

5. Financial Management

Financial Management is the function of caring for the financial resources and obligations of a government agency. Most of the records covered by this schedule fall under the State Governmental Accountability and Internal Control Act (G.S. § 143), which requires state agencies to maintain internal control documentation and make it available upon request for examination by the State Controller and the State Auditor.

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NOTE: For payroll records, see HUMAN RESOURCES. For delegations of authority, see LEGAL.

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Appendix: [Records That Will Transfer to the State Records Center](#)

Few Financial Management records have archival value, and many have relatively short retention periods ranging from 3 to 6 years. The retention periods for many of these records are triggered by either the close of the fiscal year or the conclusion of an event such as the final disbursement of funds or submission of a final report; for this reason, it is best to organize Financial Management records chronologically according to the trigger events.

Some record types have relatively short-term administrative value. For example, performance reports on investments (RC No. 543) should be destroyed in office when their reference value ends. For the sake of consistency, each agency or office should determine and document the period of time that these records hold value. Other records have long-term historical value. These record types, such as final reports and deliverables from grants issued by the agency (RC No. 533), should be transferred to the State Archives of North Carolina as indicated by the disposition instructions.

Note that some records within Financial Management include taxpayer information or student information that is confidential and should be carefully protected to be in compliance with G.S. § 132-1.10 and 20 USC § 1232g (FERPA).



These Functional Schedules apply to records in all media, unless otherwise specified. The State Archives of North Carolina recommends that agencies develop a file plan that documents the owners of record copies, internal definitions of reference value, and record formats. (A sample is available on the records management tools page at <https://archives.ncdcr.gov/government/rm-tools>.) Information about the NC Public Records Act, confidentiality, destructions, audits and litigation actions, and electronic records can be found in the overview to the functional scheduling initiative. A key for the Functional Schedule along with definitions of important records management terms can be found in the glossary to this schedule.

5.1 Accounting

DEFINED: Activities related to collecting, recording, classifying, summarizing, and maintaining transactional records.

SEE ALSO: Delegation of authority records are under LEGAL. Financial audits are under MONITORING AND COMPLIANCE. Official financial summary reports such as the Annual Comprehensive Financial Report (ACFR) are under PUBLIC RELATIONS.

NOTES: These records include monies allocated by the General Assembly and disbursed through the State Treasurer as well as those obtained from other sources and maintained outside of the State Treasurer’s office. In cases where one agency is responsible for creating and distributing reports to other agencies, the creating agency is responsible for the disposition instructions indicated below; agencies in receipt of these reports have reference copies that may be destroyed when their reference value ends. The Office of the State Controller is the records custodian of data stored in the North Carolina Financial System (NCFS) and North Carolina Accounting System (NCAS). Financial reports include those generated from NCFS as well as any other current or legacy system, such as NCAS.

5.1




RC No.	Record Types	Disposition Instructions	Citation
511.3	Accounts Payable (1 of 2) Records concerning the status of accounts in which the agency owes money to firms or individuals; includes invoices, receipts or bills of sale, check registers, and subsidiary registers; also includes stop payment notices	RETAIN UNTIL: Fiscal year close PLUS: 3 years THEN: Destroy*	<u>Retention</u> NC OSC Policy 900.8
511.5	Accounts Payable (2 of 2) Records concerning amounts paid to individuals as allowances or reimbursements for travel or other business expenses	RETAIN UNTIL: Fiscal year close PLUS: 5 years THEN: Destroy*	<u>Retention</u> 04 NCAC 24D .0501(a)

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated.

∞ See appendix for list of item numbers for records that should transfer to the State Archives.

Ω See appendix for list of item numbers for records that are temporarily stored at the State Records Center prior to destruction.

± The agency shall establish and enforce internal policies setting minimum retention periods for the records that DNCR has scheduled with the disposition instruction “destroy when reference value ends.” Please use the space provided.


RC No.	Record Types	Disposition Instructions	Citation
512.3	<p>Accounts Receivable</p> <p>Records concerning receivables owed and collected; includes billing statements, records of payment received, remittances, subsidiary registers, overpayment or refund records, deposits, fines and fees assessed, and collection of past due accounts; also includes records concerning accounts sent to NC Debt Setoff Program for collection</p>	<p>RETAIN UNTIL: Fiscal year close</p> <p>PLUS: 3 years</p> <p>THEN: Destroy*</p>	<p><u>Retention</u></p> <p>NC OSC Policy 900.8</p>
513.3	<p>Accounts Uncollectable</p> <p>Records of accounts deemed uncollectable; includes returned checks, write-off authorizations, and other related records</p>	<p>RETAIN UNTIL: Determined uncollectable</p> <p>Agency Policy: _____</p> <p>PLUS: 3 years</p> <p>THEN: Destroy*</p>	<p><u>Retention</u></p> <p>NC OSC Policy 900.8</p>
514.11	<p>Disbursing Account Statements (1 of 3) – State Treasurer</p> <p> Statements created by the State Treasurer indicating monthly activity for each disbursing account</p>	<p>RETAIN UNTIL: Fiscal year close</p> <p>PLUS: 11 years</p> <p>THEN: Destroy*</p>	<p><u>Confidentiality</u></p> <p>G.S. § 132-1.2</p>
514.3	<p>Disbursing Account Statements (2 of 3) – State Treasurer</p> <p> Records concerning the collection by the State Treasurer of forged state warrants</p>	<p>RETAIN UNTIL: Resolution</p> <p>PLUS: 3 years</p> <p>THEN: Destroy*</p>	<p><u>Authority</u></p> <p>20 NCAC 01C .0402</p> <p><u>Confidentiality</u></p> <p>G.S. § 132-1.2</p>
514.2	<p>Disbursing Account Statements (3 of 3) – State Treasurer</p> <p> Source documents received by the State Treasurer for Federal Reserve Bank transactions, including warrants (State checks) and deposit transactions</p>	<p>RETAIN UNTIL: Received</p> <p>PLUS: 2 years</p> <p>THEN: Destroy*</p>	<p><u>Confidentiality</u></p> <p>G.S. § 132-1.2</p> <p>G.S. § 147-68.2</p>

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RC No.	Record Types	Disposition Instructions	Citation
515.S 	Electronic Funds Transfers (EFT) Includes forms authorizing electronic transfer of monies via wire transfer or automated clearing house (ACH); includes direct deposit forms and ACH bank reports	RETAIN UNTIL: Superseded/Obsolete THEN: Destroy*	<u>Confidentiality</u> G.S. § 132-1.2
516.10-1	Escheats (1 of 4) – State Treasurer Holder reports filed with the State Treasurer concerning escheated funds reverting to the State of North Carolina and documentation of tracking, management, and disposal of tangible property	RETAIN UNTIL: Filed or created PLUS: 10 years THEN: Destroy*	
516.10-2	Escheats (2 of 4) Records containing information required to be included in holder reports submitted to the State Treasurer before July 16, 2012 <i>NOTE: These records must be maintained by the holder</i>	RETAIN UNTIL: Report filed PLUS: 10 years THEN: Destroy*	<u>Retention</u> N.C. Session Law 1999-460, s. 6 (amended by Sess. Law 2012-187, s. 9)
516.5-1	Escheats (3 of 4) – State Treasurer Records concerning claim inquiries filed with the State Treasurer; includes forms and other related records regarding the payment or denial of escheated funds	RETAIN UNTIL: Claim filed PLUS: 5 years THEN: Destroy*	
516.5-2	Escheats (4 of 4) – State Treasurer Records containing information required to be included in holder reports submitted to the State Treasurer on or after July 16, 2012 <i>NOTE: These records must be maintained by the holder</i>	RETAIN UNTIL: Report filed PLUS: 5 years THEN: Destroy*	<u>Retention</u> G.S. § 116B-73

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RC No.	Record Types	Disposition Instructions	Citation
517.S	<p>Fee Schedules</p> <p>Records concerning rates and fees of agency services and assessments; also includes rates for fines and penalties</p> <p>SEE ALSO: Accounts Receivable (above)</p>	<p>RETAIN UNTIL: Superseded/Obsolete</p> <p>THEN: Destroy</p>	
518.3	<p>Financial Reports (1 of 5)</p> <p>Annual financial reports or other reports generated to inform decision-making</p> <p>SEE ALSO: Official Publications (PUBLIC RELATIONS), Reports Written by the Agency (AGENCY MANAGEMENT)</p>	<p>RETAIN UNTIL: Fiscal year close</p> <p>PLUS: 3 years</p> <p>THEN: Destroy</p>	
518.1-1	<p>Financial Reports (2 of 5)</p> <p>Monthly or quarterly reports generated for operational purposes</p>	<p>RETAIN UNTIL: Fiscal year close</p> <p>PLUS: 1 year</p> <p>THEN: Destroy</p>	
518.1-2	<p>Financial Reports (3 of 5) – Housing Finance Agency</p> <p>Payment histories reported by the Housing Finance Agency to credit bureaus</p>	<p>RETAIN UNTIL: Fiscal year close</p> <p>PLUS: 1 year</p> <p>THEN: Destroy</p>	
518.<-1	<p>Financial Reports (4 of 5) – Office of the State Controller</p> <p>Daily or periodic reports generated from the North Carolina Financial System (NCFS) or legacy North Carolina Accounting System (NCAS) by the Office of the State Controller for operational purposes</p>	<p>RETAIN UNTIL: Complete</p> <p>PLUS: 30 days</p> <p>THEN: Destroy</p>	
518.<-2	<p>Financial Reports (5 of 5)</p> <p>Logs and distribution reports generated to track transactions</p>	<p>RETAIN UNTIL: Released from audits</p> <p>THEN: Destroy</p>	

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RC No.	Record Types	Disposition Instructions	Citation
519.3	Journals and Ledgers (1 of 3) Year-end summaries of receipts and disbursements not in the North Carolina Financial System (NCFS) or legacy North Carolina Accounting System (NCAS); includes profit and loss statements	RETAIN UNTIL: Fiscal year close PLUS: 3 years THEN: Destroy*	
519.1	Journals and Ledgers (2 of 3) Daily, monthly, and quarterly details of receipts, collections, and disbursements not in NCFS	RETAIN UNTIL: Fiscal year close PLUS: 1 year THEN: Destroy*	
519.6	Journals and Ledgers (3 of 3) – Office of the State Controller General and detail records of transactions in NCFS or legacy North Carolina Accounting System (NCAS) maintained by the Office of the State Controller	RETAIN UNTIL: Fiscal year close PLUS: 6 years THEN: Destroy*	
5110.<	Payment Card Data Records created in association with payment card transactions entered by third parties for the purchase of goods or services from the agency	RETAIN UNTIL: Processed THEN: Destroy	
5111.3	Reconciliations (1 of 2) Bank statements, canceled checks, deposit slips, and reconciliation reports	RETAIN UNTIL: Fiscal year close PLUS: 3 years THEN: Destroy*	
5111.<	Reconciliations (2 of 2) Physical checks or other financial instruments received by the agency and deposited electronically	RETAIN UNTIL: Deposited PLUS: 30 days THEN: Destroy*	

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RC No.	Record Types	Disposition Instructions	Citation
5112.5	Travel Requests (1 of 2) Financial records regarding agency travel; includes documentation of advance payments and reimbursements	RETAIN UNTIL: Complete PLUS: 5 years THEN: Destroy*	<u>Retention</u> 04 NCAC 24D .0501(a)
5112.1	Travel Requests (2 of 2) Requests and authorizations for travel; includes forms and itineraries	RETAIN UNTIL: Complete PLUS: 1 year THEN: Destroy	

5.1

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 Ω See appendix for list of item numbers for records that are temporarily stored at the State Records Center prior to destruction.
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5.2 Budgeting

DEFINED: Activities related to allocating funds and planning for the use of expected income over a specified period.

NOTE: In cases where one agency is responsible for creating and distributing records to other agencies, the creating agency is responsible for the disposition instructions indicated below; agencies in receipt of this information have reference copies that may be destroyed when their reference value ends.

5.2

RC No.	Record Types	Disposition Instructions	Citation
521.3	Budget Development Records (1 of 3) Budget requests and appropriations; includes justifications and requests for revisions	RETAIN UNTIL: Fiscal year close PLUS: 3 years Then: Destroy*	
521.2	Budget Development Records (2 of 3) Administrative budget records; includes research, correspondence, and other related records	RETAIN UNTIL: Fiscal year close PLUS: 2 years THEN: Destroy*	
521.35	Budget Development Records (3 of 3) – Office of State Budget and Management Budget certifications prepared and approved by the Office of State Budget and Management (OSBM)	RETAIN UNTIL: Fiscal year close PLUS: 35 years Ω THEN: Destroy*	
522.1	Budget Execution and Tracking Records (1 of 6) Periodic reports (weekly, monthly, quarterly) detailing actual year-to-date revenue and expenditures	RETAIN UNTIL: Fiscal year close PLUS: 1 year THEN: Destroy*	
522.<-1	Budget Execution and Tracking Records (2 of 6) Authorizations to move funds between budget codes	RETAIN UNTIL: Released from audits THEN: Destroy*	

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∞ See appendix for list of item numbers for records that should transfer to the State Archives.

Ω See appendix for list of item numbers for records that are temporarily stored at the State Records Center prior to destruction.

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RC No.	Record Types	Disposition Instructions	Citation
522.<-2	Budget Execution and Tracking Records (3 of 6) – Office of the State Controller Budget reports generated from the North Carolina Financial System (NCFS) or legacy North Carolina Accounting System (NCAS) by the Office of the State Controller	RETAIN UNTIL: Released from audits THEN: Destroy*	
522.A	Budget Execution and Tracking Records (4 of 6) – Office of State Budget and Management Annual June 30th report from the Office of State Budget and Management (OSBM) detailing actual fiscal-year-end revenue and expenditures	PERMANENT (archival) ∞	
522.13	Budget Execution and Tracking Records (5 of 6) – Office of State Budget and Management Budget allotments issued by OSBM	RETAIN UNTIL: Fiscal year close PLUS: 13 years Ω THEN: Destroy*	
522.7	Budget Execution and Tracking Records (6 of 6) – Office of State Budget and Management Budget revisions issued by OSBM	RETAIN UNTIL: Fiscal year close PLUS: 7 years Ω THEN: Destroy*	
523.3	Budget Memos Directives regarding the state budget issued by any governing body that are not captured in the official minutes SEE ALSO: Archival Correspondence (AGENCY MANAGEMENT) for directives regarding the state budget issued by the director of the Office of State Budget and Management	RETAIN UNTIL: Fiscal year close PLUS: 3 years THEN: Destroy	

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RC No.	Record Types	Disposition Instructions	Citation
524.3	<p>Budgetary Control Document Entries – Office of the State Controller</p> <p>Forms used by the Office of the State Controller to enter data into the North Carolina Financial System (NCFS) or legacy North Carolina Accounting System (NCAS)</p>	<p>RETAIN UNTIL: Fiscal year close</p> <p>PLUS: 3 years</p> <p>THEN: Destroy*</p>	

5.2

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 ∞ See appendix for list of item numbers for records that should transfer to the State Archives.
 Ω See appendix for list of item numbers for records that are temporarily stored at the State Records Center prior to destruction.
 ± The agency shall establish and enforce internal policies setting minimum retention periods for the records that DNCR has scheduled with the disposition instruction “destroy when reference value ends.” Please use the space provided.

5.3 Grants Management

DEFINED: Activities related to the administration of grants received by or awarded by state agencies including the re-granting of Federal monies (i.e., pass-through grants).

*NOTES: Some record types are replicated here because grant records have specific retention requirements, usually stipulated by the funder. For instance, according to 2 CFR 200.334(c), records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition of the property/equipment. If there is a discrepancy between the retention period listed here and that required by the funder, abide by the more restrictive requirement. All grants managed by the Department of Health and Human Services must receive clearance from the DHHS Office of the Controller before documentation may be purged. **In any case where the retention requirement of the funder is longer than the disposition indicated here, records custodians must abide by the stricter requirement.***

5.3

RC No.	Record Types	Disposition Instructions	Citation
531.1	Denied Applications Records relating to grant applications that are denied by the agency and to unsuccessful grant applications submitted by the agency; includes applications, evaluations, and correspondence	RETAIN UNTIL: Complete PLUS: 1 year THEN: Destroy*	
532.5	Grants Administered by Agency (1 of 3) Records relating to state pass-through grants administered by the agency; includes applications, evaluations, grant monitoring, modifications and amendment request, progress reports, correspondence, and other related records	RETAIN UNTIL: Submission of final report PLUS: 5 years Ω THEN: Destroy*	<u>Authority/Retention</u> 09 NCAC 03M .0703
532.3	Grants Administered by Agency (2 of 3) Records relating to Federal pass-through grants administered by the agency; includes applications, evaluations, grant monitoring, modifications and amendment request, progress reports, correspondence, and other related records	RETAIN UNTIL: Submission of final report PLUS: 3 years Ω THEN: Destroy*	<u>Retention</u> 2 CFR 200.334

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RC No.	Record Types	Disposition Instructions	Citation
532.10	<p>Grants Administered by Agency (3 of 3)</p> <p>Records relating to disbursement of funds from the Centers for Medicare & Medicaid Services (CMS); also includes financial records, rate sheets, invoices for payment, utilization data, and other related records</p>	<p>RETAIN UNTIL: Inactive or submission of final report</p> <p>PLUS: 10 years Ω</p> <p>THEN: Destroy*</p>	<p><u>Retention</u></p> <p>42 CFR 422.504(d) DHHS Office of the Controller memorandum (April 20, 2016)</p>
533.5	<p>Grants Issued by Agency (1 of 2)</p> <p>Records relating to grants issued by the agency using state appropriations or other agency funds; includes applications, evaluations, grant monitoring, modifications and amendment requests, progress reports, correspondence, and other related records</p>	<p>RETAIN UNTIL: Submission of final report</p> <p>PLUS: 5 years Ω</p> <p>THEN: Destroy*</p>	<p><u>Authority/Retention</u></p> <p>09 NCAC 03M .0703</p>
533.A	<p>Grants Issued by Agency (2 of 2)</p> <p>Final reports and deliverables or other documentation of the distribution of funds</p>	<p>PERMANENT (archival) ∞</p>	
534.5	<p>Grants Program Administration</p> <p>Records relating to the agency’s oversight of grant funding; includes fiscal and allocation reports, audit reports, correspondence, and other related records</p>	<p>RETAIN UNTIL: Submission of final report</p> <p>PLUS: 5 years</p> <p>THEN: Destroy*</p>	<p><u>Authority/Retention</u></p> <p>09 NCAC 03M .0703</p>
535.P	<p>Grants Received by Agency (1 of 3)</p> <p>Records relating to major grants received by the agency that begin new initiatives or promote core functions of the agency</p>	<p>PERMANENT (appraisal required) ∞</p>	

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RC No.	Record Types	Disposition Instructions	Citation
535.5	<p>Grants Received by Agency (2 of 3)</p> <p>Records relating to routine state or non-governmental grants received by the agency; includes applications, notifications, periodic reports, time and effort (cost-sharing) reports, modification requests, correspondence, and other related records</p>	<p>RETAIN UNTIL: Submission of final report</p> <p>PLUS: 5 years</p> <p>THEN: Destroy*</p>	<p><u>Authority/Retention</u></p> <p>09 NCAC 03M .0703</p>
535.3	<p>Grants Received by Agency (3 of 3)</p> <p>Records relating to routine Federal grants received by the agency; includes applications, notifications, periodic reports, time and effort (cost-sharing) reports, modification requests, correspondence, and other related records</p>	<p>RETAIN UNTIL: Submission of final report</p> <p>PLUS: 3 years</p> <p>THEN: Destroy*</p>	<p><u>Retention</u></p> <p>2 CFR 200.334</p>

5.3

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5.4 Investment Management
DEFINED: Activities related to the efficient and economical oversight of agency investments and debts.
SEE ALSO: Financial audit records are under MONITORING AND COMPLIANCE.

5.4

RC No.	Record Types	Disposition Instructions	Citation
541.S	Banking Records (1 of 2) Records concerning designation of depository banks, savings and loan associations, or trust companies and related maintenance of the accounts	RETAIN UNTIL: Superseded/Obsolete THEN: Destroy	
541.A	Banking Records (2 of 2) – State Treasurer Records concerning special funds maintained by the Department of the State Treasurer; includes disbursements and receipts	PERMANENT (archival) ∞	
542.A	Bond Records (1 of 3) – State Treasurer Records concerning the sale of bonds or certificates of debt issued by the State Treasurer. Includes bond transcripts, numbers, date of issue, when and where payable, at what premium, and to whom they may have been sold or issued	PERMANENT (archival) ∞	<u>Authority/Retention</u> G.S. § 142-3
542.P	Bond Records (2 of 3) Records concerning the sale of bonds or certificates of debt issued by state departments, institutions, agencies, or commissions as authorized by the Governor and Council of State. Includes bond transcripts, numbers, date of issue, when and where payable, at what premium, and to whom they may have been sold or issued	PERMANENT (appraisal required)	<u>Authority</u> G.S. § 143-163

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RC No.	Record Types	Disposition Instructions	Citation
542.6	<p>Bond Records (3 of 3)</p> <p>Records concerning bond funds administered by the agency, such as vouchers, disbursements, payables of Certificates of Participation, and other records related to creditors. Also includes records concerning expenditure and/or investment of tax-exempt bond proceeds and financial records related to capital improvements</p>	<p>RETAIN UNTIL: Final maturity of bond</p> <p>PLUS: 6 years</p> <p>THEN: Destroy*</p>	
543.3-1	<p>Investment Records (1 of 4)</p> <p>Records concerning investment transactions, contributions, and distributions; includes trade tickets and broker confirmations and correspondence, exchange or consent instructions, investment strategy documents, and other due diligence materials</p>	<p>RETAIN UNTIL: Fiscal year end</p> <p>PLUS: 3 years</p> <p>THEN: Destroy*</p>	
543.3-2	<p>Investment Records (2 of 4)</p> <p>Records concerning investments with commercial banks; includes certificates of deposit as well as escrow collateral records</p>	<p>RETAIN UNTIL: Final maturity of investment</p> <p>PLUS: 3 years</p> <p>THEN: Destroy*</p>	
543.2	<p>Investment Records (3 of 4)</p> <p>Transaction schedules for projecting revenue on investments to be funded or collected</p>	<p>RETAIN UNTIL: Fiscal year end</p> <p>PLUS: 2 years</p> <p>THEN: Destroy*</p>	
543.R	<p>Investment Records (4 of 4)</p> <p>Performance investment reports issued by broker or investment firm and other related performance review records</p>	<p>RETAIN UNTIL: Reference value ends ±</p> <p>THEN: Destroy*</p> <p>Agency Policy: _____</p>	

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated.

∞ See appendix for list of item numbers for records that should transfer to the State Archives.

Ω See appendix for list of item numbers for records that are temporarily stored at the State Records Center prior to destruction.




± The agency shall establish and enforce internal policies setting minimum retention periods for the records that DNCR has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

5.5 Lending

DEFINED: Activities related to the administration of loans, including housing and business loans along with State student financial assistance in the form of scholarships or forgivable loans.

5.5

NOTE: Mortgagees such as the North Carolina Housing Finance Agency may have additional records requirements imposed by the Federal Department of Housing and Urban Development and the Federal Housing Administration.

RC No.	Record Types	Disposition Instructions	Citation
551.5 	Awarded Scholarships (1 of 3) Records documenting the awarding of renewable scholarships; includes applications, award letters, conditions and stipulations, agreements and contracts, disbursement statements, progress reports, and other related records	RETAIN UNTIL: Fiscal year close PLUS: 5 years THEN: Destroy*	<u>Confidentiality</u> 20 USC § 1232g
551.3-1 	Awarded Scholarships (2 of 3) Records documenting the awarding of one-time scholarships; includes applications, award letters, conditions and stipulations, agreements and contracts, disbursement statements, and other related records	RETAIN UNTIL: Fiscal year close PLUS: 3 years THEN: Destroy*	<u>Confidentiality</u> 20 USC § 1232g
551.3-2 	Awarded Scholarships (3 of 3) Records documenting the awarding of forgivable loans to qualified service professionals; includes applications, award letters, conditions and stipulations, agreements and contracts, disbursement statements, progress reports, and other related records	RETAIN UNTIL: Satisfaction of obligation PLUS: 3 years THEN: Destroy*	<u>Confidentiality</u> 20 USC § 1232g
552.1	Evaluations Records relating to decisions regarding loan and scholarship applications; includes evaluations, correspondence, and other related records	RETAIN UNTIL: Notification of applicant PLUS: 1 year THEN: Destroy*	

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated.

∞ See appendix for list of item numbers for records that should transfer to the State Archives.

Ω See appendix for list of item numbers for records that are temporarily stored at the State Records Center prior to destruction.

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RC No.	Record Types	Disposition Instructions	Citation
553.7	Loan Records (1 of 5) Records concerning loans granted by the agency; includes documentation of intent to proceed, loan agreements, promissory notes, letters of credit, statements, notices of principal and interest due, monitoring of wages, and other related records	RETAIN UNTIL: Satisfaction of obligation PLUS: 7 years THEN: Destroy*	<u>Retention</u> Federal Housing Administration Policy
553.5-1	Loan Records (2 of 5) Disclosure statement prepared by the Federal Financial Institutions Examination Council	RETAIN UNTIL: Complete PLUS: 5 years THEN: Destroy*	<u>Retention</u> 12 CFR 1003.5(d)
553.5-2	Loan Records (3 of 5) Records concerning loans received by the agency; includes documentation of intent to proceed, loan agreements, promissory notes, letters of credit, statements, notices of principal and interest due, and other related records	RETAIN UNTIL: Satisfaction or cancellation PLUS: 5 years THEN: Destroy*	
553.3	Loan Records (4 of 5) Loan/application register	RETAIN UNTIL: Notification of applicant PLUS: 3 years THEN: Destroy*	<u>Authority</u> 12 CFR 1003.4 <u>Retention</u> 12 CFR 1003.5(d)
553.2+	Loan Records (5 of 5) Loan applications	RETAIN UNTIL: Notification of applicant PLUS: 25 months THEN: Destroy*	<u>Retention</u> 12 CFR 1002.12

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Ω See appendix for list of item numbers for records that are temporarily stored at the State Records Center prior to destruction.

± The agency shall establish and enforce internal policies setting minimum retention periods for the records that DNCR has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

RC No.	Record Types	Disposition Instructions	Citation
<p>554.1</p> 	<p>Rejected Loan and Scholarship Records</p> <p>Records concerning applications that are denied by the agency or awards that are declined by the recipient</p>	<p>RETAIN UNTIL: Notification of applicant</p> <p>PLUS: 1 year</p> <p>THEN: Destroy*</p>	<p><u>Confidentiality</u></p> <p>20 USC § 1232g</p>

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated.

∞ See appendix for list of item numbers for records that should transfer to the State Archives.

Ω See appendix for list of item numbers for records that are temporarily stored at the State Records Center prior to destruction.

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5.6 Procurement

DEFINED: Activities related to obtaining goods, equipment, services, and other assets.

NOTE: The Department of Administration is the central procurement authority for non-IT goods and services. The Department of Information Technology is the authority for the procurement of IT goods and services. Purchasing agencies are required to maintain procurement files per 01 NCAC 05B .1903 and 09 NCAC 06B. 1402.

SEE ALSO: Inventories and other such records are under ASSET MANAGEMENT. Vendor records from Historically Underutilized Businesses are under ECONOMIC DEVELOPMENT. Personnel documents are under HUMAN RESOURCES. Contracts and delegation records are under LEGAL.

5.6


RC No.	Record Types	Disposition Instructions	Citation
561.5 	<p>Solicitations (including Invitation for Bids [IFB], Request for Proposal [RFP], and Request for Quote [RFQ]) (1 of 2)</p> <p>Records documenting accepted bids, proposals, and quotes to supply the agency with goods or services. Includes advertisements, tabulations, awards letters, good faith effort documentation, notices, evaluations, and related documents</p>	<p>RETAIN UNTIL: Termination or expiration of procurement contract</p> <p>PLUS: 5 years Ω</p> <p>THEN: Destroy*</p>	<p><u>Confidentiality</u></p> <p>G.S. § 132-1.10 G.S. § 136-28.5 01 NCAC 05B .0103 09 NCAC 06B .0103</p> <p><u>Retention</u></p> <p>01 NCAC 05B .1901 09 NCAC 06B .1401</p>
561.1	<p>Solicitations (including Invitation for Bids [IFB], Request for Proposal [RFP], and Request for Quote [RFQ]) (2 of 2)</p> <p>Records concerning rejected bids and proposals to provide the agency with goods or services</p>	<p>RETAIN UNTIL: Rejected</p> <p>PLUS: 1 year</p> <p>THEN: Destroy*</p>	

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated.

∞ See appendix for list of item numbers for records that should transfer to the State Archives.

Ω See appendix for list of item numbers for records that are temporarily stored at the State Records Center prior to destruction.

± The agency shall establish and enforce internal policies setting minimum retention periods for the records that DNCR has scheduled with the disposition instruction "destroy when reference value ends." Please use the space provided.

RC No.	Record Types	Disposition Instructions	Citation
562.5	<p>Purchase Requisitions (PR) and Purchase Orders (PO) (1 of 2)</p> <p>Approved requests, authorizations, and other documents concerning purchased goods or services</p>	<p>RETAIN UNTIL: Termination or expiration of procurement contract</p> <p>PLUS: 5 years</p> <p>THEN: Destroy*</p>	<p><u>Retention</u></p> <p>01 NCAC 05B .1901 09 NCAC 06B .1401</p>
562.1	<p>Purchase Requisitions (PR) and Purchase Orders (PO) (2 of 2)</p> <p>Denied requests, authorizations, and other documents concerning purchased goods or services</p>	<p>RETAIN UNTIL: Rejected</p> <p>PLUS: 1 year</p> <p>THEN: Destroy*</p>	
563.3	<p>Qualified Products Lists (QPL) and Approved Products Lists (APL)</p> <p>Records identifying products approved for purchase under State contract</p> <p><i>NOTE: As of 2018 the Department of Administration no longer maintains QPLs</i></p>	<p>RETAIN UNTIL: Superseded/Obsolete</p> <p>PLUS: 3 years</p> <p>THEN: Destroy*</p>	
564.R	 <p>Pre-Solicitations (including Request for Information [RFI])</p> <p>Informal requests used to gather information from potential suppliers of goods or services</p>	<p>RETAIN UNTIL: Reference value ends ±</p> <p>THEN: Destroy*</p> <p>Agency Policy: _____</p>	<p><u>Confidentiality</u></p> <p>G.S. § 132-1.10 G.S. § 136-28.5 01 NCAC 05B .0103 09 NCAC 06B .0103</p>
565.S	<p>Vendor Records</p> <p>Records identifying vendors approved to conduct business with state agencies; also includes list of vendors debarred from doing business with State agencies</p> <p>SEE ALSO: Historically Underutilized Businesses (HUB) Records (ECONOMIC DEVELOPMENT)</p>	<p>RETAIN UNTIL: Superseded/Obsolete</p> <p>THEN: Destroy</p>	

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated.

∞ See appendix for list of item numbers for records that should transfer to the State Archives.

Ω See appendix for list of item numbers for records that are temporarily stored at the State Records Center prior to destruction.



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5.7 Tax Management

DEFINED: Activities related to the assessment, payment, and collection of taxes.

SEE ALSO: Audits and investigations of taxpayers are under MONITORING AND COMPLIANCE. Tax withholding records for agency personnel are under HUMAN RESOURCES. Records documenting federal tax credits available to employers for hiring individuals from certain target groups are under PUBLIC ASSISTANCE AND SUPPORT SERVICES.

5.7



RC No.	Record Types	Disposition Instructions	Citation
571.S	Assessments and Valuations Records concerning the assessment of tax value or appraisal of assets SEE ALSO: Fee Schedules (above)	RETAIN UNTIL: Superseded/Obsolete THEN: Destroy	
572.3	 Delinquent Taxpayer Records (1 of 3) – Department of Revenue Records concerning the levying of garnishments by the Department of Revenue; includes notices, correspondence, and other related records SEE ALSO: Garnishments (HUMAN RESOURCES)	RETAIN UNTIL: Termination of deduction PLUS: 3 years THEN: Destroy*	<u>Confidentiality</u> G.S. § 105-113.112 G.S. § 105-259(b)
572.S	Delinquent Taxpayer Records (2 of 3) – Department of Revenue Public listings of delinquent taxpayers by the Department of Revenue	RETAIN UNTIL: Superseded/Obsolete THEN: Destroy	
572.3	 Delinquent Taxpayer Records (3 of 3) – Department of Revenue Remaining records held by the Department of Revenue related to delinquent taxpayers	RETAIN UNTIL: Paid PLUS: 3 years THEN: Destroy*	<u>Confidentiality</u> G.S. § 105-113.112 G.S. § 105-259(b)

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated.

∞ See appendix for list of item numbers for records that should transfer to the State Archives.

Ω See appendix for list of item numbers for records that are temporarily stored at the State Records Center prior to destruction.

± The agency shall establish and enforce internal policies setting minimum retention periods for the records that DNCR has scheduled with the disposition instruction “destroy when reference value ends.” Please use the space provided.



RC No.	Record Types	Disposition Instructions	Citation
573.2	<p>Seizure of Property Records</p> <p>Records concerning the seizure and sale of property by the Department of Revenue</p>	<p>RETAIN UNTIL: Paid</p> <p>PLUS: 2 years</p> <p>THEN: Destroy*</p>	<p><u>Authority</u></p> <p>G.S. § 105-242(a)(2)</p>
574.6	<p>Tax Credit Authorizations</p> <p>Records concerning the allocation of tax credits; includes applications, evaluations, correspondence, and other related records</p> <p>SEE ALSO: Employer Workforce Records, Eye Disability Reports (PUBLIC ASSISTANCE AND SUPPORT SERVICES)</p>	<p>RETAIN UNTIL: Expiration</p> <p>PLUS: 6 years</p> <p>THEN: Destroy*</p>	
575.5	<p>Tax Forms</p> <p> Tax information returns generated by the agency (e.g., 1098, 1099, W-2, W-3) to be reported to the Internal Revenue Service and furnished to the other party to the transaction</p>	<p>RETAIN UNTIL: Submitted to taxpayer and/or IRS</p> <p>PLUS: 5 years</p> <p>THEN: Destroy*</p>	<p><u>Confidentiality</u></p> <p>G.S. § 132-1.10</p> <p><u>Retention</u></p> <p>04 NCAC 24D .0501(a) IRS Publication 15</p>
576.6-1	<p>Tax Returns (1 of 4)</p> <p>Tax returns filed by the agency</p>	<p>RETAIN UNTIL: Filed</p> <p>PLUS: 6 years</p> <p>THEN: Destroy*</p>	
576.6-2	<p>Tax Returns (2 of 4) – Department of Revenue</p> <p> Tax returns received by the Department of Revenue; includes claims, exemptions, payment plans, refunds, and other related records</p>	<p>RETAIN UNTIL: Filed</p> <p>PLUS: 6 years</p> <p>THEN: Destroy*</p>	<p><u>Confidentiality</u></p> <p>G.S. § 105-113.112 G.S. § 105-259(b)</p>

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated.

∞ See appendix for list of item numbers for records that should transfer to the State Archives.

Ω See appendix for list of item numbers for records that are temporarily stored at the State Records Center prior to destruction.

± The agency shall establish and enforce internal policies setting minimum retention periods for the records that DNCR has scheduled with the disposition instruction “destroy when reference value ends.” Please use the space provided.

RC No.	Record Types	Disposition Instructions	Citation
<p>576.2</p> 	<p>Tax Returns (3 of 4) – Department of Revenue</p> <p>Certified tax records provided by the Department of Revenue; includes correspondence, completed powers of attorney and declarations of representative forms, and other related records</p>	<p>RETAIN UNTIL: Complete</p> <p>PLUS: 2 years</p> <p>THEN: Destroy*</p>	<p><u>Confidentiality</u></p> <p>G.S. § 105-113.112 G.S. § 105-259(b)</p>
<p>576.<</p> 	<p>Tax Returns (4 of 4) – Department of Revenue</p> <p>Taxpayer correspondence received and acted upon internally and with response by the Department of Revenue that is not subject to Executive Order No. 12 (2013)</p>	<p>RETAIN UNTIL: Complete</p> <p>PLUS: 30 days</p> <p>THEN: Destroy*</p>	<p><u>Confidentiality</u></p> <p>G.S. § 105-113.112 G.S. § 105-259(b)</p>

* No destruction of records may take place if audits or litigation are pending or reasonably anticipated.

∞ See appendix for list of item numbers for records that should transfer to the State Archives.

Ω See appendix for list of item numbers for records that are temporarily stored at the State Records Center prior to destruction.

± The agency shall establish and enforce internal policies setting minimum retention periods for the records that DNCR has scheduled with the disposition instruction “destroy when reference value ends.” Please use the space provided.

Records That Will Transfer to the State Records Center

The RC No. listed beside each Record Type is found on the Functional Schedule; the Item Number is a tracking number that is used only for records that are stored at the State Records Center.

Appendix

An index or box inventory should accompany any records that transfer to the State Records Center for temporary storage or for eventual transfer to the custody of the Archives.

521.35 Budget Certifications: Transfer to the State Records Center after 2 biennia. Records will be held for agency 31 additional years and then destroyed.

Agency	Series Title	Item Number
Budget and Management, Office of State	Budget Certifications (Forms) File	1532

522.A Fiscal-Year-End Reports: Transfer to the State Records Center after 3 years (and conclusion of all audits) for immediate transfer to the custody of the Archives.

Agency	Series Title	Item Number
Budget and Management, Office of State	Monthly Reports on the Budget File	1527

522.13 Budget Allotments: Transfer to the State Records Center after 3 years. Records will be held for agency 10 additional years and then destroyed.

Agency	Series Title	Item Number
Budget and Management, Office of State	Allotments File	38146

522.7 Budget Revisions: Transfer to the State Records Center after 2 years. Records will be held for agency 5 additional years and then destroyed.

Agency	Series Title	Item Number
Budget and Management, Office of State	Appropriations (Budget Revisions) File	1530

532.5 State Grants Administered by Agency: Transfer records to the State Records Center 2 years after grant is closed. Records will be held for agency 3 additional years and then destroyed.

Agency	Series Title	Item Number
Commerce, Department of	Grant Records Transferred from N.C. Rural Center File	50590
Public Safety, Department of	Individual Assistance Unit Individual Disaster Applicants File	36571
Public Safety, Department of	Public Assistance Disaster Infrastructure Disaster Applicants File	9848

532.3 Federal Grants Administered by Agency: Transfer records to the State Records Center 1 year after project is closed if no litigation, claim, audit, or other official action involving the records has been initiated. If official action has been initiated, transfer to State Records Center after completion of action and resolution of issues involved. Paper records will be held for agency 3 additional years after official notification of program year closeout from the United States Department of Housing and Urban Development and then destroyed.

Agency	Series Title	Item Number
Commerce, Department of	Rural Economic Development Community Development Block Grant (CDBG) Grantees File	17719

532.10 CMS Funding Records: Transfer to the State Records Center 2 years after designated inactive. Records will be held for agency 8 additional years and then destroyed.

Agency	Series Title	Item Number
Health and Human Services, Department of	Environmental Inorganic Chemistry – Fluoride Reports File	1837
Health and Human Services, Department of	Environmental Inorganic Chemistry (Raw Data) File	27420
Health and Human Services, Department of	Hospital Providers Audits File	48424
Health and Human Services, Department of	Long-Term Care (Skilled Nursing and Intermediate Care) Cost Reports File	1872
Health and Human Services, Department of	Purchase of Medical Care Services Medical Cases File	1775

533.5 Grants Issued by Agency: Transfer records to the State Records Center 2 years after submission of final report. Records will be held for agency 3 additional years and then destroyed.

Agency	Series Title	Item Number
Natural and Cultural Resources, Department of	North Carolina Arts Council Division Grants File	841



533.A Final Reports and Deliverables from Grants Issued by Agency: For awards subject to a recapture period, transfer final reports and deliverables to the State Records Center 3 years after conclusion of the recapture period. For all other awards, transfer final reports and deliverables to the State Records Center 3 years after conclusion of agreement period. Records will transfer immediately to the custody of the Archives.

Appendix

Agency	Series Title	Item Number
Commerce, Department of	Commerce Finance Center Awarded State Grants File	386
Commerce, Department of	Expanded Gas Products Service to Agriculture Fund Grants File	50861
Commerce, Department of	Industrial Development Fund/Utility Account Awarded Grants File	47422
Commerce, Department of	Main Street Solutions Fund Awarded Grants File	49923
Commerce, Department of	N.C. Board of Science and Technology Approved Small Grants File	1698
Commerce, Department of	North Carolina Film and Entertainment Grants File	50863
Commerce, Department of	OneNC Grants File	50862
Commerce, Department of	Rural Economic Development Community Development Block Grant (CDBG) Compliance File	17728
Commerce, Department of	Rural Grants Programs Awarded Grants File	50591
Golden Leaf Foundation	Program File	47707
Health and Human Services, Department of	Housing and Homelessness Section State Emergency Solutions Grants	50286
Natural and Cultural Resources, Department of	Clean Water Management Trust Fund Grants for Restoration, Stormwater, and Wastewater Projects File	49367
Natural and Cultural Resources, Department of	North Carolina Arts Council State Grants Final Reports	48307
Natural and Cultural Resources, Department of	State Historic Preservation Office Grants File	811
Public Safety, Department of	Governor’s Crime Commission Project File	721
Transportation, Department of	Powell Bill Eligibility File	3140
Treasurer, Department of State	Eliminating Health Disparities Initiative Project File	49817
Treasurer, Department of State	Tobacco Prevention and Cessation Initiatives Project File	49821



535.P Final Reports and Deliverables from Grants Received by Agency: For awards subject to a recapture period, transfer final reports and deliverables to the State Records Center 3 years after conclusion of the recapture period. For all other awards, transfer final reports and deliverables to the State Records Center 3 years after conclusion of agreement period. Records will transfer immediately to the custody of the Archives.

Agency	Series Title	Item Number
Community College System, North Carolina	Curriculum Improvement Projects File	33729
Natural and Cultural Resources, Department of	Division of Archives and Records Grants File	50872
Public Safety, Department of	Division of Emergency Management Hazard Mitigation Grants File	36570

541.A Banking Records: Transfer to the State Records Center after 15 years for immediate transfer to the custody of the Archives.

Agency	Series Title	Item Number
Treasurer, Department of State	Special Funds Records File	31259

542.A Bond Records: Transfer to the State Records Center 5 years after date of completion for immediate transfer to the custody of the Archives.

Agency	Series Title	Item Number
Treasurer, Department of State	Completed Bond and Note File	3219
Treasurer, Department of State	County and Municipal General Obligation (GO) Bonds Authorization and Issuance File	3471
Treasurer, Department of State	County Government Industrial Revenue Bond (IRB) and Special Purpose Bond Projects File	3215
Treasurer, Department of State	Districts, Authorities, Municipality and County Revenue Bonds File	16214
Treasurer, Department of State	NC Capital Facilities Finance Agency (NCCFFA) Bond File	31312
Treasurer, Department of State	NC State Government Bonds File	16346
Treasurer, Department of State	Results of Bonds Issued Book File	16364

561.5 Bids and Proposals: Transfer to the State Records Center after 3 years. Records will be held for agency 2 additional years and then destroyed.

Agency	Series Title	Item Number
Lottery Commission, North Carolina State	Bids File	49716