

BYLAW NO. 09-2005

**A BYLAW TO PROVIDE FOR THE RETENTION  
AND DISPOSAL OF DOCUMENTS**

The Council of the Rural Municipality of Pense No. 160, in the Province of Saskatchewan enacts as follows:

1. That a Records Retention and Disposal Schedule for the Municipality, attached hereto as "Schedule A" and forming a part of this bylaw, be adopted.
2. That the Administrator of the Municipality is hereby authorized to destroy all applicable documents of the Municipality in accordance with the Schedule.
3. That the Administrator contact the Saskatchewan Archives Board before the destruction of any records mentioned in section (2) above and ensure that any documents requested by the Board for preservation in the Archives be deposited with the Board.
4. Bylaw No. 04-02 is hereby repealed.
5. This bylaw shall come into force and take effect on January 1, 2006.

Certified a true copy of  
Bylaw No. 09-2005 adopted  
by the Council of the  
Rural Municipality of  
Pense No. 160 on the 9<sup>th</sup>  
day of November, 2005

*C. Meadows*



Reeve

Administrator

*The Municipalities Act*  
Section 116

## Records Retention and Disposal Schedule

### Table of Contents

1. ACCOUNTING AND FINANCE
  - 1.1 Accounts Payable
  - 1.2 Accounts Receivable
  - 1.3 Annual Financial Statements
  - 1.4 Audits and Compliance Review
  - 1.5 Bank Accounts
  - 1.6 Budget
  - 1.7 Budget-related Reports
  - 1.8 Cash Payments and Receipts
  - 1.9 Debentures and Loans
  - 1.10 Federal/Provincial Remittance
  - 1.11 Grants
  - 1.12 Investment Records
  - 1.13 Ledgers/Journals
  - 1.14 Local Improvement Roll
  - 1.15 Monthly Financial Statements
  - 1.16 Requisition/Purchase Orders
  - 1.17 Tax Roll/Assessment Roll
  - 1.18 Utility Documents
  
2. ADMINISTRATION
  - 2.1 Agreements/Contract and supporting documentation (related to land, building, properties, etc.)
  - 2.2 Agreements/Contract and supporting documentation (NOT related to land, buildings, properties, etc.)
  - 2.3 Appeals
  - 2.4 Celebrations and Events
  - 2.5 Cemetery Records
  - 2.6 Change of Ownership documents
  - 2.7 Inquiries (under LAFOIPP)
  - 2.8 Insurance Policies – Liability
  - 2.9 Insurance Policies – Property
  - 2.10 Photographs
  - 2.11 Records Disposal Documentation
  - 2.12 Tax Assessment Appeals
  - 2.13 Tax Assessment Records
  - 2.14 Tax Certificates
  - 2.15 Tax Enforcement Records
  - 2.16 Other Enforcement Records
  - 2.17 Water Analysis and Reports
  
3. ELECTION
  - 3.1 Ballots
  - 3.2 Declaration of Polls

- 3.3 Deputy Returning Officer Statement of Results
  - 3.4 Nomination and Receipts
  - 3.5 Oaths of Office
  - 3.6 Returning Officer's Summary of Results
  - 3.7 Poll Books
  - 3.8 Voters' List
  - 3.9 Voters' Registration Forms
  - 3.10 Ballot Box Contents (includes ballots, registration forms, etc.)
- 4. EMPLOYEE-EMPLOYER
    - 4.1 Employee Records
    - 4.2 Income Tax
- 5. LEGAL
    - 5.1 Minister's Orders
    - 5.2 Claims
    - 5.3 Petitions
    - 5.4 Writs
- 6. LICENSES AND PERMITS
    - 6.1 Licenses and Permits Issued by Municipalities
      - 6.1.1 Building Permits
      - 6.1.2 Development Permits
      - 6.1.3 Development Permits – Denied
      - 6.1.4 Development Permits – Register
      - 6.1.5 Other Permits (not related to land, buildings, property, etc.)
      - 6.1.6 Licenses
    - 6.2 Licenses and Permits Issued to Municipalities
      - 6.2.1 Licenses and Permits (related to land, buildings, property, etc.)
      - 6.2.2 Licenses and Permits (not related to land, buildings, property, etc.)
- 7. MAPS, PLANS AND SURVEYS
    - 7.1 Architects' Drawings
    - 7.2 Municipal Maps and Plans
    - 7.3 Road Surveys
    - 7.4 Land Surveys Certificates/Surveyors' Reports
- 8. MINUTES AND BYLAWS
    - 8.1 Council Minutes
    - 8.2 Repealed Bylaws
    - 8.3 Bylaw Register (active and repealed)
- 9. REPORTS AND STATISTICS
    - 9.1 Reports of Boards and Committees established by Council
    - 9.2 Vital Statistics
- 10. ROADS AND STREETS
    - 10.1 Road Maintenance Records (includes reports)

## Records Retention and Disposal Schedule

### 1. Accounting and Finance

RECORDS	RETENTION PERIODS	DISPOSAL RECOMMENDATION
<b>1.1 Accounts Payable</b> (includes billing, payments, overdue accounts, invoices, receipts, payment vouchers, receipt duplicates, related correspondence, etc.)	7 years	Dispose
<b>1.2 Accounts Receivable</b> (includes receipt records, write offs, invoices, vouchers, tax notices, unclaimed tax notices, related correspondence, etc.)	7 years	Dispose
<b>1.3 Annual Financial Statements</b>	Permanent as per Legislation	Permanent as per Legislation
<b>1.4 Audits and Compliance Reviews</b> (auditor recommendations, reports, etc.)	7 years	Dispose
<b>1.5 Bank Accounts</b> (includes records related to termination and establishment of bank accounts, deposit slips, cancelled cheques, passbooks, bank statements, reconciliations, deposit books, cheques stubs/duplicates, etc.)	7 years	Dispose
<b>1.6 Budget</b> (as part of the minutes)	Permanent	Permanent
<b>1.7 Budget Related Reports</b>	7 years	Dispose
<b>1.8 Cash Payments and Receipts</b> (includes cash payments books, printouts, cash reports and summaries, register tapes, etc.)	7 years	Dispose
<b>1.9 Debentures/Loans</b> (includes registers, coupons, etc.)	7 years after final payment	Dispose
<b>1.10 Federal/Provincial Remittance</b>	7 years	Dispose
<b>1.11 Grants</b> (includes applications and supporting documentation)	7 years after completion of project, activity, task, etc. or rejection of application	Contact the Archives Dispose <u>only</u> upon the Archives recommendation

<b>1.12 Investment Records</b>	<b>7 years after maturity of financial instruments</b>	<b>Dispose</b>
<b>1.13 Ledgers/Journals</b> (includes general ledgers, subsidiary ledgers, ledger cards, reports, journals, etc.)	<b>7 years</b>	<b>Dispose</b>
<b>1.14 Local Improvement Roll</b>	<b>7 years after completion of project</b>	<b>Dispose</b>
<b>1.15 Monthly Financial Statements</b>	<b>7 years</b>	<b>Dispose</b>
<b>1.16 Requisition/Purchase Orders</b>	<b>7 years</b>	<b>Dispose</b>
<b>1.17 Tax Roll/Assessment Roll</b> (i.e. hard copy of year-end print out)	<b>Permanent as per Legislation</b>	<b>Permanent as per Legislation</b>
<b>1.18 Utility Documents</b> (includes water and sewer cards and ledgers, utilities tax roll, etc.)	<b>7 years</b>	<b>Dispose</b>

**2. Administration**

**RECORDS**

**RETENTION PERIODS**

**DISPOSAL RECOMMENDATION**

<b>2.1 Agreements/Contracts and Supporting Documentation</b> (pertaining to land, buildings, properties, structures, etc. owned by the municipality including construction agreements/contracts, etc.)	<b>10 years after disposition of building, property or structure</b>	<b>Contact the Archives, Dispose <u>only</u> upon the Archives recommendation</b>
<b>2.2 Agreements/Contracts and Supporting Documentation</b> (not related to land, buildings, properties, etc.)	<b>7 years after termination of agreement/contract</b>	<b>Contact the Archives, Dispose <u>only</u> upon the Archives recommendation</b>
<b>2.3 Appeals</b> (under the <i>Planning and Development Act, 1983</i> )	<b>7 years after final decision rendered</b>	<b>Contact the Archives, Dispose <u>only</u> upon the Archives recommendation</b>
<b>2.4 Celebrations and Events</b>	<b>3 years after concluded</b>	<b>Contact the Archives, Dispose <u>only</u> upon the Archives recommendation</b>

<b>2.5 Cemetery Records</b>	<b>Permanent</b> as per Legislation	<b>Permanent</b> as per Legislation
<b>2.6 Change of Ownership Documents</b>	<b>7 years</b>	<b>Dispose</b>
<b>2.7 Inquiries</b> (under <i>Local Authority Freedom of Information and Protection of Privacy Act</i> )	<b>7 years</b>	<b>Dispose</b>
<b>2.8 Insurance Policies – Liability</b> (may be required if there is a liability claim in the future)	<b>Permanent</b>	<b>Permanent</b>
<b>2.9 Insurance Policies – Property</b>	<b>7 years after termination/cancellation of policy</b>	<b>Dispose</b>
<b>2.10 Photographs</b>	<b>When obsolete contact the Archives</b>	<b>Contact the Archives, Dispose <u>only</u> upon the Archives recommendation</b>
<b>2.11 Records Disposal Documentation</b>	<b>Permanent</b>	<b>Permanent</b>
<b>2.12 Tax Assessment Appeals</b>	<b>7 years after final decision rendered</b>	<b>Dispose</b>
<b>2.13 Tax Assessment Records</b> (assessor's valuation records, reassessment sheets, unclaimed assessment notices, etc.)	<b>3 years after superseded by new assessment or obsolete</b>	<b>Dispose</b>
<b>2.14 Tax Certificates</b>	<b>7 years</b>	<b>Dispose</b>
<b>2.15 Tax Enforcement Records</b> (includes tax lien withdrawals, etc.)	<b>7 years after tax title property sold or property disposed of in any other manner</b>	<b>Dispose</b>
<b>2.16 Other Enforcement Records</b>	<b>7 years after settlement</b>	<b>Dispose</b>
<b>2.17 Water Analysis and Reports</b> (may be required if there is a liability claim in the future)	<b>25 years</b>	<b>Contact the Archives, Dispose <u>only</u> upon the Archives recommendation</b>

### **3. Election**

Records included in this section are governed by *The Local Government Election Act*. Where specific retention requirements are identified in the legislation, relevant sections in the acts are indicated. **Unless otherwise specified, all records are retained for “after election day” plus number indicated below.**

<b>RECORDS</b>	<b>RETENTION PERIODS</b>	<b>DISPOSAL RECOMMENDATION</b>
<b>3.1 Ballots</b>	<b>3 months</b> (section 160.71 of LGEA)	<b>Dispose</b>
<b>3.2 Declaration of Polls</b>	<b>3 months</b> (section 160.71 of LGEA)	<b>Dispose</b>
<b>3.3 Deputy Returning Officer Statement of Results</b>	<b>Permanent or contact the Archives</b>	<b>Permanent or contact the Archives</b>
<b>3.4 Nominations and Receipts</b>	<b>3 months after closure of nomination period</b> (section 160.21 of LGEA)	<b>Dispose</b>
<b>3.5 Oaths of Office</b>	<b>2 years</b>	<b>Dispose</b>
<b>3.6 Returning Officer’s Summary of Results</b>	<b>Permanent or contact the Archives</b>	<b>Permanent or contact the Archives</b>
<b>3.7 Poll Books</b>	<b>3 months</b> (section 160.71 of LGEA)	<b>Dispose</b>
<b>3.8 Voters’ Lists</b>	<b>Contact the Archives</b>	<b>Contact the Archives, Dispose <u>only</u> upon the Archives recommendation</b>
<b>3.9 Voters’ Registration Forms</b>	<b>3 months</b> (section 160.71 of LGEA)	<b>Dispose</b>
<b>3.10 Ballot Box Contents (includes ballots, registration forms, etc.)</b>	<b>3 months</b> (section 160.71 of LGEA)	<b>Dispose</b>

#### **4. Employee – Employer**

<b>RECORDS</b>	<b>RETENTION PERIODS</b>	<b>DISPOSAL RECOMMENDATION</b>
<b>4.1 Employee Records</b> (includes time cards, pay records, etc.)	<b>10 years after termination of employment</b>	<b>Dispose</b>
<b>4.2 Income Tax</b> (T'4s, TD1, etc.)	<b>7 years</b>	<b>Dispose</b>

#### **5. Legal**

<b>RECORDS</b>	<b>RETENTION PERIODS</b>	<b>DISPOSAL RECOMMENDATION</b>
<b>5.1 Minister's Orders</b>	<b>Permanent as per Legislation</b>	<b>Permanent as per Legislation</b>
<b>5.2 Claims</b> (includes notices of claim, statements of claim, etc.)	<b>10 years after settlement</b>	<b>Contact the Archives, Dispose <u>only</u> upon the Archives recommendation</b>
<b>5.3 Petitions</b>	<b>7 years</b>	<b>Contact the Archives, Dispose <u>only</u> upon the Archives recommendation</b>
<b>5.4 Writs</b>	<b>10 years after expiration or completion</b>	<b>Dispose</b>

#### **6. Licenses and Permits**

<b>RECORDS</b>	<b>RETENTION PERIODS</b>	<b>DISPOSAL RECOMMENDATION</b>
<b><u>6.1 Licenses and Permits Issued By Municipalities</u></b>		
<b>6.1.1 Building Permits</b> (includes supporting documentation)	<b>after rejection of permit or life of building/structure plus 10 years</b>	<b>Contact the Archives, Dispose <u>only</u> upon the Archives recommendation</b>
<b>6.1.2 Development Permits</b> (includes supporting documentation)	<b>25 years after superseded</b>	<b>Contact the Archives, Dispose <u>only</u> upon the Archives recommendation</b>



<b>6.1.3 Development Permits – Denied</b>	<b>10 years</b>	<b>Contact the Archives, Dispose <u>only</u> upon the Archives recommendation</b>
<b>6.1.4 Development Permits – Register</b>	<b>Permanent</b>	<b>Permanent</b>
<b>6.1.5 Other Permits</b> (not related to land, buildings, Structures, development projects)	<b>3 years after expiration/ termination or rejection of permit</b>	<b>Dispose</b>
<b>6.1.6 Licenses</b> (includes supporting documentation)	<b>7 years after termination/ expiration or rejection of license</b>	<b>Dispose</b>

**6.2 Licenses and Permits Issued To Municipalities**

<b>6.2.1 Licenses and Permits</b> (related to land, buildings, structures and development projects)	<b>Upon rejection of permit/license or life time of structure, building, property plus 10 years</b>	<b>Contact the Archives, Dispose <u>only</u> upon the Archives recommendation</b>
<b>6.2.2 Licenses and Permits</b> (not related to land, buildings, structures and development projects)	<b>7 years after expiration/ termination or rejection of license or permit</b>	<b>Dispose</b>

**7. Maps, Plans and Surveys**

**RECORDS**

	<b>RETENTION PERIODS</b>	<b>DISPOSAL RECOMMENDATION</b>
<b>7.1 Architect’s Drawings</b> (buildings, park sites, structures, etc.)	<b>Life time of facility/ structure plus 10 years</b>	<b>Contact the Archives, Dispose <u>only</u> upon the Archives recommendation</b>
<b>7.2 Municipal Maps and Plans</b>	<b>Original or one selected copy to be retained permanently</b>	<b>Contact the Archives, Dispose <u>only</u> upon the Archives recommendation</b>
<b>7.3 Road Surveys</b>	<b>7 years</b>	<b>Contact the Archives, Dispose <u>only</u> upon the Archives recommendation</b>

**7.4 Land Surveys Certificates/Surveyor's Reports**    **7 years**    **Dispose**

**8. Minutes and Bylaws**

**RECORDS**

**RETENTION PERIODS**

**DISPOSAL RECOMMENDATION**

**8.1 Council Minutes** (includes original bylaws, active and repealed)

**Permanent** as per Legislation

**Permanent** as per Legislation

**8.2 Repealed Bylaws** (includes certified copies that may be retained in Repealed Bylaw Registers)

**7 years**

**Dispose**

**8.3 Bylaw Registers** (active and repealed)

**Permanent**

**Permanent**

**9. Reports and Statistics**

**RECORDS**

**RETENTION PERIODS**

**DISPOSAL RECOMMENDATION**

**9.1 Reports of Boards and Committees established by Council** (not forming part of council minutes)

**7 years**

**Contact the Archives, Dispose only upon the Archives recommendation**

**9.2 Vital Statistics**

**7 years**

**Dispose**

**10. Roads and Streets**

**RECORDS**

**RETENTION PERIODS**

**DISPOSAL RECOMMENDATION**

**10.1 Road Maintenance Records** (includes reports) (may be required if there is a liability claim in the future)

**25 years**

**Contact the Archives, Dispose only upon the Archives recommendation**