



Department of Education and Early Development
 Division of Libraries, Archives & Museums
 Alaska State Archives/Records & Information Management Service (ASA/RIMS)
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STATE OF ALASKA

Records Retention and Disposition Schedule

Agency I.D: 456 Schedule No: 04-456.2

DEPARTMENT OF REVENUE
 ALASKA HOUSING FINANCE CORPORATION (AHFC)
 456 - ACCOUNTING DEPARTMENT

The agency will follow retention periods for common records as listed in the most current State of Alaska General Administrative Records Retention and Disposition Schedule (GARRDS), unless those records have been listed on this schedule.

Unless otherwise indicated all records series are nonconfidential. This schedule supersedes #04-456.1.

All records that have potential permanent legal and historical value may be reviewed by the State Archivist for possible permanent retention in the State Archives in accordance with AS 40.21.030.

Under 4 AAC 59.005, it is the responsibility of agencies to ensure that records created and maintained in electronic systems remain accessible and durable for their prescribed retention period. This requires addressing the issues of periodic media refreshment, digital migration strategies and security plans. Backups produced for system recovery purposes do not serve a recordkeeping function or substitute for archived business essential duplicates.

Pursuant to the provisions of AS 40.21 and 4 AAC 59, the records listed on this schedule are approved for retention and disposition as indicated.

Division Director Cynthia Weiser	Signature of Division Director <i>C. Weiser</i>	Date 4/25/14
Attorney General/Designee <i>Alan Birnbaum</i> Alan Birnbaum	Date 5/16/14	Commissioner of Administration/Designee FOR <i>[Signature]</i>
State Archivist <i>D. Dawson</i>	Date 5/12/14	Records Analyst <i>Stacy Thorsen</i>
		Date 5-13-14

Item No - Record Series Title & Description	Format	Total Retention	Bus. Ess.	Remarks
<p>001 - Accounts Payable Final Disbursement Reports This series consists of vendor payment information, check register, fund summary report, and general ledger transactions from the check run.</p> <p>Arranged chronologically.</p>	H & E	CFY+2		<p>Official Copy of Record.</p> <p>Located in Accounting software.</p>
<p>002 - Accounts Payable Vendor Files This series consists of vendor disbursement data, vendor invoices, delivery orders and receiving documentation, copies of purchase requisitions and purchase orders, postage meter receipts, petty cash requests, utility invoices, tenant refunds, and non-employee reimbursements documenting the purchase of and payment for commodities and services.</p> <p>Arranged alphabetically by vendor.</p>	H & E	CFY+2		<p>Official Copy of Record.</p> <p>Located in Ariba for the invoice and Accounting software for the payment.</p>
<p>003 - Employee Reimbursement Files This series consists of payment information for travel-related expenses, such as requests for advances, per diem, lodging, transportation, etc. and other miscellaneous reimbursements to employees.</p> <p>Arranged alphabetically by employee name.</p>	H & E	CFY+2		Official Copy of Record.
<p>004 - General Ledger Posting Edit Reports This series consists of general ledger posting edit reports.</p> <p>Arranged chronologically. Electronic files are the data records used to produce the edit reports.</p>	E	CFY+1		Located in Accounting department shared folder.
<p>005 - Monthly General Ledger Trial Balance Reports This series consists of monthly computer-generated general ledger and trial balance reports in Excel spreadsheet format. Separate spreadsheets for each month.</p> <p>Arranged chronologically.</p>	E	CFY+7		<p>Official Copy of Record.</p> <p>Located in Accounting software, Accounting department shared and Public folders.</p>
<p>006 - Non-debt Related General Ledger Journal Entries This series consists of non-debt related general ledger journal entry input forms and backup support documents. Arranged chronologically.</p>	E	CFY+7		<p>Official Copy of Record.</p> <p>Located in Accounting department shared folder.</p>

You can transfer records to an approved records center at any point - complete a Records Transfer List (RTL) and submit it to your Records Officer for approval.

Retention Key	Format Key	Bus. Ess = Business Essential
<p>A = Until Audit PO = Permanent (Retain in agency office) C = Cut-off event/date S = Until Scanned CY = Current Year T = Transfer CFY = Current Fiscal Year TO = Term of Office PA = Permanent (Transfer to State Archives)</p>	<p>H = Hardcopy E = Electronic D = Database M = Microform</p>	<p>1. Are necessary for emergency response 2. Are necessary to resume or continue operations</p>

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<p>007 - General Ledger Reconciliations & Manual Journal Entries This series consists of general ledger account reconciliations, supporting work papers and monthly trust and standard journal entries. Arranged chronologically.</p>	H & E	CFY+7		Official Copy of Record. Located on Accounting department shared folder.
<p>008.1 - Year-end Detail Trial Balance (Originals) This series consists of various year-end computer-generated ledger and trial balance reports. Arranged chronologically.</p>	E	M		M = Until microfilmed. Originals may be disposed after film is certified "true & correct."
<p>008.2 - Year-end Detail Trial Balance (Master Microfilm) Arranged chronologically.</p>	M	C+25		C=Until administrative need met.
<p>008.3 - Year-end Detail Trial Balance (Work Copy Microfilm) Arranged chronologically.</p>	M	C		C = Until administrative need is met.
<p>009.1 - Year-end General Ledger Reports (Originals) This series consists of various year-end computer-generated general ledger and trial balance reports. Arranged chronologically.</p>	E	M		M = Until microfilmed. Originals may be disposed after film is certified "true & correct". Located on Accounting software.
<p>009.2 - Year-end General Ledger Reports (Master Microfilm) Arranged chronologically.</p>	M	C+100		C= Until administrative need met
<p>009.3 - Year-end General Ledger Reports (Work Copy Microfilm) Arranged chronologically.</p>	M	C		C = Until administrative need is met.
<p>010 - Quarterly Financial Statements This series consists of original masters and quarterly financial statements. Arranged chronologically.</p>	E	CFY+7		Official Copy of Record. Located on Public shared folder under Accounting, financial statements.

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<p>011.1 - Year-end Financial Reports This series consists of audited year-end financial statements, single audit reports and HUD reports. Arranged chronologically.</p>	E	PA		Official Copy of Record. Retain in office for 7 years then transfer to State Archives.
<p>011.2 - Footnote and Cash Flow Work Papers This series consists of supporting work papers in the preparation of financial statement footnotes and cash flows. Arranged chronologically.</p>	H & E	CFY+7		Located on Accounting department shared folder.
<p>012 - Debt-related Files This series consists of computer-generated funds to trustee reports. Electronic files consist of monthly trustee transactions in MS access file downloaded from the trustee, debt-related bank statements received in pdf files on Finance network, spreadsheets, computer-generated funds to trustee reports. Arranged chronologically by subject.</p>	H & E	C+4		C = Until debt is paid off. Download from bank.
<p>013 - Non-Debt Related & Bank Trust Files This series consists of non-debt related bank and trust statements, reconciliations, canceled checks, deposit slips and supporting deposit backup, and other related items. Files consist of bank statements received in pdf. Monthly trustee transaction file downloaded from the trustee, and MS Excel spreadsheets. Arranged chronologically.</p>	H & E	CFY+7		Official Copy of Record.
<p>014 - Cash Receipts & Disbursements This series consists of computer-generated cash receipts and disbursement registers, income and expense ledgers, and wire/requisition letters. Hardcopy wire/requisitions letters are arranged chronologically.</p>	H & E	CFY+6		Official Copy of Record. Located in Accounting department shared folder.
<p>015 - Mortgage Loan Reports This series consists of monthly activity mortgage letters, monthly and year-end loan reports. Arranged chronologically by type.</p>	H&E	CFY+7		Official Copy of Record. Located in Accounting department shared folder.

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