
FINANCIAL STATEMENTS AND FINANCIAL REPORTS

Description: Consists of records relating to Memorial's consolidated financial statements and associated support, Memorial's consolidation files with the Provincial Government, Memorial's 10 year budget projection for the Provincial Government, Memorial's annual CAUBO report for Statistics Canada (FIUC - Financial Information of Universities and Colleges), Memorial's annual CAUBO investment survey, Memorial's internal reports for the CIAP Fact Book, Memorial's internal files for the annual President's Report, Separately Incorporated Entity (SIE) Financial Statements, and budget reports for the Vice-President transparency website.

Filing Guidelines: Records must be securely stored until final disposition. Once a unit submits the record(s) to Financial and Administrative Services (FAS), the unit is deemed to have a copy. Copies are considered transitory records and should be disposed of according to the *Information Management and Protection* policy. For internal reports where FAS supplies information to other units, the FAS records are considered transitory records and will be disposed of according to the Information Management policy.

MUNCLASS Function:	Finance (FN)
Responsible Unit(s):	Financial and Administrative Services
Retention:	Current year file closed + 7 years
Disposition:	Delete/Destroy
Media:	Paper and/or electronic
Authority:	<i>Income Tax Act (1985)</i> , Anticipated Operational Use

Version 01

Approved: October 26, 2020: RS 2020-015
