

FINANCE

4000 - 4999

The Finance Section contains records relating to the financial administration and financial management of government institutions. This includes the administration of contracts, accounts and accounting, budgets, expenditure control, finance reports and audits, etc.

LIST OF PRIMARIES

4000	Finance - General	4440	Garnishees and Other Third Party Demands
4020	Accounting - General	4460	Grants
4040	Accounting - Cash	4480	Hospitality and Business Expenses
4060	Accounts - Payable	4500	Reports, Statistics and Statements - Financial
4080	Accounts - Receivable	4520	Revenue Control
4100	Advances - Accountable	4540	Taxes
4120	Agreements and Arrangements	4560	Travel Allowances and Expenditures
4140	Allotments and Transfers	4580	Treasury Board
4160	Audits and Compliance Reviews		
4180	Banks and Banking		
4230	Budgets		
4260	Cheques and Financial Transactions		
4280	Claims		
4300	Contracts		
4320	Currency		
4340	Expenditure Control - General		
4360	Expenditure Control - Commitments		
4380	Fees		
4430	Funds		

4000 FINANCE - GENERAL

Records relating to financial administration and management functions **not shown elsewhere in this section.**

Number	Secondary Title	Retention	Final Disposition
4000 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4000 – 02	Provincial Comptroller Directives	SO	D
4000 – 03	Fraud and Alleged Fraud	SO + 6y	A
4000 – 04	Fraud and Alleged Fraud Alerts and Notifications	SO + 2y	D
4000 – 20	Reports and Statistics	6y	D

4020 ACCOUNTING - GENERAL

Records relating to the general administration of accounting systems and procedures, the classification of accounts, interest rates on overdue accounts, security deposits, public accounts preparations, reconciliations, etc. **not shown elsewhere in the Accounting primaries.**

For reconciliations relating to bank accounts SEE primary 4180.

Number	Secondary Title	Retention	Final Disposition
4020 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4020 – 02	Accounting Codes - includes entity, program, organization, location, project and natural codes, etc.	SO + 2y	D
4020 – 03	Motions for Return (Financial Only)	6y	A
4020 – 04	Interest Rates on Overdue Accounts	6y	D
4020 – 05	Security Deposits/Letters of Credit	6y	D
4020 – 06	General Ledgers/Final Entry Summaries^{1, 2}	6y ^{1, 2}	D

¹ This classification and retention period **is not applicable** to records documenting summaries of payments in and out of funds with respect to which a government institution acts in the capacity of a trustee (i.e. pension funds, victims fund, student loans fund, etc.). Please refer to a relevant operational records system to classify these records and to determine retention periods for them.

² This retention period may not be sufficient for crown corporations. Crown Corporations may be subject to specific legislation, regulations or other directives (e.g. *The Income Tax Act*) requiring long-term retention of General Ledgers/Final Summaries. Please consult the corporation's legal counsel to determine if such requirements exist and if the retention period listed is sufficient.

Continued...

4020 ACCOUNTING – GENERAL (continued)
--

Number	Secondary Title	Retention	Final Disposition
4020 – 07	Public Accounts Preparation Records	6y	D
4020 – 20	Reports and Statistics	6 y	D
4020 – 50	Reconciliations	6y	D

Effective Date: 21 March 2006

ARMS 2006

The retention period *indicates current fiscal year plus the number of years listed.*

SO - Superseded or Obsolete; **N/A** – not applicable
y – years; **m** – months; **D** – Destroy; **A**- Appraise

4040 ACCOUNTING - CASH

Records relating to cash control including cash blotters, cash receipt journals, etc.

Number	Secondary Title	Retention	Final Disposition
4040 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4040 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4040 – 02	Cash Mail Records	6y	D
4040 – 03	Cash Input Documents	6y	D
4040 – 04	Cash Receipt Journals	6y	D
4040 – 20	Reports and Statistics	6y	D

The retention period *indicates current fiscal year plus the number of years listed.*

SO - Superseded or Obsolete; **N/A** – not applicable
y – years; **m** – months; **D** – Destroy; **A**- Appraise

4060 ACCOUNTS - PAYABLE

Records relating to payable accounts. Includes correspondence, billings, copies of financial transactions, payment of credit cards and other supporting documentation.

For expenditure and commitment control SEE primaries 4340 and 4360.

Number	Secondary Title	Retention	Final Disposition
4060 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4060 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4060 – 02	Overdue Accounts	6y	D
4060 – 03	Invoice Summary Sheets	6y	D
4060 – 04	Timeliness of Payment Reports	6y	D
4060 – 05	Refunds to Vote	6y	D
4060 – 06	Payment Errors and Compliance Reports	6y	D
4060 – 07	Refunds	6y	D
4060 – 20	Reports and Statistics	6y	D
4060 – 50	Equalized Payments	6y	D
4060 – 55	Accounts Payable	6y	D
4060 – 60	Statements of Account	6y	D

Effective Date: 21 March 2006

ARMS 2006

The retention period *indicates current fiscal year plus the number of years listed.*

*SO - Superseded or Obsolete; N/A – not applicable
y – years; m – months; D – Destroy; A- Appraise*

4080 ACCOUNTS - RECEIVABLE

Records relating to receivable accounts. This primary covers records relating to revenue received by a government institution for services rendered or through the sale of goods.

Number	Secondary Title	Retention	Final Disposition
4080 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4080 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4080 – 20	Reports and Statistics	6y	D
4080 – 50	Cash Register Tapes	6y	D
4080 – 65	Outstanding Accounts	SO + 6y	D
4080 – 70	Write-Offs (uncollectable accounts)	SO+ 6y	D
4080 – 75	Accounts Receivable - includes invoice books, receipt books, debit card receipts, credit card receipts, computerized records, etc.	6y	D

The retention period *indicates current fiscal year plus the number of years listed.*

SO - Superseded or Obsolete; **N/A** – not applicable
y – years; **m** – months; **D** – Destroy; **A**- Appraise

4100 ADVANCES - ACCOUNTABLE

Records relating to the control of petty cash, imprest accounts, salary and other accountable advances.

For relocation and travel advances SEE primary 4560

Number	Secondary Title	Retention	Final Disposition
4100 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4100 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4100 – 02	Float	6y	D
4100 – 03	Petty Cash	6y	D
4100 – 04	Salary	6y	D
4100 – 05	Imprest Accounts	6y	D
4100 – 06	Other Advances	6y	D
4100 – 20	Reports and Statistics	6y	D

The retention period *indicates current fiscal year plus the number of years listed.*

*SO - Superseded or Obsolete; N/A – not applicable
y – years; m – months; D – Destroy; A- Appraise*

4120 AGREEMENTS AND ARRANGEMENTS

Records relating to financial transactions and potential recoverable disbursements in relation to agreements and arrangements with crown corporations, federal, provincial, territorial, municipal and foreign governments, agencies and other organizations.

For original agreements and non-financial supporting documentation SEE primaries 1090 to 1125.

Number	Secondary Title	Retention	Final Disposition
4120 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4120 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4120 – 20	Reports and Statistics	6y	D
4120 – 50	Federal Agreements	SO* + 15y	A
4120 – 55	Local Government Agreements	SO* + 6y	A
4120 – 60	Foreign Agreements	SO* + 6y	A
4120 – 65	Provincial Agreements	SO* + 6y	A
4120 – 70	Crown Corporation Agreements	SO* + 6y	A

SO* = upon termination of the agreement

Continued...

The retention period *indicates current fiscal year plus the number of years listed.*

SO - Superseded or Obsolete; N/A – not applicable
y – years; m – months; D – Destroy; A- Appraise

4120 AGREEMENTS AND ARRANGEMENTS (continued)

Number	Secondary Title	Retention	Final Disposition
4120 – 75	Other Agreements ¹	¹ SO* + 6y	A

¹ This retention period may not be sufficient for Crown Corporations. Crown Corporations may be subject to specific legislation, regulations or other directives (e.g. *The Income Tax Act*) requiring long-term retention of special agreements necessary to an understanding of the entries in the general ledger or any other book of final entry. Please consult the corporation's legal counsel to determine if such requirements exist and if the retention period listed is sufficient.

SO* = upon termination of the agreement

The retention period *indicates current fiscal year plus the number of years listed.*

SO - Superseded or Obsolete; N/A – not applicable
y – years; m – months; D – Destroy; A- Appraise

4140 ALLOTMENTS AND TRANSFERS

Records relating to the distribution of appropriated funds by allotment and transfer, reflecting the commitment, obligation and expenditure of funds thus allotted or sub-allotted. Includes allotment advice, etc.

For approved Budgets SEE primary 4230.

For virements SEE primary 4580.

Number	Secondary Title	Retention	Final Disposition
4140 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4140 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4140 – 02	Reallocation of Funds	6y	D
4140 – 20	Reports and Statistics	6y	D

The retention period indicates current fiscal year plus the number of years listed.

*SO - Superseded or Obsolete; N/A – not applicable
y – years; m – months; D – Destroy; A- Appraise*

4160 AUDITS AND COMPLIANCE REVIEWS

Records relating to audits and reviews of procedures, programs, systems, etc. Includes correspondence, reports, responses, management representation letters, follow-up and related records.

For audits and reviews of automated information systems SEE primary 6030.

Number	Secondary Title	Retention	Final Disposition
4160 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	A
4160 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4160 – 02	Provincial Comptroller Audits	6y	A
4160 – 03	Provincial Auditor Audits	6y	A
4160 – 04	Internal Audits	6y	A
4160 – 05	Other Audits and Reviews	6y	A
4160 – 20	Reports and Statistics	6y	A

The retention period *indicates current fiscal year plus the number of years listed.*

*SO - Superseded or Obsolete; N/A – not applicable
y – years; m – months; D – Destroy; A- Appraise*

4180 BANKS AND BANKING

Records relating to the establishment, maintenance and termination of an institution's bank accounts. Includes procedures used for conducting banking operations, electronic banking, automatic withdrawals, etc.

For signing authority SEE primary 1355.

Number	Secondary Title	Retention	Final Disposition
4180 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4180 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4180 – 02	Bank and Financial Institution Addresses and Account Numbers	SO	D
4180 – 20	Reports and Statistics	6y	D
4180 – 50	Bank Accounts - Includes establishment and termination of bank accounts, deposit slips, cancelled cheques, bank statements, reconciliations, etc.	6y	D
4180 – 55	Trust Accounts <i>This secondary relates to administrative records only. Trust accounts relating to your mandate must be classified in the appropriate ORS.</i>	6y	D

The retention period *indicates current fiscal year plus the number of years listed.*

SO - Superseded or Obsolete; **N/A** – not applicable
y – years; **m** – months; **D** – Destroy; **A**- Appraise

4230 BUDGETS

Records relating to budgetary practices and procedures, budgetary controls and programs, budget planning and forecasting of variable and fixed costs of program requirements for future periods, etc. Includes budget estimates and supporting justifications, interactive estimates, system printouts, budget forecasts and development packages and approved budget documents.

For briefing books SEE primary 1380.

Number	Secondary Title	Retention	Final Disposition
4230 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	A
4230 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4230 – 03	Working Papers	6y	A
4230 – 04	Budget Submissions	6y	A
4230 – 05	Finalization Minutes	6y	A
4230 – 20	Reports and Statistics	6y	A
4230 – 50	Budget Forecasts	6y	A
4230 – 55	Budget Development Packages - may include submissions, forecasts and calls for estimates	6y	A
4230 – 60	Approved Budgets	6y	A

Effective Date: 21 March 2006

ARMS 2006

The retention period indicates current fiscal year plus the number of years listed.

*SO - Superseded or Obsolete; N/A – not applicable
y – years; m – months; D – Destroy; A- Appraise*

4260 CHEQUES AND FINANCIAL TRANSACTIONS
--

Records relating to the documentation of financial transactions for accounting purposes. Includes batched cash and revenue deposits, cheque vouchers, journal vouchers, travel vouchers, returned cheques, cheque requisitions and related supporting documentation.

For cancelled cashed cheques SEE primary 4180.

Number	Secondary Title	Retention	Final Disposition
4260 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4260 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4260 – 02	Returned and NSF Cheques	6y	D
4260 – 03	Payment Vouchers - includes cheque vouchers	6y	D
4260 – 04	Journal Vouchers	6y	D
4260 – 05	Deposits	6y	D
4260 – 06	Travel Vouchers - includes S4's, etc.	6y	D
4260 – 08	Replacement (In-lieu) Cheques - includes documentation and cheques cancelled by issuer (stop payment)	6y	D

The retention period *indicates current fiscal year plus the number of years listed.*

SO - Superseded or Obsolete; N/A – not applicable
y – years; m – months; D – Destroy; A- Appraise

4260 CHEQUES AND FINANCIAL TRANSACTIONS (continued)
--

Number	Secondary Title	Retention	Final Disposition
4260 – 09	Batch Control	6y	D
4260 – 10	Cheque Requisitions	6y	D
4260 – 20	Reports and Statistics	6y	D

Effective Date: 21 March 2006

ARMS 2006

The retention period *indicates current fiscal year plus the number of years listed.*

SO - Superseded or Obsolete; **N/A** – not applicable
y – years; **m** – months; **D** – Destroy; **A**- Appraise

4280 CLAIMS

Records relating to debts and claims for payment made by and against the Crown.

Number	Secondary Title	Retention	Final Disposition
4280 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4280 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4280 – 20	Reports and Statistics	6y	D
4280 – 50	Claim Case Files	SO* + 6y	A

SO* = after settlement

The retention period *indicates current fiscal year plus the number of years listed.*

SO - Superseded or Obsolete; **N/A** – not applicable
y – years; **m** – months; **D** – Destroy; **A**- Appraise

4300 CONTRACTS

Records relating to the administration of contracts and contract support. Includes supporting documentation, consultant contracts, force accounts, individual contracts, requests for proposals, etc.

For contracts relating to Equipment and Supplies SEE primary 3015.

For contracts relating to Buildings and Properties SEE primary 2035.

For contracts relating to Secondments SEE primary 5645.

Number	Secondary Title	Retention	Final Disposition
4300 – 00	Policy and Procedure - includes standards, guidelines, directives, etc. - includes standard contract form information	SO + 6y	A
4300 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4300 – 03	Contract Registers	SO + 6y	A
4300 – 04	Contract Bids/Tender Bonds	SO* + 6y	A
4300 – 05	Rejected/Denied Contracts	6y	A
4300 – 06	Requests for Proposals	SO + 6y	A
4300 – 20	Reports and Statistics	6y	A
4300 – 50	Contract Case Files ¹	SO* + 6y ¹	A

¹ This retention period may not be sufficient for Crown Corporations. Crown Corporations may be subject to specific legislation, regulations or other directives (e.g. *The Income Tax Act*) requiring long-term retention of special contracts necessary to an understanding of the entries in the general ledger or any other book of final entry. Please consult the corporation's legal counsel to determine if such requirements exist and if the retention period listed is sufficient

SO* = upon termination or cancellation of the contract

Effective Date: 21 March 2006

ARMS 2006

The retention period indicates current fiscal year plus the number of years listed.

SO - Superseded or Obsolete; N/A – not applicable
y – years; m – months; D – Destroy; A- Appraise

4320 CURRENCY

Records relating to Canadian and foreign currency, foreign exchange rates, etc.

Number	Secondary Title	Retention	Final Disposition
4320 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4320 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4320 – 02	Exchange Rates	2y	D
4320 – 20	Reports and Statistics	SO + 2y	D

The retention period *indicates current fiscal year plus the number of years listed.*

SO - Superseded or Obsolete; **N/A** – not applicable
y – years; **m** – months; **D** – Destroy; **A**- Appraise

4340 EXPENDITURE CONTROL - GENERAL

Records relating to the general administration and control of expenditures **not shown elsewhere in the Expenditure Control primaries**. Includes expenditure guidelines, transactions, statements, issuance of credit/purchase cards, etc.

For payment of credit/purchase cards SEE primary 4060.

Number	Secondary Title	Retention	Final Disposition
4340 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4340 – 02	Credit/Purchase Card Issuance	6y	D
4340 – 04	Expenditure Reduction Exercise	6y	D
4340 – 20	Reports and Statistics	6y	D
4340 – 50	Expenditure Forecasts	6y	D

The retention period *indicates current fiscal year plus the number of years listed.*

SO - Superseded or Obsolete; **N/A** – not applicable
y – years; **m** – months; **D** – Destroy; **A**- Appraise

4360 EXPENDITURE CONTROL - COMMITMENTS

Records relating to future expenditures for which funds must be reserved in an appropriation. Includes commitment reports and authorizations for expenditure.

Number	Secondary Title	Retention	Final Disposition
4360 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4360 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4360 – 02	Appropriation and Commitment Control	6y	D
4360 – 20	Reports and Statistics	6y	D
4360 – 50	Authorizations for Expenditure	6y	D
4360 – 55	Commitment Fund Case Files	6y	D

The retention period *indicates current fiscal year plus the number of years listed.*

SO - Superseded or Obsolete; **N/A** – not applicable
y – years; **m** – months; **D** – Destroy; **A**- Appraise

4380 FEES

Records of a general nature relating to consultant and professional service fees, honoraria for lecturers, training course tuition fees and the calculation of fees for services, etc.

NOTE: This primary does not document the payment of fees.

For payment of fees SEE primary 4060.

For collection of fees SEE primary 4080.

Number	Secondary Title	Retention	Final Disposition
4380 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4380 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4380 – 02	Fee Information and Schedules	SO + 2y	D
4380 – 20	Reports and Statistics	SO + 2y	D

The retention period *indicates current fiscal year plus the number of years listed.*

SO - Superseded or Obsolete; **N/A** – not applicable
y – years; **m** – months; **D** – Destroy; **A**- Appraise

4430 FUNDS

Records relating to the establishment and operation of revolving funds and special accounts used to finance a specific program, operation or capital project which may be self-sustaining.

Number	Secondary Title	Retention	Final Disposition
4430 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4430 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4430 – 20	Reports and Statistics	6y	D
4430 – 50	Funds Case Files - includes financial statements	6y	D

The retention period *indicates current fiscal year plus the number of years listed.*

SO - Superseded or Obsolete; **N/A** – not applicable
y – years; **m** – months; **D** – Destroy; **A**- Appraise

4440 GARNISHEES AND OTHER THIRD PARTY DEMANDS
--

Records relating to financial encumbrances and reimbursements including the setoff of funds, garnishee of payments, requirements to pay, encumbrance notices, etc.

NOTE: A record of any employee pay action must be kept in primary 5190.

Number	Secondary Title	Retention	Final Disposition
4440 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4440 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4440 – 20	Reports and Statistics	6y	D
4440 – 50	Setoffs	SO + 6y	D
4440 – 55	Requirements to Pay	SO + 6y	D
4440 – 60	Garnishees	SO + 6y	D
4440 – 65	Inter-departmental Encumbrances	SO + 6y	D
4440 – 70	Other Encumbrances	SO + 6y	D
4440 – 75	Third Party Demands	SO + 6y	D

The retention period *indicates current fiscal year plus the number of years listed.*

*SO - Superseded or Obsolete; N/A – not applicable
y – years; m – months; D – Destroy; A- Appraise*

4460 GRANTS

Records relating to grants of money to or from outside organizations, agencies, or individuals to carry out a specific project, assignment, etc. Note that if a grant application becomes successful, it becomes part of the Grant Management File.

For records relating to the granting of money specific to the organization's mandate, SEE appropriate operational records schedule (ORS).

Number	Secondary Title	Retention	Final Disposition
4460 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	A
4460 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4460 – 02	Grant Applications	6y	A
4460 – 20	Reports and Statistics	6y	A
4460 – 50	Grant Management Files	SO + 6y	A

The retention period *indicates current fiscal year plus the number of years listed.*

SO - Superseded or Obsolete; *N/A* – not applicable
y – years; *m* – months; *D* – Destroy; *A*- Appraise

4480 HOSPITALITY AND BUSINESS EXPENSES

Records relating to meetings, working lunches and other business hospitality expenses. Includes claim documents, justifications, approvals, etc.

For Travel Expenses SEE primary 4560.

Number	Secondary Title	Retention	Final Disposition
4480 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4480 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4480 – 20	Reports and Statistics	6y	D
4480 – 50	Claim Case Files	6y	A

The retention period *indicates current fiscal year plus the number of years listed.*

SO - Superseded or Obsolete; **N/A** – not applicable
y – years; **m** – months; **D** – Destroy; **A**- Appraise

4500 REPORTS, STATISTICS AND STATEMENTS – FINANCIAL
--

Records relating to financial reporting systems, financial management reports, statistics and statements **not included elsewhere in the Finance Section**. Includes working papers, correspondence, individual expenditure, budget monitoring and other reports **not included elsewhere in the Finance Section**.

Number	Secondary Title	Retention	Final Disposition
4500 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4500 – 01	General <i>This secondary is intended to be used sparingly. It can be used ONLY if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4500 – 02	Reports – Daily - Includes RES	1m	D
4500 – 03	Reports – Monthly - Includes RES	2y	D
4500 – 04	Reports- Month 13/Year end - Includes RES	6y	D
4500 – 05	Financial Analysis Statements	6y	A
4500 – 06	Quarterly Reports	6y	D
4500 – 07	Other Financial Reports	6y	A

The retention period *indicates current fiscal year plus the number of years listed.*

*SO - Superseded or Obsolete; N/A – not applicable
y – years; m – months; D – Destroy; A- Appraise*

4520 REVENUE CONTROL

Records relating to the control of recoverable amounts and potential revenues which are contingent upon such factors as production and royalties, sales volume, market rates, agreements, assessment and policy consideration and are therefore subject to future finalization. Includes revenue and suspense accounts, recoverable amounts, etc.

Number	Secondary Title	Retention	Final Disposition
4520 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4520 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4520 – 02	Revenue Accounts	6y	D
4520 – 03	Suspense Accounts	6y	D
4520 – 04	Recoverable Amounts	6y	D
4520 – 20	Reports and Statistics	6y	D
4520 – 50	Cost Recoveries	6y	D
4520 – 55	Revenue Forecasts	6y	D

The retention period *indicates current fiscal year plus the number of years listed.*

*SO - Superseded or Obsolete; N/A – not applicable
y – years; m – months; D – Destroy; A- Appraise*

4540 TAXES

Records relating to federal customs and excise tariffs, provincial sales tax, tax incentives, etc.

Number	Secondary Title	Retention	Final Disposition
4540 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	D
4540 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4540 – 02	Goods and Services Tax	6y	D
4540 – 03	Provincial Sales Tax	6y	D
4540 – 04	Other Taxes	6y	D
4540 – 20	Reports and Statistics	6y	D

The retention period *indicates current fiscal year plus the number of years listed.*

SO - Superseded or Obsolete; **N/A** – not applicable
y – years; **m** – months; **D** – Destroy; **A**- Appraise

4560 TRAVEL ALLOWANCES AND EXPENDITURES

Records relating to expenditures, claims and approved options for travel on government business. Includes directives, travel authorizations, expense claims, travel advances, regulations and records relating to payment for accommodation, transportation and other travel related functions. Includes supporting documentation.

For travel vouchers, S4's, etc. SEE primary 4260.

Number	Secondary Title	Retention	Final Disposition
4560 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	A
4560 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4560 – 02	Relocation	6y	D
4560 – 03	Ministers' Travel Expenses	6y	A
4560 – 04	Non-government Personnel	6y	D
4560 – 20	Reports and Statistics	6y	D
4560 – 65	Travel Case Files	6y	D

The retention period *indicates current fiscal year plus the number of years listed.*

*SO - Superseded or Obsolete; N/A – not applicable
y – years; m – months; D – Destroy; A- Appraise*

4580 TREASURY BOARD

Records relating to Treasury Board submissions, pre-approvals and related documentation. Includes Treasury Board Minutes, Treasury Board Orders and Directives, Virements, etc.

For reallocation of Funds SEE primary 4140.

Number	Secondary Title	Retention	Final Disposition
4580 – 00	Policy and Procedure - includes standards, guidelines, directives, etc.	SO + 6y	A
4580 – 01	General <i>This secondary is intended to be used sparingly. It can be used <u>ONLY</u> if the records are not required to support financial, legal or specific administrative functions.</i>	2y	D
4580 – 02	Special Warrants	6y	A
4580 – 20	Reports and Statistics	6y	A
4580 – 50	Treasury Board Submissions/Approvals	6y	A
4580 – 60	Treasury Board Orders and Directives - includes virements	SO + 6y	A
4580 – 65	Treasury Board Minutes	SO + 6y	A

The retention period *indicates current fiscal year plus the number of years listed.*

SO - Superseded or Obsolete; *N/A* – not applicable
y – years; *m* – months; *D* – Destroy; *A*- Appraise