

Retention Guidelines for Common Administrative Records of the Government of Canada

Comptrollership Function

Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Accounts and accounting	Appropriations, disbursements, etc.	
	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Ledgers and registers	See “Ledgers and registers”, “Accounts payable”, “Accounts receivable”, “Allotments”, “Allowances”, “Cash accounting”, “Contracts”, “Encumbrances”, “Postage accounts”, “Travel”
	Trust accounts	
	Involving long term or indeterminant fiduciary responsibilities which have an impact on the rights or entitlements of citizens or groups within Canadian Society and which arise from mandated activity of an institution	
	Policies, trust agreements and audited annual statements	Exclusion C4.1 in Terms and Conditions of MIDA Number 99/004.
	Statements	See “Statements”
	Suspense accounts including ledgers	
	After transfer to the appropriate account	1 fiscal year

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Accounts payable (Expenditures)	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Invoices, vouchers	
	Commercial firms, hospitals, suppliers, etc.	6 fiscal years (Active 2 years, Dormant 4 years)
	Ledgers and registers	
	Expenditures: Imprest account	6 fiscal years (Active 2 years, Dormant 4 years)
	Services rendered to the institution	
	Advisory, professional, technical (consultants, doctors, lawyers, nurses, etc.)	6 fiscal years (Active 2 years, Dormant 4 years)
	Services to other institutions	6 fiscal years (Active 2 years, Dormant 4 years)
	Statements	See "Statements - Accounts payable and receivable"
	Utilities	
	Energy, telephone, cable	6 fiscal years (Active 2 years, Dormant 4 years)
	Vouchers (all)	
Abstracts, bills of lading, cheque requisitions, contracts, credits to advances, facings, imprest accounts progress payments, purchase orders and requisitions including local, refunds, removal and travel claims, travel warrants, etc.	6 fiscal years (Active 2 years, Dormant 4 years)	

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Accounts receivable (Revenues)	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Credit notes and refunds	
	For return of goods and containers, etc.	6 fiscal years (Active 2 years, Dormant 4 years)
	Ledgers and registers	
	Including refund: Refund and drawbacks ledgers	6 fiscal years (Active 2 years, Dormant 4 years)
	Statements	See “Statements - Accounts payable and receivable”
	Vouchers (all)	
	Bills, credits, official receipts, receipt forms, sales slips, etc., from all sources including accounts recoverable from concessions, claims, fees, rentals, etc.	6 fiscal years (Active 2 years, Dormant 4 years)

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Agreements and arrangements	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Agreements with other levels of government (Federal, provincial, municipal)	
	Agreement files containing the pure financial management records related to accounting and control of expenditures / revenues, payment verification, budgeting and budgetary control of programs including ledgers related to such agreements	6 fiscal years (Active 2 years, Dormant 4 years)
	Agreement files containing records related to policy development and other records which document the administration of a program pertaining to such agreements where the institution has played or is playing the role of an Office of Primary Interest in formulating, administering or negotiating the agreement	Exclusion C9.1 in Terms and Conditions of MIDA Number 99/004.
	Agreement files containing a mixture of both categories of records described in the two preceding paragraphs	Exclusion C9.1 in Terms and Conditions of MIDA Number 99/004.
	Trust agreements	See “Accounts and accounting”

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Allotments	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Ledgers and registers	6 fiscal years (Active 2 years, Dormant 4 years)
	Vouchers	
	Transfers between primaries	6 fiscal years (Active 2 years, Dormant 4 years)
Allowances	Educational, foreign service, marriage, northern and isolated post, risk, subsistence, terminal, etc.	
	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Entertainment	1 fiscal year
	Ledgers and registers	
	Family allowance and war veterans allowance	6 fiscal years (Active 2 years, Dormant 4 years)
Alternative service delivery		Exclusion C8.1 in Terms and Conditions of MIDA Number 99/004.

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Audits and auditing	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	External audits and/or program evaluations	
	Conducted by a central agency, common service agency or by the Auditor General	6 fiscal years (Active 2 years, Dormant 4 years)
	Internal audits and/or program evaluations	
	Permanent file	
	Final internal audit and program evaluation report including management response, corrective action, and follow-up	Exclusion C7.1 in Terms and Conditions of MIDA Number 99/004.
	Other audit files	3 fiscal years
	Conducted by private sector consultants	Exclusion C3.2 in Terms and Conditions of MIDA Number 99/004.
	Trust accounts	See “Accounts and accounting”

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Banks and banking	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Exchange rate	
	Bank of Canada	1 fiscal year
	Statements (and reconciliations)	
	Imprest accounts	6 fiscal years (Active 2 years, Dormant 4 years)
	Cheque Redemption Control Division	1 fiscal year
	Vouchers	
	Receipts, copies of transfers of funds, etc.	1 fiscal year
	Bonding	Of employees
Budgets	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Individual budgets	
	Institutional	6 fiscal years (Active 2 years, Dormant 4 years)
	Branch or Division	2 fiscal years
Capital plans and projects		See "Contracts"

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Cash accounting	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Ledgers and registers	
	Cash blotters, cash books, cash summaries, receipts, registers and wharfage books	6 fiscal years (Active 2 years, Dormant 4 years)
	Cash control records	1 fiscal year
Cheques	Routine	2 fiscal years
	Actual cheques paid (cashied)	
	Including like instruments	6 fiscal years (Active 2 years, Dormant 4 years)
	Abstracts	
	Attached to supporting vouchers	6 fiscal years (Active 2 years, Dormant 4 years)
	Other copies	1 fiscal year
	Bank statements and reconciliation	
	Imprest banking accounts	6 fiscal years (Active 2 years, Dormant 4 years)
	Election warrants	6 fiscal years (Active 2 years, Dormant 4 years)
	Lists and transcripts (all)	
General lists	6 fiscal years (Active 2 years, Dormant 4 years)	
Cancelled cheques	1 fiscal year	
<i>(cont'd)</i>	Deposited to bank accounts	1 fiscal year

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Cheques (<i>cont'd</i>)	Returned cheques	
	Subsequently cancelled	1 fiscal year
	Subsequently paid	6 fiscal years (Active 2 years, Dormant 4 years)
	Lost	
	Statutory declarations	2 fiscal years
	Pay	See "Pay - Lists"
	Receipts for	1 fiscal year
	Registers	6 fiscal years (Active 2 years, Dormant 4 years)
	Requisitions	See "Accounts payable - Vouchers"
	Returned	
	Undeliverable	Cancel after 6 months then retain for 6 fiscal years (Active 2 years, Dormant 4 years)
	Transcripts	6 fiscal years (Active 2 years, Dormant 4 years)
Vouchers		
Returned	1 fiscal year	

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Claims	By and against the Crown	
	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Individual claim files	
	Vehicle, ship, boat and aircraft accident and other claim files by and against the Crown finalized or authorized to be deleted or transferred to an inactive account receivable	6 fiscal years after the settlement of individual claims (Active 2 years, Dormant 4 years). This is a Retention and Disposal Standard governed by the <i>Privacy Act</i> and prescribed by Treasury Board that must be adhered to. See Treasury Board's publication <i>Info Source: Sources of Federal Employee Information</i> , Standard Bank PSE 908, Vehicle, Ship, Boat and Aircraft Accidents. Note: This retention and disposal standard is being considered by the Treasury Board. This or an adjusted retention and disposal standard will be published in the next scheduled revision of <i>Info Source: Sources of Federal Employee Information</i> and if required, an amendment to these Guidelines issued.
	Personnel	See "Occupational safety and health" under the Human Resources Management Function
Coding	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Contracts	Agreements, acceptances of tender, etc.	
	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Individual contract files	
	Capital plans and projects	
	Policy development, planning and evaluation	Exclusion C5.1 in Terms and Conditions of MIDA Number 99/004.
	Case files re purchases, rentals, services, etc.	6 fiscal years after completion and non-renewal (Active 2 years, Dormant 4 years)
	Ledgers and registers	6 fiscal years (Active 2 years, Dormant 4 years)
Credit		See “Accounts receivable”
Duties and tariffs	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Customs, excise, exports, imports and forms	2 fiscal years

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C o m p t r o l l e r s h i p F u n c t i o n

Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Encumbrances	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Adjustments	1 fiscal year
	Individual encumbrances	1 fiscal year
	Ledgers and registers	1 fiscal year
	Transfers	
	Sub-allotment	1 fiscal year
Estimates	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Individual estimates	
	Institutional	6 fiscal years (Active 2 years, Dormant 4 years)
	Directorate, Branch, Division	2 fiscal years
Fees	Consultant and professional services	
	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Individual	See “Accounts payable”

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Funds	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Ledgers and registers	See “Ledgers and registers”
	Non-public	
	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine (Flower, gift, etc.)	2 fiscal years
	Schools	
	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
Grants, contributions and transfer payments	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Pure financial management records related to accounting and control of expenditures / revenues, payment verification, budgeting and budgetary control of programs related to transfer payments, grants and contributions	6 fiscal years (Active 2 years, Dormant 4 years)
	Records related to grants and contribution programs, including true case files documenting applications, appraisals and interim reports	Exclusion C10.1 in Terms and Conditions of MIDA Number 99/004.
	Files containing a mixture of both categories of records described in the two preceding descriptions	Exclusion C10.1 in Terms and Conditions of MIDA Number 99/004.

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Imprest accounts	Ledgers and registers	See “Accounts payable - Ledgers and registers”
	Vouchers	See “Accounts payable - Vouchers”
Insurance	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
Ledgers and registers	General Ledgers	6 fiscal years (Active 2 years, Dormant 4 years)
	Accounts payable	See “Accounts payable”
	Accounts receivable	See “Accounts receivable”
	Allotment	See “Allotments”
	Allowance	See “Allowances”
	Canadian Pension Commission	6 fiscal years (Active 2 years, Dormant 4 years)
	Cash	See “Cash accounting”
	Central control of the Government of Canada	Excluded in MIDA Number 99/004.
	Contract	See “Contracts”
	Encumbrances	See “Encumbrances”
Eskimo loan	6 fiscal years (Active 2 years, Dormant 4 years)	
Establishment	6 fiscal years (Active 2 years, Dormant 4 years)	
Expenditure	See “Accounts payable - Ledgers and registers”	
<i>(cont'd)</i>	Family allowance	See “Allowances”

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Ledgers and registers (<i>cont'd</i>)	Federal-provincial	See "Agreements"
	Fishermen's Indemnity Fund	6 fiscal years (Active 2 years, Dormant 4 years)
	Harbour dues	6 fiscal years (Active 2 years, Dormant 4 years)
	Holdback	6 fiscal years (Active 2 years, Dormant 4 years)
	Imprest account	See "Accounts payable"
	Indian land sales and timber sales	Excluded in MIDA Number 99/004.
	Indian savings and trust funds	Exclusion C4.1 in Terms and Conditions of MIDA Number 99/004.
	Invoice	1 fiscal year
	Journal vouchers	See "Vouchers"
	Legal payments made record	1 fiscal year
	Loans and advances to employees	3 fiscal years
	Loans and investments	6 fiscal years (Active 2 years, Dormant 4 years)
	Old age security	6 fiscal years (Active 2 years, Dormant 4 years)
	Open accounts	6 fiscal years (Active 2 years, Dormant 4 years)
Postage	See "Postage accounts"	
	RCAF treasury accounts cards	6 fiscal years (Active 2 years, Dormant 4 years)
	Refund: Refund and drawback	See "Accounts receivable"
	Security deposit	6 fiscal years (Active 2 years, Dormant 4 years)
(<i>cont'd</i>)	Soldier settlement (WW1)	6 fiscal years (Active 2 years, Dormant 4 years)

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Ledgers and registers (<i>cont'd</i>)	Suspense	See "Accounts and accounting - Suspense"
	Travel advance	See "Travel"
	Treasury Bills	6 fiscal years (Active 2 years, Dormant 4 years)
	Trust	6 fiscal years (Active 2 years, Dormant 4 years)
	Veterans' benefit	6 fiscal years (Active 2 years, Dormant 4 years)
	War veterans' allowance	See "Allowances"
Multi-year operational plans (MYOPs)	Detailed plan for monitoring and controlling allocation of resources within planning frame-work	
	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Individual MYOPs	
	Institutional	6 fiscal years (Active 2 years, Dormant 4 years)
	Directorate, Branch or Division	2 fiscal years
Pay		See also "Human Resources Management Function"
	Accounts	
	Retirement fund (individual)	2 years after death provided all estate matters have been settled
	Superannuation opening balances as of 1 January 1954	Until age 80 provided 2 years have elapsed since the last administrative action on the file
	Allowances and deductions	
(<i>cont'd</i>)	RCMP authorization forms	6 fiscal years (Active 2 years, Dormant 4 years)

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Pay (<i>cont'd</i>)	Assigned pay	
	Documentation	6 fiscal years (Active 2 years, Dormant 4 years)
	Canada Savings Bonds	
	Pledges	2 fiscal years
	Cards	
	Earning records	Until age 80 provided 2 years have elapsed since the last administrative action on the file
	Complete pay record of employee service for classified, casual, locally engaged, part-time, prevailing rate, seasonal, sessional employees	
	Annuitants ledger	2 years after cessation of payment to the annuitant or heirs provided no action is pending or anticipated.
	Death benefit	See "Accounts payable - Vouchers"
	Pay files	
	Annuitants - Service records, benefit authorizations, life certificates and deduction notices (terminated files)	3 fiscal years
	Income tax	
(<i>cont'd</i>)	T4s and TP4s	6 fiscal years (Active 2 years, Dormant 4 years)

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Pay (<i>cont'd</i>)	Lists	
	Deduction remittance	2 fiscal years
	Pay lists	
	Annuitant deduction	2 fiscal years
	Cheque lists detailing salary cheques for:	
	a) Classified employees (including living allowances)	6 fiscal years (Active 2 years, Dormant 4 years)
	b) Casual, prevailing rates, etc., employees (where full earning record cards are maintained)	6 fiscal years (Active 2 years, Dormant 4 years)
	c) Where earning record cards either do NOT exist or do NOT contain all the information required	64 years from the date of the pay period
	Deduction	2 fiscal years
	Superannuation and pension payment cheque lists	6 fiscal years (Active 2 years, Dormant 4 years)
	Pay input records	2 fiscal years
	Payroll time summaries, controls and deduction authorizations	6 fiscal years (Active 2 years, Dormant 4 years)
	Pension	
<i>(cont'd)</i>	Locally engaged employees	Until age 80 provided 2 years have elapsed since the last administrative action on the file

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Pay (<i>cont'd</i>)	Refund	
	Individual	Until age 80 provided 2 years have elapsed since the last administrative action on the file
	Salary warrants	6 fiscal years (Active 2 years, Dormant 4 years)
	Statements	
	Annuitants earning records	2 fiscal years
	Cash gratuity	6 fiscal years (Active 2 years, Dormant 4 years)
	Salaries	6 fiscal years (Active 2 years, Dormant 4 years)
Petty cash		2 fiscal years
Postage accounts	Including bulk payment system	
	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Ledgers and registers	
	Daily records and advance accounts	1 fiscal year
Program evaluation		See "Audits and auditing"
Receipts	For goods and services received, letters of acknowledgement, lists, routine individual receipts, etc.	1 fiscal year
Refunds		See "Accounts payable - Vouchers" "Accounts receivable - Credit notes" "Accounts receivable - Ledgers and registers"

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Registers		See “Ledgers and registers” and under appropriate subject group
Regulations and orders	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Individual payments	6 fiscal years (Active 2 years, Dormant 4 years)
Revenue		See “Accounts receivable”
Signing authority	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Lists and signature cards	Until superseded
Statements, summaries, reports and statistics	Accounting	
	Miscellaneous	
	Not otherwise provided for herein	
	Daily, monthly, quarterly	1 fiscal year
	Yearly	6 fiscal years (Active 2 years, Dormant 4 years)
<i>(cont’d)</i>	Published in the Public Accounts	2 fiscal years

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Statements, summaries, reports and statistics <i>(cont'd)</i>	Accounts payable and receivable (expenditures and revenues)	
	Listings by vote, primary, sub-allotment, financial encumbrance, or establishment	
	Monthly	3 fiscal years
	Yearly	6 fiscal years (Active 2 years, Dormant 4 years)
	Bank	See "Banks"
	Pay	See "Pay"
Taxes	Federal, provincial, municipal, other than income tax	
	Amusement, property, sales taxes, etc.	
	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Individual accounts	See "Accounts payable", "Accounts receivable"
Transfer payments		See "Grants, contributions and transfer payments"

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C o m p t r o l l e r s h i p F u n c t i o n

Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Travel	Allocations, expenditures, etc.	
	Policy, procedures	6 fiscal years after superseded (Active 2 years, Dormant 4 years)
	Routine	2 fiscal years
	Expense claims - Individual	
	Advances, requisitions, warrants, etc. concerning mileage, relocation, travel, etc.	6 fiscal years (Active 2 years, Dormant 4 years) following the fiscal year in which the travel or relocation claim was settled. This is a Retention and Disposal Standard governed by the <i>Privacy Act</i> and prescribed by Treasury Board that must be adhered to. See Treasury Board's publication <i>Info Source: Sources of Federal Employee Information</i> , Standard Bank PSE 913, Travel and Relocation.
	Ledgers and registers	
	Travel advance	6 fiscal years (Active 2 years, Dormant 4 years)
Trust accounts		See "Accounts and accounting"
Vouchers	Accounts payable	See "Accounts payable"
	Accounts receivable	See "Accounts receivable"
	Bank	See "Banks"
	Cheque	
	Abstracts	See "Cheques - abstracts"
	Vouchers	
	Interdepartmental settlement advice	6 fiscal years (Active 2 years, Dormant 4 years)
(cont'd)	Journal and journal registers	6 fiscal years (Active 2 years, Dormant 4 years)

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Subject Group	Subject and Description	Retention Guidelines and/or Remarks
Vouchers (<i>cont'd</i>)	Security deposit release forms	1 fiscal year
	Stores issue	2 fiscal years