

Alberta Records Management Committee

Organization Name Technology and Innovation ** All GoA **	Org Code TI **	Schedule Number/Status 2022/015 Approved
Program/Service Name: Finance		

SCHEDULE ADMINISTRATION

Type: Continuing Schedule	Organization Chart: External Documents: Comments: N
Related Schedule(s):	
 Cancels/Replaces Schedule(s): 1990/008-A001 Crown Debt Collections, Revenue Administration	
Amendment History ----- None -----	
Schedule Transfer History ----- None -----	
Schedule Cancellation History ----- None -----	

SCHEDULE APPROVALS

Senior Program Manager: Signed by, Senior Program Manager	Date: Nov 27, 2023
Senior Records Officer: Johnson, Maurine	Date: Nov 27, 2023
ARMC Committee: Committee, ARMC	Date: Sep 19, 2024
APPROVED IN ACCORDANCE WITH RECORDS MANAGEMENT REGULATION (A.R. 224/2001) AND GOVERNMENT ORGANIZATION ACT (R.S.A. 2000, Chapter G-10, Schedule 11)	

PROGRAM/SERVICE INFORMATION

<u>Purpose/Function</u> The function of managing the Government of Alberta’s financial assets and obligations. Financial Management includes managing revenue and expenditures; allocating funds in the Government of Alberta; managing loans and grants to third parties; and collecting outstanding debts owed to the Government of Alberta.
<u>Brief History</u>
<u>Mandate/Legal Authority</u> <i>Financial Administration Act, RSA 2000, c. F-12</i> <i>Alberta Corporate Tax Act, RSA 2000, c. A-15</i> <i>Local Authorities Capital Financing Act, SA 2019, c. L-20.8</i> <i>Fuel Tax Act, SA 2006, c. F-28.1</i>

OPINIONS

No Opinions Requested.

SCHEDULE ITEMS

01 Accounts Payable

Records created during the process of transferring funds owed by the Government of Alberta to a third party.

Includes invoices, receipts, journal entries, expenditure approvals, cheque void and payment cancellation requests, transmittals and acknowledgment of receipt, issuing cheques, employee expense claims, and payroll. Excludes records of the activity that incurred the debt except where those records are required to verify the transfer.

Date Range: 1905 to date

Media:
Other: All media

Legal Reference:

FOIP Ref : PIB

Closure Criteria: Fiscal year end (Mar 31)	Retention On-site: 0 Year(s)	Retention Off-site: 7 Year(s)
Concurrence Conditions: Providing no outstanding litigation or litigation that is reasonably anticipated and providing no outstanding FOIP requests	Final Disposition: Destroy	

Items to be cancelled:

1985/173-A002	64.1	ACCOUNTS PAYABLE - Routine
1986/050-A018	0626	ACCOUNTS - PAYABLE - DEPARTMENTAL VENDOR - Master Set
1986/050-A018	0627	ACCOUNTS - PAYABLE - EMPLOYEE - Master Set
1986/050-A018	0628	ACCOUNTS - PAYABLE - REGULAR VENDOR - Master Set
1990/124-A001	07	Accounts Payable
1990/131-A002	60.1	Accounts Payable - Vendors (Departmental) (864)
1990/131-A002	61.1	Accounts Payable - Employee (866)
1990/131-A002	62.1	Accounts Payable - Regular Vendor
2001/073	5011	Finance - Accounts Payable

02 Accounts Receivable

Records created during the process of transferring funds owed to the Government of Alberta by a third party.

Includes invoices, receipts, journal entries, dunning letters, and other related material. Excludes records of the activity that incurred the debt except where those records are required to verify the transfer.

Date Range: 1905 to date

Media:
Other: All media

Legal Reference:

FOIP Ref : PIB

Closure Criteria: Fiscal year end (Mar 31)	Retention On-site: 0 Year(s)	Retention Off-site: 7 Year(s)
Concurrence Conditions: Providing no outstanding litigation or litigation that is reasonably anticipated and providing no outstanding FOIP requests	Final Disposition: Destroy	

Items to be cancelled:

1984/163-A001	04	Sport fishing, Fishery and Game Reconciliation
1984/163-A001	12	Batch Files

1985/173-A002	65.1	ACCOUNTS RECEIVABLE - Routine
1986/050-A018	0630	ACCOUNTS - REVENUE - Master Set
2001/073	5012	Finance - Accounts Receivable and Cash Control

03 Accounts Receivable - Electronic Deposit

Physical cheques that have been received and deposited electronically.

Date Range: 1905 to date

Media:

Other: All media

Legal Reference:

FOIP Ref : PIB

Closure Criteria: Month end	Retention On-site: 45 Day(s)	Retention Off-site: 0 Day(s)
Concurrence Conditions: Providing no outstanding litigation or litigation that is reasonably anticipated and providing no outstanding FOIP requests	Final Disposition: Destroy	

Items to be cancelled:

None

04 Debt Collection

Records created during the process of collecting outstanding amounts owed to the Government of Alberta or on behalf of external third parties.

Includes sending correspondence, logging communications, reviewing applications for compromise or remission of the debt, negotiating terms of repayment, tracking amounts paid, and referring cases to collections agencies.

Date Range: 1905 to date

Media:

Other: All media

Legal Reference:

FOIP Ref : PIB

Closure Criteria: Funds collected or debt written off	Retention On-site: 0 Year(s)	Retention Off-site: 7 Year(s)
Concurrence Conditions: Providing no outstanding litigation or litigation that is reasonably anticipated and providing no outstanding FOIP requests	Final Disposition: Destroy	

Items to be cancelled:

1989/058-A005	01.2.1	Records pertaining to Treasury Accounts.
1989/058-A005	02.1	Records pertaining to Treasury Accounts.
1989/058-A005	02.2.1	Records pertaining to Treasury Accounts.
1989/058-A005	11	APPLICATIONS FOR WRITE-OFFS, REMISSIONS AND COMPROMISES (6440)
1989/058-A005	12	Applications for Write-Offs (6445)
1990/008-A001	1	Social Services RID (Return to Department) Accounts
1999/020-A004	03.0.1	Master

05 Internal Fund Transfer

Records created during the process of transferring funds within the Government of Alberta.

Includes journal entries, authorizations to transfer funds, transfers between organizational units, accounting codes, etc.

Date Range: 1905 to date

Media:

Other: All media

Legal Reference:

FOIP Ref :

Closure Criteria: Fiscal year end (Mar 31)	Retention On-site: 0 Year(s)	Retention Off-site: 7 Year(s)
--	--	---

Concurrence Conditions: Providing no outstanding litigation or litigation that is reasonably anticipated and providing no outstanding FOIP requests	Final Disposition: Destroy
---	-----------------------------------

Items to be cancelled:

None

06 Budgeting and Forecasting

Records created during the process of establishing an approved budget for a program or project, forecasting future revenues and expenditures, and updating previously forecasted amounts with actuals to evaluate and ensure alignment with the approved budget.

Includes both routine (annual, monthly, quarterly) budgeting and forecasting and project-based budgeting and forecasting. Excludes the published fiscal plan and financial statements, and the submission of requests for additional funding.

Date Range: 1905 to date

Media:

Other: All media

Legal Reference:

FOIP Ref :

Closure Criteria: Fiscal year end (Mar 31) or after project completion	Retention On-site: 0 Year(s)	Retention Off-site: 7 Year(s)
Concurrence Conditions: Providing no outstanding litigation or litigation that is reasonably anticipated and providing no outstanding FOIP requests	Final Disposition: Destroy	

Items to be cancelled:

1986/050-A018	0740.02	FINANCIAL REPORTS AND STATISTICS - SPECIFIC - MONTH END CUMULATIVE / SUMMARY REPORTS - Master Set
2002/055	08	SHORT TERM CASH FORECASTING
2002/055	09	MEDIUM TERM CASH FLOW FORECASTING

07 Borrowing - Short-Term

Records created during the process of borrowing funds from a third party to be repaid within a term of one year or less.

Includes records of specific loans. Excludes borrowing policies and strategies, and reporting on borrowing in general.

Date Range: 1905 to date

Media:

Other: All media

Legal Reference:

FOIP Ref :

Closure Criteria: Fiscal year end (Mar 31)	Retention On-site: 0 Year(s)	Retention Off-site: 7 Year(s)
Concurrence Conditions: Providing no outstanding litigation or litigation that is reasonably anticipated and providing no outstanding FOIP requests	Final Disposition: Destroy	

Items to be cancelled:

2002/055	12	DEBT ADMINISTRATION
----------	----	---------------------

08 Borrowing - Long-Term

Records created during the process of borrowing funds from a third party to be repaid over a term of more than one year.

Includes issuing bonds, savings notes, promissory notes, and other debentures to meet long-term borrowing needs. Includes records of specific loans. Excludes borrowing policies and strategies, and reporting on borrowing in general.

Date Range: 1905 to date

Media:
Other: All media

Legal Reference:

FOIP Ref :

Closure Criteria: Funds repaid	Retention On-site: 0 Year(s)	Retention Off-site: 11 Year(s)
Concurrence Conditions: Providing no outstanding litigation or litigation that is reasonably anticipated and providing no outstanding FOIP requests	Final Disposition: Destroy	

Items to be cancelled:

1988/194-A004	22	BORROWING - CANADA (9352)
1988/194-A004	23	BORROWING - UNITED STATES OF AMERICA (9353)
1988/194-A004	24	BORROWING - EUROMARKETS (9354)
1988/194-A004	25	BORROWING - OTHER MARKETS (9355)
2011/013	05	Distribution and Disposition of ACFA Bonds and Promissory Notes (1646)
2011/013	11	ACFA's Issued Bonds to the Canada Pension Plan (CPP) Investment Fund (1643)
2011/013	12	ACFA Issued Bonds - U.S. Funds (1641)
2011/013	14	Euro Medium - Term Notes - Money Market Lenders (1644)

09 Lending - Local Authorities - Case Files

Records created during the process of lending funds to local authorities (e.g., cities, towns, universities, etc.) to help fund their capital projects (e.g., sewer, water, roads, etc.).

Includes the approved application that triggers the creation of the case file, briefing notes and supporting documentation. Excludes lending policies and strategies, and reporting on loans in general.

Date Range: 1905 to date

Media:
Other: All media

Legal Reference:

FOIP Ref : PIB

Closure Criteria: Loan repaid or written off	Retention On-site: 0 Year(s)	Retention Off-site: 11 Year(s)
Concurrence Conditions: Providing no outstanding litigation or litigation that is reasonably anticipated and providing no outstanding FOIP requests	Final Disposition: Destroy	

Items to be cancelled:

2011/013	24	Loan Case Files
----------	----	-----------------

10 Rejected Applications

Records of rejected or withdrawn funding applications including abandoned applications determined to be closed.

Includes documentation of the review of the application against submission requirements, and subsequent documentation of rejection.

Date Range: 1905 to date

Media:
Other: All media

Legal Reference:

FOIP Ref : PIB

Closure Criteria: Application rejected, withdrawn or abandoned	Retention On-site: 0 Year(s)	Retention Off-site: 3 Year(s)
--	--	---

Concurrence Conditions: Providing no outstanding litigation or litigation that is reasonably anticipated and providing no outstanding FOIP requests	Final Disposition: Destroy
---	-----------------------------------

Items to be cancelled:

None

11 Revenue Assessments - Corporate Income Tax

Records created during the process of assessing amounts owed for corporate income taxes to be collected by the Government of Alberta.

Includes return forms, correspondence, checklists, notices of assessment, supporting documentation, and documentation of interest calculations.

Date Range: 1905 to date

Media:

Other: All media

Legal Reference:

FOIP Ref : PIB

Closure Criteria: Fiscal year end (Mar 31)	Retention On-site: 0 Year(s)	Retention Off-site: 20 Year(s)
Concurrence Conditions: Providing no outstanding litigation or litigation that is reasonably anticipated and providing no outstanding FOIP requests	Final Disposition: Destroy	

Items to be cancelled:

2021/005 07 Corporate Income Tax Assessments

12 Revenue Assessments - Other Mandatory Remittances

Records created during the process of assessing amounts owed for taxes, levies and mandatory remittances collected by the Government of Alberta.

Includes return forms, correspondence, checklists, notices of assessment, supporting documentation, and documentation of interest calculations. Excludes assessing amounts owed for corporate income taxes, designated industrial properties and royalties.

Date Range: 1905 to date

Media:

Other: All media

Legal Reference:

FOIP Ref : PIB

Closure Criteria: Fiscal year end (Mar 31)	Retention On-site: 0 Year(s)	Retention Off-site: 7 Year(s)
Concurrence Conditions: Providing no outstanding litigation or litigation that is reasonably anticipated and providing no outstanding FOIP requests	Final Disposition: Destroy	

Items to be cancelled:

1989/088-A002 3 HOTEL ROOM TAX - RETURNS (2550-3)
1989/089-A003 08 RETURNS - GENERAL (2538)
2021/005 08 Other Assessments

13 Tax Refunds and Rebates

Records created during the process of addressing applications for tax rebates or refunds.

Includes applications, supporting documentation, and correspondence with the requesting entity. Excludes records of processing the payment of the refund or rebate (See Item 01 for disbursement of funds).

Date Range: 1905 to date

Media:

Other: All media

Legal Reference:

FOIP Ref : PIB

Closure Criteria: Fiscal year end (Mar 31)	Retention On-site: 0 Year(s)	Retention Off-site: 7 Year(s)
Concurrence Conditions: Providing no outstanding litigation or litigation that is reasonably anticipated and providing no outstanding FOIP requests	Final Disposition: Destroy	

Items to be cancelled:

2021/005 02 Refunds and Rebates

14 Tax Waivers

Records created during the process of responding to a request to waive penalties or interest incurred by a taxpayer, including voluntary disclosure situations.

Includes supporting documentation supplied by the taxpayer or obtained by the Government of Alberta.

Date Range: 1905 to date

Media:

Other: All media

Legal Reference:

FOIP Ref : PIB

Closure Criteria: Fiscal year end (Mar 31)	Retention On-site: 0 Year(s)	Retention Off-site: 7 Year(s)
Concurrence Conditions: Providing no outstanding litigation or litigation that is reasonably anticipated and providing no outstanding FOIP requests	Final Disposition: Destroy	

Items to be cancelled:

2021/005 06 Waivers

15 Source Documents

Includes the source documents that have been successfully captured:

- electronically by scanning or imaging into an electronic records management repository, and/or
- scanned and stored on microfilm, microfiche or aperture cards (microform)

The process used to scan, image, and microfilm source records complies with an applicable standard as determined through a business risk assessment. Adherence to a standard is determined by the level of risk associated with the record series being scanned. The application of a specific standard (GoA Standard, and/or CAN/CGSB-72.34-2017) is implemented prior to commencement of scanning activities. A predetermined ratio of scanned/imaged documents will be verified against the original source document as part of the required quality assurance procedures under the selected standard, to ensure that the image quality and scanning process are correct. The verified electronic or microform image is designated the master version and the original document constitutes a copy. All processes, including creation, capture, receipt, identification, management and protection of records through their lifecycle have been documented in a procedures manual as required by the selected standard.

If applicable, the requirements under the Canadian e-evidence standard CAN/CGSB-72.34-2017 have been implemented to ensure the legal admissibility of records in court.

This item applies to source documents for all items in this schedule except Item 03.

Date Range: 1905 to date

Media:

Other: All media

Legal Reference:

FOIP Ref :

Closure Criteria: After verification of image	Retention On-site: 30 Day(s)	Retention Off-site: 0 Day(s)
Concurrence Conditions: Providing no outstanding litigation or litigation that is reasonably anticipated and providing no outstanding FOIP requests	Final Disposition: Destroy	

Items to be cancelled:

None

COMMENTS