

## **Finance (to be reviewed and revised)**

### **General (001 – 009)**

- F01 General
  - 2 years after last action

### **Accounting (010 – 019)**

- F10 Accounting
  - Permanent for general ledgers and year-end financial statements
  - 7 years after last action for all other supporting documents
- F11 Account Payable
  - 7 years after last action
- F12 Account Receivable
  - 7 years after last action
- F13 Expense Claims
  - 7 years after last action
- F14 Petty Cash
  - 7 years after last action
- F15 Research Accounting
  - 7 years after end of research project and closing of file
  - Grant application records are covered in a separate retention schedule under Research
- F16 Student Accounts
  - 7 years after payment of account received or closing of file

### **Reserved (020 – 029)**

### **Auditing (030 – 039)**

- F30 Financial Audits
  - 7 years after completion of the audit; then Archives Review
  - For audits on University's management and governance, see A54 Quality Audits

## **Budgeting (040 – 049)**

- F40 Budgets
  - 7 years after last action; then Archives Review

## **Banking and Fund Management (050 – 059)**

- F50 Banking
  - 7 years after last action
- F51 Loans, Investments and Guarantees
  - 7 years after expiry of loan or investment
- F52 Foundations and Endowments
  - 7 years after end of fund life; then Archives review

## **Purchasing (060 -064)**

- F60 Purchasing
  - 7 years after last action

## **Risk Management and Insurance (065 – 069)**

- F65 Insurance
  - 5 years after expiry of coverage or until claims settled

## **Taxes (070 – 075)**

- F70 Taxes
  - 7 years after last action