

Rule	Business Function	Retention Rule Title	Retention Period Description
AC10-C	Accounting	General Accounting Records	Keep official records for the current year + 10 years.
AC11-C	Accounting	Accounts Payable and Backup	Keep official records for the current year + 10 years.
AC12-C	Accounting	Accounts Receivable	Keep official records for the current year + 10 years.
AC13-C	Accounting	Commercial Measurement Records	Keep official records for the current year + 10 years.
AC15-C	Accounting	Nominations and Point Allocations	Keep official records for current year + 10 years.
AC17-C	Accounting	Unclaimed Property / Escheat	Keep official records 10 years after the retention period starts. The retention starts when the item has been escheated to the Province.
AC20-C	Accounting	NEB - Capital Property Accounting	Keep official records 3 years after the retention period starts. The retention period starts when the plant or pipeline has been sold or its life has ended.
AC21-C	Accounting	Capital Property Accounting	Keep official records 10 years after the retention period starts. The retention period starts when the asset has been fully depreciated.
AC31-C	Accounting	Internal Reporting - Financial / Operating / Statistical	Keep records for as long as they are referenced or in use.
AC32-C	Accounting	RC Expense Analysis	Records should be kept for as long as needed but no longer than 3 years.
AC33-C	Accounting	External Financial, Operating or Statistical Reports to Federal or Provincial Agencies / Utility Commissions	Keep official records for current year + 5 years.
AC50-C	Accounting	Accounting Codes and Instructions	Keep official records 10 years after the retention period starts. The retention period starts when the use of accounting code and/or instruction is discontinued.
AD10-C	Administration	Office Facilities - Construction & Modifications	Keep official records 10 years after the retention period starts. The retention period starts when the facility is sold or disposed of.
AD11-C	Administration	Equipment Records	Keep official records until the equipment is disposed of or sold.
AD12-C	Administration	Vehicle Records	Keep official records 10 years after the retention period starts. The retention period starts when the vehicle is sold or disposed of.
AD13-C	Administration	Driver Qualification Files	Keep official records for current year + 3 years.
AD20-C	Administration	Corporate Policies	Keep official records 10 years after the retention period starts. The retention period starts when the policy is superseded or cancelled.
AD21-C	Administration	Corporate Policies, Compliance	Keep official records for current year + 10 years.
AD30-C	Administration	Security Administration Records	Keep official records for current year + 3 years.
AD80-C	Administration	Periodic Replacement Records - Indexes, Directories, Lists	Keep records until they are superseded.
AD90-C	Administration	Reference Materials	Destroy records when the records are superseded by more current information or when the records are no longer referenced or in use.
AD91-C	Administration	Chronological and Reading Files	Records should be kept for as long as needed but no longer than 1 year.
AD92-C	Administration	Electronic Mail - Routine	Records should be kept for as long as needed but no longer than 30 days.
AD93-C	Administration	Individual Business Calendars and Schedulers	Records should be kept for as long as needed but no longer than 1 year.
AD99-C	Administration	Administration - General	Records should be kept for as long as needed but no longer than 3 years.
EG10-C	Engineering	Research and Development	Keep official records indefinitely.
EG21-C	Engineering	Capital Project Documentation - Unsuccessful	Records should be kept for as long as needed but no longer than 10 years.
EG30-C	Engineering	Engineering Records - Plans, Specifications, Drawings, Codes & Standards	Keep official records 10 years after the retention period starts. The retention period starts when the plant or pipeline has been sold or its life has ended.
EV10-C	Environmental	Environmental Approvals & Permits	Keep official records 10 years after the retention period starts. The retention period starts when the plant or pipeline has been sold or its life has ended.

EV11-C	Environmental	Environmental Testing, Monitoring, Inspection and Compliance	Keep official records indefinitely.
EV20-C	Environmental	Hazardous Substances - General	Keep official records indefinitely.
EV22-C	Environmental	Hazardous Waste & Hazardous Recyclable Materials - Transportation & Disposal	Keep official records indefinitely.
EV40-C	Environmental	Environmental Policies, Programs & Procedures	Keep official records indefinitely.
EV41-C	Environmental	Notice of Regulatory Non-Compliance	Keep official records 10 years after the retention period starts. The retention period starts when the regulatory non-compliance is resolved.
EV60-C	Environmental	Site Assessments and Remediation Projects	Keep official records indefinitely.
FN10-C	Finance	Banking & Cash Management	Keep official records for current year + 10 years.
FN20-C	Finance	Budgets and Financial Forecasts	Keep official records 3 years after the retention period starts. The retention period starts when the period covered by the budget or forecast is over or the records are no longer active.
FN30-C	Finance	Investments and Treasury Funds	Keep official records 10 years after the retention period starts. The retention period starts when the investment is sold, closed or settled.
FN31-C	Finance	Loans and Credits	Keep official records 10 years after the retention period starts. The retention period starts when the loan is redeemed, closed or cancelled.
FN32-C	Finance	Customer Credit, Collections and Bad Debts	Keep official records 10 years after the retention period starts. The retention period starts with settlement or write-off of collection or bad debt.
FN40-C	Finance	Financial Statements - Annual / Final	Keep official records indefinitely.
FN41-C	Finance	Financial Statements - Monthly / Quarterly	Keep official records for current year + 10 years.
FN50-C	Finance	Financial Audits - External	Keep official records for current year + 10 years.
FN51-C	Finance	Financial and Other Audits - Internal	Keep official records for current year + 6 years.
FN52-C	Finance	Complaints, Accounting and Audit Practices	Keep official records 10 years after the retention period starts. The retention period starts after the complaint is resolved.
HR10-C	Human Resources	Benefits - Benefit Plans	Keep official records 10 years after retention period starts. The retention period starts when the plan is superseded or cancelled AND when the last beneficiary is paid under the plan.
HR11-C	Human Resources	Benefits Administration - Contributions / Distributions	Keep official records for current year + 10 years.
HR12-C	Human Resources	Benefits - Elections	Keep official records 10 years after the retention period starts. The retention period starts when election is superseded or with employment termination.
HR13-C	Human Resources	Benefits - Retiree Pension / LTD Records	Keep official records 10 years after the retention period starts. The retention period starts when the savings plan benefit is rolled over or terminated; or the last benefit is paid to the employee or the employee's beneficiary.
HR20-C	Human Resources	Payroll and Payroll Taxes	Keep official records for current year + 8 years.
HR21-C	Human Resources	Payroll - Time Sheets	Keep official records for current year + 3 years.
HR30-C	Human Resources	Employee Records - Detailed Records	Keep official records 10 years after the retention period starts. The retention period starts after employee termination.
HR31-C	Human Resources	Immigration	Keep official records until superseded or employee termination.
HR40-C	Human Resources	Employee Selection & Employment Equity	Keep official records for current year + 3 years.
HR41-C	Human Resources	Salary Studies and Analysis	Keep official records for current year + 3 years.
HR42-C	Human Resources	Salary Administration - Job Descriptions	Keep official records 10 years after the retention period starts. The retention period starts when the job description is superseded or is no longer in use.
HR50-C	Human Resources	Labour Union Relations	Keep official records 10 years after the retention period starts. The retention period starts when the labour agreement terminates or expires.

IT10-C	Information Technology Information	Information Systems - Documentation, Software and Configuration	Keep records until the system is no longer needed to maintain official data and records in electronic format.
IT20-C	Technology Information	Information Systems - Disaster Recovery Backups	Keep records until they are superseded.
IT30-C	Technology Information	Operations and Support Services	Keep official records for current year + 3 years. Records should be kept for as long as needed but no longer than 3 years.
IT31-C	Technology	Customer Service	
IT40-C	Information Technology	User Profiles	Destroy records when the records are superseded by more current information or when the records are no longer referenced or in use. The records should be kept according to the subject matter contained in the system data.
IT50-C	Information Technology	Information Systems - System Data	Keep official records indefinitely.
LG10-C	Legal & Regulatory	Business Organization - Minutes, Incorporation and Bylaws	Keep official records indefinitely.
LG11-C	Legal & Regulatory	Business Organization - Board, Committee Meetings	Keep official records indefinitely.
LG12-C	Legal & Regulatory	Business Organization - Board Support Documentation	Keep official records for current year + 10 years.
LG13-C	Legal & Regulatory	Business Organization - Investor Relations	Keep official records for current year + 10 years.
LG14-C	Legal & Regulatory	Business Organization - Stock Ownership	Keep official records 10 years after the retention period starts. The retention period starts when the shareholder sells their stock ownership.
LG20-C	Legal & Regulatory	Agreements - Acquisitions and Divestitures	Keep official records indefinitely.
LG21-C	Legal & Regulatory	NEB Agreements - Plant Construction	Keep official records 10 years after the retention period starts. The retention period starts when the plant or pipeline has been sold or its life has ended.
LG23-C	Legal & Regulatory	Agreements - General	Keep official records 10 years after the retention period starts. The retention starts when the agreement or lease terminates or expires.
LG24-C	Legal & Regulatory	Agreements - Agreement Performance	Keep official records for current year + 10 years.
LG30-C	Legal & Regulatory	Insurance - Policies	Keep official records indefinitely.
LG31-C	Legal & Regulatory	Insurance - Certificates of Insurance	Keep official records 10 years after the retention period starts. The retention period starts when the agreement that the certificate of insurance relates to terminates or expires.
LG32-C	Legal & Regulatory	Insurance - Claims	Keep official records 10 years after the retention period starts. The retention period starts when the claim has been settled AND the terms of the settlement have been met.
LG40-C	Legal & Regulatory	Litigation / Claims	Keep official records 10 years after the retention period starts. The retention period starts when case is settled or when all avenues of appeal have been exhausted.
LG41-C	Legal & Regulatory	Agency and Court Orders	Keep official records 10 years after the retention period starts. The retention period starts when the terms of the order are met.
LG42-C	Legal & Regulatory	NEB and Provincial Filings and Reports	Keep official records 10 years after the retention period starts. The retention period starts when the plant or pipeline has been sold or its life has ended.
LG51-C	Legal & Regulatory	Licenses and Permits (Non-EHS)	Keep official records 10 years after the retention period starts. The retention period starts when the license or permit expires.
LG60-C	Legal & Regulatory	Copyrights, Trademarks, Patents and Domain Names	Keep official records 10 years after the retention period starts. The retention period starts when the patent, trademark, domain name registration, copy right or intellectual property rights expires, terminates or is otherwise disposed of by the company.
LG70-C	Legal & Regulatory	Legal Reviews, Advice, & Opinions	Keep official records for 10 years after the retention period starts. The retention period starts when the project is completed.
LG80-C	Legal & Regulatory	Compliance - International Trade	Keep official records for current year + 10 years.
OP10-C	Operations	NEB - Operating and Maintenance Procedures	Keep official records 10 years after the retention period starts. The retention period starts when the plant or pipeline has been sold or its life has ended.

OP11-C Operations	Operating and Maintenance Procedures	Keep official records 10 years after the retention period starts. The retention period starts when the procedure is superseded or cancelled.
OP20-C Operations	Operating Records, Routine	Keep official records for current year + 3 years.
OP21-C Operations	Operating Records, Environmental Permit Compliance	Keep official records for current year + 10 years.
OP23-C Operations	Commercial Measuring Device Calibration Records	Keep official records for current year + 10 years.
OP30-C Operations	Life of Facility Integrity Records	Keep official records 10 years after the retention period starts. The retention period starts when the plant or pipeline has been sold or its life has ended.
OP31-C Operations	Pipeline & Environmental Routine Inspection, Testing, & Maintenance	Keep official records for current year + 10 years. Keep records for the appropriate maintenance cycle. See Operating & Maintenance Procedures for appropriate maintenance cycle.
OP33-C Operations	Non-Pipeline Serviceability Inspections, Testing & Maintenance Records	
OP51-C Operations	Operations Laboratory Test Results	Keep official records for current year + 10 years. Keep official records 5 years after the retention period starts. The retention starts when the shipment is completed.
OP60-C Operations	Terminals - Transportation - Vessels	Keep official records 2 years after the retention period starts. The retention starts when the shipment is completed.
OP61-C Operations	Terminals - Transportation - Tanks and Containers	Keep official records 10 years after the retention period starts. The retention period starts when the plant, pipeline, or reservoir has been sold or its life has ended.
OP70-C Operations	Well and Reservoir Files	Keep official records indefinitely.
OP72-C Operations	Natural Gas & Petroleum Exploration & Production Records	
PA10-C Public Affairs	Public & Community Relations	Keep official records for current year + 3 years.
PA20-C Public Affairs	Government Relations	Keep official records for current year + 3 years.
PA30-C Public Affairs	Historical Records	Keep official records indefinitely. Records should be kept for as long as needed but no longer than 3 years.
PA31-C Public Affairs	Publicity, Other	
PA40-C Public Affairs	Employee Corporate Communications	Keep official records for current year + 3 years.
PA50-C Public Affairs	Industry Relations	Destroy records when the records are superseded by more current information or when the records are no longer referenced or in use.
PA60-C Public Affairs	Publications	Keep official records for current year + 5 years.
PA70-C Public Affairs	Customer Relations	Keep official records for current year + 5 years.
PU10-C Purchasing	NEB Plant Bid Records	Keep official records 10 years after the retention period starts. The retention period starts when the plant or pipeline has been sold or its life has ended.
PU12-C Purchasing	Bid Records	Keep official records 10 years after the retention period starts. The retention period starts when the terms of the bid have been met.
PU20-C Purchasing	NEB - Plant Purchase Orders	Keep official records 10 years after the retention period starts. The retention period starts when the plant or pipeline has been sold or its life has ended.
PU21-C Purchasing	Purchase Orders - All Others	Keep official records 10 years after the retention period starts. The retention period starts when the terms of the purchase order have been met.
PU30-C Purchasing	Materials Inventories, Ledgers and Reconciliations	Keep official records for current year + 10 years.
PU31-C Purchasing	NEB Plant Materials Movement	Keep official records 10 years after the retention period starts. The retention period starts when the plant or pipeline has been sold or its life has ended.
PU32-C Purchasing	Materials Movement - All Others	Keep official records for current year + 10 years.

SH10-C	Safety & Health	Medical Records	Keep official records 40 years after the retention period starts. The retention period starts after employee termination.
SH14-C	Safety & Health	Medical Records - Drug & Alcohol Testing, Positive	Keep official records for current year + 10 years.
SH15-C	Safety & Health	Medical Records - Drug & Alcohol Testing, Negative	Keep official records for current year + 1 year.
SH16-C	Safety & Health	Employee Complaints, Privacy & Access to Information	Keep official records 10 years after the retention period starts. The retention period starts after resolution of complaint.
SH20-C	Safety & Health	Safety Program Records	Keep official records for current year + 3 years.
SH21-C	Safety & Health	Security, Safety & Emergency Plans	Keep official records 10 years after the retention period starts. The retention period starts when the procedure is superseded or is no longer in use.
SH22-C	Safety & Health	Incidents & Injuries - Reportable & Non-Reportable	Keep official records for current year + 10 years.
SH23-C	Safety & Health	Security and Emergency Drills	Keep official records for current year + 10 years.
SH25-C	Safety & Health	Canada Hazard Prevention & Assessments	Keep official records for the current year + 10 years.
SH30-C	Safety & Health	Workplace Safety Inspection & Testing	Keep official records for current year + 3 years. Keep respirator fit tests until they are superseded.
SH31-C	Safety & Health	Workplace Chemical, Biological and Noise Exposure Monitoring	Keep official records for current year + 30 years.
SH32-C	Safety & Health	Testing - Fire Equipment	Keep official records 5 years after the retention period starts. The retention period starts when the next test is performed.
SH33-C	Safety & Health	Work Authorization Permits	Keep official records for current year + 2 years.
SH34-C	Safety & Health	Radioactive Sources Records	Keep official records 10 years after the retention period starts. The retention starts when the license or permit expires.
SH40-C	Safety & Health	Material Safety Data Sheets	Keep official records indefinitely.
SH50-C	Safety & Health	Training and Development Course Materials & Administration	Keep official records 5 years after the retention period starts. The retention period starts when the course is superseded or abandoned.
SH51-C	Safety & Health	Individual Training & Certification Records	Keep official records 5 years after the retention period starts. The retention period starts when the employee terminates.
SH52-C	Safety & Health	Contractor Safety & Health Compliance Records	Keep official records for current year + 10 years.
SL20-C	Sales	Customers Sales Records	Keep official records 10 years after the retention period starts. The retention period starts when the customer relationship terminates.
SL21-C	Sales	Customers - Complaints	Keep official records 10 years after the retention period starts. The retention period starts after the complaint is resolved.
SL35-C	Sales	Advertising and Pricing, Products & Services	Keep official records for current year + 3 years.
TX10-C	Taxes	Federal Income Tax Returns	Keep official records indefinitely.
TX11-C	Taxes	Federal Income Tax Workpapers	Keep official records for current year + 10 years.
TX12-C	Taxes	Federal Income Tax Audits and Information Requests	Keep official records for current year + 10 years.
TX14-C	Taxes	Provincial Income Tax Returns and Audits	Keep official records for current year + 10 years.
TX20-C	Taxes	GST, Provincial, Sales & Property Tax Returns & Workpapers	Keep official records for current year + 10 years.