

## **SECTION 4**

### **FINANCE**

#### **4000 - 4999**

*Section 4, Finance* organizes financial records, including those related to the administration of contracts, accounts and accounting, the budgeting process, expenditure control, financial reports, grants and contributions, and Financial Management Board Secretariat audits and compliance reviews.

**LIST OF PRIMARIES  
FINANCE SECTION**

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- 4000 Finance – General
  - 4020 Accounting – General
  - 4030 Accounting – Accountable Forms
  - 4040 Accounting – Cash
  - 4060 Accounts Payable
  - 4080 Accounts Receivable
  - 4100 Advances – Accountable
  - 4110 Agreements and Arrangements
  - 4160 Audits and Compliance Reviews
  - 4165 Banks and Banking
  - 4167 Financial Transactions (Batches)
  - 4200 Budgets – Capital / Main Estimates
  - 4240 Budgets – Planning
  - 4280 Contracts
  - 4295 Delegation of Authority
  - 4325 Financial Management Board Submissions
  - 4327 Honoraria
  - 4355 Garnishees and Other Third Party Demands
  - 4360 Grants, Contributions and Claims
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**LIST OF PRIMARIES  
FINANCE SECTION**

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- 4369 Leases – Expense
- 4372 Leases – Revenue
- 4375 Revolving Funds
- 4376 Risk Management and Insurance
- 4380 Taxes
- 4400 Year End

Contains records about financial management that do not fit into a more specific primary.

**For FMB orders and directives, see *Primary 4325*.**

**For signing authorities, see *Primary 4295*.**

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D

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A = Active	SA = Semi Active	FD = Final Disposition	D = Destroy
S/O = Superseded/Obsolete	AS = Archival Selection	nil = No Assigned Retention	FR = Full Retention

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Contains records relating to accounting in departments and public agencies that cannot be classified into a more specific accounting primary. Used for financial system codes and FIS classification tables, such as the description tables, the classification tables, the GSN tables, General Ledger tables, journal entry code tables, and transaction code tables. Includes requests to add or delete codes. Also used for documents and reports used for General Ledger reconciliations. Examples of records include tables of FIS codes, General Ledger reconciliation reports.

**For accountable forms, see *Primary 4030*.**

**For reconciliations related to bank accounts, see *Primary 4165*.**

**Note:** Chapter 600 in the Financial Administration Manual applies to these records.

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	Discontinued. Use 4020-55 (was Accounting Codes)	--	--	--	--	--	--
25	General Ledger Reconciliations	2	5	D	2	nil	D
55	Classification Tables (Accounting Codes)	2	5	D	2	nil	D
60	Discontinued. Use 4030 (was Accountable Forms)	--	--	--	--	--	--

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Contains records used to track the issuing and use of accountable forms by departments and public agencies. Used for central accounting forms, department-specific forms, licenses and permits, non-financial accountable forms, and electronically produced forms. Also used for exception reports for electronic forms. Examples of records include inventory control logs, voided forms, books of copies of used forms, copies of used forms not issued in books, and expired or obsolete forms.

**For accounting codes, see *Primary 4020*.**

**For accounts receivable, see *Primary 4080*.**

**For cancelled cheques, see *Primary 4165*.**

**For contracts, see *Primary 4280*.**

**For General Ledger reconciliations, see *Primary 4020*.**

**NOTE:** Directive 910 in the Financial Administration Manual applies to these records.

**NOTE:** Transaction control reports and exception reports may be disposed of under the authority of RDA 1997-02, Transitory Records.

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	Central Accounting Forms	2	5	D	2	nil	D
25	Department Specific Forms	2	5	D	2	nil	D
30	Electronically Produced Forms	2	5	D	2	nil	D
35	Inventory Control Logs	S/O*	7	D	S/O*	nil	D
40	Non-Financial Accountable Forms	2	5	D	2	nil	D

SO\* - all forms listed in log are accounted for and log book closed.

A = Active                      SA = Semi Active                      FD = Final Disposition                      D = Destroy  
 S/O = Superseded/Obsolete      AS = Archival Selection                      nil = No Assigned Retention                      FR = Full Retention

Records related to cash control systems. Records include initial receipt and recording of incoming daily cash, receipts, cash register tapes, counter receipts, cash overages and shortages, incoming cash registers (logs of incoming payments and cheques), cash receipt journals, and debit cards.

**For accounts receivable, see Primary 4040.**

**For batches, see Primary 4167.**

**For credit cards, see Primary 4060.**

**For FIS reports, see Primary 4367.**

**For petty cash advances, see Primary 4100.**

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
35	Discontinued. Use 4100 (was Petty Cash)	--	--	--	--	--	--
40	Cash	2	5	D	2	nil	D

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Contains records relating to accounts payable that are not included as a source document in a batch or a financial transaction on a non-FIS system. Includes information on travel, purchase, telephone, gas cards, and other government-issued credit cards. Also used for information on financial transactions kept by subject or vendor file, such as employee travel, employee claims. Examples include payment reports, cheque writer reports, credit card receipts, credit card statements.

- For batches, see *Primary 4167.***
- For cash control systems, see *Primary 4040.***
- For contracts, see *Primary 4280.***
- For debit cards, see *Primary 4040.***
- For FIS reports, see *Primary 4367.***
- For year end (month 13), see *Primary 4400.***

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	Accounts Payable Vendor Files	2	5	D	2	nil	D
50	Accounts Payable Reports - Annual	2	5	D	2	nil	D
60	Accounts Payable Vendor Reports - Monthly	2	nil	D	2	nil	D
65	Cards - Telephone / Credit / Gas / Purchase	2	5	D	2	nil	D

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Records related to accounts receivable billings issued by the Department for services performed, loans, for the sale of goods, and recovery of overpayment. Used for write-offs and allowances for doubtful accounts, forgiveness and remission of debt, account receivable vendor or client files, and monthly and annual accounts receivable reports. Includes correspondence with clients.

**For batches, see *Primary 4167*.**

**For cash receipts, see *Primary 4040*.**

**For receipt books, see *Primary 4030*.**

**For revenue forecasts, see *Primary 4240*.**

**For year end (month 13), see *Primary 4400*.**

**NOTE:** Chapter 900 in the Financial Administration Manual applies to these records.

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
22	Allowance for Doubtful Accounts	2	5	D	2	nil	D
35	Discontinued. Use 4030 (was Receipt Books)	--	--	--	--	--	--
40	Write-Off Accounts (uncollected accounts)	S/O*	7	D	S/O	nil	D
45	Forgiveness and Remission Accounts	S/O*	7	D	S/O	nil	D
50	Accounts Receivable Vendor/Client Files	2	5	D	2	nil	D
55	Accounts Receivable Reports – Aged Monthly	2	nil	D	2	nil	D
60	Accounts Receivable Reports - Annual	2	5	D	2	nil	D

S/O \* = retain on-site until all actions related to write-offs, forgiveness and remissions have been completed

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Contains records documenting advances other than payroll/salary advances. Used for standing advances, temporary advances, and travel advances. Also used to manage petty cash. Examples of records include aged reports, and recoveries.

**For administration of grants and contributions, see *Primary 4360*.**

**For cash control systems, see *Primary 4040*.**

**For debit cards, see *Primary 4040*.**

**For imprest bank accounts, see *Primary 4165*.**

**For payroll advances, see *Primary 5150-20B*.**

**NOTE:** Directive 817 in the Financial Administration Manual applies to these records.

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
25	Advances – Other (standing/travel claims; temporary advances)	2	5	D	2	nil	D
30	Advances – Cash (petty cash)	2	5	D	2	nil	D
35	Discontinued. Use 5150-20B (was Advances – Payroll / Salary)	--	--	--	--	--	--

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Records related to financial agreements and arrangements with federal, provincial and territorial governments, crown corporations, municipal governments, school boards, health boards, colleges, agencies, the private sector, and other organizations. It is used for signed agreements and supporting documents. Records include federally established program funding and federal language agreement funding, including transactions and potential recoverable disbursements. Records also include Memoranda of Understanding (MOUs), inter-departmental agreements such as chargebacks, and third party agreements (Vote 4/5 Agreements). Also includes standing offer agreements with the private sector. Examples of records include reporting requirements, expenditure and recovery reports and reconciliations, and audit requirements.

**For contracts, see *Primary 4280*.**

**For non-financial agreements and supporting documents, see *Primaries 1080-1097*.**

**For official language services, see *Primary 1329*.**

**NOTE:** *Cost sharing agreements* are agreements where the GNWT agrees to share costs for an undertaking with another party.

**NOTE:** *Federally Funded Agreements* are agreements where the Government of Canada agrees to fund a service or program that the GNWT delivers.

**NOTE:** *Standing Offer Agreements* are pricing agreements that the GNWT makes with suppliers or contractors covering anticipated needs for goods or services over a period of time.

**NOTE:** *Third Party Agreements* are agreements where the GNWT agrees to fulfil a specific purpose on behalf of another party. The other party agrees to transfer money to the GNWT to cover costs. Third party agreements revenues ordinarily transferred within the formula financing agreement with Canada.

**NOTE:** The majority of agreements have a financial component. When classifying agreement records, try to classify into this primary first.

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	10	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	Discontinued (was Agreements – Crown Corporations)	--	--	--	--	--	--

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 S/O = Superseded/Obsolete      AS = Archival Selection                      nil = No Assigned Retention                      FR = Full Retention

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
25	Discontinued (was Agreements – Federal)	--	--	--	--	--	--
30	Discontinued (was Agreements – Municipal)	--	--	--	--	--	--
35	Agreements – Other	S/O*	10*	AS/D	S/O	nil	D
40	Discontinued (was Agreements – Provincial)	--	--	--	--	--	--
45	Discontinued (was Agreements – Yukon/Nunavut)	--	--	--	--	--	--
50	Discontinued. (was Agreements – Inter-departmental)	--	--	--	--	--	--
55	Discontinued. (was Agreements- Boards)	--	--	--	--	--	--
60	Cost Sharing Agreements	S/O*	10*	AS/D	S/O	nil	D
65	Federally Funded Agreements	S/O*	10*	AS/D	S/O	nil	D
70	Standing Offer Agreements	S/O*	10*	AS/D	S/O	nil	D
75	Third Party Agreements	S/O*	10*	AS/D	S/O	nil	D

S/O\* = retain on-site until agreement is terminated or superseded

10\* = retain in records centre for 10 years, then review to determine if record is required for an additional period of time

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Contains records documenting audits and compliance reviews. Includes audits of the department by the Auditor General of Canada, Consulting and Audit Canada, other Federal bodies, or the Territorial Audit Bureau. Also includes internal audits by the department on its own divisions and programs. Used for funding compliance and funding reviews, internal control reviews by FMBS, performance measurement reviews, and fraud investigations.

**For audits conducted by the department on an outside person or organization, see the appropriate operational subject file.**

**For legal matters, see *Primary 1305*.**

**For program evaluation, see *Primary 1025*.**

**For year end (month 13), see *Primary 4400*.**

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	Auditor General of Canada	2	5	D	2	nil	D
22	Other Federal Auditors (e.g. Consulting and Auditing Canada)	2	5	D	2	nil	D
25	Internal Audits / Reviews	2	5	D	2	nil	D
30	Territorial Auditor Audits (Audit Bureau)	2	5	D	2	nil	D
35	Investigations / Fraud	S/O*	7	D	S/O	nil	D

S/O\* = retain on-site until termination of all legal proceedings and the settlement of all GNWT accounts

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Records related to banking and bank accounts. Records include procedures for conducting banking operations, deposits, statements and bank reconciliations. Records also include trust and imprest accounts, suspense accounts, revenue accounts, foreign currency transactions, currency rates and acquisition of currency.

**For accountable forms, see *Primary 4030*.**

**For cash, travel, and standing advances, see *Primary 4100*.**

**For signing authorities, see *Primary 4295*.**

**NOTE:** The **Department of Finance** is the *Office of Primary Responsibility*, and is the only department authorized to establish, open, close and move bank accounts.

**NOTE:** *Bank Accounts (#20)* means all banking transactions, including deposit slips, cancelled cheques, bank statements, reconciliations, etc.

**NOTE:** Directive 502 in the Financial Administration Manual applies to these records.

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	Bank Accounts	2	5	D	2	nil	D
30	Foreign Currency Accounts	2	5	D	2	nil	D
35	Trust and Imprest Accounts	2	5	D	2	nil	D

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Records relating to the processing of all financial transactions, including payables, receivables, budget vouchers, and journal vouchers. It includes all source documents, batches, and daily reports. It is used to make entries to the Financial Information System (FIS) or to a departmental accounting system. It is used to log, report on, and reconcile entries and batches. Examples of records include packing slips, purchase orders, commitments, receipts, journal vouchers, payment vouchers, local contract authorities (LCAs), cheques, cheque requisitions, returned or NSF cheques, replacement and stale-dated cheques, travel claims, education claims, personal expense claims, accommodation and travel warrants, invoices, billings, vouchers, invoices, remittances, and current expenditure refunds.

**For administration of grants and contributions, see *Primary 4360*.**

**For accounts payable, see *Primary 4060*.**

**For accounts receivable, see *Primary 4080*.**

**For approval of hospitality, see *Primary 4365*.**

**For cash control systems, see *Primary 4040*.**

**For contracts, see *Primary 4280*.**

**For events and ceremonies, see *Primary 1343*.**

**For FIS reports, see *Primary 4367*.**

**For GST, see *Primary 4380*.**

**For library acquisitions, see *Primary 6175*.**

**For mail and courier services, see *Primary 1320*.**

**For revolving funds, see *Primary 4375*.**

**For utilities, see *Primary 2110*.**

**For verification of honoraria, see *Primary 4327*.**

**For year end (month 13), see *Primary 4400*.**

**NOTE:** *Batch Control Administration* includes batch control logs, batch status reports, month-end summaries, and verification reports.

**NOTE:** *Batch Files* includes individual invoices, supporting documents, other source documents, processed batch reports, corrections, and cover sheets (batch headers).

**NOTE:** Agencies that do not compile their source documents into batches should use the appropriate secondaries for their individual source documents.

**NOTE:** Departments and agencies may create tertiaries to track specific types of expenditures. In most cases, these records would be considered copies of information that is in the batches/financial transaction files.

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GNWT Administrative Records Classification System  
Records Disposition Authority 1995-32  
4000-4999 Finance

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	Batch Control Administration	2	5	D	2	nil	D
25	Discontinued. Use 4167-40 (was Batches / Batch Files – Payables)	--	-	-	--	--	--
30	Discontinued. Use 4176-40 (was Batches / Batch Files – Receivables)	--	-	--	--	--	--
35	Discontinued. Use 4167-40 (was Batches / Batch Files – Budget Vouchers)	--	--	--	--	--	--
40	Batches / Financial Source Documents (e.g. payables, receivables, budget vouchers, journal vouchers)	1	6	D	2	nil	D
45	Financial Transactions – non-FIS	2	5	D	2	nil	D

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GNWT Administrative Records Classification System  
 Records Disposition Authority 1995-32  
 4000-4999 Finance

**DISCONTINUED. Use 4200 or 4240.**

**4170**

(Was Budgets – General)

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Discontinued. Use 4200-00 or 4240-00 (was Policy and Procedures)	--	--	--	--	--	--
01	Discontinued. Use 4200-01 or 4240-01 (was General)	--	--	--	--	--	--
30	Discontinued. Use 4200 or 4240 (was Financial Analysis Statements)	--	--	--	--	--	--

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GNWT Administrative Records Classification System  
 Records Disposition Authority 1995-32  
 4000-4999 Finance

Contains records relating to the approved budget. Used for the final version of the main estimates and capital acquisition plan (approved budget documents), and associated schedules. Also used for information about special warrants and approval of emergency funding, supplementary appropriations, interim appropriations, appropriations and commitment tracking, internal budget transfers, variance reports. Includes working papers and supporting documentation.

**For asset lists, see *Primary 3030*.**

**For budget planning and estimates up to initial approval, see *Primary 4240*.**

**For FIS reports, see *Primary 4367*.**

**For Financial Management Board Submissions, see *Primary 4325*.**

**NOTE:** *Special Warrants* are requests for and approval of additional funding by the Commissioner when the Legislative Assembly is not in session. Boards and agencies may use this secondary for emergency funding approved by the Chief Executive Officer or Chairperson of the Board.

**NOTE:** *Supplementary Appropriations* are approvals of additional funding by the Legislative Assembly. It may also be used for interim appropriations.

**NOTE:** *Variance Reports* is used for variance reports or revenue and expenditure management reports. These reports are used to compare actual revenues and expenditures against the budgeted amounts.

**NOTE:** Some departments may prefer to classify main and capital acquisition plans into the same secondary. It is recommended that they use 4200-30, O&M Main Estimates.

**NOTE:** Divisions and offices that are responsible for original budget records will schedule the records according to the master file retention schedule. All other divisions hold copies that are scheduled accordingly.

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
30	O&M Main Estimates	2	5	D	2	nil	D

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A = Active                      SA = Semi Active                      FD = Final Disposition                      D = Destroy  
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SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
35	Capital Acquisition Plan (also called capital investment expenditures or capital estimates)	2	5	D	2	nil	D
40	Special Warrants	2	5	D	2	nil	D
50	Supplementary Appropriations	2	5	D	2	nil	D
55	Appropriation and Commitment Control	2	5	D	2	nil	D
60	Budget Transfers - Internal	2	5	D	2	nil	D
65	Variance Reports (Revenue and Expenditure Management Reports)	2	5	D	2	nil	D

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Records related to the budget planning and development. It includes initial and supplemental budget estimate preparations, related guidelines and instructions, and the planning and projection of variable and fixed costs of program administration.

**For accounts receivable, see Primary 4080.**

**For the approved Estimates, see Primary 4200.**

**For signing authorities, see Primary 4295.**

**For Financial Management Board Submissions, see Primary 4325.**

**NOTE:** *Budget Development* is used for all information used to develop the budget for submission to the Standing Committee and the Legislative Assembly. May be used for call letters and instructions received from FMBS.

**NOTE:** *Capital Acquisition Plans* is used for information used to develop capital acquisition plans or infrastructure plans.

**NOTE:** *Tangible Capital Assets* is used for tangible capital asset lists, opening balance lists, and other information used to prepare the Changes in Capital Assets and Amortization.

**NOTE:** *Budget Instruction Packages* is used for FMBS call letters and instructions.

**NOTE:** Departments may classify all budget development documents and working papers together. It is recommended that they use 4240-20, Development.

**NOTE:** Divisions and offices that are responsible for original budget records will schedule the records according to the master file retention schedule. All other divisions hold copies that are scheduled accordingly.

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	Budget Development	2	5	D	2	nil	D
25	Budget Forecasts	2	5	D	2	nil	D
30	Business Plans	2	5	D	2	nil	D

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SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
35	Capital Acquisition Plans	2	5	D	2	nil	D
45	Revenue Forecasts	2	5	D	2	nil	D
47	Tangible Capital Assets	2	5	D	2	nil	D
50	Budget Instruction Packages	2	5	D	2	nil	D

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GNWT Administrative Records Classification System  
 Records Disposition Authority 1995-32  
 4000-4999 Finance

Records related to contracts valued over and under \$5000 entered into by the Department. For contracts valued over \$5,000 this includes copies of the following documents in each contract file:

- Written request to purchase goods, services or construction requirements, such as a requisition
- Tender, Request for Proposal (RFP), Request for Information (RFI) Sole Source Authorization, Negotiated Contract Authorization and other standard contract forms, such as requests for quotations (NWT 3413), requests for tenders – goods (NWT 3941), request for tenders/contract – aircraft services (NWT 4445), purchase order (NWT 1125), universal service tender/contract (NWT 2529), contract summary and commitment (NWT 1513), tender addendum (NWT 1512), contract change form (NWT 6518), tender/contract data form (NWT 1980), terms and conditions for microcomputer products (NWT 3413), and employment report (NWT 4162).
- Evidence of public notice (copy of web or newspaper advertisement)
- All bids, proposals, quotations received, list of businesses invited to bid, tender register
- Evaluation Summary (names, bid amounts and location of bidders/proponents), evidence of application of BIP, where applicable. In the case of RFP's, copy of rating sheets from Evaluation Team members
- Memo for a record of decision and a copy of decision paper for negotiated contract
- Signed Contract
- Commitment document
- Change orders, where applicable
- Invoice copies
- Any other supporting documentation related to the contract
- Copy of the procurement registered in the GNWT Contract Registry and Reporting System

This information is used to track and report on contract activity to the Business Incentive Policy Monitoring Office, located in RWED. Does not include employment contracts.

**For catalogues and price lists, see *Primary 3000*.**

**For correspondence with non-government organizations, see *Primary 1230*.**

**For expense leases, see *Primary 4369*. See also *Primaries 2050 and 2055*.**

**For employment contracts, see *Primary 5230*.**

**For financial arrangements and agreements, see *Primary 4110*.**

**For housing and accommodations, see *Primary 2020*.**

**For land management, see *Primaries 2080 and 2085*.**

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For non-financial arrangements and agreements, see *Primaries 1080 through 1097*.  
 For project management see the appropriate operational subject file.  
 For records of payments, see *Primaries 4060 or 4167*. See also *Primaries 2050 and 2055*.  
 For revenue leases, see *Primary 4372*.  
 For standing offer agreements, see *Primary 4110*.

**NOTE:** Purchasing files are considered to be **contract files** and are scheduled here under *Secondary 50 or 55*, as appropriate.

**NOTE:** A copy of each contract should be placed on the appropriate subject file, batch file, payables file, or receivables file. Original contracts should be filed here.

**NOTE:** The public officer who has been designated to collect and provide procurement information, data and change order(s) for the GNWT Contract Registry and Reporting System is the owner of the master record for Headquarters. Responsibility for maintaining contracts and procurement records may also be delegated to an individual in each region.

**NOTE:** Effective April 1, 2004, contracts over \$5000 will be administered through the GNWT Contract Registry and Reporting System (CRRS), in compliance with Directive 808-6 of the Financial Administration Manual and the Agreement on Internal Trade.

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	10	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	Discontinued. Use 4280-50 or -55. (was Individual Contracts)	--	--	--	--	--	--
30	Discontinued. Use 4280-50 or -55. (was Requests for Proposal / Contract Bids / Tenders)	--	--	--	--	--	--
35	Standard Contract Forms Information	2	nil	D	2	nil	D

Continued on next page....

A = Active                      SA = Semi Active                      FD = Final Disposition                      D = Destroy  
 S/O = Superseded/Obsolete                      AS = Archival Selection                      nil = No Assigned Retention                      FR = Full Retention

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
40	Departmental Contract Register	S/O	10	D	S/O	nil	D
50	Contracts Under \$5000	S/O*	5	D	S/O	nil	D
55	Contracts \$5000 and Over	S/O*	10	D	S/O	nil	D
60	Contract Reports	2	8	D	2	nil	D

S/O\* = Retain until contract expired and all conditions are satisfied.

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A = Active	SA = Semi Active	FD = Final Disposition	D = Destroy
S/O = Superseded/Obsolete	AS = Archival Selection	nil = No Assigned Retention	FR = Full Retention

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Records related to the delegation of authority to specific persons or to positions for specific purposes. It includes spending authority, payment authority and specimen signature records, commitment authority, budget adjustment authority, and other signing authorities or authorizations. Includes acting signing authority, instruments of delegation, and standing acting appointments. Used for the signing authority spreadsheet.

- For bank accounts, see *Primary 4165.***
- For budget planning, see *Primary 4240.***
- For employee pay actions, see *Primary 5150.***
- For personnel files, see *Primary 5145.***

**NOTE:** Delegations of authority for legislated positions, such as the Public Guardian, should be filed on the individual’s personnel file.

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	Signing Authorities / Specimens	S/O*	nil	D	S/O	nil	D
25	Cancelled Authorities	2	5	D	2	nil	D
30	Signing Authority Spreadsheet	S/O	7	D	2	nil	D

S/O\* = retain on-site until the signing authority is cancelled, rescinded or amended. When the signing authority is cancelled, reclassify the record under secondary 4295-25, and keep for two years active and five years semi-active.

A = Active	SA = Semi Active	FD = Final Disposition	D = Destroy
S/O = Superseded/Obsolete	AS = Archival Selection	nil = No Assigned Retention	FR = Full Retention

Records related to Financial Management Board submissions, approvals, orders and directives. . The Financial Management Board is a committee of the Executive Council that directs the financial administration of Government departments and agencies, and evaluates the efficiency, economy, and effectiveness of Government programs. Submissions are made to (FMB) to make financial and administrative decisions where a Minister or Deputy Minister does not have the authority to act. Used for Orders and Directives, and FMB Records of Decision.

**For Budget documents, see *Primaries 4200 and 4240.***

**For Executive Council, see *Primary 1290.***

**For publications developed for distribution in a department, see *Primary 1135.***

**For special warrants, see *Primary 4200.***

**NOTE:** Excludes records related to the Financial Management Board Secretariat (FMBS).

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	FMB Submissions and Approvals	S/O	7	D	2	nil	D
25	FMB Orders and Directives	S/O*	7	D	S/O	nil	D

S/O\* = retain on-site until order and/or directive is superseded or cancelled

A = Active	SA = Semi Active	FD = Final Disposition	D = Destroy
S/O = Superseded/Obsolete	AS = Archival Selection	nil = No Assigned Retention	FR = Full Retention

Records related to honorariums paid to members of boards, agencies, committees, councils, etc. Records include entitlement, rules for remuneration, verification of attendance, expenses reimbursed and actual payments made.

**For committee meetings, see *Primary 1145 or the appropriate ORCS.***

**For membership fees for associations, clubs and societies, see *Primary 1115.***

**For records documenting payment of honoraria, see *Primary 4167.***

**For payroll records, see *Primary 5150.***

**NOTE:** Directive 810 in the Financial Administration Manual applies to these records.

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	Honorariums	2	5	D	S/O	nil	D

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A = Active	SA = Semi Active	FD = Final Disposition	D = Destroy
S/O = Superseded/Obsolete	AS = Archival Selection	nil = No Assigned Retention	FR = Full Retention

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Contains records about garnishments, set-offs, Canada Customs and Revenue Agency demands, third party demands, Workers' Compensation Board demands, Labour Board demands, maintenance enforcement, court orders, bankruptcies, and other demands against clients and businesses to which the department is making payments. Includes GNWT set offs. Also used for third party assignments that direct that payments should be made to a party other than the intended recipient.

**For garnishees on or recoveries from GNWT employees' salaries, see *Primary 5150*.**

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	6	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	Garnishees	S/O*	5	D	S/O	nil	D
45	Third Party Demands	S/O*	5	D	S/O	nil	D

S/O\* = retain on-site until all actions related to the process are completed

A = Active	SA = Semi Active	FD = Final Disposition	D = Destroy
S/O = Superseded/Obsolete	AS = Archival Selection	nil = No Assigned Retention	FR = Full Retention

Records related to the administration of financial grants and contribution programs. It includes eligibility, submissions, approvals, records used to set up grant and contribution programs, copies of transfer agreements, contribution policies, payment directives, follow-up reports and related documents. Records also include grants and contributions to outside organizations, agencies, or individuals to carry out a specific project, grants-in-kind, block funding, one-time contributions and contributions-in-kind. Also used for financial debt agreements with the Government of Canada. Examples of records include payment directives, agreements, applications, and administrative/accountability records.

**For cash, travel, and standing advances, see *Primary 4100*.**

**For individual (client) grant or contribution files, see the appropriate ORCS subject file.**

**For original transfer agreements see *Primary 4167*.**

**For payment transactions see *Primary 4167*.**

**NOTE:** A *grant* means a transfer payment, made to a recipient, for which the GNWT will not receive any goods or services.

**NOTE:** A *contribution* means a conditional transfer payment made to a recipient for which the GNWT will not receive any goods or services. Contribution payments are conditional on performance or achievement and are subject to audit. Included are Contribution Agreements and recoverable amounts.

**NOTE:** A *claim* means a payment made as a result of a financial debt agreement made by, and against, the federal government.

**NOTE:** Directive 401 in the Financial Administration Manual applies to these records.

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
25	Contribution Administration	S/O*	7	AS/D	S/O	nil	D
30	Grant Administration	S/O*	7	AS/D	S/O	nil	D
35	Claims (federal financial debt agreements)	S/O	7	D	S/O	nil	D
40	Cost Recoveries	2	5	D	2	nil	D

S/O\* = retain on-site until transfer agreement expires

A = Active	SA = Semi Active	FD = Final Disposition	D = Destroy
S/O = Superseded/Obsolete	AS = Archival Selection	nil = No Assigned Retention	FR = Full Retention

Records related to business hospitality expenses, e.g., meetings and working lunches. It includes entertainment allowances, gifts, claim documents, justification and approvals / rejections.

**For payment of expenses and/or claims, see *Primary 4167*.**

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	Hospitality Approvals / Rejections	2	5	D	2	nil	D

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A = Active	SA = Semi Active	FD = Final Disposition	D = Destroy
S/O = Superseded/Obsolete	AS = Archival Selection	nil = No Assigned Retention	FR = Full Retention

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Records related to financial reports and statistics such as daily, monthly, and on demand reports from the Financial Information System (FIS). Includes expenditure reports, free balance reports, revenue reports, aged receivable reports, General Ledger and Subsidiary Ledger reports, Geographic Tracking of Expenditure Reports, and table reports. Also used for reports that do not fit elsewhere in the *4000 Section*.

**For administrative reports and statistics, see *Primary 1350*.**

**For batch control administration, see *Primary 4167*.**

**For budget planning, see *Primary 4240*.**

**For financial analysis statements, see *Primary 4170*.**

**For variance reports, see *Primary 4200*.**

**For vendor reports, see *Primaries 4060 and 4080*.**

**For year end (month 13) reports, see *Primary 4400*.**

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	D	S/O	nil	D
01	General	2	nil	D	S/O	nil	D
30	Reports - Daily	S/O*	nil	D	S/O	nil	D
40	Reports - Monthly	1	6	D	nil	nil	D
50	Reports - On Demand	S/O	7	D	S/O	nil	D
55	Reports - Other	1	6	D	nil	nil	D

S/O\* = retain on-site for one month only

A = Active                      SA = Semi Active                      FD = Final Disposition                      D = Destroy  
 S/O = Superseded/Obsolete                      AS = Archival Selection                      nil = No Assigned Retention                      FR = Full Retention

Records related to leases payable by the Department. Records include the original lease and all supporting documents.

**For contracts, see *Primary 4280*.**

**For government vehicles, see *Primary 3295*.**

**For housing and accommodations, see *Primary 2020*.**

**For land management, see *Primaries 2080 and 2085*.**

**For revenue leases, see *Primary 4372*.**

**See also *Primaries 2050 and 2055*.**

**NOTE:** A *lease* means a contractual agreement between a lessor and a lessee that conveys to the lessee the right to use specific property (real or personal), owned by the lessor, for a specific period of time in return for stipulated, and generally periodic, cash payments (rents).

**NOTE:** A copy of the lease should be placed on the appropriate subject file. Departments may want to set up tertiaries by expense lease type, e.g., buildings, lands, vehicles, and equipment. Leases should be organized by name and lease number.

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	Expense Lease Administration	S/O	7	D	S/O	nil	D
25	Expense Leases (individual files, by name and number)	S/O*	7	D	S/O	nil	D

S/O\* = retain on-site until lease is superseded or expires

A = Active                      SA = Semi Active                      FD = Final Disposition                      D = Destroy  
 S/O = Superseded/Obsolete                      AS = Archival Selection                      nil = No Assigned Retention                      FR = Full Retention

Records related to Departmental revenue leases. Records include the original lease and all supporting documents.

**For contracts, see *Primary 4280*.**

**For expense leases, see *Primary 4369*.**

**For housing and accommodations, see *Primary 2020*.**

**For land management, see *Primaries 2080 and 2085*.**

**See also *Primaries 2050 and 2055*.**

**NOTE:** A copy of each lease should be placed on the appropriate subject file. Departments may want to set up tertiaries by expense lease type, e.g., buildings, lands, vehicles, and equipment. Leases should be organized by name and lease number.

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	Revenue Lease Administration	S/O	7	D	S/O	nil	D
25	Revenue Leases (individual files, by name and lease number)	S/O*	7	D	S/O	nil	D

S/O\* = retain on-site until lease is superseded or expires

A = Active	SA = Semi Active	FD = Final Disposition	D = Destroy
S/O = Superseded/Obsolete	AS = Archival Selection	nil = No Assigned Retention	FR = Full Retention

Contains records documenting the management of revolving funds and special accounts. Used for loan funds and inventory funds.

**For inventories, see *Primary 3030*.**

**For source documents, see *Primary 4167*.**

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	Financial Statements	2	5	D	2	nil	D
30	Revolving Funds	2	5	D	2	nil	D

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A = Active	SA = Semi Active	FD = Final Disposition	D = Destroy
S/O = Superseded/Obsolete	AS = Archival Selection	nil = No Assigned Retention	FR = Full Retention

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Records related to risk assessment and insurance services. It includes lists of insurable assets and insurance claims. Records also include the prevention, elimination and reduction of risk-related losses, legal liability, and inability to provide services.

**For emergency services / disaster planning, see Primary 1285.**

**For employee insurance, see Primary 5065.**

**For inventory and assets control, see Primary 3030.**

**For original financial records related to the purchase of insurance, see Primary 4167.**

**For risk management committees, see Primary 1015 (for department only committee) or 1145 (for interdepartmental committees)**

**NOTE:** *Insurable Assets Lists* are lists of buildings, vehicles, and other controllable assets (e.g. equipment) that are insured.

**NOTE:** *Claims* are insurance claims made by departments. Claims are handled by the Department of Finance.

**NOTE:** *Risk Management* refers to assessments of a department's level of risk and its need for insurance.

**NOTE:** The **Department of Finance** is the *Office of Primary Responsibility*, and is the department authorized to sign insurance contracts. The Minister of Finance may give departments, boards, or agencies the authority to purchase insurance.

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	Insurable Assets Lists	2	5	D	2	nil	D
25	Claims Files	2	5	D	2	nil	D
30	Risk Management	2	5	D	2	nil	D

A = Active                      SA = Semi Active                      FD = Final Disposition                      D = Destroy  
 S/O = Superseded/Obsolete      AS = Archival Selection                      nil = No Assigned Retention                      FR = Full Retention

Records related to taxation imposed by other jurisdictions, including federal customs and excise taxes, tax incentives, equalization taxes, provincial sales taxes, the GST (Goods and Services Tax) and tax exemptions. Includes GST payments to the Federal government and collection of the GST for grants-in-kind. Used for interpretations from Canada Customs and Revenue Agency and tax reports.

**For individual payroll tax deductions, see *Primary 5145*.**

**For payment records, see *Primary 4167*.**

**NOTE:**       **Excludes** corporate income, personal income, fuel, tobacco, municipal, education, payroll and other taxes that are part of the Department’s operational mandate.

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	S/O	nil	D
20	Goods and Services Tax	2	5	D	S/O	nil	D
25	Taxes - Other	2	5	D	S/O	nil	D

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A = Active	SA = Semi Active	FD = Final Disposition	D = Destroy
S/O = Superseded/Obsolete	AS = Archival Selection	nil = No Assigned Retention	FR = Full Retention

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Records related to year-end finances and accounting. It includes year-end procedures, year-end close-outs, commitment rollovers, accruals, representation letters, reconciliations, year-end reviews, reports and correspondence.

**For Accounts Payable, see *Primary 4060*.**

**For Accounts Receivable, see *Primary 4080*.**

**For Auditor General review comments and reports, see *Primary 4160*.**

**For FIS reports, see *Primary 4367*.**

**For Financial Transactions and Batches, see *Primary 4167*.**

**NOTE:** Departments may prefer to open a single annual file under Secondary 45 for all Year End documentation.

SECONDARIES		MASTER FILE			COPY FILE		
		A	SA	FD	A	SA	FD
00	Policy and Procedures	S/O	7	AS/D	S/O	nil	D
01	General	2	nil	D	2	nil	D
20	Accruals	2	5	D	2	nil	D
25	Commitment Rollovers	2	5	D	2	nil	D
27	Year End General Ledger Account Reconciliations	2	5	D	2	nil	D
30	Grant Calculations (Revenue Fail Safe)	2	5	D	2	nil	D
35	Representation Letters	2	5	D	2	nil	D
40	Public Accounts Preparation Records	2	5	D	2	nil	D
45	Year End - Other	2	5	D	2	nil	D

A = Active                      SA = Semi Active                      FD = Final Disposition                      D = Destroy  
 S/O = Superseded/Obsolete                      AS = Archival Selection                      nil = No Assigned Retention                      FR = Full Retention