

Cayman Islands National Archive

CINA Schedule: No. 1

**Administrative Disposal Schedule for
Financial Management**

Issued under the National Archive and Public Records Law 2007

Approved

Disposal Schedule for Administrative Records

Schedule no 1

CINA file no RM/POL/12

Title of Schedule Administrative Disposal Schedule for Financial Management

Scope This disposal schedule sets the retention periods for the financial management administrative records of all public agencies including all acquisitions, audit, staff remuneration payments and financial reporting activities.

Application This disposal schedule applies to all public agencies as defined in Section 2 of the *National Archive and Public Records Law, 2007*. This standard covers all monetary resources and financial operations; manages funds allocated through Cabinet purchased outputs and other revenue, establishes internal controls and procedures for financial management; operating accounting systems; financial planning and budget management under the *Public Management and Finance Law 2005* and the *Financial Regulations 2007*.

Authority This disposal schedule is issued under Section 7(1) of the *National Archive and Public Records Law, 2007* (NAPRL) and has been approved by the Deputy Governor.

Issued J. Kimlon Seymour, Director, Cayman Islands National Archive

Guidance Notes

1. This disposal schedule excludes the operational records of the Audit Office, Portfolio of Finance & Economics, Treasury or other agencies responsible for centralised financial management functions.
2. Records of grants or scholarship schemes operated by the agency should be included under the relevant operational function.
3. Agencies should determine whether other Laws or retention requirements apply to their records, and contact the National Archive for further assistance.
4. The FOI access column is included, to show how the file plan can be linked to other records management rules and tools.

Information Managers should examine their records against the requirements of the *Freedom of Information Law* and any guidance provided by the FOI Coordination Unit of the Cabinet Office.

Financial Management – Administrative Disposal Schedule

Reference Code	Function	Activity	Records Series	Vital Records	FOI Access
FM	FINANCIAL MANAGEMENT				
FM/ACC		ACCOUNTING			
FM/ACC/01			Accounts payable	✓	
FM/ACC/02			Accounts receivable	✓	
FM/ACC/03			Banking		
FM/ACC/04			Debt recovery		
FM/ACC/05			Ledgers and journals	✓	
FM/ACC/06			Revenue collection		
FM/ACQ		ACQUISITION & DISPOSAL		✓	
FM/ACQ/01			Asset management	✓	
FM/ACQ/02			Asset register	✓	
FM/ACQ/03			Contracts	✓	
FM/ACQ/04			Tendering exercises	✓	
FM/ACQ/05			Unsuccessful tenders	✓	
FM/ACQ/06			Title deeds	✓	
FM/AUD		AUDITING			
FM/AUD/01			Monitoring		
FM/AUD/02			Internal audit		
FM/AUD/03			Special Investigation/ Value for Money Audits		
FM/BUD		BUDGETING			
FM/BUD/01			Budget preparation		
FM/BUD/02			Budget implementation		
FM/FND		FUNDS ADMINISTRATION			
FM/FND/01			Donations		
FM/FND/02			Grants received		
FM/FND/03			Investments	✓	
FM/FND/04			Loans	✓	
FM/FND/05			Capital expenditure		

Financial Management – Administrative Disposal Schedule

Reference Code	Function	Activity	Records Series	Vital Records	FOI Access
FM	FINANCIAL MANAGEMENT				
FM/PLA		PLANNING			
FM/PLA/01			Agency wide plans		
FM/PLA/02			Business unit plans		
FM/PLA/03			Meetings		
FM/POL		POLICY			
FM/POL/01			Policies		
FM/POL/02			Procedures		
FM/POL/03			Delegations	✓	
FM/POL/04			Administrative circulars		
FM/REM		REMUNERATION			
FM/REM/01			Payroll		
FM/REM/02			Employee payroll history	✓	
FM/REP		REPORTING			
FM/REP/01			Monthly reports		
FM/REP/02			Quarterly reports		
FM/REP/03			Half yearly reports		
FM/REP/04			Annual reports		

Financial Management – Administrative Disposal Schedule

<p>FM/ACC Accounting</p> <p>Analysing and systematically documenting the agency’s financial transactions to substantiate receipts or payments of public money, track assets and liabilities, and determine the agency’s overall financial position and commitments.</p> <p>NOTE: <i>Notwithstanding the minimum retention periods, records must not be disposed of where an audit is in progress under s. 60 a,b or an audit is in progress under s. 60 c,d,e of the Public Management and Finance Law.</i></p> <p>Excludes: Asset management – see FM/ACQ Forecast financial statements – see FM/BUD Quarterly and annual financial reports – see FM/REP</p>						
Reference code	Records series	Trigger to Close	Minimum retention	Final Action	Vital Records	FOI Access
FM/ACC/01	<p>Accounts payable</p> <p>Includes purchase invoices, cash payments, petty cash, customs slips, customs receipts, cash request reports, purchase orders, cheque run verifications, preliminary payment register, cheque received books, cheques (copies/stubs), reimbursement of expenses, vendor correspondence.</p> <p>For receipt notes, packing slips & shipping slips, see Buildings, Equipment & Vehicles</p>	Fiscal year ended	<p style="text-align: center;">2 Purchase order books</p> <p style="text-align: center;">7 All other records</p>	D	<i>Invoices which have not been posted to General Ledger in IRIS should be treated as a Vital Record in this series.</i>	
FM/ACC/02	<p>Accounts receivable</p> <p>Includes sales invoices, receipts, lodgments, till tapes, customer correspondence.</p> <p>For collection of coercive revenue, see FM/ACC/06</p>	Fiscal year ended	7	D	<i>Invoices which have not been posted to General Ledger in IRIS should be treated as a Vital Record in this series</i>	

Financial Management – Administrative Disposal Schedule

<p>FM/ACC Accounting</p> <p>Analysing and systematically documenting the agency’s financial transactions to substantiate receipts or payments of public money, track assets and liabilities, and determine the agency’s overall financial position and commitments.</p> <p>NOTE: <i>Notwithstanding the minimum retention periods, records must not be disposed of where an audit is in progress under s. 60 a,b or an audit is in progress under s. 60 c,d,e of the Public Management and Finance Law.</i></p> <p>Excludes: Asset management – see FM/ACQ Forecast financial statements – see FM/BUD Quarterly and annual financial reports – see FM/REP</p>						
Reference code	Records series	Trigger to Close	Minimum retention	Final Action	Vital Records	FOI Access
FM/ACC/03	<p>Banking</p> <p>Includes bank deposit slips, bank reconciliations, bank statements, credit card statements.</p> <p>For establishment of bank accounts or credit card agreements, see FM/FND</p>	Fiscal year ended	7	D		
FM/ACC/04	<p>Debt recovery</p> <p>Includes correspondence with debtors, returned cheques, recovery, write off and waiver arrangements.</p>	Fiscal year ended	7	D		
FM/ACC/05	<p>Ledgers and journals</p> <p>Includes general ledgers, general journals, sales journals, payroll registers.</p>	Fiscal year ended	7	D	✓	

Financial Management – Administrative Disposal Schedule

<p>FM/ACC Accounting</p> <p>Analysing and systematically documenting the agency’s financial transactions to substantiate receipts or payments of public money, track assets and liabilities, and determine the agency’s overall financial position and commitments.</p> <p>NOTE: <i>Notwithstanding the minimum retention periods, records must not be disposed of where an audit is in progress under s. 60 a,b or an audit is in progress under s. 60 c,d,e of the Public Management and Finance Law.</i></p> <p>Excludes: Asset management – see FM/ACQ Forecast financial statements – see FM/BUD Quarterly and annual financial reports – see FM/REP</p>						
Reference code	Records series	Trigger to Close	Minimum retention	Final Action	Vital Records	FOI Access
FM/ACC/06	<p>Revenue collection</p> <p>Includes records of taxes, duties, levies, penalties and other coercive revenue collected on behalf of Government.</p> <p>For payments received in exchange for goods or services, see FM/ACC/02</p>	Fiscal year ended	7	D		

Financial Management – Administrative Disposal Schedule

Reference code	Records series	Trigger to close	Minimum retention	Final action	Vital Record	FOI Access
FM/ACQ	<p style="text-align: center;">Acquisition & Disposal</p> <p>Gaining ownership or use of goods and property, or obtaining the provision of services through purchase, requisition, donation, transfer, tendering or agreements. Monitoring the ongoing value or utility of goods and property or services. Disposing of goods and property, or ceasing the receipt of services through sale, donation, transfer, destruction or termination of agreements. Includes purchasing of computer hardware and negotiating software licensing agreements.</p> <p><u>NOTE:</u> <i>Notwithstanding the minimum retention periods, <u>records must not be disposed of where an audit is in progress under s. 60 a,b or an audit is in progress under s. 60 c,d,e of the Public Management and Finance Law.</u></i></p> <p><i>For core business records of agencies responsible for centralised acquisitions and asset management activities – refer to agency’s <u>operational</u> file plan.</i></p> <p><i>Where public donations provide major support for core functions (eg in cultural institutions) activities – refer to agency’s <u>operational</u> file plan.</i></p> <p>Excludes: Monetary donations made or received – see FM/FND/01 Financial transactions supporting acquisition activities – see FM/ACC Insurance policies – see Buildings, Equip. & Vehicles or Human Resources Ordering of stocks and consumables – see Buildings, Equipment & Vehicles Transfer or disposal of records – see Information & Technology Management</p>					
FM/ACQ/01	<p>Asset management</p> <p>Includes records of revaluation, transfer and disposal, fixed assets mass addition reports</p>	Action completed	7	D	✓	
FM/ACQ/02	<p>Asset register</p> <p>Includes date of acquisition, depreciation expense, written down value, details of disposal</p>	Asset disposed	7	D	✓	
FM/ACQ/03	<p>Contracts</p> <p>Includes contracts, purchase agreements, donation agreements, service level agreements, lease agreements, due diligence, correspondence</p>	Contract expired or terminated	7 Simple contracts 12 Contracts under seal	D	✓	

Financial Management – Administrative Disposal Schedule

FM/ACQ	Acquisition & Disposal					
<p>Gaining ownership or use of goods and property, or obtaining the provision of services through purchase, requisition, donation, transfer, tendering or agreements. Monitoring the ongoing value or utility of goods and property or services. Disposing of goods and property, or ceasing the receipt of services through sale, donation, transfer, destruction or termination of agreements. Includes purchasing of computer hardware and negotiating software licensing agreements.</p> <p><u>NOTE:</u> <i>Notwithstanding the minimum retention periods, <u>records must not be disposed of where an audit is in progress under s. 60 a,b or an audit is in progress under s. 60 c,d,e of the Public Management and Finance Law.</u></i></p> <p style="text-align: center;"><i>For core business records of agencies responsible for centralised acquisitions and asset management activities – refer to agency’s <u>operational</u> file plan.</i></p> <p style="text-align: center;"><i>Where public donations provide major support for core functions (eg in cultural institutions) activities – refer to agency’s <u>operational</u> file plan.</i></p> <p>Excludes: Monetary donations made or received – see FM/FND/01 Financial transactions supporting acquisition activities – see FM/ACC Ordering of stocks and consumables – see Buildings, Equipment & Vehicles Transfer or disposal of records – see Information & Technology Management</p>						
Reference code	Records series	Trigger to close	Minimum retention	Final action	Vital Record	FOI Access
FM/ACQ/04	<p>Tendering exercises</p> <p>Includes statement of requirements, expression of interest, quotations received by open invitation, request for proposal, request for tender, selection criteria, submitted tenders, evaluation report, correspondence</p>	Exercise completed	7	D	✓	
FM/ACQ/05	<p>Unsuccessful tenders</p> <p>Includes unsuccessful bids and exercises that are discontinued</p>	Exercise completed or suspended	3	D	✓	
FM/ACQ/06	<p>Title deeds (copies)</p> <p><i>Note: Original title deeds are maintained by Lands and Survey Department.</i></p>	Entire property disposed	Transfer to new owner	T	✓	

Financial Management – Administrative Disposal Schedule

<p>FM/AUD Auditing</p> <p>Reviewing processes to evaluate efficiency and effectiveness against established criteria. Assessing system controls to ensure adequacy for achievement of objectives. Examining records to determine whether activities are being correctly performed and accurately documented in accordance with laws, regulations, policies, procedures and agreed standards. Audit reporting, offering opinions, highlighting deficiencies and making recommendations for change.</p> <p>NOTE: <i>File to be closed off when final audit report, including recommendations, management comments and follow-up action, is completed. New file to be opened for a new audit. Retention is calculated from the date the file is closed.</i></p> <p> <i>For core business records of agencies responsible for centralised auditing activities – refer to agency’s <u>operational</u> file plan.</i></p> <p>Excludes: Revision of policy and procedures – see FM/POL Financial statements – see FM/BUD or FM/REP Human resources audits – see Human Resources Management</p>						
Reference code	Records series	Trigger to Close	Minimum retention	Final Action	Vital Records	FOI Access
FM/AUD/01	<p>Monitoring</p> <p>Reviews conducted by the agency itself, to evaluate FM practices and identify potential improvements.</p>	Final report completed	3	D		
FM/AUD/02	<p>Internal audit</p> <p>Reviews conducted by other government agencies (for example: Internal Audit Unit) to evaluate FM practices.</p> <p>Includes correspondence; arrangements; reports; recommendations and management comments.</p>	Final report completed	7	D		
FM/AUD/03	<p>Special Investigation/ Value for Money Audits</p> <p>Independent FM audits conducted by parties outside Government (eg: Audit Office, under s.60 c,d,e of the <i>Public Management & Finance Law</i>) to evaluate FM practices.</p> <p>Includes correspondence; arrangements; reports; recommendations; responses.</p>	Final report completed	10	D		

Financial Management – Administrative Disposal Schedule

FM/BUD	<p style="text-align: center;">Budgeting</p> <p>Estimating, itemising and monitoring income and expenditure for a given period of time. Developing a plan of operations based on such estimates. Allocating funds to each operational output for the time period.</p> <p>NOTE: <i>Notwithstanding the minimum retention periods, records must not be disposed of where an audit is in progress under s. 60 a,b or an audit is in progress under s. 60 c,d,e of the Public Management and Finance Law.</i></p> <p style="text-align: center;"><i>For core business records of agencies responsible for centralised budget management activities – refer to agency’s <u>operational</u> file plan</i></p> <p>Excludes: Quarterly and annual financial reports – see FM/REP</p>					
Reference code	Records series	Trigger to Close	Minimum retention	Final Action	Vital Records	FOI Access
FM/BUD/01	<p>Budget preparation</p> <p>Includes estimates, quotations, calculations, risk assessments, correspondence and meeting notes, draft and finalised annual budget statements, purchase agreements and output agreements submitted to the Portfolio of Finance and Economics.</p> <p>For risk mitigation, see Strategic management</p>	Annual budget statement presented to Legislative Assembly	7	D		
FM/BUD/02	<p>Budget implementation</p> <p>Includes budget monitoring and evaluation, supplementaries, revisions, virements and related correspondence.</p>	Fiscal year ended	7	D		

Financial Management – Administrative Disposal Schedule

FM/FND	<p>Funds administration</p> <p>Managing other revenues, assets and liabilities, such as donations, grants received, trading and investments, loans or other sources.</p> <p>NOTE: <i>Notwithstanding the minimum retention periods, <u>records must not be disposed of where an audit is in progress under s. 60 a,b or an audit is in progress under s. 60 c,d,e of the Public Management and Finance Law.</u></i></p> <p><i>For core business records of grants schemes or scholarships programmes offered by agencies – refer to agency’s <u>operational file plan</u></i></p> <p>Excludes: Funds allocated through Cabinet purchased outputs – see FM/BUD Planning of fundraising events – see FM/PLA/01</p>					
Reference code	Records series	Trigger to close	Minimum retention	Final action	Vital Record	FOI Access
FM/FND/01	<p>Donations</p> <p>Includes records of monetary donations and sponsorships received by or made by the agency, either unsolicited or in response to fundraising events</p> <p>For donations of assets, see FM/ACQ</p>	Fiscal year ended	7	D		
FM/FND/02	<p>Grants received</p> <p>Includes records of applications made by, and grants received by the agency</p>	Fiscal year ended	7	D		
FM/FND/03	<p>Investments</p> <p>Includes records of establishing accounts, trading and managing trust assets</p>	Account closed	7	D	✓	

Financial Management – Administrative Disposal Schedule

FM/FND	<p>Funds administration</p> <p>Managing other revenues, assets and liabilities, such as donations, grants received, trading and investments, loans or other sources.</p> <p>NOTE: <i>Notwithstanding the minimum retention periods, records must not be disposed of where an audit is in progress under s. 60 a,b or an audit is in progress under s. 60 c,d,e of the Public Management and Finance Law.</i></p> <p><i>For core business records of grants schemes or scholarships programmes offered by agencies – refer to agency’s <u>operational file plan</u></i></p> <p>Excludes: Funds allocated through Cabinet purchased outputs – see FM/BUD Planning of fundraising events – see FM/PLA/01</p>					
Reference code	Records series	Trigger to close	Minimum retention	Final action	Vital Record	FOI Access
FM/FND/04	<p>Loans</p> <p>Includes records of loans obtained by the agency, credit card agreements, imprest</p>	Account closed	7	D	✓	
FM/FND/05	<p>Capital expenditure</p> <p>Includes records of funds set aside for capital projects to be expended at a later date, and financial reporting of capital projects</p> <p>For consolidated reports of capital expenditure, see FM/REP</p> <p>For non-financial records of capital projects see Buildings Equipment and Vehicles</p>	Fiscal year ended	7	D		

Financial Management – Administrative Disposal Schedule

FM/PLA Planning Discussing and preparing to implement, manage and monitor Financial Management activities across the agency. Evaluating needs, setting objectives and designing strategies to achieve proposed outcomes. <u>NOTE:</u> <i>For core business records of agencies responsible for centralised financial planning activities – refer to agency’s <u>operational</u> file plan</i> Excludes: Budget planning – see FM/BUD						
Reference code	Records series	Trigger to Close	Minimum retention	Final Action	Vital Record	FOI Access
FM/PLA/01	Agency wide plans	Plan superseded	7	D		
FM/PLA/02	Business unit plans	Plan superseded	2	D		
FM/PLA/03	Meetings Includes minutes and supporting documents tabled at routine meetings held to discuss financial management activities. For management board meetings see, Secretariat Support	Fiscal year ended <i>Arrangements for meetings; additional copies of minutes – destroy when reference ceases.</i>	7	D		

Financial Management – Administrative Disposal Schedule

FM/POL Policy Establishing rules, principles and operating guidelines for carrying out Financial Management activities across the agency. Assigning responsibility or power to authorise and approve financial matters. <p>NOTE: For core business records of agencies responsible for centralised financial management policy – refer to agency’s <u>operational</u> file plan</p> <p>Excludes: Insurance policies – see Buildings, Equip. & Vehicles or Human Resources</p>						
Reference code	Records series	Trigger to Close	Minimum retention	Final Action	Vital Records	FOI Access
FM/POL/01	<p>Policies</p> <p>For insurance policies, see Human Resources or Buildings, Equipment & Vehicles</p>	Policy superseded	10	D		
FM/POL/02	<p>Procedures</p>	Procedure superseded	5	D		
FM/POL/03	<p>Delegations</p> <p>Notices of delegation, powers, terms and conditions, revocations.</p>	Delegation revoked	10	D	✓	
FM/POL/04	<p>Administrative circulars</p> <p>Includes notices or directives issued for the advice of all agencies</p> <p>For circulars issued by your agency, see your Operational File Plan</p>	Advice superseded	Superseded	D		

Financial Management – Administrative Disposal Schedule

FM/REM	<p>Remuneration</p> <p>Calculating and processing payments made to, or on behalf of staff, according to the entitlements of their employment. Calculating and processing deductions and monies received from staff as authorised. Calculating and processing payments made in support of employment benefits.</p> <p>NOTE: <i>Notwithstanding the minimum retention periods, <u>records must not be disposed of where an audit is in progress under s. 60 a,b or an audit is in progress under s. 60 c,d,e of the Public Management and Finance Law.</u></i></p> <p><i>For core business records of agencies responsible for centralised remuneration processing activities – refer to agency's <u>operational</u> file plan</i></p> <p>Excludes: Correspondence about remuneration, that does not <u>directly</u> support the processing of payments or deductions (such as breaks in service or variation of entitlements) – see Human Resources Management</p>					
Reference code	Records series	Trigger to close	Minimum retention	Final action	Vital Record	FOI Access
FM/REM/01	<p>Payroll</p> <p>Includes forms and correspondence regarding the payment of salaries, wages, overtime claims, allowance claims, bonuses, performance incentives, advances, financial assistance, deductions, authorisation to suspend payments</p> <p>For payroll registers, see FM/ACC/05</p> <p>For reimbursement of expenses, see FM/ACC/01</p>	Fiscal year ended	7	D		
FM/REM/02	<p>Employee payroll history</p> <p>Includes records summarising all payments or deductions made to or on behalf of an individual staff member for the duration of their employment with the public service</p>	Employment terminated	100 From date of birth	D	✓	

Financial Management – Administrative Disposal Schedule

FM/REP	Reporting	<p>Producing a formal response to a situation or request (either internal, external or as a requirement of corporate policies), providing a prescribed statement of facts or findings.</p> <p><u>NOTE:</u> <i>Notwithstanding the minimum retention periods, <u>records must not be disposed of where an audit is in progress under s. 60 a,b or an audit is in progress under s. 60 c,d,e of the Public Management and Finance Law.</u></i></p> <p style="text-align: center;"><i>For core business records of agencies responsible for centralised reporting on Government finances – refer to agency’s <u>operational</u> file plan</i></p> <p>Excludes: Forecast financial statements – see FM/BUD Non-routine audit reports – see FM/AUD Payroll registers – see FM/ACC/05 Capital project reporting – see FM/FND/05 Whole-of-government reports, compiled by Portfolio of Finance & Economics</p> <p>Includes: Actual vs Budget Reports Output Reports Capital Reports Cash Flow Reports Income and Expenditure Reports Drafts and correspondence that support the development of reports</p>				
Reference code	Records series	Trigger to close	Minimum retention	Final action	Vital Record	FOI Access
FM/REP/01	Monthly reports	Fiscal year ended	7	D		
FM/REP/02	Quarterly reports	Report presented to Legislative Assembly	7	D		
FM/REP/03	Half yearly reports <i>Note: Statutory authorities and government companies only</i>	Report presented to Legislative Assembly	7	D		
FM/REP/04	Annual reports Records of preparing financial statements, auditing under s.60 a,b of the <i>Public Management & Finance Law</i> , drafting and submission of reports	Report presented to Legislative Assembly	7	D		

Index

This index lists the functions, activities, records series and key words that are used in the administrative file plans and disposal schedules.

FUNCTIONS are shown in bold upper case.

Activities are shown in bold italics.

Records series are shown in bold.

key words are shown in plain lower case.

Words are listed in alphabetical order, followed by the suggested reference code.

Each entry suggests a relevant Activity or Records Series for filing particular records.

These references should be used as a guide only.

For more information about filing particular records, check the scope notes in the detailed (or “long-version”) administrative disposal schedule.

<u>A</u>			
Accounting	FM/ACC [Activity]	agenda	<i>For internal meetings, refer to Planning activity under the relevant administrative function.</i>
accounting policy	FM/POL/01 [Series]		eg FM/PLA/03
Accounts payable	FM/ACC/01 [Series]		<i>For external meetings, use SECRETARIAT SUPPORT; or the Advising activity under the relevant function.</i>
Accounts receivable	FM/ACC/02 [Series]		
Acquisition & disposal	FM/ACQ [Activity]	agreements	FM/ACQ/03 (contracts; licenses)
actual invoice	FM/ACC/01		HR/STA/01 (employment)
actual vs budget reports	FM/REP		HR/STA/04 (performance)
			HR/DEV/04 (training)
Administrative circulars	<i>refer to Policy activity under the relevant administrative function.</i> eg FM/POL/04 [Series]	allocation policy	FM/POL/01
		allocations	FM/BUD/01
advances	FM/REM/01	allowance claims	FM/REM/01
advisories	<i>refer to Policy activity under the relevant administrative function.</i> eg FM/POL/04 or HUMAN RESOURCES for staff advisories	annual budget	FM/BUD
		annual plans & estimates	FM/BUD
Agency wide plans	FM/PLA/01 [Series]	Annual reports	<i>refer to Reporting activity under the relevant administrative function.</i> eg FM/REP/04 [Series]
		appraisal	FM/ACQ/01
		Asset management	FM/ACQ/01 [Series]

Asset register	FM/ACQ/02 [Series]	cash request reports	FM/ACC/01
assets	FM/ACQ (managing) FM/ACC (payments) FM/FND (cash) FM/REP (reporting)	Central Tenders Committee (submissions to; correspondence with)	FM/ACQ/04
Auditing	Refer to Auditing activity under the relevant administrative function eg FM/AUD [Activity]	chart of accounts	FM/POL/01
authorisation	<i>refer to Policy activity under the relevant administrative function.</i> eg FM/POL	cheques	FM/ACC/01
		circulars	<i>refer to Policy activity under the relevant administrative function.</i> eg FM/POL/04
		claims	FM/REM/01 (overtime; allowances)
B		coercive revenue	FM/ACC/06
bad debts	FM/ACC/04	COMMUNICATIONS MANAGEMENT	[FUNCTION]
bank accounts	FM/ACC/03 (statements); FM/FND/03 (opening)	condemning	FM/ACQ
bank reconciliation	FM/ACC/03	consultants (hiring)	FM/ACQ
bank statements	FM/ACC/03	Contracts	FM/ACQ/03 [Series]; HR/STA/01 (employment contracts)
Banking	FM/ACC/03 [Series]	correspondence	<i>refer to specific Function, Activity or Records Series which is supported by the correspondence</i>
batches	FM/ACC	Credit card agreements	FM/FND/04
bids	FM/ACQ/04 (successful); FM/ACQ/05 (unsuccessful)	credit card statements	FM/ACC/03
billing	FM/ACC/02	creditors	FM/ACC/01
bonuses	FM/REM/01	customers	FM/ACC/02
Budget implementation	FM/BUD/02 [Series]	customs receipts	FM/ACC/01
Budget preparation	FM/BUD/01 [Series]	customs slips	FM/ACC/01
Budgeting	FM/BUD [Activity]	D	
BUILDINGS, EQUIPMENT & VEHICLES MANAGEMENT	[FUNCTION]	daily cash summaries	FM/ACC
Business unit plans	FM/PLA/02 [Series]	daily invoice batches	FM/ACC/01
C		daily lodgement batches	FM/ACC/02
Cabinet funding	FM/BUD (budgeting)	Debt recovery	FM/ACC/04 [Series]
capital charge	FM/ACC (payables; receivables); FM/BUD (budgeting)	deductions	FM/REM/01 (payroll)
Capital expenditure	FM/FND/05 [Series]	deeds	FM/ACC/06
capital reports	FM/REP	Delegations	<i>refer to Policy activity under the relevant administrative function.</i> eg FM/POL
cash flow reports	FM/REP		
cash payments	FM/ACC/01		

delinquent accounts	FM/ACC/04	External audit	<i>refer to Auditing activity under the relevant administrative function.</i> eg FM/AUD/03 [Series]
Deliveries (stocktaking)	see BEV/IVT/01		
deposits	FM/ACC/03	E	
depreciation	FM/ACQ/01; FM/ACQ/02 (asset)	fees (collection of)	FM/ACC/06
destruction (records)	see ITM/DSL	financial assistance	FM/REM/01
directives	<i>refer to Policy activity under the relevant administrative function.</i> eg FM/POL	FINANCIAL MANAGEMENT	[FUNCTION]
disposal (assets)	FM/ACQ [Activity]	financial planning	FM/PLA [Activity]
disposal (records)	see ITM/DSL	financial statements	FM/BUD/01 (budget); FM/REP (reports)
Donations	FM/FND/01 [Series]; FM/ACQ (assets)	financial transactions	FM/ACC
due diligence	FM/ACQ/03	fixed assets	FM/ACQ
duties (collection of)	FM/ACC/06	forecasts	FM/BUD
duties (of staff)	see HR/STA	fundraising	FM/FND/01 (funds received); FM/PLA/01 (events)
E		Funds Administration	FM/FND [Activity]
Employee payroll history	FM/REM/02 [Series]	G	
employment benefits	FM/REM (payments); HR/STA/01 (agreements)	general correspondence	<i>refer to specific Function, Activity or Records Series which is supported by the correspondence</i>
enrolment forms	HR/STA/01 (insurance; pension)	general journal	FM/ACC/05
entitlements	FM/REM (payments); HR/STA/01 (agreements)	general ledger	FM/ACC/05
enrolment forms	HR/STA/01 (insurance; pension)	government policy	<i>refer to Policy activity under the relevant administrative function.</i> eg FM/POL/01 [Series]
entitlements	FM/REM (payments); HR/STA/01 (agreements)	grant applications	FM/FND/02
estimates	FM/BUD/01 (budget); FM/ACQ/03 (contracts)	Grants received	FM/FND/02 [Series]
evaluation reports	FM/ACQ/04 (tendering)	guidelines (operating)	<i>refer to Policy activity under the relevant administrative function.</i> eg FM/POL
exit interviews	use HR/HEC/01	H	
expenditure	FM/ACC/01 (accounts payable); FM/BUD (budgeting)	Half yearly reports	<i>refer to Reporting activity under the relevant administrative function.</i> eg FM/REP/03 [Series]
expenditure reports	FM/REP	handbooks	<i>refer to Policy activity under the relevant function. Eg FM/POL/02 or, use HR/WOR/02 for general staff handbooks</i>
expenses	FM/ACC/01		
expression of interest	FM/ACQ/04 (tendering)		

Health insurance	FM/ACC/01 (payments); HR/STA/01 (correspondence, claims enrolment)	legislation	<i>refer to Policy activity under the relevant administrative function. eg FM/POL/01 or, use STRATEGIC MANAGEMENT [FUNCTION] for developing and revising laws that affect operational functions.</i>
hiring	FM/ACQ/03 (consultants); HR/REC (employees)		
HUMAN RESOURCES MANAGEMENT	[FUNCTION]	levies	FM/ACC/06
I		liabilities	FM/ACC/05 (ledgers & journals); FM/FND/04 (loans); FM/REP (reporting)
imprest	FM/FND/04		
Incentives	HR/STA/01 (agreements)	Loans	FM/FND/04 [Series]
income	FM/ACC/06 (coercive revenue); FM/BUD (budgeting)	lodgements	FM/ACC/02
income reports	FM/REP	M	
INFORMATION & TECHNOLOGY MANAGEMENT	[FUNCTION]	manuals	<i>refer to Policy activity under the relevant function. eg FM/POL/02 or, use HR/WOR/02 for general staff manuals</i>
insurance	FM/ACC/01 (payments); BEV/VEH (building/equipment/ vehicle insurance); HR/STA/01 (health)	Meetings	<i>For internal meetings, refer to Planning activity under the relevant administrative function . eg FM/PLA/03 [Series] For external meetings, use SECRETARIAT SUPPORT; or the Advising activity under the relevant function.</i>
inter-agency charging	FM/ACC/02 (accounts receivable); FM/ACQ/03 (contracts; SLAs)		
Internal audit	<i>refer to Auditing activity under the relevant administrative function. eg FM/AUD/02 [Series]</i>	minutes	<i>For internal meetings, refer to Planning activity under the relevant administrative function. eg FM/PLA/03 For external meetings, use SECRETARIAT SUPPORT; or the Advising activity under the relevant function.</i>
Investments	FM/FND/03 [Series]		
invoices	FM/ACC/01 (purchases); FM/ACC/02 (sales)	Monitoring	<i>refer to Auditing activity under the relevant administrative function. eg FM/AUD/01 [Series] FM/BUD/02 (budget monitoring)</i>
IRIS (Integrated Resources Information System)	<i>refer to relevant Records Series under FINANCIAL MANAGEMENT [FUNCTION] or HUMAN RESOURCES MANAGEMENT [FUNCTION]</i>	Monthly reports	<i>refer to Reporting activity under the relevant administrative function. eg FM/REP/01 [Series]</i>
J		N	
journals	FM/ACC/05	needs analysis	<i>refer to Planning activity under the relevant administrative function. eg FM/PLA</i>
L		O	
laws	<i>refer to Policy activity under the relevant administrative function. eg FM/POL/01 or, use STRATEGIC MANAGEMENT [FUNCTION] for developing and revising laws that affect operational functions.</i>	official travel	FM/ACC/01 (payments); HR/STA/09 (arrangements)
lease agreements	FM/ACQ/03	operating procedures	<i>refer to Policy activity under the relevant administrative function. eg FM/POL</i>
Ledgers and journals	FM/ACC/05 [Series]		

output reports	FM/REP	purchasing	FM/ACC/01 (accounts payable); FM/ACQ (contracts; tendering)
outputs	FM/BUD		
overtime claims	FM/REM/01	Q	
ownership	FM/ACQ	quality assurance	FM/ACQ/03 (tendering)
		Quarterly reports	<i>refer to Reporting activity under the relevant administrative function.</i> eg FM/REP/02 [Series]
P			
payments	FM/ACC/01 (accounts payable); FM/REM (remuneration)	quotations	FM/ACQ/04 (tendering); FM/BUD/01 (budgeting)
Payroll	FM/REM/01 [Series]		
payroll history	FM/REM/02	R	
payroll register	FM/ACC/05	receipts	FM/ACC/02
penalties (collection of)	FM/ACC/06	receivables	FM/ACC/02
pension	FM/ACC/01 (payments); HR/STA (correspondence, enrolment)	recommendations	FM/AUD
performance incentives	FM/REM/01 (payments); HR/STA/01 (agreements)	regulations	<i>refer to Policy activity under the relevant administrative function.</i> eg FM/POL/01 <i>or, use STRATEGIC MANAGEMENT [FUNCTION] for developing and revising legislation that affect operational functions.</i>
petty cash	FM/ACC/01	reimbursements	FM/ACC/01
Planning	<i>refer to Planning activity under the relevant administrative function.</i> eg FM/PLA [Activity]	Remuneration	FM/REM [Activity]
Policies	<i>refer to Policy activity under the relevant administrative function.</i> eg FM/POL/01 [Series]	Reporting	<i>refer to Reporting activity under the relevant administrative function.</i> eg FM/REP [Activity]
Policy	<i>refer to Policy activity under the relevant administrative function.</i> eg FM/POL [Activity]	request for proposal	FM/ACQ/04
preliminary payment registers	FM/ACC/01	request for quotation	FM/ACQ/04
principles	<i>refer to Policy activity under the relevant administrative function.</i> eg FM/POL [Activity]	request for tender	FM/ACQ/04
Procedures	<i>refer to Policy activity under the relevant administrative function.</i> eg FM/POL/02 [Series]	requirements	FM/ACQ/04 (tendering);
procurement	FM/ACQ	requisition	FM/ACC/01 (accounts payable); FM/ACQ (contracts; tendering)
projections	FM/BUD/01	returned cheques	FM/ACC/04
public notices (tendering)	FM/ACQ/04	reevaluation	FM/ACQ/01
purchase agreements	FM/ACQ/03 (contracts); FM/BUD/01 (budgeting)	Revenue collection	FM/ACC/06 [Series]
purchase invoices	FM/ACC/01	revenues	FM/FND FM/ACC
purchase orders	FM/ACC/01	reviews	FM/AUD (auditing)

risk assessment	FM/BUD/01; see STRATEGIC MANAGEMENT [FUNCTION]	travel	FM/ACC/01 (payments); HR/STA/09 (arrangements)
rules	<i>refer to Policy activity under the relevant administrative function.</i> eg FM/POL	trust assets	FM/FND/03
<u>S</u>		<u>U</u>	
salaries	FM/REM/01	Unsuccessful tenders	FM/ACQ/05 [Series]
sale	FM/ACC/01 (accounts payable); FM/ACQ (contracts; tendering)	<u>V</u>	
sales invoices	FM/ACC/02	valuation	FM/ACQ/01
sales journal	FM/ACC/05	vendors	FM/ACC/01
selection criteria	FM/ACQ/04 (tendering)	virements	FM/BUD/02
service level agreements	FM/ACQ/03	Value for Money Audits	FM/AUD/03 [Series]
Special Investigation Audits	FM/AUD/03 [Series]	<u>W</u>	
sponsorship	FM/FND/01	wages	FM/REM/01
standards	<i>refer to Policy activity under the relevant administrative function.</i> eg FM/POL	waivers	FM/ACC/04
statement of requirements	FM/ACQ/04 (tendering);	warranties	see BEV/IVT/03
statements	FM/ACC/03 (banking); see also "financial statements"	write-off	FM/ACC/04
STRATEGIC MANAGEMENT	[FUNCTION]	written down value	FM/ACQ/02
submissions	FM/BUD/01 (budget)		
supplementaries	FM/BUD/02		
suspension	FM/REM/01 (of payments); HR/STA/01 (of employment)		
<u>I</u>			
taxes (collection of)	FM/ACC/06		
Tendering exercises	FM/ACQ/04 [Series]		
Termination	FM/ACQ/03 (contracts; licenses)		
till tapes	FM/ACC/02		
Title deeds (copies)	FM/ACQ/06 [Series]		
trading (trust assets)	FM/FND/03		
transfer (assets)	FM/ACQ		
transfer (records)	see ITM/DSL		