

CLEMSON UNIVERSITY

VICE PRESIDENT FOR BUSINESS AND FINANCE
ACCOUNTING FOR FIXED ASSETS

CU 2486 **REQUEST FOR TRADE-IN DOCUMENT**

Description:

Documents property trade-ins at Clemson University. Information includes location of property, application of trade-in, sole source procurement, new property being purchased, and other related information.

Retention:

3 years and until updated; destroy.

Schedule approved 11/5/91

CU 2487 **DECLARATION OF SURPLUS PROPERTY/TRANSFER**

Description:

Documents the disposition of surplus property and the transfer of equipment at Clemson University. Information includes description of property, method of disposition, department or agency to which equipment was transferred, and other related information.

Retention:

3 years after disposition of property; destroy.

Schedule approved 11/5/91

CU 2488 **ONLINE PROPERTY INVENTORY**

Description:

Master list of equipment owned by Clemson University. Information includes serial number, quantity, department name, and other related information.

Retention:

5 years after disposition of property; destroy.

Schedule approved 11/5/91

CU 2489 **DELETED EQUIPMENT REPORT**

Description:

List of equipment deleted from Clemson University's property inventory. Information includes serial number, quantity, department name, and other related information.

Retention:

5 years after disposition of property; destroy.

Schedule approved 11/5/91

CU 11208 **REALIZATION OF REVENUE REPORT**

Description:

This series documents in detail all revenue transactions which tie into the revenue and expenditure controls system. This report reflects information such as transaction description, reference number, effective date, original budget, budget revisions, revised budget, realized revenue, and unrealized revenue.

Retention:

University office: 5 years.
University archives: permanent.

Supersedes: CU-VPBF-FM-2

Schedule approved 8/11/99

CU 11209 TRIAL BALANCE (MONTHLY, YEARLY)

Description:

This series records agency transactions and month-ending balances for all existing unrestricted current funds. Included is such information as transaction description, batch number, transaction date, posting date, reference number, current month activity (debit-credit), and balance (debit-credit). These records are retained on a monthly and yearly basis. This series also includes transactions involving restricted funds.

Retention:

University office: 5 years.
University archives: permanent.

Supersedes: CU-VPBF-FM-4

Schedule approved 8/11/99

CU 11194 EQUIPMENT PURCHASE REPORT (REVISED)

Description:

This series is used to record all equipment purchases for the year. Included is such information as batch identification, transaction reference, account number, vendor number, work

order/purchase order or requisition number, amount, debit/credit, use tax, and description.

Retention:

3 years; destroy.

Supersedes: CU-VPBF-FM-27

Schedule approved 8/11/99

CU 11195 **VENDOR CHECK REGISTER (REVISED)**

Description:

This series is used to record checks written to vendors by the university. Information includes vendor number, vendor name, purchase order number, invoice number, invoice amount, check number, and check amount. Also included in this series is a listing of voided checks.

Retention:

10 years; destroy.

Supersedes: CU-VPBF-FM-28

Schedule approved 8/11/99

CU 11210 **ASSET AND LIABILITY RECONCILIATION REPORT**

Description:

This series consists of fiscal information used to document the receipts and disbursements of fiscal accounts of the university. Information in this series includes Vendor Account Reconciliation, Vendor Bank Reconciliation System, Corrections to Vendor Outstanding File, Regular Checking

Summary from the bank, copies of debit and credit forms to the university, List Post Transaction Credit, Reconciliation Analysis, copies of checks from the university, and forms from the State Treasurer's Office entitled Composite Bank Accounts and Audit Listing of Bank Account.

Retention:

5 years; destroy.

Supersedes: CU-VPBF-FM-11

Schedule approved 8/11/99

CU 11211 MISCELLANEOUS JOURNAL ENTRIES

Description:

This series is used to record miscellaneous financial transaction from one account to another. Information includes such items as Batch Control Ticket, Standard Journal Entry form, Request to Withdraw Authorized Funds, State Treasurer's Office Journal Vouchers, and related correspondence.

Retention:

5 years; destroy.

Supersedes: CU-VPBF-FM-12

Schedule approved 8/11/99

**CU 11212 OUTSTANDING RECONCILED CHECK LIST
(YEARLY)**

Description:

This series documents the final list of outstanding checks for the year. It includes information such as vendor number, vendor name, purchase order number, check number, date paid, account number, charged voucher amount, and total of check.

Retention:

7 years; destroy.

Supersedes: CU-VPBF-FM-30

Schedule approved 8/11/99