



Accounting and Administrative Manual

Section 100: Accounting and Finance

Retention of Journal Vouchers
No.: A-12

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General:

This procedure provides guidance for the retention of journal vouchers (JV's), and their supporting documentation. This procedure applies to all units.

JV's will be prepared, approved, entered and edited as specified in procedure A-11 "Journal Vouchers" in Section 100 in the University of Alaska Accounting and Administrative Manual. The responsible person at each campus will file the original processed JV with its supporting documentation, by fiscal year, in numerical order. Any copies of processed JV's will be returned to the originating department.

The responsible person at each campus, upon request, will provide copies of their campus' individual JV(s) and any supporting documentation.

Prior to December 31st, the responsible person at each campus will send, in numerical order, the JV's and supporting documentation, for the fiscal year ended approximately eighteen months earlier to Statewide Fund Accounting (SFA), i.e. in December 1999, JV's for FY98 will be sent to SFA. The FY99 JV's will continue to be stored at each campus until December 2000. SFA will then consolidate all of the JV's, with their supporting documentation, and forward them to Statewide Records Management.

Statewide Records Management will microfilm the documents, prepare a copy of the film for each MAU and deliver the film copies back to SFA who will then file the Statewide MAU copy of the microfilm and send out a copy to each of the other MAU's. Statewide Records Management will then destroy the original JV's and supporting documentation.

The responsible person at each MAU, upon request from their campuses, will provide copies of individual JV(s) and any supporting documentation from their microfilm copy.