE 3 (CAFR31) FILE.

Summaries by department/division numbers of federal assistance and grant activities.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28624. SCHEDULE OF ITEMS WITHIN COMMODITY, CONTROL, FUND, AND DEPARTMENT/DIVISION (FAZ750-DAS FIXED ASSET SYSTEM) FILE.

Detail listing of all commodities in each department/division, fund, and control.

DISPOSITION INSTRUCTIONS: Destroy in office June 30th reports when released from all audits. Destroy in office remaining reports when superseded by more current reports.

ITEM 28625. SCHEDULE OF ITEMS WITHIN COMMODITY, CONTROL, AND PROPERTY CLASS (FA070-DAS FIXED ASSET SYSTEM) FILE.

Detail listing of items falling within each particular commodity, control, and property class within a department/division.

DISPOSITION INSTRUCTIONS: Destroy in office June 30th reports when released from all audits. Destroy in office remaining reports when superseded by more current reports.

ITEM 28626. SCHEDULE OF SALES, OTHER INCOME, AND OTHER CASH RECEIPTS (DAPG48) FILE.

Analyses of cash receipts within a fund budget code. (This document is required by the agency, is produced on a monthly basis, and is available in both paper and microfiche.)

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

ITEM 28627. SPECIAL PURPOSE BUDGET REPORT (DAPG26) FILE.

Listing prescribed by the agency. File includes both options contained in DAPG 26-E and DAPG 26-R. (This document is not required, is produced on a weekly basis, and is available in both paper and microfiche.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 28628. SPECIAL PURPOSE BUDGET REPORTS-EXPENDITURES (DAPG26E) FILE.
Listing prescribed by the agency. File includes both options contained in DAPG 26-E and DAPG 26-R. (This document is not required, is produced on a weekly basis, and is available in both paper and microfiche.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 28629. SPECIAL PURPOSE MASTER LISTING (DAPG25) FILE.
Listing of data from the master file. (This document is not required, is produced on a weekly basis, and is available in both paper and microfiche.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 28630. SPECIAL PURPOSE REPORTS/REVENUES (DAPG26R) FILE.
Listing prescribed by the agency. File includes both options contained in DAPG 26-E and DAPG 26-R. (This document is not required, is produced on a weekly basis, and is available in both paper and microfiche.)

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

ITEM 28631. SPECIAL RECONCILIATION REPORTS (DAD500) FILE.
Monthly reports used as an aid in balancing certain pertinent totals concerning total expenditures, receipts, and appropriations. (This document is required by the Office of State Budget, is produced on a monthly basis, and is available in paper.)

DISPOSITION INSTRUCTIONS: Destroy in office official copies after 1 year. Destroy in office audit copies when released from all audits.

ITEM 28632. STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL (BUDGETARY BASIS) FOR THE GENERAL FUND AND SPECIAL REVENUE FUND (CAFR57A) FILE.

Automated statements of revenues, expenditures, and changes in fund balance both budget and actual (budgetary basis) accepted by Office of the State Controller in lieu of manually-prepared statements.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28633. STATEMENT OF CHANGES IN ENCUMBRANCE (DAPG07) FILE.
Changes in encumbrances, additional purchase orders, deleted purchase orders, and liquidation for payments. (This document is not required, is produced on a weekly basis, and is available in paper.)

DISPOSITION INSTRUCTIONS: Destroy in office when weekly run is balanced.

ITEM 28635. STATEMENT OF OUTSTANDING ENCUMBRANCES (DAPG08) FILE.
Statements that reflect all open or outstanding purchase orders. (This document is required by the agency, is produced on a weekly and monthly basis, and is available in paper.)

DISPOSITION INSTRUCTIONS: Destroy in office when report is updated.

ITEM 28636. STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS (CAFR52) FILE.

Worksheets used for adjusting entries or further analysis.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28637. STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE FOR GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS (CAFR52A) FILE.

Automated statements of revenues, expenditures, and changes in fund balance accepted by Office of the State Controller in lieu of manually-prepared statements.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28638. STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-UNIVERSITY FUNDS (CAFR54A) FILE.

Summary statements for university funds.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28639. STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-UNIVERSITY FUNDS (CAFR54A) FILE.

Summary statements for university funds.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28640. STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY-PROPRIETARY FUNDS, NONEXPENDABLE AND TRUST FUNDS (CAFR53) FILE.

Display details used for additional adjusting entries and further analysis.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28641. STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY-PROPRIETARY FUNDS, NONEXPENDABLE TRUST FUNDS, AND PENSION TRUST FUNDS (CAFR53A) FILE.

Automated statements of revenues, expenses, and changes in fund equity accepted by Office of the State Controller in lieu of manually-prepared statements.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 year(s) and when released from all audits, whichever occurs later.

ITEM 28642. STATEWIDE REPORTING PRINTOUTS FILE.

Information concerning financial transactions of state agencies and institutions.

DISPOSITION INSTRUCTIONS: Destroy in office computer printouts after 3 months. Destroy in office microfiche after 1 year.

ITEM 28644. SUMMARY OF EXPENDITURES BY PURPOSE (ATNCGA45-DAS NCGA REPORTS) FILE.

Reports summarizing expenditures by purpose within National Council on Governmental Accounting (NCGA) fund type. (This document is required by the Department of the State Auditor and agency, is produced at year-end, and is available in paper.)

DISPOSITION INSTRUCTIONS: Destroy in office June 30th reports after completion of the next accrual year-end process, if released from all audits.

ITEM 28646. SUMMARY OF TOTAL CODED TRANSACTIONS (DAPG01) FILE.
Weekly reports listing a summary of total coded transactions. (This document is required by the Department of the State Auditor and the agency, is produced on a weekly basis, and is available in paper.)

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

ITEM 28647. SUMMARY STATEMENT OF INCOME AND EXPENSES (DAPG49) FILE.
Statement of income and expenses incurred during a specified period. (This document is required by the agency, is produced on a monthly basis, and is available in both paper and microfiche.)

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

ITEM 28648. SUMMARY TRIAL BALANCE (DAPG04A) FILE.
Weekly ledger listing summary of ledger accounts within a budget code. (This document is required by the Department of the State Auditor and the agency, is produced on a weekly basis, and is available in paper.)

DISPOSITION INSTRUCTIONS: Destroy in office June 30th reports after completion of the next accrual year-end process, if released from all audits. Destroy in office remaining reports when updated.

ITEM 28651. TRANSACTION AND/OR ERROR LISTING (FA010-DAS FIXED ASSET SYSTEM) FILE.
Detail listing of FAS input transactions and error messages. File supports the FAS update.

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

ITEM 28652. TRANSACTION CONTROL REPORTS (DAD510) FILE.
Reports used in the agency as an aid in balancing the monthly activity. This precedes the Special Reconciliation Report. (This document is required by the Department of the State Auditor and the agency, is produced on a monthly basis, and is available in paper.)

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

ITEM 28653. TRAVEL REIMBURSEMENTS FILE.
Requests for reimbursement for travel expenses. File includes travel authorizations.

DISPOSITION INSTRUCTIONS: Transfer official/audit copies to the State Records Center when released from all audits. Records will be held for agency in the State Records Center 3 additional years and then destroyed. Destroy in office reference copies after 1 year.

ITEM 28654. TRIAL BALANCE (DAPG03) FILE.
Periodic update listing each detail ledger account balance. (This document is required by the Department of the State Auditor and the agency, is produced on a weekly basis, and is available in paper.)

DISPOSITION INSTRUCTIONS: Destroy in office June 30th reports after completion of the next accrual year-end process, if released from all audits. Destroy in office remaining reports when updated.

ITEM 28656. UNUSABLE ERROR LIST (DAP01FR) FILE.
Listing of weekly transactions that do not pass edit checks of the computer. (This document is required by the Department of the State Auditor and the agency, is produced on a weekly basis, and is available in paper.)

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

ITEM 28657. VALIDATION AND TITLE LISTING (DAPG29) FILE.
Listing produced upon request and recording current titles by both the overall system and the agencies along with the validation of journals, controls, objects, Responsibility Cost Centers, Federal Reimbursement Codes, and a listing of each fund under the department or office. (This document is required by the Department of the State Auditor, is produced on an annual (end of year) basis, and is available in paper.)

DISPOSITION INSTRUCTIONS: Destroy in office June 30th reports when released from all audits. Destroy in office remaining reports when updated.

ITEM 28658. VALIDATION UPDATE REPORTS (DAPGVA/DAPGVB) FILE.
Reports concerning input into the validation and title files of departmental accounting system. (This document is required by the Department of the State Auditor and is produced on a weekly basis.)

DISPOSITION INSTRUCTIONS: Destroy in office when updated validation reports are distributed.

ITEM 28663. WORKING PAPERS FILE.
Records created in the preparation of formal financial reports and documents. (Working papers may exist for fiscal activities such as budget requests, monthly report preparations, or other fiscal functions.)

DISPOSITION INSTRUCTIONS: Destroy in office official/audit copies when released from all audits. Destroy in office reference copies after 1 year.

ITEM 28664. WORKSHEET FOR PHYSICAL INVENTORY OF ASSETS (FA080-DAS FIXED ASSET SYSTEM) FILE.
Detail listing of items by property class sorted by location for each department/division.

DISPOSITION INSTRUCTIONS: Destroy in office June 30th reports when released from all audits. Destroy in office remaining reports when superseded by more current reports.

ITEM 28665. YEAR-END REPORTS FILE.
Year-end reports which include general ledgers, financial transactions, and other information concerning audit requirements.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 year(s) 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.