### FISCAL RECORDS

#### Section 4.3 – Journals or Registers

<table>
<thead>
<tr>
<th>Series</th>
<th>Item No.</th>
<th>Description</th>
<th>Retention Period</th>
<th>Remarks</th>
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<tr>
<td>4.3.001</td>
<td>04.300.10</td>
<td>Sales Journals or Registers</td>
<td>FE+3</td>
<td>Assistant VP for Financial Accounting, Reporting &amp; Procurement</td>
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<td>4.3.002</td>
<td>04.301.10</td>
<td>Receipts Journals or Registers</td>
<td>FE+3</td>
<td>Assistant VP for Financial Accounting, Reporting &amp; Procurement</td>
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<td>4.3.003</td>
<td>04.302.10</td>
<td>Expenditures Journals or Registers</td>
<td>FE+3</td>
<td>Assistant VP for Financial Accounting, Reporting &amp; Procurement</td>
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