

## ACCOUNTING SERVICES

### ACCOUNT MAINTENANCE

#### 430.01 Requests for New Account-Account Change Documents (Originals)

Dates: 1966 –  
Volume: 9 ¼ Cu. Ft.  
Annual Accumulation: 1 ½ Cu. Ft.  
Arrangement: Numerical by account number

This record series contains original documents authorizing creation, modification or discontinuance of Financial Accounting System (FAS) accounts with signatures of fiscal officers and ascending levels of supervision signifying approval.

**Recommendation:** Retain all active files permanently. When an account becomes inactive, retain for one (1) year in inactive storage, then microfilm and dispose of paper provided all audits have been completed under the supervision of the Auditor General, if necessary, and no litigation is pending or anticipated.

#### 430.02 Chart of Accounts

Dates: 1949 –  
Volume: Negligible  
Annual Accumulation: Negligible  
Arrangement: Alphabetical and Numerical

This record series contains a historical record to the SIU-Carbondale Accounting System accounts. The information is computer output microfilm in five formats: alphabetical chart of accounts (monthly), numeric chart of accounts (monthly), chart of accounts in responsibility

order (monthly), master chart of accounts (monthly) and attribute list (beginning and end of fiscal year).

**Recommendation:** Retain permanently with a security copy of the microfiche retained by University Records Management or other secure location.

**430.03 Temporary Delegation of Fiscal Officer Authority (Originals) – DO NOT USE - SUPERSEDED WITH 430.09**

Dates: 1985 –  
Volume: Negligible  
Annual Accumulation: Negligible  
Arrangement: Alphabetical by fiscal officer with delegates thereunder

This record series contains original documents with signatures of fiscal officers. Copies are distributed to Purchasing, Disbursements and Payroll for signature comparison.

**Recommendation:** Retain paper documents in office for two (2) years, then microfilm on reels and dispose of paper provided all audits have been completed under the supervision of the Auditor General, if necessary, and no litigation is pending or anticipated. Store microfilm at University Records management or other climatically secure location.

**430.04 Daily Diagnostics File**

Dates: 1985 –  
Volume: 3 Cu. Ft.  
Annual Accumulation: 1 ½ Cu. Ft.  
Arrangement: Chronological

This record series contains the records of all account maintenance entries to the Financial Accounting System (FAS) during the past two fiscal years. The daily

diagnostics is a printout of information used by the Account Maintenance Section to verify the accuracy of entries made the previous day.

**Recommendation:** Retain in office for two (2) fiscal years, then dispose of provided all audits have been completed under the supervision of the Auditor General, if necessary, and no litigation is pending or anticipated.

#### **430.05 Year End Snapshots (Duplicates)**

Dates: 1985 –  
Volume:  $\frac{3}{4}$  Cu. Ft.  
Annual Accumulation:  $\frac{3}{4}$  Cu. Ft.  
Arrangement: Numerical by account number by ledger

This record series contains copies of “Snapshots” from Computing Affairs at the end of the fiscal year of all the Financial Accounting System (FAS) accounts as of the date and supporting memoranda for accounts dropped from FAS at the year-end cycle.

**Recommendation:** Retain in office for one (1) fiscal years, then dispose of provided all audits have been completed under the supervision of the Auditor General, if necessary, and no litigation is pending or anticipated.

#### **430.06 Printouts of Codeset Updates**

Dates: 1985 –  
Volume:  $1 \frac{1}{2}$  Cu. Ft.  
Annual Accumulation:  $\frac{3}{4}$  Cu. Ft.  
Arrangement: Chronological with various codesets

This record series contains back-up for changes made to various codesets: responsibility codes, agency codes for authorizing the payments for grants and contracts, activity codes for the Financial Accounting

System (FAS), overhead and prorate entries for mechanical journal entries, assignee codes which indicate which accountant is responsible for which accounts, etc.

**Recommendation:** Retain in office for two (2) fiscal years, then dispose of provided all audits have been completed under the supervision of the Auditor General, if necessary, and no litigation is pending or anticipated.

#### **430.07 Miscellaneous Subject File**

Dates: 1980 –  
Volume: 7 Cu. Ft.  
Annual Accumulation: 1 Cu. Ft.  
Arrangement: Alphabetical by subject, then  
Chronological

This record series contains various files under subject titles such as printing charges for account maintenance forms or correspondence regarding account maintenance of various account attributes, also “snapshots” and supporting memoranda for FAS accounts dropped at year-end.

**Recommendation:** Retain in office for three (3) years, then dispose of provided all audits have been completed under the supervision of the Auditor General, if necessary, and no litigation is pending or anticipated.

#### **430.08 Accounts Prior to the Financial Accounting System (FAS) – SERIES ENDED**

Dates: 1964 – 1977  
Volume: 2 Cu. Ft.  
Annual Accumulation: Negligible  
Arrangement: Chronological

This record series contains bound volume of the accounts prior to instituting the Financial Accounting

System (FAS) on July 1, 1977 as well as the first FAS Accounts Lists, etc.

**Recommendation:** Retain permanently in office storage.

**430.09 Temporary Delegation of Fiscal Officer Authority (Originals)**

Dates: 1985 –  
Volume: 1 Cubic Feet  
Annual Accumulation: Negligible  
Arrangement: Alphabetical by fiscal officer

This record series contains original documents with signatures of fiscal officers delegating signature authority to another employee for fiscal matters. Copies are distributed to Purchasing, Accounts Payable and Payroll for signature comparison.

This item supersedes item 430.03 of this application in order to change the retention period from two (2) years in office then microfilm to two (2) years in office then transfer to Records Management for an additional five (5) years.

**Recommendation:** Retain in office for two (2) years, then transfer to Records Management: Retain in Records Management for five (5) years, then destroy in a secure manner providing all audits have been completed and no litigation is pending or anticipated.

