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| <b>University of British Columbia</b><br><b>RECORDS RETENTION SCHEDULE AND DISPOSAL</b><br><b>AUTHORITY</b> | <b>Schedule No.:</b><br><br>002-07 |
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| <b>This is a recommendation to (check one):</b><br><br><input checked="" type="checkbox"/> -- Establish retention/disposal schedule | <b>Series Title:</b><br>Payroll<br><hr/> <b>Office of Primary Responsibility (OPR):</b><br>Financial Services |
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| <b>Purpose and Description of Records:</b><br><br>The series consists of twelve sub-series: Record of Employment, Cheque Logbook, T4's, Holiday Cards (hourly employees), Cancelled Payroll Cheques, Miscellaneous Payroll Calculations, Payroll Adjustments, Hourly Balance Sheets, Hourly Payroll Timesheets, Canada Savings Bonds Receipts, Computer Reports, and Miscellaneous (including payroll bank statements). These records document the calculation and payment of salaries to University employees. |
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| <b>Personal Information Bank?</b><br><br><input checked="" type="checkbox"/> -- No | <b>Vital Record?</b><br><br><input checked="" type="checkbox"/> -- Yes | <b>Retained by:</b><br><br><input checked="" type="checkbox"/> -- Fiscal Year |
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| <b>Retention Period (Years):</b><br><br>Office -- <i>(see below)</i><br>Records Centre / Storage --<br>Total -- | <b>Final Disposition:</b><br><br><input checked="" type="checkbox"/> -- Destruction<br><i>(except for Holiday Cards)</i> |
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| <b>Retention Instructions:</b><br><br>As the OPR, Financial Services retains most records in this series for C + 7 years, except for Cheque Logbook (C + 2); Hourly Balance Sheets (C + 3); T4's (C + 9); and Holiday Cards (permanent). Copies of these records are not normally retained by other offices, except for Hourly Payroll Timesheets, Canada Savings Bond Receipts, and Miscellaneous, which are retained for C + 1 years. |
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**Appraisal Rationale:**

With respect to the retention of financial records, British Columbia's *Limitation Act*, S. 3(5), states that debts are not collectible, and goods are not recoverable, after six years; S. 3(4) also provides for a general limitation period of six years. It is also standard practice for the OPR to retain financial records for between five and seven years after the year of their creation - see, for example, the British Columbia Government's *Administrative Records Classification System [ARCS]* (1989), and *Records Retention: Law and Practice*, by Anson-Cartwright, et. al. (Carswell, 1994). Other offices normally retain them only for shorter periods. For example, ARCS has other offices retain their copies of financial records for one year after their creation or acquisition.

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12 August 1997

**Revisions:**