



THE TEXAS A&M UNIVERSITY SYSTEM

RECORDS RETENTION SCHEDULE

Records Series Item No.	Agency Item No.	Record Series Title	Retention Period	Archival	Remarks
FISCAL RECORDS					
Section 4.1 – Worksheets, Detail Information on Financial Event or Transaction					
4.1.001	04.100.10	Accounts Payable Information	FE+3		
4.1.002	04.101.10	Billing Detail	FE+3		CAUTION: Does not include long distance telephone billing detail. See item numbers 5.5.001, 5.5.006, and 5.5.007.
4.1.003	04.102.10	Cancelled Checks/Stubs/Warrants/Drafts	FE+3		
4.1.004	04.103.10	Encumbrance Detail	FE+3		
4.1.005	04.104.10	Inventory and Other Cost Files - Production, job labor quotes, pricing, specifications, etc.	FE+3		
4.1.006	04.105.10	Investment Transaction Files	FE+3		
4.1.007	04.106.10	Transfers or Budget Revisions - Transfers or adjustment to budgets	FE+3		
4.1.008	04.107.10	Electronic Fund Transfers - Direct Deposit Registers	FE+3		
	04.108.10	Credit/Debit Card Merchant Receipt	AC		AC = expiration of dispute resolution period.
Section 4.2 – Documents of Original Entry					
4.2.001	04.200.10	Cash Deposit Vouchers (including deposit slips)	FE+3		
4.2.002	04.201.10	Cash Receipts – Includes receipts for fees (permits, licenses, renewals, etc.).	FE+3		
4.2.003	04.202.10	Daily Cash Receipts Log	FE+3		

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CE – Calendar Year End
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4.2.004	04.203.10	Encumbrance Vouchers – Orders, statements, change orders, etc.	FE+3		
4.2.005	04.204.10	Purchase Vouchers – Requisitions, orders, receiving reports, invoices, or statements, change orders, best value determination etc.	FE+3		
4.2.006	04.205.10	General Journal Vouchers	FE+3		
4.2.007	04.206.10	Expenditure Vouchers (includes travel expense reports, payroll, etc.)	FE+3		Includes Credits
Section 4.3 – Journals or Registers					
4.3.001	04.300.10	Sales Journals or Registers	FE+3		
4.3.002	04.301.10	Receipts Journals or Registers	FE+3		
4.3.003	04.302.10	Expenditures Journals or Registers	FE+3		
Section 4.4 - Ledgers					
4.4.001	04.400.10	General and Subsidiary Ledgers	FE+3		
4.4.002	04.401.10	Accounts Receivable Ledgers	FE+3		
4.4.003	04.402.10	Accounts Payable Ledgers	FE+3		
4.4.004	04.403.10	Employee Savings Bond Ledgers	FE+3		
Section 4.5 - Reports					
4.5.001	04.500.10	Worksheets for Preparing Fiscal Reports	FE+3		
4.5.002	04.501.10	Internal Fiscal Management Reports – Includes monthly budget reports.	FE+3		

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4.5.003	04.502.10	Annual Financial Report (required by General Appropriations Act)	AC+6		AC=September 1 ST of odd-numbered calendar years Agency retains Record Copy and sends required number of copies to Publications Depository Program-TSL
4.5.005	04.503.10	External Fiscal Reports - Special purpose – Federal financial reports, salary reports, etc. Includes HUB Reports.	FE+3		
4.5.006	04.504.10	Annual Operating budget – Required by the General Appropriations Act	FE+3		
4.5.007	04.505.10	USAS Reports – Daily	AC		AC = Receipt and reconciliation of monthly report.
4.5.008	04.506.10	USAS Reports – Monthly	AC		AC = Receipt and reconciliation of annual report.
4.5.009	04.507.10	USAS Reports – Annual	FE+3		
Section 4.6 – Documents Showing Compliance with System of Internal Control					
4.6.001	04.600.10	Balancing Records	FE+3		
4.6.002	04.601.10	Reconciliations	FE+3		
4.6.003	04.602.10	Cash Counts	FE+3		
Section 4.7 – Other Fiscal Records					
4.7.001	04.700.10	Accounting Policies and Procedures Manual	US+3		
4.7.002	04.701.10	Bank Statements	FE+3		
4.7.003	04.702.10	Returned Checks/Warrants/Drafts (Uncollectible)	AC+3		AC=After deemed uncollectible
4.7.004	04.703.10	Capital Asset Records	LA+3		

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4.7.005	04.704.10	Claim Files	AC+3		AC = Resolution of Claim
4.7.006	04.705.10	Comptroller Statements	FE+3		
4.7.007	04.706.10	Detail Chart of Accounts - One for all accounts in use for a year.	FE+3		
4.7.008	04.707.10	Federal Grant Information on File	AC+3		AC = Satisfaction of all Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments (Common Rule) CAUTION: Retention may vary depending on the specific federal funding agency. Agency must ensure that records are retained for the appropriate retention period.
4.7.009	04.708.10	Fixed Asset Sequential Number Log	US+3		
4.7.010	04.709.10	Long-Term Liability (bonds, etc.)	AC+3		AC=Retirement of debt
4.7.012	04.711.10	Signature Authorizations – Signature cards or similar records establishing authority of an agency employee to initiate or authorize financial transactions on behalf of an agency.	US + FE+3		Includes employee application for procurement/payment card, travel card or other similar methods of payment for goods and/or services.

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