

## ACCOUNTING SERVICES

### SUPPORT SERVICES

#### 440.01 Annual Report Files (Originals)

Dates: 1972 -  
Volume: 5½ Cu. Ft.  
Annual Accumulation: Negligible  
Arrangement: Chronological

This record series contains the working papers and original typed copies of the Annual Financial Reports for the entire University System: SIU-C and SIU-E, the Chancellor and the School of Medicine. These reports are published and widely distributed. In addition, the Federal Housing Administration (FHA) annual reports are included, consisting of balance sheets and working papers to report to FHA on housing projects for which SIU is the managing agent.

**Recommendation:** Retain in office for two (2) years, then dispose of.

#### 440.02 Personnel Files

Dates: 1947 -  
Volume: 22 Cu. Ft.  
Annual Accumulation:  
Arrangement: Alphabetical

This record series contains the personnel files for General Accounting's civil service employees and student workers, consisting of hiring papers, job descriptions, change of status notices, vacation and sick leave information and records of classes or training seminars taken.

**Recommendation:** Retain in office for ten (10) years after separation from employment, then dispose of providing no litigation is pending or anticipated.

**440.03 Budget Files**

Dates: 1982 -  
Volume: 13½ Cu. Ft.  
Annual Accumulation: 2 3/4 Cu. Ft.  
Arrangement: Chronological

This record series contains the three internal operating accounts for the General Accounting Office, consisting of purchase orders, purchase requisitions and invoice vouchers plus attached documentation for expenditures, corrections and adjustments.

**Recommendation:** Retain in office for three (3) years or until expiration of administrative value, whichever is longer, then dispose of.

**440.04 Payroll and Fringe Benefit File (Duplicates)**

Dates: 1979 -  
Volume: 3¼ Cu. Ft.  
Annual Accumulation: Negligible  
Arrangement: Chronological

This record series contains payroll and fringe benefit records for the General Accounting Office, the originals of which are maintained by the Payroll Office.

**Recommendation:** Retain in office for two (2) 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.

**440.05 Administrative Correspondence and Reference File**

Dates: 1970 -

Volume: 26 Cu. Ft.  
Annual Accumulation: 1½ Cu. Ft.  
Arrangement: Alphabetical by subject, then either  
Chronological or Numerical  
within file

This record series contains voucher correction memos attached to copies of voucher (which are cross-referenced with the voucher files in the Documents section of General Accounting), account maintenance correspondence in which General Accounting explains to a department that it is using an account improperly, bank correspondence which is part of the close-out at the end of the fiscal year and audits, both internal and external, which are filed by audit numbers.

**Recommendation:** Retain in office for three (3) years, then dispose of provided all administrative value has expired, all audits have been completed under the supervision of the Auditor General, if necessary, and no litigation is pending or anticipated. Retain permanently certain memos, charts, etc. that have administrative value such as agreements with State Comptroller on the application of certain codes, approval for variation from stated guidelines, acceptance of forms, etc.

**440.06 Financial Reports File**

Dates: 1980 -  
Volume: 6 Cu. Ft.  
Annual Accumulation: 1 Cu. Ft.  
Arrangement: Chronological

This record series contains various financial reports for SIU such as income fund reports, weekly and monthly cash reports, Higher Education and General Information Survey (HEGIS) Reports, etc. These reports are duplicated in the individual accountant's file in the Accounting Control Division of General Accounting.

**Recommendation:** Retain in office for two (2) years, then dispose of provided all administrative value has expired, all audits

have been completed under the supervision of the Auditor General, if necessary, and no litigation is pending or anticipated.

**440.07 Housing and Auxiliary Facility System Reports (Originals)**

Dates: 1975 -  
Volume: 1½ Cu. Ft.  
Annual Accumulation: Negligible  
Arrangement: Chronological

This record series contains the "Housing and Auxiliary Facility System" reports (also called Treasurer's Report) of the revenue and expenditures of the university's auxiliary system: Greek Row, Southern Hills, Thompson Point, East Campus, Student Center and Family Housing. Copies are sent to the Controller's Office and to the SIU-E campus.

**Recommendation:** Retain in office permanently.