

***Draft Record Retention Periods Guidance***  
**Covering Common Administrative Records in Support of**  
**the Comptrollership Function**

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**Record Retention Periods Guidelines**  
**Covering Common Administrative Records in Support of**  
**The Comptrollership Function**

**SECTION I - INTRODUCTION**

**General**

The following guidelines provide to institutions advice regarding the establishment of minimum retention periods for those common administrative records which support the Comptrollership function of the Government of Canada. The guidelines should be viewed as best practices and are not intended to override the requirement for institutions to manage records with reference to the accountability framework of their enabling legislation, programme requirements and business practices. *The ultimate determination and application of retention periods for records managed by institutions of the Government of Canada is the responsibility of individual institutions.*

**For Print Version Only:** These guidelines are also available at [\(url\)](#).

**Scope**

The guidelines apply to all *common administrative records* which are collected, created or received by institutions in support of the administration of the Comptrollership Function of the Government of Canada (that is, records documenting common administrative business functions and sub-functions, programmes, and activities), regardless of how the records are organized or internally controlled within each institution.

In applying these retention guidelines, institutions should take care to ensure that the records:

- ! are not operational in nature;
- ! are not of a mixed operational and administrative character;
- ! do not support an administrative function in an Office of Primary Interest (OPI);
- ! are not otherwise excluded from the application of Authority No. 99/004 by virtue of the definitions and scope statement contained in the Appendix of Authority No. 99/004;
- ! are not anterior to 1946 (pre-1946 records are to be transferred to the National Archives).

**Offices of Primary Interest**

The retention guidelines do not apply to those records of either Offices of Primary Interest (OPI) or central agencies, which are collected, created or received in the pursuance of their mandated role

in administering Comptrollership on behalf of the Government of Canada. Examples of such government bodies include the Treasury Board, Auditor General, and any other institution mandated to perform, in full or in part, a Comptrollership function on behalf of the Government of Canada. The retention guidelines for common administrative records, however, do apply to all those records which are collected, created or received in support of such organization's *internal* common administrative comptrollership requirements.

**Arrangement of the Guidelines**

The record descriptions and retention periods contained in these guidelines have been revised and regrouped to reflect the Comptrollership Function of the Government of Canada which includes the following three (3) sub-functions: External Audit; Financial Management; and Program Management.

Where explicit direction is not available institutions should set retention periods for those records in accordance with the specific institution's operational and legal requirements.

**Disposition**

Nothing in these guidelines should be seen as constituting an authority to dispose of records. For direction regarding the disposition of common administrative records related to the Comptrollership Function, institutions should consult the *National Archives Multi Institutional Disposition Authority (MIDA) No. 99/004* ([http://www.archives.ca/06/0604\\_e.html](http://www.archives.ca/06/0604_e.html)).

**Guidance**

For advice and assistance regarding the application of these guidelines, please contact the National Archives at 613-944-IMGI (613-944-4644) or by e-mail ([imgi@archives.ca](mailto:imgi@archives.ca)).

**SECTION II - RECORD RETENTION PERIODS**

These retention guidelines are for common administrative records generated in support of the comptrollership function, which is responsible for the management of financial resources in the federal government. The sub-functions of comptrollership are external audit, financial reporting and planning, and program management.

**Comptrollership (General)**

*Encompasses the functions, sub-functions, processes, activities, and transactions of the management of financial resources commonly conducted in and across all federal government institutions to facilitate the application of operational policies and the delivery of programmes and services. The main legislation underpinning the Comptrollership Function includes the Financial Administration Act and the Auditor General Act. For the purposes of identifying and explaining records disposition requirements, the Comptrollership Function has been divided into three sub-functions, described below.*

**General Guidelines**

Policy and Procedures	5 yrs after superseded Active 2 yrs, Dormant 3 yrs (A2, D3)
Routine	2 yrs

Exceptions to these general rules are noted below.

**NB: The five-year retention period for policy and procedures, and the two-year period for routine records should be applied, unless otherwise specified, to similar records related to each sub-function. Retention periods (unless otherwise specified) should always be interpreted and applied “after all administrative actions are completed.” For example, two years after all administrative actions are completed. As well, in the case of comptrollership records, care must be taken to ensure that the records are kept for the fiscal years under consideration.**

Function / Description	Retention Guidance and Authorities
<p><b>1. External Audit</b>  <i>This sub-function generally encompasses the business processes and activities which produce records created in the course of having an independent outside party examine and assess the financial records and accounts of an organization. This party expresses an opinion as to whether financial records present information fairly, accurately, and completely, in accordance with stated accounting policies and authorities consistent with those of the preceding year. An external audit may also evaluate the adequacy of internal controls and management information systems, the overall effectiveness of the financial performance of an organization (or program or business line), and/or the extent to which money has been expended with due regard to economy or efficiency (the latter is also known as “comprehensive” or “value for money”). The central agency performing this function is the Office of the Auditor General, but the Secretary of the Treasury Board also acts as the Comptroller General and conducts numerous specialized compliance audits related to financial management and internal control mechanisms.</i></p>	<p>Disposition Authority  MIDA 99/004</p>
<p><b>External Audit</b>  Includes information relating to Auditor General audits and investigations, whether or not they are of a specific nature to the institution (including any interaction between an institution and the Office of the Auditor General); Treasury Board Secretariat and Comptroller General specialized compliance audits of financial management or program evaluation sub-functions; and audit and audit services performed by Public Works and Government Services Canada.</p> <p><b>Records Related to Other Audits (NB: This does not include audits conducted by private sector consultants)</b></p>	<p>3 fiscal yrs</p>
Function / Description	Retention Guidance and Authorities
<p><b>2. Financial Management</b>  <i>This sub-function includes material on all aspects of financial reporting, classification of accounts, budgetary control, financial information systems, accounting and control of expenditures, accounting and control of revenue, accounting for assets and liabilities, accounting for special purpose funds, and revolving funds.</i></p>	<p>Disposition Authority  MIDA 99/004</p>
<p><b>Accounts and Accounting (Appropriations, Disbursements, etc.)</b>  Records relating to Conducting Suspense Accounts (Including Ledgers)</p>	<p>1 fiscal yr after transfer to appropriate account</p>

<i>Function / Description</i>	<i>Retention Guidance and Authorities</i>
<p><b>Accounts Payable (Expenditures)</b> Including Records Relating to Invoices, Vouchers (Commercial Firms, Hospitals, Suppliers, etc.); Ledgers and Registers (Expenditures, Imprest Account); Advisory, Professional and Technical Services Rendered to the Institution (Consultants, Doctors, Lawyers, etc.); Services to Other Institutions; Utilities (Energy, Telephone, etc.); and Vouchers (Abstracts, Bills of Lading, Cheque Requisitions, Credit to Advances, Facings, Purchase Orders, Requisitions, etc.)</p>	6 fiscal yrs (A2, D4)
<p><b>Accounts Receivable (Revenues)</b> Includes Records Relating to Credit Notes and Refunds (for Return of Goods and Containers, etc.); Ledgers and Registers (Including Refund and Drawback Ledgers); Vouchers (Bills, Credits, Official Receipts, Receipt Forms, Sales Slips) from all Sources Including Accounts Recoverable from Concessions, Claims, Fees, Rentals, etc.</p>	6 fiscal yrs (A2, D4)
<p><b>Allotments</b> Includes Ledgers and Registers, and Vouchers (Transfer Between Primaries)</p>	6 Fiscal yrs (A2, D4)
<p><b>Allowances</b> Includes Records Related to Allowances Related to Education, Family, Foreign Services, Marriage, Northern and Isolated Post, Risk, Subsistence, Terminal, War Veterans, etc.</p> <p>Entertainment</p>	6 fiscal yrs (A2, D4)  1 fiscal yr
<p><b>Banking</b> Includes Records Related to the Bank of Canada Exchange Rate, Cheque Redemption Control Division Statements, Vouchers (Receipts, Copies of Transfers of Funds, etc.), etc.</p> <p>Imprest Account Statements</p>	1 fiscal yr  6 fiscal yrs (A2, D4)
<p><b>Bonding of Employees</b></p>	2 fiscal yrs
<p><b>Budgeting</b> Individual Budgets - Institutional</p> <p>Individual Budgets - Branch or Division</p>	6 fiscal yrs (A2, D4)  2 fiscal yrs
<p><b>Cash Accounting</b> Cash Blotters, Cash Books, Cash Summaries, Receipts, Registers, and Wharfage Books</p> <p>Cash Control</p>	6 fiscal yrs (A2, D4)  1 fiscal yr

<p><b>Cheques/Chequing</b> Actual Cheques Paid and Similar Instruments, Abstracts (Attached to Supporting Vouchers), Bank Statements and Reconciliation - Imprest Banking Account, Election Warrants, Lists and Transcripts, Returned Cheques - Subsequently Paid, Cheque Registers, Transcripts</p> <p>Cancelled Cheques, Returned Cheques - Subsequently Cancelled, Receipts for Cheques, Vouchers - Returned</p> <p>Returned Cheques - Undeliverable</p>	<p>6 fiscal yrs (A2, D4)</p> <p>1 fiscal yr</p> <p>Cancel after 6 months then retain for 6 fiscal yrs (A2, D4)</p>
<p><b>Claims - By and Against the Crown</b> Individual Claims - Includes 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</p> <p><b>NB: This standard is being considered by Treasury Board. This or an adjusted retention and disposal standard will be published in the next scheduled revision of <i>InfoSource</i> and, if required, an amendment to these Guidelines will be issued.</b></p>	<p>6 fiscal yrs after the settlement of individual claim (A2, D4). This is a <b>Retention and Disposal Standard</b> governed by the <i>Privacy Act</i> and prescribed by the Treasury Board that must be adhered to. See Treasury Board's <i>InfoSource: Sources of Federal Employment Information</i>, Standard Bank PSE 908, Vehicle, Ship, Boat and Aircraft Accidents. <a href="http://publiservice.tbs-sct.gc.ca/pubs_pol/gospubs/infosource/siglist_e.html">http://publiservice.tbs-sct.gc.ca/pubs_pol/gospubs/infosource/siglist_e.html</a></p>
<p><b>Duties and Tariffs</b> Customs, Excise, Exports, Imports and Forms</p>	<p>2 fiscal yrs</p>
<p><b>Encumbrances</b> Adjustments, Individual Encumbrances, Ledgers and Registers, Transfers - Sub-Allotment, etc.</p>	<p>1 fiscal yr</p>

<p><b>Pay</b> Accounts - Retirement Fund (Individual)</p> <p>Accounts - Superannuation Opening Balances as of 1 January 1954</p> <p>Allowances and Deductions - RCMP Authorization Forms</p> <p>Assigned Pay - Documentation</p> <p>Canada Savings Bonds - Pledges</p> <p>Cards - Earning Records</p> <p>Cards - Complete Pay Records of Employee Service for Classified, Casual, Locally Engaged, Part-time, Prevailing Rate, Seasonal, Sessional Employees - Annuitants Ledger</p> <p>Pay Files - Annuitants - Service Records, Benefit Authorization, Life Certificates and Deduction Notices (Terminated Files)</p> <p>Income Tax - T4s and TP4s</p>	<p>2 yrs after death provided all estate matters have been settled</p> <p>Until age 80 provided 2 yrs have elapsed since the last administrative action on file</p> <p>6 fiscal yrs (A2, D4)</p> <p>6 fiscal yrs (A2, D4)</p> <p>2 fiscal yrs</p> <p>Until age 80 provided 2 yrs have elapsed since the last administrative action on file</p> <p>2 yrs after cessation of payment to the annuitant or heirs provided no action is pending or anticipated</p> <p>3 fiscal yrs</p> <p>6 fiscal yrs (A2, D4)</p>
<p><b>Petty Cash</b></p>	<p>2 fiscal yrs</p>
<p><b>Postage Accounts</b> Ledgers and Registers - Daily Records and Advance Accounts</p>	<p>1 fiscal yr</p>
<p><b>Receipts</b> Includes Goods and Services Received, Letters of Acknowledgment, Lists, Routine Individual Receipts</p>	<p>1 fiscal yr</p>
<p><b>Signing Authority</b> Lists and Signature Cards</p>	<p>Until superseded</p>
<p><b><i>Function / Description</i></b></p>	<p><b><i>Retention Guidance and Authorities</i></b></p>
<p><b>3. Program Management</b> <i>This sub-function encompasses the business processes and activities which produce records created in the course of expenditure management and supporting activities, capital plans and projects, agreements and arrangements with other levels of government, risk management, external user changes, alternative service delivery, and the review activities which incorporate both internal audit and program evaluation.</i></p>	<p>Disposition Authority MIDA 99/004</p>



<p align="center"><b>Agreements With Other Levels of Government</b></p> <p><b>NB: Applies only to files containing purely financial management records related to accounting and control of expenditures and/or revenues, payment verification, budgeting and budgetary control of programs, including ledgers related to such agreements. Does not apply to files containing records regarding policy development and other records that document the administration of a program pertaining to such agreements where the institution is the OPI in formulating, administering or negotiating the agreement, or files containing a mixture of financial and policy/administrative records.</b></p>	<p>6 fiscal yrs (A2, D4)</p>
<p><b>Contracts, Acceptance of Tender, etc.</b> Individual Contract Files Related to Purchases, Rentals, Services, etc., and Ledgers and Registers</p>	<p>6 fiscal yrs after completion and non-renewal</p>
<p><b>Estimates</b> Individual Estimates - Institutional</p> <p>Individual Estimates - Directorate, Branch, or Division</p>	<p>6 fiscal yrs (A2, D4)</p> <p>2 fiscal yrs</p>
<p><b>Multi-Year Operational Planning (MYOPs)</b> Includes plans for monitoring and controlling allocation of resources within planning framework</p> <p>Individual MYOPs - Institutional</p> <p>Individual MYOPs - Directorate, Branch, or Division</p>	<p>6 fiscal yrs after superseded (A2, D4)</p> <p>2 fiscal yrs</p>
<p><b>Regulations and Orders</b> Individual Payments</p>	<p>6 fiscal yrs (A2, D4)</p>