



DEPARTMENT OF EDUCATION
MINISTÈRE DE L'ÉDUCATION

POLICY STATEMENT 111

DIRECTIVE 111

The following is the existing Policy 111 –
Disposal of Documents.

Voici la présente Politique 111 –
Disposition de documents.

Please note that the *Education Act*
supersedes any reference to the *Schools*
Act.

Il est à noter que la *Loi sur l'éducation*
l'emporte sur la *Loi scolaire* en tout
temps.

POLICY STATEMENT 111

DIRECTIVE 111

SUBJECT Disposal of Documents

OBJET Disposition de documents

EFFECTIVE February 9, 1978

PRISE D'EFFET 9 février 1978

REVISED June 1994

RÉVISÉE Juin 1994

AUTHORITY Section 6(1) - Schools Act

AUTORITÉ Article 6(1) - Loi scolaire

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PURPOSE

BUT

This policy aims to establish instructions for school boards with respect to the disposal of documents.

La présente directive vise à orienter les conseils scolaires en matière de disposition des documents.

POLICY

PRINCIPE

School boards are hereby authorized to dispose of the documents listed on the following pages in accordance with instructions contained in the column entitled 'Disposal', after the retention period indicated in the column 'Retention' has elapsed.

Les conseils scolaires sont par la présente autorisés à disposer des documents énumérés dans les pages suivantes selon les instructions contenues dans la colonne 'disposition', après que la période de temps indiquée dans la colonne 'conservation' soit écoulée.

SCHEDULE IFINANCE

SUBJECT GROUP	DESCRIPTION	RETENTION	DISPOSAL
Accounting/ General	General Correspondence	Current + 1	Destroy
	Paid Vouchers, incl., Rec. Slip, Invoice, Cheque Stub, etc.	Current + 6	Destroy
	Journal Entries	Current + 6	Destroy
	Requisitions	Current + 1	Destroy
	Bonds of Indemnity re lost cheques	Current + 6	Destroy
	Cancelled Cheques	Current + 6	Destroy
	Cheque Register	Current + 6	Archives
	Bank Reconciliations & Bank Statements	Current + 6	Destroy
	Reg. Trail Balance Working Papers, Monthly Financial Statements, etc.	Current + 1	Destroy
	Expense Distribution Journals	Current + 6	Destroy
	Cash Receipt Books	Current + 6	Destroy
	Deposit Books	Current + 6	Destroy
	Policy & Procedures	Current ^(b) + 1	Destroy
	General Ledger	Current + 6	Archives
	Subsidiary Ledgers, i.e. Acct. Receivable, Acct. Payable, etc.	Current + 6	Destroy ^(a)
	Fidelity Bonds	Current ^(b) + 1	Destroy
	Insurance Policies	Current + 1	Destroy

(a) Security Destruction Required.

(b) Tables are current until superseded.

06/07/84

SCHEDULE IFINANCE

SUBJECT GROUP	DESCRIPTION	RETENTION	DISPOSAL
Accounting/ Payroll	General Correspondence	Current + 1	Destroy ^(a)
	Policy & Procedures	Current ^(b)	Destroy
	Payroll Manual	Current ^(b)	Destroy
	Payroll Registers	Current + 6	Archives
	Expense Distribution Report	Current + 1	Destroy
	Cancelled Cheques	Current + 6	Destroy
	Bank Reconciliation	Current + 6	Destroy
	Balance & Edit Reports	Current + 1	Destroy
	Proof Lists	Current + 1	Destroy ^(a)
	Master Lists - Alpha.	Current ^(b)	Destroy
	Various Deduction Reports, i.e. Union Dues, Cr. Union, etc.	Current + 1	Destroy ^(a)
	Cheque Registers	Current + 6	Archives
	T-4 Slips	Current + 5	Destroy ^(a)
	Input Forms, i.e. A & C Adjustment to Earnings, Adjustment to Deductions, M.C.R., etc.	Current + 1	Destroy ^(a)
	Overtime & Supply Teachers Time Sheets	Current + 1	Destroy
	T-D 1 Forms	Current ^(b)	Destroy ^(b)
Accounting/ Trust Funds	Same as Accounting/ General		

(a) Security Destruction Required.

(b) Files are current until superseded.

06/07/84

SCHEDULE IFINANCE

SUBJECT GROUP	DESCRIPTION	RETENTION	DISPOSAL
<u>GENERAL ADMINISTRATION</u>			
AGREEMENTS	Collective Agreements and Appendicies	Current ^(b) + 2	Destroy
	B.M. Minutes re Non-Bargaining	Current ^(b) + 2	Destroy
	PM Rules Part II	Current ^(b) + 2	Destroy
	Federal Provincial	Current + 6	Destroy
	Dept. of Indian Affairs	Current + 6	Destroy
	Dept. of National Defense	Current + 6	Destroy
BUDGETS	General Correspondence	Current + 1	Destroy
	Budget Submissions, incl. Working Papers	Current + 2	Destroy
	Prorated Budget	Current + 1	Destroy
	Approved Budgets incl. Revisions	Current + 2	Destroy
	Budget Policy & Guidelines	Current + 3 Current + 6	Destroy
CLAIMS	Dept. of Indian Affairs	Current + 6	Destroy
	Dept. of National Defence	Current + 6	Destroy
	Federal Sales & Excise Tax	Current + 6	Destroy
CONTRACTS	Personnel	Current ^(c) + 6	Destroy ^(a)
	Services	Current ^(c) + 1	Destroy ^(a)
	Projects	Current ^(c) + 1	Destroy ^(a)

(a) Security Destruction Required.

(b) Files are current until superseded.

(c) Files are current until contract or incumbrance expires.

SCHEDULE IFINANCE

SUBJECT GROUP	DESCRIPTION	RETENTION	DISPOSAL
FINANCIAL REPORTS	Year End Statements And Working Papers	Current + 6	Archives ^(d)
	Year End Financial Analysis	Current + 6	Archives
	Financial Statistics and Tables	Current + 6	Archives
	Year End Audit Reports	Permanent	Archives
INSURANCE	General	Current ^(b) + 1	Destroy
	Fire	Current ^(b) + 1	Destroy
	Liability	Current ^(b) + 1	Destroy
	Vehicles	Current ^(b) + 1	Destroy
INVENTORY	Equipment & Furniture Records - Department Form	Current ^(b) + 1	Destroy
	Equipment & Furniture Records - District	Current ^(b) + 1	Destroy
	Buildings & Property	Current ^(b) + 1	Archives
	Warehouse Stock Records	Current ^(b) + 1	Destroy
	District Office Stock Records	Current ^(b) + 1	Destroy
LEGAL	Minutes of School Board Meetings	Permanent	Archives
	Minutes of Committee Meetings	Current	Archives ^(d)
	Board Policy & Procedure	Current ^(b)	Destroy
	Acts & Regulations, Federal, Provincial, etc.	Current ^(b)	Destroy
	Property Deeds	Permanent	Archives

(a) Security Destruction Required.

(b) Files are current until superseded.

(d) Selective retention by Archives

SCHEDULE IFINANCE

SUBJECT GROUP	DESCRIPTION	RETENTION	DISPOSAL
PERSONNEL RECORDS	Blue Cross Enrollment Cards	Current + 2 ^(b)	Destroy
	Group Insurance Enrollment Cards	Current ^(b)	Destroy
	Long Term Disability	Current ^(b)	Destroy
	Pension Plan Enrollment Cards	Current ^(b)	Destroy
	Various Payroll Deduction Authorizations	Current + 2	Destroy
	UIC - Record of Employment	Current + 6	Destroy
	W.C.B. Records & Claims	Current + 6	Destroy

(b) Files are current until superseded.

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SCHEDULE IFINANCE

SUBJECT GROUP	DESCRIPTION	RETENTION	DISPOSAL
STATISTICS	Personnel	Current	Archives ^(d)
	Expenditure & Revenue	Current	Archives ^(d)
	Conveyance	Current	Archives ^(d)
	Buildings & Property	Current	Archives ^(d)
	Enrollments	Current	Archives ^(d)

(d) For selective retention by Archives.

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SCHEDULE IFINANCE

SUBJECT GROUP	DESCRIPTION	RETENTION	DISPOSAL
ACCOUNTING/ EDP	REPORTS RUN MONTHLY/ YEARLY		
	Energy Consumption Report	Current + 6	Destroy
	G/L Master File Update	Current + 1	Destroy
	G/L Monthly Transaction Report	Current + 6	Destroy
	Trial Balance Report	Current + 1	Destroy
	G/L List of Journal Entries	Current + 6	Destroy
	Balance Sheet	Current + 6	Destroy
	Detailed Budget Report	Current + 6	Destroy
	Operating Budget Summary	Current + 6	Destroy
	Operating Budget Report	Current + 6	Destroy
	Budget Report by Cost Centre	Current ^(b)	Destroy
	Budget/Actual Analysis Report	Current + 6	Destroy
	Yearly Transaction Listing	Current + 6	Destroy
	Invoice History Listing		

(a) Security Destruction required.

(b) Files are current until superseded.

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SCHEDULE IFINANCE

SUBJECT GROUP	DESCRIPTION	RETENTION	DISPOSAL
ACCOUNTING/ EDP	REPORTS RUN PERIODICALLY		
	<u>Accounts Payable</u>		
	Audit Reports	Current + 6	Archives ^(d)
	Supplier File Listing	Current ^(b)	Destroy
	Liabilities Report	Current + 6	Destroy
	Payment Selection Report	Current + 6	Destroy
	Cheque Register	Current + 6	Archives
	Purge of Paid Invoices	Current	Destroy
	List of Cashed Cheques	Current + 6	Destroy ^(a)
	List of Cheques in Circulation	Current + 6	Destroy ^(a)
	List of Purged Cheques	Current + 6	Destroy ^(a)
	<u>Purchasing</u>		
	Audit Reports	Current ^(b)	Destroy
	Commitment Error Listing	Current + 1	Destroy
	Update of P/O's Liquidated	Current + 1	Destroy
	Purge of Liquidated P/O's	Current + 1	Destroy
	P/O Report by P/O Number	Current + 1	Destroy
	P/O Report By Supplier Number	Current + 1	Destroy
	P/O Report By G/L Number	Current + 1	Destroy
	Report of P/O's Liquidated	Current + 1	Destroy

(a) Security Destruction Required

(b) Files are current until superseded.

(d) Selective retention by Archives.

SCHEDULE IFINANCE

SUBJECT GROUP	DESCRIPTION	RETENTION	DISPOSAL
ACCOUNTING/ EDP	REPORTS RUN PERIODICALLY		
	<u>General Ledger</u>		
	Audit Reports	Current + 6	Archives ^(d)
	G/L Chart of Accounts	Current ^(b)	Destroy
	G/L List of Balances	Current ^(b)	Destroy
	List of Keys and Codes	Current ^(b)	Destroy

(a) Security destruction required.

(b) Files are current until superseded.

(d) Selective retention by Archives.

01/04/92

SCHEDULE I PERSONNEL

SUBJECT GROUP	DESCRIPTION	RETENTION	DISPOSAL
Personnel	Teacher's Record Folder Dossier de l'enseignant	3 years after retirement age of 65 or after death. 3 ans après l'âge de retraite à 65 ans ou au décès.	Destroy Détruire

06/07/84

CHANGES

SCHEDULE 1

	SUBJECT	DESCRIPTION	CHANGES
Page 1	FINANCIAL REPORTS	Year End Statements and Working Papers	Under column "Retention" changed from "Permanent" to "Current + 6" Under column "Disposal" add "(d)" after Archives
	LEGAL	Minutes of Committee Meetings	Under column "Disposal" changed from "Destroy" to "Archives(d)"
		Key at bottom of page	Item (d) added
Page 2	ACCOUNTING/ EDP	<u>Accounts Payable</u> Audit Reports	Under column "Disposal" add "(d)" after "Archives"
		Key at bottom of page	Items (a), (b) and (d) added
Page 3	ACCOUNTING/ EDP	<u>General Ledger</u> Audit Reports	Under column "Disposal" add "(d)" after Archives
		Key at bottom of page	Item (d) added