

**OFFICE OF STATE CONTROLLER  
BUSINESS SERVICES  
NORTH CAROLINA ACCOUNTING SYSTEM  
GENERAL SCHEDULE  
MISCELLANEOUS REPORTS**

**ITEM 43057. Cancelled Checks.** Checks that have been processed by State Treasurer that have cleared disbursing account.

DISPOSITION INSTRUCTIONS: Destroy in office after 7 years

**ITEM 43058. Escheats Files.** Documents concerning escheated funds reverting to State Treasurer.

DISPOSITION INSTRUCTIONS: Destroy in office after 7 years

**ITEM 43059. Department of State Treasurer Statement of Account.** State Treasurer bank statement.

DISPOSITION INSTRUCTIONS: Destroy in office after 7 years

**ITEM 43060. CAFR Workpapers.** Papers created in the preparation of CAFR financial statements.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years

**ITEM 43061. Budget Preparation Workpapers.** Paper created in preparation of budgets.

DISPOSITION INSTRUCTIONS: Destroy in office after 5 years.

**ITEM 43062. 1099 File.** Worksheet and 1099's filed with Internal Revenue Service.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years

**ITEM 43063. Insurance Files.** Insurance file for departmental coverage of All-Risk, liability, and honesty bond, etc.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years

**ITEM 43064. Policy and Procedures File.** Documents detailing the official policies/procedures of OSC.

DISPOSITION INSTRUCTIONS: Destroy in office when superseded or obsolete.

**ITEM 43065. Sales Tax Files.** Information concerning sales tax collected and paid to Department of Revenue.

DISPOSITION INSTRUCTIONS: Destroy in office after 9 years.

**ITEM 43066. Catalogs Files.** Catalogs and descriptive literature concerning items purchased for department.

DISPOSITION INSTRUCTIONS: Destroy in office when reference value ends.

**ITEM 43067. Correspondence/Memorandums File.** Administrative and management correspondence/memorandums written and/or received by office.

DISPOSITION INSTRUCTIONS: Destroy in office after 3 years.

**ITEM 43068. Telephone Billing Files.** Data concerning telephone calls and their billings.

DISPOSITION INSTRUCTIONS: Destroy in office after 1 year.