FN05 – Accounting Journal Entries

These records relate to the logging of transactions into the accounting journal.

Content & Scope
The records include manual journal entries for internal transfers between funds and supporting documentation.

Responsible Unit
Finance; other units as arranged with Finance

Information Steward
Vice President, Administration & Finance

Privacy Classification
Restricted

Retention
7 years

Disposition
Secure Destruction

Authority
Income Tax Act, 1985, s. 230 (4) (b)

Retention Rationale
Income Tax Act, 1985, s. 230 (4) (b) specifies that records be kept for 6 years after the taxation year to which they relate.

Approval Date(s)
April 14, 2010