

Schedule 170-3

UNIVERSITY OF NEBRASKA BOARD OF REGENTS

ACCOUNTING RECORDS

April 5, 2011

**Nebraska Records Management Division
3242 Salt Creek Circle
Lincoln, NE 68504
(402) 471-2559**

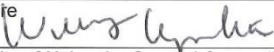
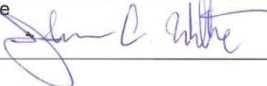
**REQUEST FOR APPROVAL
OF RECORDS RETENTION
AND DISPOSITION SCHEDULE**

SCHEDULE	170-3
AGENCY, BOARD OR COMMISSION	UNIVERSITY OF NEBRASKA BOARD OF REGENTS
RECORDS SERIES	ACCOUNTING RECORDS
Supersedes Edition of September 20, 2007	

**TO: STATE RECORDS ADMINISTRATOR
STATE OF NEBRASKA**


PART I – UNIVERSITY OF NEBRASKA STATEMENT:

In accordance with Section 84-1212.01, (Reissue 1999), approval of the attached records retention and disposition schedule by the State Records Administrator is hereby requested. Retention periods and dispositions have been recommended by this agency after a careful evaluation of all factors listed in Section 84-1212.01(2), R.R.S. 1943. The attached Records Retention and Disposition Schedule has been approved by the records officers of the University of Nebraska.

University of Nebraska Records Officer (Print Name) William F. Lynch III	
Signature 	DATE 3/22/11
University of Nebraska General Counsel's Office (Print Name) John C. Wiltse	
Signature 	DATE 29 March 2011

PART II – ARCHIVAL APPROVAL

The attached schedule has been analyzed, all archival and historical material has been properly identified, no disposition except by transfer to the University of Nebraska Archives has been recommended for such material, and this schedule is approved as submitted.

University of Nebraska Archives (Print Name) Mary Ellen Ducey	
Signature 	DATE 29 March 2011

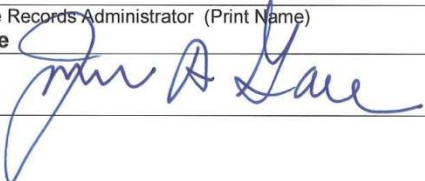
PART III – APPROVAL OF AUDITOR OF PUBLIC ACCOUNTS:

The attached schedule has been reviewed, all audit material has been properly identified, and this schedule is approved as submitted.

Signature 	DATE 3/31/11
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PART IV – APPROVAL OF STATE RECORDS ADMINISTRATOR:

The attached schedule has been reviewed in accordance with Section 84-1212.01, R.R.S. 1943, and is approved as submitted.

Nebraska State Records Administrator (Print Name) John A. Gale	
Signature 	DATE 4/5/2011

INSTRUCTIONS FOR USING THIS SCHEDULE

Records retention and disposition schedules are designed to serve as your records management guideline for storing and disposing of agency records, **regardless of the media on which they reside**, including paper, microfilm, diskettes, optical disks, CDs, DVDs, servers, computer hard drives, etc. State Agencies General Records Schedule No. 124 contains those records common to most state government agencies. This schedule takes precedence over General Records Schedule 124.

This schedule provides ongoing authority to dispose of paper records that do not have a permanent retention period after electronic copies have been made in accordance with Neb. Rev. Stat. § 25-12,112 (Reissue 1995) and to dispose of paper or electronic records once the record's retention period has expired unless it is subject to a legal hold. The University of Nebraska assumes the responsibility to migrate these electronic records to a new system, software, and/or storage medium when the current system, software, and/or storage medium become obsolete, to ensure that this information remains accessible for the entire required retention period.

DISPOSING OF RECORDS

1. Check your schedules to see what the retention period is.
2. Dispose of records that have met their retention periods unless they are subject to a legal hold.
3. Complete a Records Disposition Report for the records you dispose. The Records Disposition Report form is located on the Secretary of State Records Management Website https://appengine.egov.com/apps/ne/sos_records_disposition_report. This report establishes that the destruction was performed in your normal course of business.

**Nebraska Secretary of State
Records Management Division
3242 Salt Creek Circle
Lincoln, NE 68504
SOS.RecordsManagement@nebraska.gov
402-471-2559**

QUESTIONS

If you have any questions about these procedures, please contact the Director of University Records.

SCHEDULE 170-3 – UNIVERSITY OF NEBRASKA BOARD OF REGENTS – ACCOUNTING RECORDS

University of Nebraska Accounting Records Retention and Disposition Schedule

Legend: CY=Calendar Year End: December 31; FY=Fiscal Year End: June 30; Y=Years; E=Expiration;

LOA=Life of Asset; A=Transfer to University Archives at end of retention period;

ELECTRONIC RECORDS - retention follows the same retention as retention of paper records.

PRESERVATION HOLD - no destruction of records may take place while there is a Preservation Hold in effect.

*Dispose after required retention period provided the audit has been completed with the audit report released and all related comments resolved.

Code	Grouping	Category	Sub-Category	Record	Retention
Accounts Payable Records					
170-3-1	Accounting	Accounts Payable	Invoices	Inter-Agency Billing Transaction (IBT)	FY + 7Y*
170-3-2	Accounting	Accounts Payable	Invoices	Non-Travel Employee Reimbursement	FY + 7Y*
170-3-3	Accounting	Accounts Payable	Invoices	Procurement Card Receipts and Vouchers	FY + 7Y*
170-3-4	Accounting	Accounts Payable	Invoices	Quick Order/Quick Pay	FY + 7Y*
170-3-5	Accounting	Accounts Payable	Invoices	Vendor Invoices	FY + 7Y*
170-3-6	Accounting	Accounts Payable	Invoices	Visiting Personnel Expense Voucher	FY + 7Y*
170-3-7	Accounting	Accounts Payable	Invoices	Warrant Requests	FY + 7Y*
170-3-8	Accounting	Accounts Payable	Vendor Information	W-9 - Request for Taxpayer Identification and Certification	1Y after vendor removed from file*
Accounts Receivable Records					
170-3-9	Accounting	Accounts Receivable	Receipts	Accounts Receivable Billing Invoice, including Foundation	FY + 7Y*
170-3-10	Accounting	Accounts Receivable	Receipts	Bursar Banking Documents	FY + 7Y*
170-3-11	Accounting	Accounts Receivable	Receipts	Bursar Remittance Advice and Attachments	FY + 7Y*
170-3-12	Accounting	Accounts Receivable	Receipts	Cash Register Tape - Departmental	FY + 7Y*
170-3-13	Accounting	Accounts Receivable	Interdepartmental Charges	Work Study Off Campus Billing	FY + 7Y*
Contracts and Agreements					

170-3-14	Accounting	General	Contracts	Contracts/Leases	E + 2Y*
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Code	Grouping	Category	Sub-Category	Record	Retention
170-3-15	Accounting	General	Contracts	Maintenance Agreements	E + 2Y

Fixed Assets Records

170-3-16	Accounting	Fixed Assets	Inventory	Asset Additions to Buildings and Equipment, Screening Records	FY + 2Y*
170-3-17	Accounting	Fixed Assets	Inventory	Buildings and Equipment Documentation	LOA + 1Y life of building and/or equipment*

General Ledger Records

170-3-18	Accounting	General Ledger	Business/Data Warehouse	Accounting Transactions Database	FY + 25Y then A
170-3-19	Accounting	General Ledger	Year End	Audit and Statement Work Papers, SAP Reports Lead Schedules	25Y
170-3-20	Accounting	General Ledger	Capital Assets	Bank Statements - Trustee	LOA + 1Y after bonds retired*
170-3-21	Accounting	General Ledger	Statements	Basic Financial Statements	25Y then A
170-3-22	Accounting	General Ledger	Reports	CASB DS2 Disclosure Statements	FY + 10Y*
170-3-23	Accounting	General Ledger	Statements	Comprehensive Annual Financial Report	25Y then A
170-3-24	Accounting	General Ledger	Reports	DAS Encumbrance Certification	FY + 2 biennium's
170-3-25	Accounting	General Ledger	Reports	Data Collection Form	FY + 10Y
170-3-26	Accounting	General Ledger	Statements	Federal A133 Audit	25Y then A
170-3-27	Accounting	General Ledger	General	Indirect Cost Proposals	Last 3 submitted*
170-3-28	Accounting	General Ledger	Interdepartmental Charges	Interdepartmental Billings and Department's Journal Entries	FY + 7Y*
170-3-29	Accounting	General Ledger	Reports	IPEDS Survey and Documentation, Financial Section	FY + 10Y*

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Code	Grouping	Category	Sub-Category	Record	Retention
170-3-30	Accounting	General Ledger	Interdepartmental Charges	Journal Entries and Allocations by Functional Offices	FY + 7Y*
170-3-31	Accounting	General Ledger	Statements	Master Trust Indenture Statements	25Y then A
170-3-32	Accounting	General Ledger	Reports	Monthly/Bi-Weekly Payroll - Web Top Copy	FY + 15Y*
170-3-33	Accounting	General Ledger	Reports	Monthly Ledgers - Paper Copy	FY + 5Y then A
170-3-34	Accounting	General Ledger	Reports	Monthly Ledgers - Web Top copy	FY + 15Y*
170-3-35	Accounting	General Ledger	Interface	NIS Accounting Feed Data Files	FY + 1Y
170-3-36	Accounting	General Ledger	Capital Assets	Plant Project Files	LOA + 1Y then A
170-3-37	Accounting	General Ledger	Year End	Year End Accruals, Receivables Detail	FY + 7Y*
Tax Records					
170-3-38	Accounting	Taxes	Federal	Federal Form 941	7Y*
170-3-39	Accounting	Taxes	Federal	Form 990T, UBI Returns and Support Work Papers, Documentation	7Y*
170-3-40	Accounting	Taxes	Federal	Forms 1098T, 1099, 1042S	CY + 7Y*
170-3-41	Accounting	Taxes	State	Sales Tax Reports	CY + 7Y*
170-3-42	Accounting	Taxes	State	State Form 941N	7Y*
Travel Records					
170-3-43	Accounting	Travel	Invoices	Travel Expense Reimbursement and Documentation	FY + 7Y*
170-3-44	Accounting	Travel	Arrangements	Trip Authorization	FY + 2Y