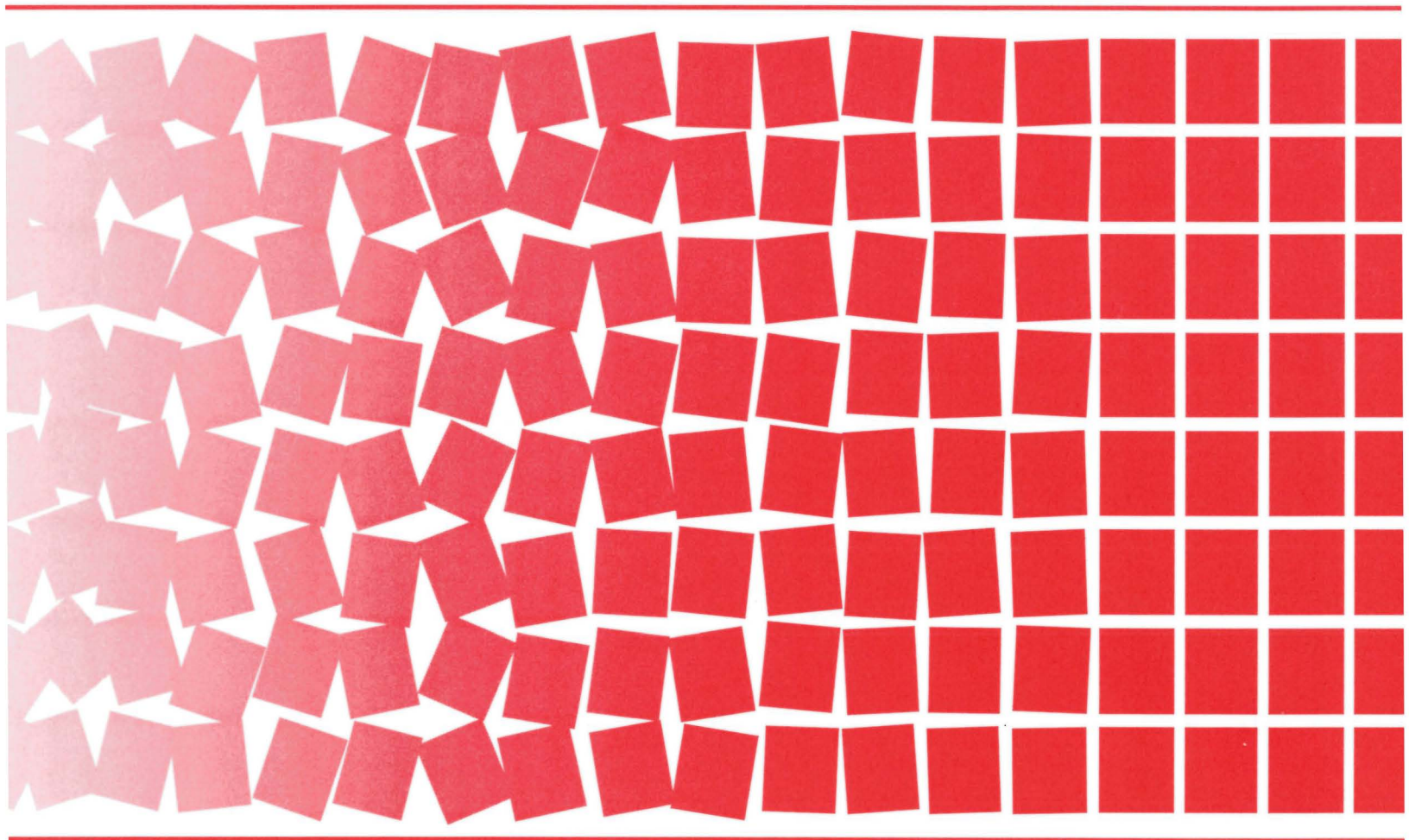


# **MINERAL, OIL AND GAS REVENUE OPERATIONAL RECORDS CLASSIFICATION SYSTEM**





**MINERAL, OIL  
AND  
GAS REVENUE  
OPERATIONAL  
RECORDS  
CLASSIFICATION  
SYSTEM**



**Province of  
British Columbia**

**Corporate Records  
Management Branch**



**Library and Archives Canada Cataloguing in Publication Data**  
British Columbia. Corporate Records Management Branch.

Mineral, oil and gas revenue operational records  
classification system

Loose-leaf for updating.

"This ORCS covers mineral tax records that were active or created since 1990, mineral land tax records created and received since 1974, mine health and safety inspection fee records since 1996, and oil and gas royalty/tax records since 1950, which corresponds to unit agreements negotiated with oil and natural gas producers."-Executive summary.

ISBN 0-7726-5298-8

1. British Columbia. Mineral, Oil and Gas Revenue Branch - Public records - Handbooks, manuals, etc. 2. Mineral industries - Taxation - British Columbia - Handbooks, manuals, etc. 3. Petroleum industry and trade - Taxation - British Columbia - Handbooks, manuals, etc. 4. Gas industry - Taxation - British Columbia - Handbooks, manuals, etc. 5. Classification - Public records - Handbooks, manuals, etc. 6. Records retention - British Columbia - Handbooks, manuals, etc. I. Title.

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C2005-960043-8



MAR 08 2004

Schedule No. 159500

**RECORDS RETENTION AND DISPOSITION AUTHORITY**

Accession No.

see "How to Use ORCS"  
part 3.9.1

**This is a recommendation to authorize an operational records classification and scheduling system.**

**Title:** *Mineral, Oil and Gas Revenue Operational Records Classification System*

Ministry of Provincial Revenue  
Revenue Programs Division  
Mineral, Oil and Gas Revenue Branch

**Description and Purpose:**

The *Mineral, Oil and Gas Revenue Operational Records Classification System (ORCS)* covers all operational records created, received, and maintained by the Mineral, Oil and Gas Revenue Branch.

These records document Crown royalties, taxes, and levies payable by the mining, oil, and natural gas industries, as well as mineral land taxes payable by property owners and mine operators.

For further descriptive information about these records, please refer to the attached executive summary.

**Date range:** 1950 ongoing

**Physical format of records:** see attached schedule

**Annual accumulation:** 1.28 cubic meters

**Recommended retention and disposition:** scheduled in accord with attached *ORCS*.

**THE UNDERSIGNED ENDORSE THE RECOMMENDATIONS:**

*Blaikamer* 2004/02/03  
Records Officer Date

*[Signature]* Mar 2/04  
Executive Director/ADM Date

*[Signature]* Mar 3/04  
Deputy Minister/Corporate Executive Date

**THE PUBLIC DOCUMENTS COMMITTEE CONCURS:**

*[Signature]* 19 APR 2004  
Chair, PDC Date

**THE SELECT STANDING COMMITTEE ON PUBLIC ACCOUNTS APPROVES THE RECOMMENDATION OF THE PUBLIC DOCUMENTS COMMITTEE:**

Jan 31, 2005  
Date

**APPROVED BY RESOLUTION OF THE LEGISLATIVE ASSEMBLY:**

Feb 21, 2005  
Date

**OTHER STATUTORY APPROVALS:**

_____ Signature	_____ Date	_____ Signature	_____ Date
Title:		Title:	

CONTACT: Blair Turner, Ministry Records Officer, 387-2887

**RECORDS MANAGEMENT APPRAISAL:**

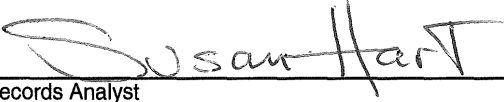
This appraisal documents the recommendation for active and semi-active retention periods.

These records are created and received under the authority of the *Mineral Land Tax Act* (RSBC 1996, c. 290), the *Mineral Tax Act* (RSBC 1996, c. 291), its predecessor the *Mineral Resource Tax Act* (RSBC 1979, c 243), the *Petroleum and Natural Gas Act* (RSBC 1996, c. 361), the *Financial Administration Act* (RSBC 1996, c. 138, s. 47[1]), and subsequent legislation governing the operational responsibilities and functions of the creating agency.

Functional duplicates are indicated under appropriate classification headings.

The retention and final disposition guidelines specified in the attached *Operational Records Classification System* meet the creating agency's information requirements, ensure fiscal and audit control, protect government's legal rights and liabilities, and provide for effective management of the agency's operational functions. Upon expiry of the active and semi-active retention periods, the records covered by this recommendation will no longer be of any primary value to government.

The retention and final disposition guidelines have been established in consultation with the Records Officer and staff and managers of all branches conducting operational functions in the creating agency.

  
Records Analyst

2003/11/27  
Date

**ARCHIVAL APPRAISAL:**

This appraisal documents the recommendation for final disposition.

The final disposition recommendations protect records considered to have significant evidential and historical values. The specific reasons for retaining certain records are stated within the *ORCS*, as well as in the Executive Summary.

Record series or groups of records which will be retained in their entirety are indicated by "Full Retention."

Record series or groups of records which will be retained in part are indicated by "Selective Retention." Selective retention means that portions of the record series will be retained by means of recognized archival selection criteria. For the meaning of selective retention with respect to a specific record series, see the attached schedule.

The definitions of both selective and full retention provide that records will be preserved in the government archives, and that unnecessary duplicates, transitory materials, and ephemera may be discarded.

  
Archivist

2003/11/27  
Date

The undersigned endorses the appraisal recommendations:

  
Director, Corporate Records Management Branch

2003/11/27  
Date



## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by BC Archives. For assistance in implementing ORCS, contact your Records Officer.

A      SA      FD

### MINERAL, OIL, AND GAS REVENUE

#### OPERATIONAL RECORDS CLASSIFICATION SYSTEM (ORCS)

#### EXECUTIVE SUMMARY

This *Operational Records Classification System (ORCS)* establishes a classification system and retention and disposition schedule for the operational records created by the Mineral, Oil, and Gas Revenue Branch under the *Mineral Land Tax Act* (RSBC 1996, c. 290), *Mineral Tax Act* (RSBC 1996, c. 291), its predecessor the *Mineral Resource Tax Act* (RSBC 1979, c 243), *Petroleum and Natural Gas Act* (RSBC 1996, c. 361), *Natural Gas Price Act* (RSBC 1996, c. 329, s.9), *Oil and Gas Commission Levy Regulation* (BC Reg. 363/98), and *Financial Administration Act* (RSBC 1996, c. 138, s. 47[1]).

These records document Crown royalties, taxes, and levies payable by the mining, oil, and natural gas industries, as well as mineral land taxes payable by property owners and mine operators.

The active and semi-active retention periods specified in the schedule meet all operational, administrative, legal, fiscal, and audit requirements. Corporate Records Management Branch (CRMB) has reviewed the final dispositions to ensure that records having enduring evidential and historical values are preserved.

This ORCS covers mineral tax records that were active or created since 1990, mineral land tax records created and received since 1974, mine health and safety inspection fee records since 1996, and oil and gas royalty/tax records since 1950, which corresponds to unit agreements negotiated with oil and natural gas producers. Mineral tax records closed prior to January 1, 1990 are covered by the approved *Resource Revenue ORCS*, schedule 870484. Other previous records relating to the functions documented in this ORCS have been appraised and scheduled under one-time records schedule(s) and/or under ongoing records schedule(s), and transferred to the government archives or destroyed as appropriate.

The government archives will abide by the provisions of the above tax legislation when providing access to records covered by this ORCS.

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A = Active	CY = Calendar Year	SO = Superseded or Obsolete
SA = Semi-active	FY = Fiscal Year	DE = Destruction
FD = Final Disposition	NA = Not Applicable	SR = Selective Retention
PIB = Personal Information Bank	w = week    m = month	FR = Full Retention
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OPR = Office of Primary Responsibility		VR = Vital Records

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A      SA      FD

The following summary describes the types of records covered by this ORCS and identifies their retention periods and final dispositions. In this summary, record types are linked to the ORCS by primary and secondary numbers. Please consult the ORCS manual for further information.

- 1)      Policy and Procedures      SO      5y      FR  
            (secondary -00 throughout ORCS)

FR = Throughout this ORCS, the government archives will fully retain policy and procedure files created by offices having primary responsibility for policy and procedures development and approval. These records have evidential value.

- 2)      Unit and Royalty Agreements      SO+2y      5y      FR  
            (secondaries 30310-20 and -30)

These records document the management of agreements relating to royalties on oil and natural gas produced from unitized and other operations not covered by the *Petroleum and Natural Gas Act*. The seven-year retention period is based on the six-year limitation period for commencing an action with respect to a contract under the *Limitation Act* (RSBC 1996, c. 266, s. 3).

FR = The government archives will fully retain royalty and unit agreement files because they document special arrangements for calculating oil and gas royalties.

- 3)      Appeals of Mineral Taxes and Oil and Gas Royalties/Taxes      SO+2y      5y      FR  
            (secondaries 20315-20 and -30 and 30390-60)

These records document mineral tax appeals to the Mineral Tax Review Board and further appeals through the courts until 2003, and oil and gas royalty/tax appeals to the royalty administrator and further appeals to the minister that closed prior to 2002. In 2003, a legislative change eliminated the Mineral Tax Review Board, and provided for a new appeal process: appeals to the minister. Appeals to the minister and further appeals through the courts are covered by the *Taxation Revenue Appeals* ORCS. The seven-year retention period is based on reference requirements.

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A      SA      FD

FR = The government archives will fully retain Mineral Tax Review Board appeal files because they document clients' concerns about mineral tax legislation and its interpretation, as well as high-level rulings on these matters. The government archives will also fully retain mineral tax court appeal and oil and gas royalty/tax appeal files because they document significant appeals and interpretations that have resulted in changes to regulations.

- |    |  |          |            |          |
|----|--|----------|------------|----------|
| 4) | <u>Mineral Tax and Oil and Gas Handbooks and Information Letters</u><br>(secondaries 20300-02 and 30300-02)<br>(secondaries 20300-03 and 30300-03) | SO<br>SO | nil<br>nil | FR<br>SR |
|----|--|----------|------------|----------|

These records document mineral taxpayer and oil and gas royalty/taxpayer reporting requirements and responsibilities.

FR = The government archives will fully retain the *Information Letters* because they provide a history of mineral taxation and oil and gas royalty and taxation issues over time and the manner in which government communicates about them with mine operators and oil and gas producers.

SR = The government archives will retain significant versions of the *Handbooks* because they provide a history of the interpretation of mineral tax and oil and gas royalty and tax legislation over time, as well as the reporting requirements for mine operators and oil and gas producers over time.

- |    |   |                            |                         |                      |
|----|---|----------------------------|-------------------------|----------------------|
| 5) | <u>Mineral Land Tax Files and Data</u><br>(secondary 20210-02)<br>(secondary 20210-20 and -30)<br>(secondaries 20220-20, -30, -40, and -50)<br>(secondary 20210-05) | SO<br>SO<br>CY+2y<br>CY+1y | nil<br>nil<br>nil<br>5y | SR<br>FR<br>FR<br>DE |
|----|---|----------------------------|-------------------------|----------------------|

These records document land on which freehold mineral rights are known to exist, including all mineral rights alienated from the Crown with a Crown grant. They document all properties that are subject to mineral land tax, including properties that have reverted to the Crown through forfeiture, surrender, expropriation, or escheat. The records are retained as long as required for assessing mineral land tax, with the exception of records documenting properties that reverted to the Crown which are

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A            SA            FD

retained for three years, and notices of assessment which are retained for seven years from the date of issue.

FR = The government archives will fully retain Crown grants of mineral rights and land ownership because they document the history of mineral land ownership and usage in the province. These records are the result of a research project conducted ca. 1974-1985, under which a variety of sources were consulted to compile the first complete inventory of mineral rights ownership in the province. The government archives will also fully retain mineral land tax folio files and records of escheat, expropriation, forfeiture, and surrender because they document the history of mineral land ownership and usage in the province since 1974.

SR = The government archives will retain selected reports from the Mineral Land Tax System in order to index relevant case file series that will be fully retained by the archives.

6)	<u>Oil and Gas Ledgers for Production</u> (secondary 30380-06)	SO	nil	FR
----	---	----	-----	----

These records document oil and natural gas values, volumes, royalties, and taxes.

FR = The government archives will fully retain the oil and gas ledgers for production that are filed together in a binder on a regular basis. They provide a concise history of volumes and values of oil and natural gas and related royalties and freehold production taxes in BC.

7)	<u>Oil and Gas Royalty/Tax Reporting, Assessment, Validation and Audit</u> (secondaries 30340-02, -03, -05, -06, -07, and -09; 30380-02, -04, -05, -08, -10, -11, -12, and -20; and 30390-03, -04, -06, and -08) (secondary 30380-03) (secondaries 30340-08 and -11) (secondaries 30390-20, -30, and -40) (secondary 30380-07)	CY+1y	5y	DE
		CY+6y	nil	DE
		SO+1y	5y	DE
		SO+2y	5y	DE
		SO+7y	nil	DE

(continued on next page)

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A      SA      FD

These records document the reporting, payment, assessment, validation, and audit of oil and natural gas royalties and taxes. The retention periods are based on ministry legal counsel's advice that all client reporting and assessment records must be retained for the 72-month limitation period specified for an assessment under the *Petroleum and Natural Gas Royalty and Freehold Production Tax Regulation* (BC Reg. 495/92).

DE = Audit files can be destroyed when they become inactive because the audit function is adequately documented in ministry policy documentation.

- |    |  |                             |          |
|----|--|-----------------------------|----------|
| 8) | <u>Oil and Gas Commission Levy Records</u><br>(secondaries 30200-02, -03, and -04)<br>(secondaries 30200-05, -06, and -07) | CY+6y    nil<br>CY+1y    5y | DE<br>DE |
|----|--|-----------------------------|----------|

These records document the invoicing, payment, and assessment of the Oil and Gas Commission levy payable by oil and natural gas producers to offset the administrative expenses of the Oil and Gas Commission. The seven-year retention period satisfies branch audit and validation requirements for these records.

- |    |  |              |    |
|----|--|--------------|----|
| 9) | <u>Minister's Findings of Producer Support</u><br>(secondary 30120-02) | CY+6y    nil | DE |
|----|--|--------------|----|

These records document the minister's or designate's findings of whether or not natural gas producers support the proposed sales agreement between a natural gas marketing aggregator and two or more natural gas producers. The seven-year retention period provides sufficient time to respond to questions from natural gas producers.

- |     |  |  |                |
|-----|--|--|----------------|
| 10) | <u>Mineral Tax Returns, Audits, and Forecasts</u><br>(secondaries 20310-40 and 20320-20)<br>(secondary 20340-03)<br>(secondaries 20340-02 and -04) | SO+2y    5y<br>CY+6y    nil<br>SO        nil | DE<br>DE<br>DE |
|-----|--|--|----------------|

These records document the reporting, payment, and audit of mineral taxes, as well as the forecasting of mineral tax revenue. The seven-year retention period is based on the assessment period and reference requirements.

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A      SA      FD

DE = Mineral tax audit files can be destroyed when they become inactive because the audit function is adequately documented in ministry policy documentation; and mineral tax forecasting reports can be destroyed when no longer needed because they are documented in government budget records.

- |     |  |       |    |    |
|-----|--|-------|----|----|
| 11) | <u>Mineral Tax Collections</u><br>(secondary 20330-20) | SO+5y | 5y | DE |
|-----|--|-------|----|----|

These records document first level collections of mineral taxes that closed prior to 2003. Since 2003, all collections of outstanding mineral taxes are covered in the *Taxation Revenue Collections ORCS*. The 10-year retention period is based on the 10 years for enforcing a court-registered certificate under the *Limitation Act* (RSBC 1996, c. 266).

- |     |   |       |     |    |
|-----|---|-------|-----|----|
| 12) | <u>Mine Health/Safety Inspection Fee Payment, Assessment, and Audit</u><br>(secondary 20100-02)<br>(secondary 20100-04)<br>(secondary 20100-20) | CY+6y | nil | DE |
|     |   | CY+1y | 5y  | DE |
|     |   | SO+2y | 5y  | DE |

These records document mine health and safety inspection fees payable by mine and sand and gravel pit operators to offset the cost of the provincial government's mine health and safety inspections. The seven-year retention period satisfies branch audit requirements for these records.

DE = Audit files relating to mine health and safety inspection fees can be destroyed when they become inactive because the audit function is adequately documented in ministry policy documentation.

- 13) Electronic Records

The following electronic databases are covered by this ORCS: Mine Health and Safety Fees System (MHSS), Mineral Land Tax System (MLTS), Mineral Tax (MinTax) System, Oil and Gas Commission Billing System (OGCBS), and Royalty Management System (RMS). The Information System Overview section provides information about the electronic systems, inputs and outputs and routine back-ups. Notes under the relevant ORCS secondaries provide information about the

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A      SA      FD

classification and scheduling of the records. These records have no enduring value to government at the end of their scheduled retention period.

14) All Other Records DE

All other records are destroyed at the end of their semi-active retention periods. The retention of these records varies depending on the nature of the records and the function performed, but does not exceed three years after they are superseded or obsolete. The information these records contain is summarized elsewhere, or reflects policies and procedures adequately documented in records covered by the -00 Policy and procedures secondaries. Significant issues are documented in records which will be retained under the provisions of this *ORCS*, as well as in briefing notes to the ministry executive (*ARCS* secondary 280-20) and Ministry of Provincial Revenue annual reports (*ARCS* secondary 442-20). These records have no enduring value to government at the end of their scheduled retention periods.

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### *MINERAL, OIL, AND GAS REVENUE OPERATIONAL RECORDS CLASSIFICATION SYSTEM*

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	MLTS	MINERAL LAND TAX SYSTEM
	MINTAX	MINERAL TAX SYSTEM
	OGCBS	OIL AND GAS COMMISSION BILLING SYSTEM
	RMS	ROYALTY MANAGEMENT SYSTEM
	MOGR	MINERAL, OIL, AND GAS REVENUE BRANCH WEB SITE

GLOSSARY

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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## HOW TO USE *ORCS*

For further information, call your Records Officer,  
Blair Turner, 387-2887

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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## **PART 1**

# **THE OPERATIONAL RECORDS CLASSIFICATION SYSTEM (ORCS)**

### **1.1 General Introduction**

The purpose of this chapter of the *ORCS* Manual is to explain the nature, purpose, and usage of the *ORCS*. This chapter is a training tool which should be read by anybody attempting to classify, file, retrieve, or dispose of records covered by the *ORCS*. It is also a reference tool which can help users understand how to implement the *ORCS* and interpret specific parts of it.

This chapter is organized into three parts. Part One gives an overview of *ORCS* in general and an introduction to this *ORCS* in particular. Part Two explains how to read a primary, the basic building block of the *ORCS*. Part Three gives detailed background information on the records management system used by the BC Government, and procedures for using the *ORCS* as part of this system.

### **1.2 What is an ORCS?**

*ORCS* is a combined records classification and scheduling system that facilitates the efficient and systematic organization, retrieval, storage, and destruction or permanent retention of the government's operational records.

A standard classification system such as *ORCS* is the cornerstone of an effective records management program. Each *ORCS* is tailored to fit the specific operational records relating to a function or program of government.

*ORCS* is also a records scheduling system. A records schedule is a timetable that governs the life span of a record from creation, through active use within an office and retention in off-site storage, to destruction or transfer to the government archives.

The records schedules incorporated into *ORCS* ensure that all operational records are retained for sufficient periods of time to meet the legal, operational, audit, fiscal or other requirements of government. A records schedule identifies those records that have enduring values and provides for their transfer to the government archives. Records schedules also provide for the timely destruction of routine operational records when they are no longer required to support the government's operational functions.

An integral part of the *ORCS* is the Information System Overview (ISO) Section, which ensures that electronic records are properly identified and scheduled. For further explanation of the ISO, see 3.11.

#### **What are Operational Records?**

Operational records relate to the operations and services provided by a ministry or agency in carrying out the functions for which it is responsible according to statute, mandate, or

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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policy. Operational records are distinct from administrative records and are unique to each government organization.

Operational records are created in a variety of media, including: textual records, photographs, sound recordings, motion picture films, video recordings, audio-visual materials, paintings, prints, maps, plans, blueprints, architectural drawings, and other sound, film, video, photographic, and cartographic materials. Records exist in a number of different physical formats, such as paper, microfilm, and electronic records.

Records documenting administrative functions that are common to all government offices are classified in the government-wide *Administrative Records Classification System* (*ARCS*). Administrative records document and support functions such as the management of finances, personnel, facilities, property, or information systems. They also document common management processes, including committees, agreements, contract management, public information services, information and privacy, records management, postal services, legal opinions and other similar functions. Although these records are considered administrative, they may have considerable operational importance. For example, a committee may make decisions which affect ministry or agency policy. The *ARCS* manual is available in hardcopy from your Records Officer, or online at <http://www.bcarchives.gov.bc.ca/ARCS/index.htm>

Some categories of records or data have special retention and disposition requirements and are handled by special records schedules. These schedules are standardized for all ministries and agencies, and cover both administrative and operational records. They can be used effectively to dispose of records not covered by *ARCS* and *ORCS*.

The following categories of special records schedules are provided in the *ARCS* manual:

<b>Schedule No.</b>	<b>Schedule Title</b>
112907	Commission of Inquiry Records
112910	Computer System Electronic Backup Records
102903	Electronic Mail
102906	Executive Records
102908	Record Copies of Published Maps
102905	Special Media Records (photographs, motion pictures etc.)
102902	Transitory Electronic Records
102901	Transitory Records
112913	Unsolicited Records
112914	Voice Mail Records
102904	Word Processing Records
112916	Year 2000 (Y2K) Project Documentation and Test Data Records

See the special schedules section of the *ARCS* manual for a description of these records and the records retention and disposition schedules covering them. For further guidance on applying these schedules, contact your Records Officer.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### **The Purpose of ORCS**

ORCS facilitates the efficient management of operational information by:

- providing a tool for executive control of recorded information;
- ensuring that needed information can be accessed quickly and accurately;
- ensuring that records are available to protect the fiscal, legal, operational, audit and other liabilities of government for required periods of time;
- providing for the timely destruction of routine operational records that are no longer required and ensuring that records of enduring value are retained by the government archives;
- providing a framework for the audit and review of operational functions;
- providing a legal basis on which the integrity, authenticity, and completeness of operational records may be established; and
- ensuring that electronic records are appropriately documented and scheduled, in relevant primaries and/or in the Information System Overview (ISO).

### **Responsibility for ORCS**

The Corporate Records Management Branch (CRMB) is responsible for establishing standards for the development of ORCS for the operational records of public bodies covered by the *Document Disposal Act* (RSBC 1996, c.99).

Each ministry, government agency, and Crown corporation has a designated person responsible for implementing and coordinating records management procedures. This records officer, usually known as the Ministry Records Officer or Corporate Records Officer, should be contacted for further information whenever necessary. If you cannot determine who your records officer is, call CRMB at 387-1321.

The BC Archives is responsible for preserving and providing access to records of enduring value to the province. The BC Archives takes care of records that are no longer needed by their creating agencies and have been appraised by an archivist for full or selective retention. In scheduling terms, these records have become inactive and have final disposition designations of full or selective retention. Records in BC Archives custody can be accessed through the BC Archives Reference Room, located at 655 Belleville Street, Victoria, or through the BC Archives website at <http://www.bcarchives.gov.bc.ca>. Access is subject to provisions of the *Freedom of Information and Protection of Privacy Act* (RSBC 1996, c. 165).



## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### 1.3 Introduction to the Mineral, Oil, and Gas Revenue ORCS

The operational records in this ORCS relate to the operations and services provided by your branch in carrying out the functions for which it is responsible according to statute, mandate, or policy. These records document Crown royalties, taxes, and levies payable by the mining, oil, and natural gas industries, as well as mineral land taxes payable by property owners and mine operators.

This ORCS covers mineral tax records that were active or created since 1990, mineral land tax records created and received since 1974, mine health and safety inspection fee records since 1996, and oil and gas royalty/tax records since 1950, which corresponds to unit agreements negotiated with oil and natural gas producers. Mineral tax records closed prior to January 1, 1990 are covered by the approved *Resource Revenue ORCS*, schedule 870484.

ORCS are divided into two types of sections: one or more numbered sections covering broad groupings of primary subjects corresponding to major operational functions and program activities; and an Information System Overview Section, which identifies and describes electronic records. This ORCS includes the following sections:

Section Number	Primary Numbers	Section Title
Section 1	20000-30999	Mineral, Oil, and Gas Revenue
		Covers records relating to Crown royalties, taxes, and levies payable by the mining, oil and natural gas industries under the <i>Mineral Land Tax Act</i> (RSBC 1996, c. 290), <i>Mineral Tax Act</i> (RSBC 1996, c. 291), its predecessor the <i>Mineral Resource Tax Act</i> (RSBC 1979, c 243), <i>Petroleum and Natural Gas Act</i> (RSBC 1996, c. 361), and <i>Financial Administration Act</i> (RSBC 1996, c. 138, s. 47[1]).
ISO	MHSS	Mine, Health and Safety Fees System
		Covers the assessment, collection, and validation of mine health and safety inspection fees payable by BC mine and sand and gravel pit operators.
ISO	MLTS	Mineral Land Tax System
		Covers the calculation of mineral land taxes and the monitoring and collection of the tax payments.
ISO	MinTax	Mineral Tax System
		Covers the assessment, collection, and validation of mineral taxes payable by BC mine operators, as well as forecasts of mineral tax revenue.
ISO	OGCBS	Oil and Gas Commission Billing System
		Covers the calculation of the Oil and Gas Commission levy payable by oil and natural gas producers.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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ISO

RMS

Royalty Management System

Covers the calculation, assessment, and validation of oil and natural gas Crown royalties and taxes payable by oil and natural gas producers in British Columbia.

Within each section, primaries are presented in numerical order and grouped as follows:

- First, there is a section default primary, which provides general information relating to the whole section and to records repeated in other primaries throughout the section (“reserved secondaries” - see 2.6.1).
- The section default primary is followed by all the other primaries, arranged in alphabetical order.
- Groups of related primaries, called “primary blocks”, appear together, indicated by two-part titles and an initial “general” primary (for example, “Client Group Issues - General” and “Client Group Issues - Families”).

As well as the sections consisting of primaries and the ISO section, the *ORCS* has several other parts:

- Executive Summary (provides a high-level overview of the *ORCS*)
- Table of Contents
- How to Use *ORCS* (this section)
- Glossary of Terms (provides useful definitions of records management terminology used throughout the *ORCS*)
- Index (aids in classifying and finding records - see 3.6 for further discussion)

This *ORCS* was reviewed by Corporate Records Management Branch staff, your executive, the Public Documents Committee, and the Select Standing Committee on Public Accounts (commonly called the Public Accounts Committee). It was then approved by resolution of the Legislative Assembly. That resolution established this *ORCS* as the retention and disposition schedule for the operational records of the Mineral, Oil, and Gas Revenue Branch. This means that this *ORCS* is a legally binding document, i.e., it has statutory authority.

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided *ORCS* has been implemented according to standards approved by BC Archives. For assistance in implementing *ORCS*, contact your Records Officer.

## PART 2

### HOW TO READ A PRIMARY

Although the structure of this *Operational Records Classification System* has been described earlier in this section, you will need to know more about its basic building block, the primary, in order to apply the *ORCS* schedule effectively.

The following is a sample primary in which each element is annotated with a number. The pages following the sample primary explain the elements, as listed below.

- 2.1 Primary Number and Title
- 2.2 Scope Note
- 2.3 Cross References
- 2.4 Records Retention and Disposition Schedule
  - 2.4.1 Active retention period column
  - 2.4.2 Semi-active retention period column
  - 2.4.3 Final disposition column
- 2.5 Office of Primary Responsibility (OPR)
- 2.6 Secondary Number and Title
  - 2.6.1 Reserved secondaries
  - 2.6.2 Secondaries -02 to -19 (subject secondaries)
  - 2.6.3 Case file secondaries (-20 and higher)
  - 2.6.4 Coded series
- 2.7 Key of Terms (Abbreviations in Footer)
  - 2.7.1 Terms used in the active and semi-active disposition columns
  - 2.7.2 Terms used in the final disposition column
  - 2.7.3 Other terms
- 2.8 Freedom of Information and Protection of Privacy Flags
- 2.9 Explanatory Notes
  - 2.9.1 Qualifiers
  - 2.9.2 Other notes
- 2.10 Physical Format Designations
- 2.11 Vital Records Flags



This draft records schedule has NOT been approved under the provisions of the Document Disposal Act (RSBC 1996, c. 99) and DOES NOT constitute authority for disposition. Corporate Records Management Branch reviews and approves all records retention and disposition recommendations before an ORCS is sent for legislative approval, as required in the Document Disposal Act. For information regarding this ORCS, contact your Records Officer.

A      SA      FD

23120 EXTRATERRESTRIAL REGISTRATION AND TRACKING (continued)

-04      Visits by unidentified extraterrestrials  
(includes reference materials relating to visits and visitors as yet unconfirmed and unidentified)      SO      NA      NA

NA = Reclassify records to appropriate case file under secondary 23120-20 when visitor is identified.

2.8 — FOI: As extraterrestrials may present a threat to provincial security, access to these records is restricted under the Freedom of Information and Protection of Privacy Act (RSBC 1996, c. 165, s. 15(1)(b)).

P/B      -20      Extraterrestrial registrant case files  
(arrange by registration number)  
(includes textual records and photographs)      SO+3y      300y      SR

2.9 — SO = when extraterrestrial visitor leaves the province  
NOTE: The OPR will store extraterrestrial registrant case files under ongoing RCS accession number 99-9111.

303y = This ensures that the file can be reopened if the extraterrestrial returns later in its lifetime.

SR = The government archives will selectively retain these records because they document the effect of extraterrestrial visitors on the province. All files relating to green extraterrestrials will be retained. All other files will be boxed separately and destroyed.

VR      -30      Extraterrestrial Registration System (ERS)  
(electronic database)      SO      nil      DE

2.10 — SO = when the function supported by the database is no longer performed by government  
2.11

A = Active      CY = Calendar Year      SO = Superseded or Obsolete  
SA = Semi-active      FY = Fiscal Year      DE = Destruction  
FD = Final Disposition      NA = Not Applicable      SR = Selective Retention  
PIB = Personal Information Bank      w = week    m = month      FR = Full Retention  
PUR = Public Use Records      y = year      FOI - Freedom of Information/Privacy  
OPR = Office of Primary Responsibility      VR = Vital Records  
I:\430-30\ufo\_orcs.doc:2001/07/01      Schedule 777777      ORCS/UFO      HOW TO USE - 11

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### **2.1 Primary Number and Title**

Each heading covering a functional or subject grouping of records is allocated a unique five-digit primary number and title within *ORCS*. This primary is used to classify all information related to the relevant subject or function, regardless of its physical format.

### **2.2 Scope Note**

The scope note describes the functions, uses and content of the records that are to be classified within a primary records classification. A scope note indicates the operational function to which the records relate and outlines the activities and/or work processes leading to records creation. It will also give a general statement about the record types (memos, forms, reports, etc.) and media (photographs, video recordings, etc.) covered, in a paragraph beginning "Includes" or "Record types include". If this paragraph does not appear to be comprehensive, the information should appear in "includes" qualifiers under the relevant secondaries.

### **2.3 Cross References**

Cross references link the primary to related primaries, both within the *ORCS* and in *ARCS*. This information can be used to help determine whether records should be classified in a different place, and to ensure that related records can be viewed together. If electronic records are included or referred to in the primary, a reference for the Information System Overview (ISO) section will be included.

### **2.4 Records Retention and Disposition Schedule**

Every *ORCS* includes a record retention and disposition schedule that indicates how long records should be retained in active storage space, when they should be transferred to semi-active storage, when they should be disposed of, and what their final disposition will be.

Scheduling information for each record series is indicated in the three columns to the right of the classification system information. These columns are headed A (Active), SA (Semi-active), and FD (Final Disposition). They correspond with the active, semi-active, and inactive phases of the life cycle of the record. The abbreviations used in each column are explained in 2.7, "Key of Terms."

For further information regarding the scheduling system used in *ORCS*, see 3.7.

#### **2.4.1 Active Retention Period Column**

The active (A) column indicates the length of time a record should be retained in the active phase of its life cycle.

Active records are used frequently and therefore are retained and maintained in the office space and equipment of the user.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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Entries in the active column often use the designations of "CY" or "FY", with an additional time period indicated. The following are examples of how to apply and interpret the active retention period using "CY" and "FY".

### CY+1y

Maintain all records created or received within the calendar year (1 January to 31 December) together until the end of the calendar year. Then retain them for an additional calendar year.

### FY+1y

Maintain all records created or received within the fiscal year (1 April to 31 March) together until the end of the fiscal year. Then retain them for an additional fiscal year. When required by financial administration policy and procedures, place financial records relating to the prior fiscal year, but created or received after March 31, on the file for the prior fiscal year.

For information about Superseded or Obsolete (SO) and other terms and abbreviations used in the active retention period column, see 2.7.1. For file maintenance guidelines see 3.8.1.

In the sample primary, extraterrestrial reports and statistics (secondary -03) are active for the calendar year (CY) of their receipt or creation, plus one more year.

### **2.4.2 Semi-active Retention Period Column**

The semi-active (SA) column indicates the length of time a record will be retained in the semi-active phase of its life cycle.

Semi-active records are those that are used only occasionally and therefore need not be maintained in the expensive office space and equipment of the ministry or agency responsible for them. Semi-active records still retain administrative, operational, fiscal, audit, or legal value for the ministry or agency which created the records. Storage of semi-active records in economical, off-site facilities until all values have lapsed results in significant savings.

In the sample primary, extraterrestrial reports and statistics (secondary -03) are semi-active for three years. This means they will be transferred to off-site storage until no longer needed, or in other words until the semi-active period is over. If required, these records may be retrieved from off-site storage during their semi-active phase.

For boxing and transfer instructions for semi-active records, see 3.9.

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### 2.4.3 **Final Disposition Column**

The final disposition (FD) column ensures that records with enduring value to the Province are preserved and those that have no enduring value are destroyed.

Records are eligible for final disposition when they become inactive, that is, when their active and semi-active retention periods have lapsed.

In the sample primary, extraterrestrial reports and statistics (secondary -03) are fully retained when they become inactive. This means they will enter the custody of the government archives and can only be accessed through the BC Archives Access Services (655 Belleville Street, phone 387-1952, website <http://www.bcarchives.gov.bc.ca>). Complaints and inquiries (secondary -02) will be destroyed under the primary default schedule.

### 2.5 **Office of Primary Responsibility (OPR)**

The retention and disposition requirements for records that are duplicated in central service or headquarters branches and field offices normally differ. In recognition of these differing requirements, every ORCS primary contains two statements regarding the levels of responsibility for records within an ministry or agency (known as the “unless and except statements”).

For each primary, ORCS distinguishes between the office having primary responsibility for a category of records (OPR) and all other offices which hold copies of the same records (non-OPRs). The OPR is the office that has been designated the holder of the official record for the ministry. The OPR maintains the official or master record in order to satisfy long-term operational, financial, legal, audit, and other requirements. All other offices holding duplicate copies are non-OPR offices and maintain their copies for a shorter retention period. All non-OPR retention periods and final dispositions are underscored.

In the sample primary, the Unidentified Flying Objects Branch is the OPR. All offices holding records covered by this primary are non-OPR.

For secondaries that have retention or disposition requirements different from the default retention and disposition values established for the primary, the OPR and/or non-OPR retention periods are listed in the columns to the right of the records classification.

Offices that have primary responsibility for the retention and disposition of records classified in each primary are responsible for retaining those records as the OPR. The Records Officer is responsible for tracking changes to OPRs as reorganizations occur, and for ensuring that OPRs and Corporate Records Management Branch are aware of these changes.

### 2.6 **Secondary Number and Title**

Secondary numbers and titles designate specific series or groupings of records relating to the function covered by the primary. Secondary titles describe specific types of records and secondary numbers link them to the records retention and disposition



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schedule. The two-digit secondary number is added to the five-digit primary number to form a complete file number, for example, 23120-04.

All offices must use the same secondary number to refer to the same series or grouping of records. Standardization ensures continuity and consistency in retention and disposition of operational records.

Three types of secondaries exist within *ORCS*: reserved secondaries, subject secondaries, and case file secondaries.

### 2.6.1 Reserved Secondaries

Reserved secondaries are secondary numbers used to cover records series which are repeated in several primaries.

Secondaries -00 and -01 are reserved throughout all *ORCS* and in *ARCS*.

Secondary number -00 is always reserved for "Policy and procedures" records. These files are used for records concerning operational functions, policies, procedures, regulations, and records which set precedents, reflect management decisions and usage, or document general goals and acceptable procedures of the creating ministry or agency. They include correspondence and other records relating to draft and approved policies on a specific subject including actual policy statements, interpretations of policy, development and discussion of policy, and policy decisions.

Secondary number -01 is always reserved for "general" records that cannot be classified in the specified subject or case file secondaries. Within each primary, the standardized secondary -01 is reserved as a general file. Records which meet one or more of the following criteria may be filed in the general file:

- The document does not relate to any of the existing secondaries, but does fall within the primary.
- There is no existing classification number for the document. The general number is used TEMPORARILY, until the subject is significant enough to warrant creating a new primary or secondary number and title. If you need to use the general secondary in this way, contact your Records Officer and see 3.14, regarding amendment and update of *ORCS*.
- The document contains information of a general nature and does not reflect actions or decisions of the creating office.

Note when filing anything under secondary -01 that its retention period may be shorter than that of the related subject or case file secondary, and/or the related secondaries may be scheduled for selective or full retention for the government archives. If this is the case, it is imperative that the file be reclassified before disposition.

If a document relates to two or more secondaries, you should be more precise and file the original or a photocopy of the record in each specific file. It is not appropriate to file such documents under "General" because this will cause access and scheduling problems.

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### **2.6.2 Secondaries -02 to -19 (subject secondaries)**

Within a primary, secondaries -02 to -19 represent files for specific subjects and other non-case file series, that is, records filed chronologically in one file folder (e.g., inquiries or reports). These are commonly referred to as subject files. In the sample primary, secondaries -03 (extraterrestrial reports and statistics) and -04 (visits by unidentified extraterrestrials) are subject secondaries.

While the files covered by most subject secondaries can be organized chronologically, some need to be broken down into files covering different aspects of the same subject, different types of report, or some other organization. In these cases, subject secondaries may be coded. For an explanation of coded series, see 2.6.4.

### **2.6.3 Case File Secondaries (-20 and higher)**

Case file series consist of many different files relating to a common function or activity. Each case file contains records pertaining to a specific time-limited entity, such as a person, event, project, transaction, product, organization, etc. The component records within each file in a case file series are generally consistent; that is, a file may contain a variety of documents (such as forms, correspondence, reports, and photographs), but this variety will be consistent with other files in the same series (for example, the same form may appear in every file). Case file series are assigned secondary numbers -20 and higher (-30, -40, -50, etc.). In the sample primary, secondaries -20 (extraterrestrial registrant case files) and -30 (the Extraterrestrial Registration System) are case file secondaries.

### **2.6.4 Coded Series**

Case file secondaries are usually subdivided through the use of codes. A code identifies the specific person, event, project, or other entity covered by the file. Codes can take the following forms: proper names; acronyms, or alphanumeric codes developed within government. Consult your Records Officer if you wish to develop an appendix for your own set of codes.

In special cases, subject files may also be coded to facilitate retrieval (e.g., studies on different aspects of one interprovincial agreement). Coded subject files usually consist of many different files, each dealing with a different aspect of the same subject.

In references to coded files, an oblique (/) separates the identifying code from the secondary number.

In the sample primary, secondary -20 is indicated to be a coded case file series with a qualifier "(arrange by registration number)". A reference to one of these files might read "23120-20/000326".

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### 2.7 Key of Terms (Abbreviations in Footer)

The key at the bottom of each *ORCS* page indicates the abbreviations used. An explanation of how to read and interpret the records schedule and the possible abbreviations for each of the three columns follows below.

#### 2.7.1 Terms Used in the Active and Semi-Active Retention Period Columns

The purposes of the Active (A) column and the Semi-Active (SA) column are explained in 2.4.1 and 2.4.2 respectively.

The following abbreviations are used, in combination with numbers, to indicate how long records will be kept in the office or offsite:

**w** = week

**m** = month

**y** = year

**CY** = Calendar Year (1 January to 31 December)

**FY** = Fiscal Year (1 April to 31 March)

#### **SO = Superseded or Obsolete**

"SO" identifies records that must be retained as long as they are useful and for which an active retention period cannot be predetermined because retention is dependent upon the occurrence of some event. This retention category is used in *ORCS* in the following different ways:

##### **i) Routine Records**

"SO" is commonly used to indicate the active retention period for routine records which are useful only for reference or informational purposes and which usually have no legal, fiscal, or audit values. In those cases, "SO" is not defined by a specific event or action. Rather, it is used to delegate to the creating offices the authority to decide when the records have no further value and are ready for storage or disposition.

The most common form of delegated disposition authority is:

<u>Active</u>	<u>Semi-Active</u>	<u>Final Disposition</u>
SO	nil	DE

This retention category is used throughout *ORCS* to streamline the disposition of records with short-term retention value, especially for non-OPR records. It delegates the entire responsibility for retention and disposition of the records to the ministry or agency responsible for them. Records with the above retention and disposition schedule may be

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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destroyed when no longer required for operational purposes. In the sample primary, non-OPR policy and procedures files (secondary -00) are routine records which are designated SO.

For information on destruction services, contact your Records Officer.

### ii) **Specific Definition of SO**

"SO" is also used to identify the active retention period for records that must be retained until a case is closed or some other specified event occurs. In those cases, it is not possible to predetermine the length of time a file may be open and required for active use, and "SO" is defined in terms of some specific action, event, or the completion of a procedure.

In the sample primary, extraterrestrial registrant case files (secondary -20) are active for SO+3y, with SO defined as "when extraterrestrial visitor leaves the province". This means that the OPR will retain each file in active storage space for three years after the relevant visitor has left, after which the records will be transferred to off-site storage.

### **NA = Not Applicable**

"NA" is used for records that, for some reason, are not covered by the secondary at the specified stage of their life. This is usually because the records are reclassified at the semi-active or inactive period, with some files moving to a different secondary from others, so they can be scheduled appropriately. The reasons for the "NA" designation may be stated in a "NA =" note, or in an "SO =" note or some other note under the secondary, as appropriate. In the sample primary, visits by unidentified extraterrestrials files (secondary -04) have a semi-active and final disposition of "NA" because files are reclassified to secondary -20 when the visitor is identified.

### **nil = no semi-active retention period**

"Nil" is used in the semi-active column to identify records with no semi-active retention period.

Many types of government records remain active as long as they serve an operational function. When their usefulness for that function ceases, they have no semi-active retention period. If they have any residual operational, legal, fiscal, or other values, *ORCS* may specify in the final disposition column that they are to be transferred to the government archives. Otherwise, the final disposition of such records is usually physical destruction.

In the sample primary, the semi-active period for records in non-OPR offices is designated as nil. This means that as there is no semi-active period, the records are ready for destruction (as designated in the final disposition column) upon expiry of the active period.

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## **2.7.2 Terms Used in the Final Disposition Column**

The purpose of the final disposition column (FD) is explained in 2.4.3.

Some government records contain information or data that has long-term value to the agency responsible for them, the government generally, and/or to the public. These records are part of the documentary heritage of the Province of British Columbia and are transferred to the custody of BC Archives for archival preservation. The final disposition of operational records with enduring value can be full retention, selective retention, or destruction, as explained below.

### **FR = Full Retention**

"FR" means that a government archivist has determined that all of the records covered by a secondary have enduring value. BC Archives, also known as the government archives, preserves records designated FR in their entirety. Under the terms of full retention, the archivist responsible may destroy unnecessary duplicates, publications, waste and scrap materials, ephemera (often published material of short-term value), and other items which are not an integral part of the record series. The reasons for full retention are explained in an "FR =" statement. In the sample primary, extraterrestrial reports and statistics (secondary -03) are FR "because they document and analyse extraterrestrial visitors to the province."

### **SR = Selective Retention**

"SR" means that a government archivist has determined that a portion of these records have enduring value and should be retained. BC Archives, also known as the government archives, preserves a selection of the records designated SR, following explicit criteria. The reasons and criteria for selective retention are explained in an "SR =" statement. In the sample primary, extraterrestrial registrant case files (secondary -20) are SR "because they document extraterrestrial visitors to the province" and the selection criteria is to retain "all files relating to green extraterrestrials."

SR statements often include instructions requiring staff to box selected records separately from those to be destroyed. They may also require staff to help identify records to be retained under the selection criteria specified; this may involve consultation with the Records Officer and with an archivist from BC Archives. The instructions for extraterrestrial registrant case files require that after records to be retained are identified, they are to be boxed separately from records to be destroyed.

**Do not destroy records scheduled for selective or full retention.** For instructions on how to box and transfer archival records to off-site storage, see 3.9.

Most government records serve no further purpose to government or to the public once they become inactive. The final disposition of such records is:

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### **DE = Destruction**

The final disposition of inactive records that have no residual value or insufficient public value to justify their preservation is physical destruction. In some cases, especially in section default primaries, the destruction is justified with a "DE =" note.

Some government records are reclassified in a new primary and/or secondary at the end of their active or semi-active retention period or are alienated from government, either through sale, gift, or loan at the time of their final disposition. The final disposition of such records is:

### **NA = Not Applicable**

See explanation of NA in 2.7.1.

### **2.7.3 Other Terms**

The purpose of the other terms which appear in the key of terms is explained in other sections; see references below:

<b>FOI =</b>	<b>Freedom of Information/Privacy</b>	see 2.8
<b>OPR =</b>	<b>Office of Primary Responsibility</b>	see 2.5
<b>PIB =</b>	<b>Personal Information Bank</b>	see 2.8
<b>PUR =</b>	<b>Public Use Record</b>	see 2.8
<b>VR =</b>	<b>Vital Record</b>	see 2.11

### **2.8 Freedom of Information and Protection of Privacy Flags**

All Personal Information Banks (PIB) and Public Use Records (PUR) must be flagged within BC Government records classification systems (see glossary for definitions). The flags are placed in the left-hand column, next to the relevant secondary. In the sample primary, the extraterrestrial registrant case files secondary (-20) is flagged as a PIB.

In certain instances, a more specific justification as to why the information contained in a record series is restricted, in whole or in part, from public disclosure is required for inclusion in the records classification system. In those cases, a special form of explanatory note ("FOI =") is used to explain the access restrictions for the secondary and to point to the section of the *Freedom of Information and Protection of Privacy Act* (RSBC 1996, c. 165) that allows for the exemption. In the sample primary, the visits by unidentified extraterrestrials secondary (-04) has an FOI note which quotes section 15 (1)(b) of the Act to justify restricting access.

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For further information about FOI issues, see 3.10.

### 2.9 Explanatory Notes

Explanatory notes are used in the ORCS to provide information critical to understanding the records, to explain office procedures and practice, and to summarize provisions governing the creation, processing, accessing, and disposition of documents. They essentially function as scope and content notes for specific secondaries. The two types of explanatory notes are qualifiers and other notes.

#### 2.9.1 Qualifiers

Qualifiers provide information that will help users know what to expect when they actually view the files covered by a secondary. They are provided directly under the relevant secondary title, indented and placed in curved brackets. They are presented below in the order in which they appear below a secondary:

- “Includes” qualifier: this lists types or forms of records covered by the secondary. If there is no includes qualifier, see the “Includes ...” sentence in the scope note for this information. In the sample primary, the visits by unidentified extraterrestrials secondary (-04) “includes reference materials relating to visits and visitors as yet unconfirmed and unidentified.”
- “Arrange” qualifier: this gives the method of arrangement. In the sample primary, the extraterrestrial registrant case files secondary (-20) instructs records creators to “arrange by registration number.”
- Physical format qualifiers: see 2.10 for an explanation of this qualifier.

#### 2.9.2 Other Notes

Other notes provide information to assist with applying schedules to the records; they also assist with comprehending the nature of the records and providing access to them. They are presented below in the order in which they may appear below a secondary.

- OPR =** This note provides the name of the office of primary responsibility if it is different from the primary default OPR. See discussion of OPR in section 2.5.
- SO =** This note explains when a file designated SO should be closed. See discussion of SO in section 2.7.1.
- ##y =** This note gives reasons for active and/or semi-active retention periods which are longer than seven years. In the sample primary, there is a “303y =” note under secondary -20.
- NA =** This note explains why the usual active, semi-active, or final disposition designation does not apply, usually because records have been reclassified or transferred to another agency. See discussion of NA in section 2.7.1.

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**SR/FR/DE =** These notes explain why records are being selectively or fully retained, or (if not self-evident) why they are being destroyed. See discussion of these notes in section 2.7.2.

**FOI:** This note explains issues of confidentiality relating to the records. See discussion of the FOI note in section 2.8.

**NOTE:** This note provides any other useful information related to the scope of the secondary, such as history of the records, volume of the records, filing procedures, whether there is an ongoing accession number, or location of copies. In the sample primary, secondary -20 has a note specifying that when the files go offsite, they will be stored "under ongoing RCS accession number 99-9111." For discussion of ongoing accession numbers, see section 3.9.1(b).

### 2.10 Physical Format Designations

All government records, regardless of physical format, must be classified under either an ARCS or an ORCS secondary number. Different physical format versions are all part of a single record series if the information content remains the same, with only the physical format varying. For example, there may be a paper (or "hardcopy") version and a microfilm version of the same series.

When records are held in several different physical formats each version is identified and scheduled under the same ORCS secondary, unless the versions do not contain identical information or retention schedules vary. In those cases, the physical formats have separate secondaries, with the format identified in the secondary title rather than in a qualifier. The physical format designation is expressed as a qualifier under the secondary title. Retention periods are specified for each physical format designation, unless the primary's default retention periods apply. In the sample primary, the Extraterrestrial Registration System (secondary -30) is identified in a qualifier as an electronic database.

Some physical format designations used in ARCS and ORCS are: paper, microfiche, microfilm, computer output microfiche (COMfiche), computer output microfilm (COM), electronic database, electronic records, and optical disk.

A physical format designation is not used for the purpose of designating records in "special media" (sound recordings, audio-visual materials, maps, photographs, etc.). Information about special media is conveyed, instead, in an "(includes)" qualifier or in the paragraph of the scope note beginning "Includes" or "Record types include". All the records in a file are covered by the same retention schedule, regardless of media. Related information in an electronic database is subject to the same schedule; for example, in the sample primary, registration information in the ERS (secondary -30) concerning a specific extraterrestrial can be purged when the relevant extraterrestrial registrant case file (under secondary -20) becomes inactive.

*NOTE: ORCS approved prior to 2000 may contain secondaries with physical format qualifiers with different retention schedules.*



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### **2.11 Vital Records Flags**

Vital records are those containing information essential to the functioning of government during and after a disaster, and essential for preserving the rights of citizens (see glossary for more detailed definition).

Corporate Records Management Branch recommends that the vital records (VR) of a ministry or agency be flagged within a records classification system. The flag is placed in the left-hand column, directly in front of the secondary that it qualifies. In the sample primary, the Extraterrestrial Registration System (secondary -30) is flagged as a vital record.

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## PART 3

### ORCS AND AN EFFECTIVE RECORDS MANAGEMENT SYSTEM

#### 3.1 The Purpose of ORCS

*ORCS* is a standard classification system for operational records. It is a system for the identification and management of operational records regardless of physical format (paper files, microfilm, optical disk, etc.) or media (maps, photographs, videotapes, etc.). It helps you find the information you need, when you need it, at the least possible cost. *ORCS* also provides a framework to manage the retention and disposition of records. With *ORCS* you can identify and preserve the essential and dispose of the valueless in a timely fashion.

*ORCS* integrates three vital records management concepts into one comprehensive management plan for your operational records. *ORCS* is organized to serve as a retrieval aid, a records classification system, and a records retention and disposition schedule.

A records schedule is a timetable describing and governing the lifespan of a record from the date of its creation through the period of its active and semi-active use, to the date of its disposition, either by destruction, transfer to the custodianship of the government archives, or removal from the control of the Government of British Columbia.

The records schedules incorporated into *ORCS* identify records of permanent value; protect the operational, audit, legal, and fiscal values of all records; and permit the routine, cost-effective disposition of inactive records.

#### 3.2 Records and Recorded Information

The *Document Disposal Act* (RSBC 1996, c.99) establishes approval requirements for the retention and disposition of records and recorded information. An *ORCS* is approved under the provisions of the *Document Disposal Act* and describes types of operational records and specifies their retention periods.

The *Document Disposal Act* uses the term "record" as defined in the *Interpretation Act* (RSBC 1996, c. 238, s. 29). Record is defined broadly to include all recorded information regardless of physical format or media:

"Record" includes books, documents, maps, drawings, photographs, letters, vouchers, papers and any other thing on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise.

This definition applies to all recorded information created, kept, used, or filed by the ministries, commissions, boards, and other institutions of the Executive Government of British Columbia to which the *Document Disposal Act* applies.

The *Document Disposal Act* establishes procedures for the approval of the records schedules and classification systems developed by Corporate Records Management

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Branch (CRMB), government ministries, and other government agencies. This *ORCS* was reviewed by CRMB staff, your executive, the Public Documents Committee, and the Select Standing Committee on Public Accounts (commonly called the Public Accounts Committee). It was then approved by resolution of the Legislative Assembly. That resolution established this *ORCS* as the retention and disposition schedule for the operational records of the Mineral, Oil, and Gas Revenue Branch. This means that this *ORCS* is a legally binding document.

### **3.3 An Effective Records Management System**

An effective records management system has five essential elements to aid retrieval and maintenance:

- the classification and scheduling system
- the file list
- finding aids (indexes and cross-reference guides)
- filing and maintenance procedures
- boxing and transfer instructions

### **3.4 The Classification System**

A standard classification system such as *ORCS* is the cornerstone of an effective records management system. The classification gives an indication of what records are created and used by the ministry or agency and how the records are placed within a records system. The sections, primaries, scope notes, and secondaries of *ORCS* not only indicate standard classification and filing categories, but also aid access and guide retrieval.

*ORCS* is organized to facilitate records classification, retrieval, retention, and disposition. It is a block numeric records classification system based upon the federal government's model for the development of classification systems.

*ORCS* is a classification system based upon function and subject. Each functional or subject grouping of records is assigned a unique five-digit number which is called a primary number and is the system's main building block. This number is used to classify all information related to a subject or function, regardless of physical format.

Primaries which form a logical group of related subjects or functions are assigned sequential numbers in what is called a primary block. Each block contains primary subjects subordinate to the major function of the block.

Primaries are arranged in alphabetical order by title, except for the first primary within a section or primary block. The first primary is the general or "section default" primary and contains records of a general nature relevant to the entire section or primary block. The numerical arrangement of the section or primary block is sufficient to permit expansion and amendment.

A primary may cover a variety of types of records or files, such as policy and procedures, general and routine files, subject files, and case files. Each type is designated by a secondary number. Secondary numbers describe and delineate specific types or series

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of records. When a greater detail of files is required for any subject, the subordinate files may be coded.

A secondary may cover records created in various physical formats (such as paper, microfilm, microfiche, and optical disk) and media (such as maps, photographs, videotapes). Records in different physical formats may contain the same information but be scheduled differently (for example, the paper and microfilm versions of the same file). Records in different media often contain different information but are filed and scheduled together (for example, textual records and photographs concerning the same building).

A secondary may be flagged for special access and preservation considerations, as a Personal Information Bank (PIB), Public Use Record (PUR), or a Vital Record (VR); see explanations of these terms in 2.8 and 2.11.

For a detailed analysis of primaries and secondaries, see Part 2, "How to Read a Primary."

The classification system is the basis for other finding aids, such as file lists and indexes. *ORCS* describes all of the operational records which might exist in an office responsible for the functions covered by the *ORCS*. The file list documents those files that have actually been opened. See 3.5 and 3.6 for discussions of file lists and other finding aids.

### **3.4.1 Staff Responsibilities and Procedures**

Corporate Records Management Branch (CRMB) recommends that each staff member be responsible for classifying documents which he or she creates. This includes recording the complete primary and secondary number on the top right hand corner of the document before it is printed, photocopied, filed, or distributed. Over time, your correspondents will begin to quote your file number on return mail and less incoming mail will require classification.

CRMB also recommends that the staff member responsible for opening, logging, and distributing incoming mail classify all incoming mail before it is distributed to the addressee. If that individual is unable to classify an individual item, he or she should refer it to the recipient for a primary and secondary number.

Each staff member is encouraged to organize working papers according to *ORCS*.

One individual within each filing area should have overall responsibility for the central filing system, ensuring that filing procedures, file lists, and finding aids are accurately maintained. He or she will liaise with the staff member responsible for procuring records equipment and supplies. This individual will also check classifications assigned by others and, in the event of amendments, will update the mail logs, file lists, etc.

### **3.4.2 Classifying Records**

It is important to be consistent in assigning primary and secondary numbers, as filing and retrieval is dependent upon the classification number assigned to a document.

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Corporate Records Management Branch recommends that a memo deal with only one subject. Occasionally, it may be necessary to photocopy a document which deals with more than one subject, place it on two or more files and cross-reference it appropriately. If the document has more than one page, only photocopy the first page and cross-reference it to the location of the complete document.

Records are classified based upon how they will be referenced and retrieved. In order to select a classification number, first read and understand the document. The subject is not always obvious. When the document deals with more than one subject and you are having difficulty classifying it, think about where someone other than yourself would look first for the information.

When classifying the document, use the alphabetic subject index (not created for this *ORCS*) and/or the broad subject approach to find the appropriate secondary. Remember that the secondary relates to the subject and purpose of the document and not necessarily the sender or recipient.

a) Alphabetic Subject Index

To use the index, think of various subject terms which describe the record. Look under that term or synonyms in the index. Locate a number, and then refer to that primary block in the classification system to ensure that the number is the best possible one. Reading the primary scope notes will clarify whether or not a document should be classified in a given primary. Often the cross-references listed below the scope note will lead to a more appropriate primary. If the appropriate classification proves difficult to locate, you may want to contact your Records Officer and suggest an update to the index. For a discussion of the index, see 2.4.

b) Broad Subject Approach

When it is difficult to describe a document in subject terms, decide under which of the main primary headings the record is most likely to fall. Turn to the list of primaries for the most relevant *ORCS* section, pick one or more primaries which might be applicable and then browse through those primaries, reading scope notes and reviewing secondary numbers and titles. Choose the most appropriate primary and secondary and classify the document accordingly.

### 3.5 The File List

The file list is a listing of every file created by or currently in use within an office. An accurate file list is an essential tool, as it documents the creation and existence of government records. It assures the integrity and authenticity of records and may serve as legal evidence.

The file list is vital to *ORCS* and is a primary tool for the retrieval, control, and maintenance of records. The *Administrative Records Classification System (ARCS)* specifies that file lists will be maintained and classified under *ARCS* 423 "Records Management - File Control". *ARCS* 423-03 classifies current lists covering both operational and administrative files.

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The file list is also a ready retrieval guide. For the frequent user, it indicates which files have been opened and quickly directs the user to the proper primary and secondary. If a file does not appear on the current file list, a file may be opened under the appropriate primary and secondary. File lists should be regularly updated.

### **3.6 Other Finding Aids**

A wide variety of finding aids may be created and used to facilitate retrieval and classification of operational records. These include subject and keyword indexes, automated retrieval systems, file tracking systems, and lists of case file codes and corresponding titles.

Offices may also develop indexes to meet special needs, including subject cross-reference indexes, automated keyword indexes, proper name indexes, geographic location indexes, etc. The indexes themselves are classified in *ARCS* 423-05. Please note that they are selectively retained by the government archives.

The index contains an alphabetical listing of primary and secondary subjects, frequently used terms, organizations, form titles or numbers, etc. This index is the main access point by which the user may quickly locate a subject and the appropriate primary. For commonly used subjects or forms, the index allows rapid access into the classification system in order to determine a primary number.

As a further aid in the retrieval and classification of administrative and operational records, Corporate Records Management Branch provides *ARCS Online* web site links to lists of standard codes compiled by various ministries and agencies of the British Columbia Government. For information about using coded series, see 2.6.4. For guidance in developing codes, see *ARCS* Appendix A.

### **3.7 The Scheduling System**

An essential element of *ORCS* is the retention and disposition schedule. This schedule is based on the concept that records have a three-stage life cycle.

During the “active” stage, records are needed for frequent reference and updates. At this stage, therefore, records are maintained and stored in the offices of the ministry or agency responsible for the records.

During the “semi-active” stage, records are needed for occasional reference and/or for legal, fiscal, or audit purposes. At this stage records are transferred to the off-site storage facilities provided by Records Centre Services, Corporate Records Management Branch (see 3.9 for boxing and transfer instructions).

When records retrieval ceases, and records no longer have any operational, administrative, legal, fiscal, audit, or other primary values, the records become “inactive,” and are ready for final disposition. Based on archival appraisal decisions, the final disposition may be to destroy the records, or to fully or selectively retain them for the government archives.

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By retaining records for the retention periods specified in the records schedule, creating offices comply with statutory, regulatory, and policy requirements to maintain certain types of information and data. By disposing of records as specified in the records schedule, creating offices ensure that records of enduring value are preserved for the province, in accordance with Legislature-approved ORCS.

The three stages of the records schedule are expressed in three columns on the right-hand side of the primary page, beside the relevant classification information (primary numbers, titles, and notes). These columns are labelled "A" for active, "SA" for semi-active, and "FD" for final disposition. Appropriate numbers and abbreviations appear in these columns beside the relevant secondaries, indicating what should be done with the records during each stage of the schedule. Notes below the secondaries give any needed explanation and instructions about implementing the schedule.

For further information on the records retention and disposition schedule as it appears in a primary, refer to section 2.4.

### **3.8 Filing and Maintenance Procedures**

Filing and maintenance procedures are essential to the use and maintenance of any record-keeping system. They are vital to records control. They establish rules for consistency of classification and control of location and access. They provide a set of regular operations for identifying records, incorporating them into the classification system, controlling their use, and disposing of them when no longer required.

The basic activities involved in filing and maintenance are:

- mail management
- sorting
- registration
- classification
- indexing and cross-reference
- location control
- filing
- charge-out
- distribution
- recall and search
- re-filing
- physical maintenance
- purging
- retention and disposition

Requirements for records retrieval, control, and maintenance vary from office to office, and filing and maintenance procedures should reflect these needs. There are a variety of methods and systems which can provide effective operations for these basic functions. Contact your Records Officer for advice.

Use of ORCS does not dictate a specific set of procedures for registration, indexing, location, charge-out, etc. Rather, ORCS is flexible so that it can fit into a wide variety of record-keeping environments.

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To effectively implement and maintain ORCS, offices should develop and document records management procedures. Filing and maintenance procedures are classified in ARCS 423-00. Your Records Officer can help to develop appropriate procedures for your office.

### **3.8.1 File Maintenance**

An ORCS covers many types of operational records stored in various physical formats. The ministry or agency responsible for the records has special needs and requirements for its filing system. Each ministry or agency must establish standards for maintaining their files. The following system of file maintenance works well.

When incoming mail and other records have been classified, they are filed in folders labelled with the complete primary and secondary number and corresponding title.

Government has standardized the use of letter size file folders, paper and filing equipment wherever possible. The purpose of ending the use of legal size files is to reduce government costs by eliminating the necessity of having both legal and letter size papers for records and correspondence. Contact your Records Officer for further information about this important choice.

File folder labels are increasingly generated by records management databases, however it will sometimes be necessary to generate a label manually. Prepare the file folder label with the primary and secondary number on the left and the title on the right. It is not necessary to type the full title in all cases. Type the portions of the title which make the label meaningful. Common sense is used to prepare labels which are concise, yet distinguish files adequately.

The actual file sequence and physical location within the office will be dictated by access requirements and indicated on the file list.

Prepare documents for filing by checking that the primary and secondary number is indicated, paper clips are removed, and duplicate copies of no further value are discarded. Documents should be filed in chronological order with the oldest on the bottom.

In the case of flimsy paper, such as teletype documents and facsimile documents not produced on bond paper FAX machines, photocopy the information onto bond paper prior to filing and discard the flimsy copy. Flimsy paper facsimile documents rapidly deteriorate and the information they contain is lost when this procedure is not followed.

Monitor the files for bulk and when the paper thickness exceeds the scoring on the bottom of the folder, close the full folder and start a new one labelled volume 2, 3, 4, etc. Place a coloured paper as the top document in order to indicate that a file is closed. Indicate on that coloured sheet the date range and where future information will be filed. Related volumes are stored together while they are active, and older ones are placed in semi-active storage when their active retention period expires. If multi-volume sets are frequently opened under a single classification, this may indicate the need to create new, more specific classifications.



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Where possible, sheets should be fastened in the file folder. When this is not possible or for ease in culling files at the end of the year, Corporate Records Management Branch recommends attaching documents to a file back sheet. The file back should be labelled with the fiscal or calendar year and classification number. Use a closed file notice for each file back when the file is closed and mark on it the method and date of final disposition (e.g., "for DE on 1 April 1999"; "for SR on 1 January 2010"; "for FR on 1 April 2001").

Minimize misfiling in the following ways:

- keep file labels legible and simple
- maintain 3-4 inches of free space on each file shelf or drawer
- place papers in folders so they do not go beyond the scoring on the folder or cover the file label
- write the correct file number or heading on each document or underline it if it appears in the text

### 3.8.2 File Circulation

To avoid loss of files, especially when numerous staff refer to the same records, use circulation or "out" cards when removing a folder from the cabinet. Write the borrower's initials on the out card. Only remove papers for photocopying and return the papers to their original location in the file. Return files promptly after use.

When photocopies are made for use as working papers, mark them clearly as a "copy" with a stamp which uses a colour of ink other than black.

### 3.9 Boxing and Transfer Instructions

The records schedules contained in ORCS specify the active, semi-active, and inactive phases of the life cycle of the record and provide for the efficient and systematic transfer of semi-active and inactive records to the off-site storage facilities provided by Records Centre Services, Corporate Records Management Branch. Each office should document instructions and procedures for the regular boxing and transfer of records to off-site storage. (For further discussion of records scheduling, refer to 2.4 and 2.7.)

In some cases the records schedule will provide for the immediate destruction of records when they are no longer active. In this case, contact your Records Officer. The Records Officer can provide you with information about the availability of recycling and/or destruction services. Use appropriate forms and procedures as instructed by your Records Officer and **notify your Records Officer before any destruction of records occurs.**

To identify records suitable for boxing, review the files against the ORCS schedules annually and determine what operational records have become semi-active or inactive during the past year. If your office uses an automated database to track files, it may be possible to generate this list automatically. When the list is ready and records are boxed, contact your Records Officer to report that you have semi-active or inactive

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scheduled operational records which are ready for transfer. Your Records Officer will then request off-site storage and retrieval services from Records Centre Services.

If accumulations of active records produce space problems in office areas before the annual review, contact your Records Officer.

### 3.9.1 Accession Numbers

Records Centre Services issues and tracks all accession numbers. An accession number is a number identifying a group of records to be transferred, and is used to label, transfer and store records. Each box within an accession is given a unique box number by adding sequential numbers, beginning with number one, to the accession number. The full number must appear on the label of each box.

For the purposes of illustration, we will use 91-0123 as an example of an accession number. No office should use it to prepare records for transfer!

Box Number: 91-0123-01

91-0123 = the accession number issued by Records Centre Services  
-01 = the first consecutive box number in accession 91-0123

There are two types of accession numbers: one-time and ongoing.

#### a) One-time Accession Numbers

A one-time accession number is used by a single office for a one-time transfer of records to Records Centre Services. For further information about one-time accession numbers, contact your Records Officer.

#### b) Ongoing Accession Numbers (OANs)

Corporate Records Management Branch may establish ongoing accession numbers for categories of administrative or operational records which can be transferred to off-site storage or archival custody year after year. The purpose of an OAN is to group together the same type of records from the same office, and facilitate transfer of those records. The OAN for a category of records must only be used for future transfers of the same type of records.

The "NOTE" format indicated below is used in ORCS to annotate secondary numbers and titles to which an OAN applies.

NOTE: The OPR will store [SECONDARY TITLE ] under ongoing RCS accession number 91-0123.

If 91-0123 were a real OAN, the office to which it was issued would use it for a specific record series or category of records. Accession number 91-0123 is reserved for use by the same office for the same record series until box number 9999 is reached. Then, please ask your Records Officer to obtain a new OAN from Records Centre Services.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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An ongoing accession number differs from a one-time number in that box numbers within an accession are always consecutive. For example, if box numbers 91-0123-1 to 91-0123-10 were transferred in July 1991 and ten more boxes were ready for transfer in October 1992, the box numbers used in October 1992 would begin with the next unused number (i.e., in October 1992 numbers 91-0123-11 to 91-0123-20 would be used).

The OAN uniquely identifies the transferring office and the category of records which may be transferred as part of the accession.

If several offices are responsible for transferring records of the same type to semi-active storage or archival custody, each office will be assigned its own OAN. Other special arrangements may be made in consultation with your Records Officer and Records Centre Services.

### **3.9.2 Transfer of Records to Off-Site Storage**

Records Centre Services manages off-site storage for all records having a scheduled semi-active retention period, and for all inactive records scheduled for selective or full retention. Contact your Records Officer if you have concerns about the following:

- if a records schedule does not provide for semi-active storage for a record series which, in your opinion, requires it
- if a records schedule does not provide for the archival retention of a record series which does, in your opinion, have evidential or historical value, or
- if you require off-site storage for active records.

#### a) **Arranging Boxes**

Organize records for transfer as follows: (These guidelines are based on the *ARS 517 "Authority to Apply Approved Schedule" Standards and Orientation Guide*).

1. Do not put files covered by different retention and disposition schedules (*ARCS* - 100001 or *ORCS*) in the same box.
2. Box records scheduled for destruction (DE) separately from records scheduled for selective retention (SR) or full retention (FR).
3. Box SR records separately from FR records. Contact your Records Officer if your office does not generate a sufficient volume of records to allow for full separate boxes.
4. If records have no scheduled semi-active retention period and a scheduled final disposition of SR or FR (e.g., SO, nil, SR), box them separately from all other records. Arrange the files within the box by primary and secondary number. Contact your Records Officer if your office does not generate a sufficient volume of records to allow for full separate boxes.
5. Place records of the same or similar retention periods and date ranges in the same box.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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6. Whenever possible, box records of the same type together (e.g., case file series or large subject file series should be boxed together).
7. If records have different semi-active retention periods, box first by retention period and then within retention period by primary and secondary numbers.

b) **Box Numbering**

Arrange and number boxes that have similar classifications, date ranges, retention periods and final dispositions consecutively according to the date range of the records (e.g., accounts payable, fiscal year 1994/95 in boxes 1 & 2; accounts payable, fiscal year 1995/96 in boxes 3 & 4; accounts payable, fiscal year 1996/97 in boxes 5 & 6).

c) **Boxes With Varied Classifications, Retention Periods And Date Ranges**

Please consult with your Records Officer when records within a box have varying classifications, retention periods and date ranges.

Records Centre Services provides off-site storage for all inactive records scheduled for selective or full retention. If a records schedule does not provide for the archival retention of a record series which does, in your opinion, have historical, archival, or other residual values, contact your Records Officer to propose that the schedule be amended.

### **3.10 Freedom of Information and Protection of Privacy**

The purpose of the *Freedom of Information and Protection of Privacy Act* (RSBC 1996, c. 165) is to ensure that the public has the right to access government records and to protect personal information about an individual from unauthorized collection, use or disclosure by public bodies. That legislation affects the design, development, retention scheduling, and implementation stages of all operational and administrative records classification systems.

To determine whether your records are outside the scope of the legislation, whether your records contain personal or confidential material, and what procedures for information disclosure exist within your ministry or agency, contact your Director/Manager of Information and Privacy. If you have questions specific to file operations or procedures, contact your Records Officer. For information about FOI notes in the *ORCS*, see 2.8.

### **3.11 Electronic Records and the Information System Overview**

Information that has been created, collected, maintained and/or retained by a government ministry or agency is classified and scheduled within *ORCS*, regardless of media or physical format. The additional technical information required for the scheduling of electronic records is documented using the standard format for the Information System Overview (ISO) and Information System Overview for an Subsystem (ISOS). See the ISO section of this *ORCS*.

The Information System Overview (ISO) serves three main purposes:

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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- to provide a high-level description of the function and information content of the system, in other words a map of the data managed by the system and the major stages through which it flows while being processed;
- to document the records-keeping context of the system by identifying how the system and related records are classified in the *ORCS*;
- it may be used to schedule the electronic system by indicating when its active life ends and what the final disposition will be.

Electronic records (that is, the records created and maintained on an electronic system) are scheduled as secondaries like all other forms of records, as well as being documented in the ISO. An electronic system may be scheduled in the Information System Overview Section, and also may be included under the primary covering the function or activity to which it relates; for example, the Extraterrestrial Registration System (ERS) appears as secondary -30 in the sample primary. A system related to functions covered by an entire section of the *ORCS* will appear in the section default primary, or if it relates to the entire *ORCS*, in the *ORCS* default primary. Information in the database relating to specific entities is covered by the schedules relating to the relevant case files; for example, the registration information in the ERS concerning a specific extraterrestrial can be purged when the relevant extraterrestrial registrant case file (under secondary -20) becomes inactive.

Electronic mail (or "e-mail") should be classified and filed under the secondaries covering the relevant functions and activities. For further information on e-mail, see special schedule 102903 in the *ARCS* manual.

### **3.12 Implementation of ORCS**

Each ministry, government agency and Crown corporation has a designated officer responsible for implementing and coordinating records management procedures. This records officer, often called the Ministry Records Officer (or MRO) or Corporate Records Officer (CRO), should be contacted for further information whenever necessary. If you cannot determine who your Records Officer is, call Corporate Records Management Branch at 387-1321.

The Records Officer plans and coordinates the implementation of *ORCS*.

The eight requirements for implementation and maintenance of *ORCS* are:

1. Executive support.
2. A records management policy.
3. An implementation and training plan.
4. Designated responsibilities for implementation and maintenance of *ORCS*.
5. Designated offices of primary responsibility for types of operational records requiring multiple levels of retention.
6. Training in *ORCS* and general records management for support staff in a training program established by your Records Officer.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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7. Established procedures for the storage and retrieval of semi-active records and disposition of inactive records.
8. Established maintenance, review, and update procedures under the administration of the Records Officer.

### 3.13 **Advisory Services**

Corporate Records Management Branch provides limited advisory services to assist records officers with the implementation and maintenance of *ORCS*. Your Records Officer is available to help you establish efficient filing procedures and effective records administration. Other services which may be provided by your Records Officer are as follows:

- project planning and coordination assistance
- file conversions
- a records management training program
- selection of filing equipment and supplies
- assistance with retrieval systems, indexes, file tracking, and active records control
- off-site storage and retrieval of semi-active records
- disposition of inactive records
- transfer of permanently valuable records to archival custody
- automation of records management functions

### 3.14 **Amendment and Update of *ORCS***

Maintenance of *ORCS*, including the use of primaries and secondaries, is a joint responsibility of the records holder and the Records Officer.

Effective maintenance depends upon:

- trained records staff
- documented policies and procedures
- coordination and review by the Records Officer
- designated responsibilities for:
  - records classification
  - maintenance of indexes and file lists
  - other record and file operations

Corporate Records Management Branch (CRMB) maintains the master edition of this *ORCS* and is responsible for administering the amendment and review process. The Records Officer is responsible for advising CRMB of proposed amendments. Amendments take effect upon the approval of the Legislative Assembly. Distribution of amendment pages and implementation of amendments is a responsibility of the ministry or agency.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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Filing instructions and explanations of changes accompany the distributed amendments. After updating the *ORCS*, insert the instructions behind the Register of Amendments, located at the front of the *ORCS* manual. Date and sign the Register of Amendments.

Offices should refer proposals for new primaries and secondaries or other suggested changes to their Records Officer, who will in turn refer them to CRMB. Proposals will be jointly reviewed by CRMB staff and the Records Officer. While awaiting formal approval, "interim secondaries" may be established. These must be different from any existing secondary numbers and titles. Include records covered by interim secondaries in file lists, and highlight them on the Records Officer's copy of each file list. Once interim secondaries are approved, they will be included in future editions of the *ORCS*.

Changes in the status of primaries, secondaries, and scope notes will be highlighted on the far left of each relevant primary page, in two ways:

- || Double vertical bars indicate a proposed change at the primary or secondary level or to a scope or explanatory note. Proposed changes may be used for classification purposes, but require the approval of the Legislative Assembly before they may be used for records disposition actions.
- A bullet indicates a change at the primary or secondary level which has been approved by the Legislative Assembly.





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A      SA      FD

### SECTION 1

#### MINERAL, OIL, AND GAS REVENUE

#### PRIMARY NUMBERS

20000 - 30999

Section 1 covers records relating to Crown royalties, taxes, and levies payable by the mining, oil and natural gas industries under the *Mineral Land Tax Act* (RSBC 1996, c. 290), *Mineral Tax Act* (RSBC 1996, c. 291), its predecessor the *Mineral Resource Tax Act* (RSBC 1979, c 243), *Petroleum and Natural Gas Act* (RSBC 1996, c. 361), and *Financial Administration Act* (RSBC 1996, c. 138, s. 47[1]). This includes records relating to: mine health and safety inspection fees, mineral taxes, and mineral land taxes levied on mine operators; royalties and taxes imposed on oil and natural gas produced from Crown land and freehold (i.e., private) land; minister's findings of producer support for the sale of natural gas under the *Natural Gas Price Act* (RSBC 1996, c. 329); and a levy imposed under the *Oil and Gas Commission Levy Regulation* (BC Reg. 363/98) on oil and natural gas producers.

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PUR = Public Use Records	y = year	FOI = Freedom of Information/Privacy
OPR = Office of Primary Responsibility		VR = Vital Records



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A      SA      FD

20000      MINERAL, OIL, AND GAS REVENUE - GENERAL

Records not shown elsewhere in the mineral, oil, and gas revenue section which relate generally to Crown royalties, taxes, and levies payable by mining, oil and natural gas industries.

The Mineral, Oil, and Gas Revenue Branch internet and intranet web sites (classified under secondaries -02 and -03) provide information on the industries' royalty and tax reporting and payment obligations.

Record types include correspondence and web sites.

NOTE: Only records that cannot be classified in a more specific primary or secondary may be classified under this primary.

For the Information System Overview (ISO) for the internet web site, see the ISO section.

Unless otherwise specified below, the ministry OPR (Mineral, Oil, and Gas Revenue Branch) will retain these records for:

CY+2y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00      Policy and procedures

- OPR

SO

5y

FR

- non-OPR

SO

nil

DE

FR = Throughout this *ORCS*, the government archives will fully retain policy and procedure files created by offices having primary responsibility for policy and procedures development and approval. These records have evidential value.

-01      General

-02      Mineral, oil, and gas revenue internet web site

SO

nil

DE

SO = when the web site is altered, updated, redesigned or closed

DE = This web site can be destroyed when no longer needed because its contents are adequately documented elsewhere. As the web site is updated,

(continued on next page)

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A      SA      FD

20000      MINERAL, OIL, AND GAS REVENUE - GENERAL (continued)

superseded/obsolete versions of documents on it may be disposed of in accordance with the approved retention schedules for their classifications.

NOTE: This web site ([www.em.gov.bc.ca/subwebs/resourcerev](http://www.em.gov.bc.ca/subwebs/resourcerev)) provides information on the royalty and tax reporting and payment obligations of the mining, oil and natural gas industries in British Columbia. It provides links to information letters, mineral tax and oil and gas royalty manuals, and related legislation and forms.

NOTE: All documents presented on this web site are classified under appropriate secondaries within this *ORCS* or in *ARCS*.

-03      Mineral, oil, and gas revenue intranet web site      SO      nil      DE

SO = when the web site is altered, updated, redesigned or closed

DE = This web site can be destroyed when no longer needed because it is a simple web site that provides reference material for staff. As the web site is updated, superseded/ obsolete versions of documents on it may be disposed of in accordance with the approved retention schedules for their classifications.

NOTE: This web site provides reference material for branch staff, including staff news, photographs of the executive, organization charts, business plans, and links to the mineral tax and oil and gas royalty manuals and related web sites. Because this is a simple web site, an information system overview for a web site has not been developed.

NOTE: All documents presented on this web site are classified under appropriate secondaries within this *ORCS* or in *ARCS*.

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A      SA      FD

**20100      MINE HEALTH AND SAFETY INSPECTION FEES**

Records relating to the payment, assessment, and audit of mine health and safety inspection fees, as well as the collection of overdue fees.

A directive issued in 1996 under the *Financial Administration Act* (RSBC 1996, c. 138, s. 47[1]), requires mines and sand and gravel pits operating in BC to pay an annual fee to offset the cost of the provincial government's mine health and safety inspections. Mines are required to submit returns and remit payments twice per year, and pits once per year.

Record types include correspondence, reports, notices of assessment, returns, and other types of records as indicated under relevant secondaries.

For the Mine Health and Safety Fees System (MHSS) Information System Overview, see the ISO section.  
For mine health and safety inspections, see the records of the Ministry of Energy and Mines.

Unless otherwise specified below, the ministry OPR (Mineral, Oil, and Gas Revenue Branch) will retain these records for: CY+2y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for: SO      nil      DE

-00	Policy and procedures	- OPR	<u>SO</u>	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General				
-02	Mine health and safety inspection fee data (electronic records) (includes notices of assessment)		CY+6y	nil	DE

7y = Although the directive does not specify an assessment or audit period, the seven-year retention period satisfies branch audit requirements for these records. In addition, ministry legal counsel recommends a seven-year retention period for collection purposes because unpaid fees may be collected as a debt to the Crown.

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A      SA      FD

20100      MINE HEALTH AND SAFETY INSPECTION FEES (continued)

NOTE: The data is currently on MHSS. This *ORCS* cannot be fully implemented until MHSS is programmed to allow for destruction of these files after the retention period has elapsed.

-03      Notices of assessment for health/safety inspection fee (arrange by assessment number)      SO      nil      DE

NOTE: This secondary covers a convenience collection of notices of assessment, which are sent to operators when an audit (classified under secondary -20) results in an assessment of the fee. These records duplicate the original notices of assessment, which are on MHSS and classified under secondary -02.

-04      Returns for mine health and safety inspection fees (includes correspondence, inspection fee remittance forms [MHS01], contractor earnings forms [MHS02], calculation of earnings in excess of assessable amount forms [MHS03], exemption declaration forms, and outstanding payment year-end reports) (arrange by reporting period)      CY+1y      5y      DE

7y = Although the directive does not specify an assessment or audit period, the seven-year retention period satisfies branch audit requirements for these records.

-20      Audit of mine health/safety inspection fee files (includes correspondence, working papers, and reports (arrange by mine number)      SO+2y      5y      DE

SO = upon completion of audit, and if applicable, upon issuance of a notice of assessment (the originals of which are electronic and classified under secondary -02)

7y = The seven-year retention period is consistent with the retention period for mineral tax audits classified under secondary 20320-20.

(continued on next page)

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A      SA      FD

20100      MINE HEALTH AND SAFETY INSPECTION FEES (continued)

DE = Audit files relating to mine health and safety inspection fees can be destroyed when they become inactive because the audit function is adequately documented in ministry policy documentation.

NOTE: Typically, mine health and safety inspection fee audits are performed at the same time as mineral tax audits. There are no appeal provisions for mine health and safety inspection fee audits.

-30      Collection of outstanding inspection fees (includes correspondence and payment receipts) (arrange by type of operation [i.e., mine, pit, or quarry])      SO+1y      nil      DE

SO = when paid or written-off

NOTE: Collection activity is limited to reminder letters because overdue amounts are typically small, usually involving fees owed by sand and gravel pit operators.

-40      Mine health/safety inspection fee reference files (also known as general files) (includes correspondence and copies of directives) (arrange by topic)      SO      nil      DE

SO = when seven years have elapsed, and when no longer required for reference purposes

NOTE: Since these files may contain interpretations or explanations of the directive, they must be retained for a minimum of seven years. Ministry legal counsel has advised that interpretations and explanations should be retained for a period of seven years to ensure that the assessment period has expired.

NOTE: This secondary covers background information on the directive, as well as communication with the Ministry of Energy and Mines over the calculation of the fee, and communication with mine and pit operators over their requirement to pay the fee.

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A      SA      FD

20200      MINERAL LAND TAXES - GENERAL

Records relating to mineral land taxes levied on property owners and mine operators under the *Mineral Land Tax Act* (RSBC 1996, c. 290) not shown elsewhere in this primary block.

This primary covers mineral land tax interpretations and rulings and related reference material.

Record types include correspondence and articles.

Unless otherwise specified below, the ministry OPR (Mineral, Oil, and Gas Revenue Branch) will retain these records for:

CY+2y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>

-01      General

-20	Mineral land tax interpretation/reference files (also known as general files) (arrange by topic)		SO	nil	DE
-----	--	--	----	-----	----

SO = when seven years have elapsed, and when no longer required for reference purposes

NOTE: Since these files may contain interpretations or explanations of the *Mineral Land Tax Act*, they must be retained for a minimum of seven years. Ministry legal counsel has advised that despite the casual nature of the interpretations and explanations in these files the records should be retained for a period of seven years, which is consistent with the retention period for notices of assessment.

NOTE: This secondary covers inquiries from land owners and mine operators usually over their requirement to pay the tax, as well as reference material on areas of interest that may have mineral land tax implications (e.g., park designations).

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A      SA      FD

20210      MINERAL LAND TAXES - ASSESSMENT

Records relating to the assessment of mineral land taxes payable by property owners or mining operations granted mineral land rights.

The assessment involves the creation of a mineral land tax roll and generation of tax notices of assessment every year to every owner on the mineral land tax roll. The mineral land tax roll and tax notices (classified under secondary -02) are based on the number of hectares owned by or granted to individuals or companies and tax rates established by the *Mineral Land Tax Act*. Hectares are determined from land title records and records documenting Crown grants of mineral rights and mineral land ownership.

Mineral land tax notices are mailed to every person named on the mineral land tax roll on or before May 1 each year.

Record types include correspondence, reports, and other types of records as indicated under relevant secondaries.

For the Mineral Land Tax System (MLTS) Information System Overview (ISO), see the ISO section.

Unless otherwise specified below, the ministry OPR (Mineral, Oil, and Gas Revenue Branch) will retain these records for:

CY+2y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>

VR	-01	General			
	-02	Mineral land tax data (constitutes the mineral land tax roll) (includes notices of assessment issued since 1998) (electronic records)	SO	nil	SR

SO = upon the expiry of seven years after the assessment date and when no longer required for mineral land tax assessments

(continued on next page)

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A      SA      FD

20210      MINERAL LAND TAXES - ASSESSMENT (continued)

SR = The government archives will retain selected reports from the Mineral Land Tax System in order to index relevant case file series that will be fully retained by the archives.

Each time relevant case files are transferred to the archives (covered by secondaries 20210-20, 20210-30, 20220-20, -30, -40, and -50), the following reports will be printed, filed, and boxed with the case files: a complete lot book, owner listing, and mining division report. (If the data has not changed since the previous transfer, new reports will not be needed.)

NOTE: Ministry legal counsel has advised that notices of assessment should be retained for seven years from the date of issue. Notices of assessment issued prior to 1998 are classified under secondary -05.

NOTE: This data, which is currently on MLTS, constitutes the mineral land tax roll. It indexes all properties subject to mineral land tax since 1974, except for properties that reverted to the Crown between 1974 and 1983. It also contains all notices of assessment sent each year since 1998.

-03      Mineral land tax payment and adjustment batches  
(arrange by batch number)

NOTE: There are between 40 and 50 batches per year.

-05      Notices of assessment - pre-1999      CY+1y      5y      DE  
(arrange by mineral land tax folio number)

7y = Ministry legal counsel have advised that assessment notices should be retained for seven years from the date of issue.

NOTE: This secondary covers a practice discontinued on January 1, 1999 because these records duplicated the notices of assessment on MLTS, which are classified under secondary -02.

(continued on next page)

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A = Active	CY = Calendar Year	SO = Superseded or Obsolete
SA = Semi-active	FY = Fiscal Year	DE = Destruction
FD = Final Disposition	NA = Not Applicable	SR = Selective Retention
PIB = Personal Information Bank	w = week    m = month	FR = Full Retention
PUR = Public Use Records	y = year	FOI = Freedom of Information/Privacy
OPR = Office of Primary Responsibility		VR = Vital Records

OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A      SA      FD

20210      MINERAL LAND TAXES - ASSESSMENT (continued)

NOTE: Mineral land tax folio numbers are registration numbers based on a mathematical formula, which are assigned to property subject to mineral land tax.

VR      -20      Crown grants of mineral rights and land ownership (includes maps and MR10 and MR14 forms, but not the actual Crown grants) (arrange by land title district, then land district)      SO      nil      FR

SO = when no longer required for mineral land tax assessments

FR = The government archives will fully retain Crown grants of mineral rights and land ownership because they document the history of mineral land ownership and usage in the province. These records are the result of a research project conducted ca. 1974-1985, under which a variety of sources were consulted to compile the first complete inventory of mineral rights ownership in the province.

NOTE: MR10 forms and MR14 forms document the result of extensive research of land title and Crown land records. Relevant information from these forms was entered to MLTS for creation of the mineral land tax roll.

MR10 forms identify all land, even land which is not taxable (i.e., currently less than 16 hectares per owner) on which mineral rights are known to exist. Only MR10 forms that relate to taxable land were entered to MLTS.

MR10 forms are not updated as land changes ownership or is subdivided, although MLTS data (classified under secondary -02) and mineral land tax folio files (classified under secondary -30) are kept current.

(continued on next page)

- |  |                       |                                      |
|--|-----------------------|--------------------------------------|
| A = Active                             | CY = Calendar Year    | SO = Superseded or Obsolete          |
| SA = Semi-active                       | FY = Fiscal Year      | DE = Destruction                     |
| FD = Final Disposition                 | NA = Not Applicable   | SR = Selective Retention             |
| PIB = Personal Information Bank        | w = week    m = month | FR = Full Retention                  |
| PUR = Public Use Records               | y = year              | FOI = Freedom of Information/Privacy |
| OPR = Office of Primary Responsibility |                       | VR = Vital Records                   |

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A      SA      FD

20210      MINERAL LAND TAXES - ASSESSMENT (continued)

MR14 forms summarize the MR10 forms by listing all mineral rights (including coal and petroleum) alienated from the Crown with a Crown grant.

VR      -30      Mineral land tax folio files      SO      nil      FR  
(includes correspondence, land title search reports, maps, orders of exemption (e.g., for agricultural or charitable land), notices of change of address and transfer or ownership, and payment receipts) (arrange by mineral land tax folio number)

SO = when no longer required for mineral land tax assessment

FR = The government archives will fully retain mineral land tax folio files because they document the history of mineral land ownership and usage in the province since 1974.

NOTE: Mineral land tax folio numbers are registration numbers based on a mathematical formula, which are assigned to property subject to mineral land tax.

NOTE: This secondary covers all properties that are subject to mineral land tax since 1974, including properties that have reverted to the Crown through forfeiture, surrender, expropriation, or escheat. However, records documenting the forfeiture, surrender, expropriation, or escheat are classified under primary 20220. This secondary does not include notices of assessment. Those records are classified under secondaries -02 and -05.

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FD = Final Disposition      NA = Not Applicable      SR = Selective Retention  
PIB = Personal Information Bank      w = week    m = month      FR = Full Retention  
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A      SA      FD

**20220      MINERAL LAND TAXES - LOSS OF MINERAL LAND RIGHTS**

Records relating to mineral land rights which have reverted to the Crown. Ownership may revert to the Crown by forfeiture, surrender, expropriation, or escheat.

Record types include correspondence, land title search reports, company search reports, state of title certificates, certificates of forfeiture, certificates of vesting, orders in council, gazette notices, mineral land surrender forms, maps, and notices of change of address and transfer of ownership.

For the Mineral Land Tax System (MLTS) Information System Overview (ISO), see the ISO section.

Unless otherwise specified below, the ministry OPR (Mineral, Oil, and Gas Revenue Branch) will retain these records for:

CY+2y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	<u>SO</u>	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General				

VR/ PIB	-20	Escheat of mineral land rights files (arrange by mineral land tax folio number)		CY+2y	nil	FR
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3y = Ministry legal counsel recommends a two-year retention period provided these files are fully retained by the government archives.

NOTE: Ownership may revert to the Crown by escheat when the owner dies intestate without heirs or when a company is dissolved.

VR	-30	Expropriation of mineral land rights files (arrange by mineral land tax folio number)		CY+2y	nil	FR
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3y = Ministry legal counsel recommends a two-year retention period provided these files are fully retained by the government archives.

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A      SA      FD

20220      MINERAL LAND TAXES - LOSS OF MINERAL LAND RIGHTS  
(continued)

NOTE: Ownership may revert to the Crown by expropriation when the land is designated as a park.

VR      -40      Forfeiture of mineral land rights files      CY+2y      nil      FR  
(arrange by calendar year)

3y = Ministry legal counsel recommends a two-year retention period provided these files are fully retained by the government archives.

NOTE: Ownership reverts to the Crown by forfeiture when mineral land taxes remain unpaid for two consecutive years.

VR/  
PIB      -50      Surrender of mineral land rights files      SO      nil      FR  
(arrange by taxpayer name)

SO = upon expiry of two years and completion of ownership review by Ministry of Energy and Mines

NOTE: Ministry legal counsel recommends a two-year retention period provided these files are fully retained by the government archives.

NOTE: Ownership is surrendered to the Crown voluntarily by the owner.

FR = The government archives will fully retain records of escheat, expropriation, forfeiture, and surrender of mineral land rights because they document the history of ownership of mineral land in the province

NOTE: Properties that reverted to the Crown since 1983 are recorded on and indexed by MLTS described under secondary 20210-02, and in the ISO section.

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A      SA      FD

20300      MINERAL TAXES - GENERAL

Records relating to mineral taxes levied on mine operators under the *Mineral Tax Act* not shown elsewhere in this primary block.

This primary covers mineral tax interpretations and rulings and related reference material, as well as information on potential mines.

Record types include correspondence, and other types of records as indicated under relevant secondaries.

NOTE: Unless otherwise stated, this primary block covers mineral tax records that were active or created since 1990. On January 1, 1990, the *Mineral Tax Act* replaced the *Mineral Resource Tax Act*. Mineral tax records closed prior to January 1, 1990 are covered by the approved *Resource Revenue ORCS*, schedule 870484.

Unless otherwise specified below, the ministry OPR (Mineral, Oil, and Gas Revenue Branch) will retain these records for:

CY+2y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General				
-02	Mineral tax <i>Information Letters</i>		SO	nil	FR

FR = The government archives will fully retain mineral tax *Information Letters* because they provide a history of mineral taxation issues over time and the manner in which government communicates about them with mine operators.

When the *ORCS* is approved, branch staff will box one complete set of paper versions of existing *Information Letters*, and send them offsite with other records for full retention. Thereafter, new *Information Letters* will be filed and boxed with other full retention records when they are produced.

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A      SA      FD

20300      MINERAL TAXES - GENERAL (continued)

This secondary also covers reference material on areas of interest that may have mineral tax implications (e.g., exploration costs in other jurisdictions).

-30      Operating mine history files      SO      nil      DE  
(includes news clippings, articles, and notices of change of address and transfer of ownership)  
(arrange by mine number)

SO = when the corresponding electronic file (classified under secondary 20310-03) is closed

DE = These records can be destroyed because the history of specific mines is better documented in records that are fully retained under the approved *Mineral Resources ORCS* (schedule 105286).

-40      Potential mine files      SO      nil      DE  
(includes correspondence, news clippings, and articles)  
(arrange by project)

SO = when the mine is operational relevant records are reclassified under secondary -30; or when the potential mine is unlikely to become operational, the file is closed

NOTE: This secondary covers mining companies that are doing advanced exploration work in BC and appear to be ready to open a mine. Only mine operators are subject to mineral tax.

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A      SA      FD

**20310      MINERAL TAXES - ASSESSMENT AND REPORTING**

Records relating to the assessment and reporting of mineral taxes. All companies or individuals that operate a mine in BC must report their mineral tax liabilities annually by filing a separate mineral tax return for each of their mines.

There are four types of returns. The mineral tax return, quarry mineral tax return, placer gold mine mineral tax return, and exploration account return. The tax returns report on mine operations and tax liabilities. The exploration account return (which does not apply to placer gold mines or quarries) reports exploration expenditures incurred by mine operators, as well as any amounts applied to the mineral taxes they owe. Operators may claim exploration expenditures as a deduction at any time provided they are still actively mining in British Columbia.

The returns are entered to the Mineral Tax (MinTax) system and assessed by staff with the help of MinTax. MinTax matches the returns against established criteria, calculates the tax and any interest or penalties due, and generates monthly statements, and notices of assessment when taxes are reassessed.

Record types include correspondence, statements, returns, notices, reports, and other types of records as indicated under relevant secondaries.

For the MinTax Information System Overview (ISO), see the ISO section.

Unless otherwise specified below, the ministry OPR (Mineral, Oil, and Gas Revenue Branch) will retain these records for:      **CY+2y      nil      DE**

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:      **SO      nil      DE**

-00	Policy and procedures	- OPR	<u>SO</u>	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General				
-02	Mine operator statements of account		3m	nil	DE

3m = Three months provides sufficient time to respond to inquiries.

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A      SA      FD

20310      MINERAL TAXES - ASSESSMENT AND REPORTING (continued)

NOTE: This secondary covers copies of the monthly statements sent to mine operators, which can be reproduced from MinTax.

-03	Mineral tax data (electronic records) (arrange by mine number)	SO	nil	DE
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SO = when a mine is no longer operating and no longer eligible for future deductions (e.g., because of tax pool balances), and if relevant, upon completion of collection activity, conclusion of audits, and expiry of appeal periods and appeals

NOTE: The data is currently on MinTax.

NOTE: Mine address and ownership information is overwritten as it changes, but a permanent record of these changes is maintained in the mine history files classified under secondary 20300-30.

-04	Mineral tax return data from mine operators (electronic records) (includes diskettes)	SO	nil	DE
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SO = when data is loaded to MinTax

NOTE: This secondary covers mineral tax return data received from mine operators on diskettes. Operators are also required to file paper returns, which are classified under secondary -40.

-05	Mineral Tax Return Filing System (electronic records)	SO	nil	DE
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SO = when updated or obsolete

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A      SA      FD

20310      MINERAL TAXES - ASSESSMENT AND REPORTING (continued)

NOTE: The Mineral Tax Return Filing System (MinTax RFS), is used by taxpayers to create the tax returns on diskettes classified under secondary -04 and the paper tax returns classified under secondary -40.

MinTax RFS was developed to assist mine operators with the calculation and filing of their mineral tax returns. It was first distributed to taxpayers on diskettes, and then through the internet on the branch's web site. Because this is a simple system, an information system overview has not been created.

-06	Notices of assessment for mineral tax (arrange by assessment number)	SO	nil	DE
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NOTE: This secondary covers a convenience collection of notices of assessment issued since 1990 under the *Mineral Tax Act*, and from 1976 to 1990 under its predecessor, the *Mineral Resource Tax Act*. They occupy one filing cabinet shelf. Original notices of assessment are classified in the tax return files classified under secondary -40.

-30	Exploration account return files (includes exploration account returns, schedules of election to allocate exploration expenses, and MinTax reports) (arrange by company)	SO	nil	DE
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SO = when a company's exploration expenses have been allocated, and if relevant, upon conclusion of audits and expiry of appeal periods and appeals

NOTE: These records date from 1994 when a legislative change removed the time limit for allocating these expenditures to mineral taxes.

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A      SA      FD

20310      MINERAL TAXES - ASSESSMENT AND REPORTING (continued)

-40      Mineral tax return files      SO+2y      5y      DE  
(includes correspondence, mineral tax returns, T2 corporation income tax returns, financial statements, notices of assessment, and working papers)  
(arrange by year, then mine number)

SO = when assessed and payment is received and when the mine is no longer eligible for future deductions (e.g., because of tax pool balances), and if relevant, upon completion of collection activity, conclusion of audits, and expiry of appeal periods and appeals

7y = Ministry legal counsel have advised that these files should be retained for seven years from the date of the payment of the assessment.

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A      SA      FD

**20315      MINERAL TAXES - ASSESSMENT APPEALS (PRIOR TO 2003)**

Records relating to appeals to the Mineral Tax Review Board and further appeals through the courts under the *Mineral Tax Act* (ss. 26 to 28) that closed prior to 2003. In 2003, a legislative change eliminated the Mineral Tax Review Board, and provided for a new appeal process: appeals to the minister. Appeals to the minister and further appeals through the courts are covered by the *Taxation Revenue Appeals ORCS*.

Until 2003, taxpayers had the right to appeal notices of assessment to the Mineral Tax Review Board within 90 days of the date of the notice. The Board's decision could be further appealed on a point or question of law to the Supreme Court of British Columbia within 90 days from the date of the Board's decision.

Record types include correspondence, appeal notices, notes to file, reports, research material, petitions, affidavits, arguments, court cases, consent dismissal letters, orders, and reasons for judgment.

For appeals to the minister, see the *Taxation Revenue Appeals ORCS*.

For court appeals since 2003, see the *Taxation Revenue Appeals ORCS*.

Unless otherwise specified below, the ministry OPR (Mineral, Oil, and Gas Revenue Branch) will retain these records for:

CY+2y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	<u>SO</u>	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>

-01      General

-20	Mineral Tax Review Board appeal files (arrange by mine number)		SO+2y	5y	FR
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SO = when the appeal is closed (i.e., an operator has been notified of the board's decision and the period for appealing the board's decision has expired)

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A      SA      FD

20315      MINERAL TAXES - ASSESSMENT APPEALS (PRIOR TO 2003)  
(continued)

7y = The seven-year retention period provides sufficient reference material in order to ensure consistency in board decisions.

FR = The government archives will fully retain Mineral Tax Review Board appeal files because they document clients' concerns about mineral tax legislation and its interpretation, as well as high-level rulings on these matters.

NOTE: Some of the records in these files may be subject to the confidentiality provisions of the *Mineral Tax Act* (s. 30).

-30      Mineral tax court appeal files - pre-2003      SO+2y      5y      FR  
(arrange by mine number)

SO = upon conclusion of the appeal and expiry of further statutory limitations on appeals

7y = The seven-year retention period is consistent with the retention period for the board appeal files.

FR = The government archives will fully retain mineral tax court appeal files because they document significant mineral tax appeals and interpretations.

NOTE: Some of the records in these files may be subject to the confidentiality provisions of the *Mineral Tax Act* (s. 30).

NOTE: When the board's decision (under secondary -20) was appealed, the file was carried forward and reclassified under this secondary. Taxpayers could appeal the board's decision in the Supreme Court of British Columbia. Decisions of the Supreme Court may be appealed further with leave to the BC Court of Appeal and the Supreme Court of Canada.

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A      SA      FD

20320      MINERAL TAXES - AUDIT

Records relating to the examination of taxpayer's (individual or company) financial and business records in order to ensure that mineral taxes have been correctly applied, reported, and paid.

Under the *Mineral Tax Act* (s. 21), audits are restricted to the previous six years after a company's year-end. The exceptions to the six-year limitation period are cases of fraud or misrepresentation in filing a return or supplying information, for which there is no limit on the audit period. There have never been any allegations of fraud or misrepresentation.

Record types include correspondence, mineral tax returns, T2 corporation income tax returns, financial statements, copies of notices of assessment, reports, and working papers.

Unless otherwise specified below, the ministry OPR (Mineral, Oil, and Gas Revenue Branch) will retain these records for:

CY+2y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	<u>SO</u>	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General				
-20	Mineral tax audit files (arrange by mine number)		SO+2y	5y	DE

SO = upon completion of audit and assessment, and if relevant, upon expiry of appeal periods and appeals

7y = The seven-year semi-active retention period allows sufficient time for a taxpayer to undergo two audit cycles. (The previous audit is used to prepare for the next audit). If after a lapse of seven years, a taxpayer has not been audited again, the information will be dated and have little reference value.

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A      SA      FD

20320      MINERAL TAXES – AUDIT (continued)

DE = Mineral tax audit files can be destroyed when they become inactive because the audit function is adequately documented in ministry policy documentation.

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A      SA      FD

20330      MINERAL TAXES - COLLECTIONS (PRIOR TO 2003)

Records relating to first level collections of mineral taxes that closed prior to 2003. Since 2003, all collections of outstanding mineral taxes are covered in the *Taxation Revenue Collections ORCS*.

Until 2003, branch staff performed first level collections such as sending statements of account and letters requesting payment, arranging payment plans, and registering liens in the Personal Property Registry against debtors' assets. Failure to respond or pay the taxes resulted in the transfer of further collections activity to ministry collections staff.

Record types include correspondence, statements of account, lien confirmations, and receipts.

For escalated collections prior to 2003 and all collections since 2003, see the *Taxation Revenue Collections ORCS*.  
 For the Mineral Tax (MinTax) Information System Overview (ISO), see the ISO section  
 For the Personal Property Registry (PPR) system, see the records of the Ministry of Finance.

Unless otherwise specified below, the ministry OPR (Mineral, Oil, and Gas Revenue Branch) will retain these records for:      CY+2y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:      SO      nil      DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General				
-02	Personal property lien confirmations		SO	nil	DE

NOTE: Staff registered liens directly to the Ministry of Finance's Personal Property Registry (PPR) system, and keyed the lien registration number, lien date, and lien amount to the taxpayer's account on MinTax. The PPR system automatically generates the confirmations when a lien is registered.

(continued on next page)

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PIB = Personal Information Bank	w = week    m = month	FR = Full Retention
PUR = Public Use Records	y = year	FOI = Freedom of Information/Privacy
OPR = Office of Primary Responsibility		VR = Vital Records



**OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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A      SA      FD

**20340      MINERAL TAXES - FORECASTING**

Records relating to six-year forecasts of mineral tax revenue. The forecasts are created primarily for provincial government budget planning purposes.

Record types include correspondence, reports, and other types of records as indicated under relevant secondaries.

For the Mineral Tax (MinTax) Information System Overview (ISO), see the ISO section.

Unless otherwise specified below, the ministry OPR (Mineral, Oil, and Gas Revenue Branch) will retain these records for:

CY+2y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00      Policy and procedures      - OPR      SO      5y      FR

- non-OPR      SO      nil      DE

-01      General

-02      Mineral forecast pricing      SO      nil      DE

NOTE: This secondary covers pricing information received from the Ministry of Energy and Mines, and reports generated by MinTax, which predict mineral prices for the next six years.

-03      Mineral tax forecasting data (electronic records)      CY+6y      nil      DE

7y =      The seven-year retention period is based on the six-year forecast cycle.

NOTE: The data is created from information taken from the mine files classified under secondary -20, and pricing information classified under secondary -02.

NOTE: The forecasting data is currently on MinTax. This *ORCS* cannot be fully implemented until MinTax is programmed to allow for destruction of these files after the retention period has elapsed.

(continued on next page)

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A      SA      FD

20340      MINERAL TAXES - FORECASTING (continued)

-04      Mineral tax forecasting reports      SO      nil      DE

SO = when incorporated in budget, and when no longer required for reference purposes

DE = Mineral tax forecasting reports can be destroyed when no longer needed because they are documented in government budget records.

NOTE: These reports are generated by MinTax.

-20      Mineral tax forecasting mine files      SO      nil      DE  
(includes correspondence, company annual reports, newspaper clippings on mine production of companies, mineral tax return data reports by mine, company operations financial plans, and ministry surveys of mines)  
(arrange by mine)

SO = when mine permanently ceases operation

DE = These records can be destroyed because the history of specific mines is better documented in records that are fully retained under the approved *Mineral Resources ORCS* (schedule 105286).

NOTE: Information from these files is keyed to MinTax. The electronic forecasting data on MinTax is classified under secondary -03.

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A      SA      FD

**30120      MINISTER'S FINDINGS OF PRODUCER SUPPORT**

Records relating to minister's findings of producer support for the sale of natural gas, which are issued to natural gas marketing aggregators under the *Natural Gas Price Act* (s. 9). This approval is currently delegated to the director of the Mineral, Oil, and Gas Revenue Branch.

Before natural gas marketing aggregators may enter into a contract with two or more natural gas producers to sell their gas, the aggregator must demonstrate to the minister that natural gas producers support the arrangement. The aggregator is required to apply to the minister for a finding of producer support by submitting copies of ballots showing how producers voted on the proposed sale of the gas and a tally of the results. The minister or designate reviews the ballots and if satisfied with the results, issues a letter certifying the minister's finding of producer support.

Record types include correspondence and ballots.

Unless otherwise specified below, the ministry OPR (Mineral, Oil, and Gas Revenue Branch) will retain these records for:

CY+2y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	<u>SO</u>	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General				
-02	Minister's findings of producer support		CY+6y	nil	DE

7y = The seven-year retention period provides sufficient time for producers to question the results of the tally.

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A      SA      FD

**30200      OIL AND GAS COMMISSION LEVY**

Records relating to the invoicing, payment, and assessment of the Oil and Gas Commission (OGC) levy.

The OGC levy, which was imposed in 1998 under the *Oil and Gas Commission Levy Regulation* (BC Reg. 363/98), requires oil and natural gas producers to pay a levy to offset the administrative expenses of the Oil and Gas Commission. The Commission sets the levy rate, and the Mineral, Oil, and Gas Revenue Branch is appointed to invoice the producers and collect and reconcile the payments on the Commission's behalf.

Record types include correspondence, manuals, batches, invoices, and reports.

For the administration of the levy, see the records of the Oil and Gas Commission.

For the Oil and Gas Commission Billing System (OGCBS) Information System Overview (ISO), see the ISO section.

Unless otherwise specified below, the ministry OPR (Mineral, Oil, and Gas Revenue Branch) will retain these records for:

CY+1y      5y      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures (includes the <i>Oil and Gas Commission Levy Manual</i> )	- OPR - <u>non-OPR</u>	<u>SO</u> <u>SO</u>	5y <u>nil</u>	FR <u>DE</u>
-01	General		CY+2y	nil	DE
-02	OGC levy accounts receivable data (electronic records)		CY+6y	nil	DE

NOTE: This data is currently on Accpac, a PC-based accounting software package, which serves as the accounts receivable program for OGCBS. Because this is a simple database, an information system overview has not been created.

-03	OGC levy data (electronic records)		CY+6y	nil	DE
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A      SA      FD

30200      OIL AND GAS COMMISSION LEVY (continued)

NOTE: The levy data is currently on OGCBS. This *ORCS* cannot be fully implemented until OGCBS is programmed to allow for destruction of these files after the retention period has elapsed.

-04      OGC levy invoice assessments      CY+6y      nil      DE  
           (electronic records)  
           (includes invoices)  
           (arrange by billing month)

NOTE: These records are on Accpac, which is described under secondary -02.

-05      OGC levy payment batches  
           (also known as cash batches)  
           (arrange by batch within month)

NOTE: There are between 20 and 25 batches per month.

-06      OGC levy rate correspondence  
           (covers correspondence from the Commission setting  
           levy rate changes to producers)

-07      OGC levy reconciliation reports  
           (arrange by production month)

NOTE: Since the levy is based on the volume of oil and gas produced, these reports are created in order to verify the oil and gas volumes on OGCBS with the volumes reported by the Ministry of Energy and Mines on its Natural Gas Pricing System.

-20      OGC levy reference files      SO      nil      DE  
           (also known as general files)  
           (includes correspondence and copies of legislation)  
           (arrange by topic)

SO = when seven years have elapsed, and when no longer required for reference purposes

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A      SA      FD

30200      OIL AND GAS COMMISSION LEVY (continued)

NOTE: Since these files may contain interpretations or explanations of the *Oil and Gas Commission Levy Regulation*, they must be retained for a minimum of seven years. Ministry legal counsel has advised that interpretations and explanations should be retained for a period of seven years, which is consistent with the retention period for assessments.

NOTE: This secondary covers background information on the OGC levy and related legislation.

7y =      Although the *Oil and Gas Commission Levy Regulation* does not specify an assessment or audit period, the seven-year retention period satisfies branch audit and validation requirements for these records.

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A      SA      FD

**30300      OIL AND GAS ROYALTIES/TAXES - GENERAL**

Records relating to oil and natural gas royalties and taxes not shown elsewhere in this primary block.

The provincial government imposes a royalty on oil and natural gas produced from Crown land and a production tax on oil and natural gas produced from freehold land (i.e., private land). The oil and gas *Information Letters* and *Royalty Handbooks*, classified under secondaries -02 and -03, provide information on the application of these royalties and taxes.

Record types include correspondence, information letters, handbooks, and reports.

Unless otherwise specified below, the ministry OPR (Mineral, Oil, and Gas Revenue Branch) will retain these records for:

CY+2y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	<u>SO</u>	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General				
-02	Oil and gas <i>Information Letters</i>		SO	nil	FR

FR = The government archives will fully retain oil and gas tax *Information Letters* because they provide a history of oil and gas royalty and taxation issues over time and the manner in which government communicates about them with oil and gas producers.

When the *ORCS* is approved, branch staff will box one complete set of paper versions of existing *Information Letters*, and send them offsite with other records for full retention. Thereafter, new *Information Letters* will be filed and boxed with other full retention records when they are produced.

NOTE: The *Information Letters* date from 1987.

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A      SA      FD

**30305      OIL AND GAS ROYALTIES/TAXES - ADMINISTRATOR'S ORDERS**

Records relating to the establishment by order of oil and natural gas royalty/tax allowances and allowance rate calculation methodologies. Orders are made by the royalty administrator under the authority of the *Petroleum and Natural Gas Royalty and Freehold Production Tax Regulation* (BC Reg. 495/92, s. 2).

Record types include correspondence, working papers, and orders.

For pricing orders, see the records of the Ministry of Energy and Mines.

For royalty allowance calculations, see secondary 30390-08.

Unless otherwise specified below, the ministry OPR (Mineral, Oil, and Gas Revenue Branch) will retain these records for:

CY+2y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General				
-02	Gas cost allowance orders (arrange by order number)		SO+2y	5y	DE

SO = when cancelled by order

7y = The seven-year retention period is based on the 72-month limitation period specified for an assessment under the *Petroleum and Natural Gas Royalty and Freehold Production Tax Regulation* (BC Reg. 495/92, s. 9).

NOTE: The gas cost allowance provides for a royalty deduction for producer-owned gas plants and pipelines.

-03	Oil vintage ratio orders (arrange by order number)		SO+2y	5y	DE
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A      SA      FD

30305      OIL AND GAS ROYALTIES/TAXES - ADMINISTRATOR'S ORDERS  
(continued)

7y =    The seven-year retention period is based on the 72-month limitation period specified for an assessment under the *Petroleum and Natural Gas Royalty and Freehold Production Tax Regulation* (BC Reg. 495/92, s. 9).

NOTE: These orders set the price for heavy oil.

DE =    The orders classified under this primary can be destroyed because the information in them and the system for calculating them is adequately documented in handbooks classified under 30300-03.

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A      SA      FD

**30310      OIL AND GAS ROYALTIES/TAXES - AGREEMENT MANAGEMENT**

Records relating to the management of unit and royalty agreements provided under the *Petroleum and Natural Gas Act* (ss. 78 and 114).

Unit agreements were negotiated with oil and natural gas producers between the 1950s until 1975 to allow for the consolidation of parcels of land with different owners into a "unitized" operation. Unit agreements specify how production from unitized operations are allocated to the different owners.

Royalty agreements are negotiated by the royalty administrator, and administered by the Mineral, Oil, and Gas Revenue Branch. Royalty agreements establish the method for calculating royalties, as well as the royalty amounts to be paid to the Province on oil and natural gas produced from unitized operations and other unique operations not covered by the legislation (e.g., injection or pressurization schemes).

Record types include correspondence and agreements.

For the negotiation of unit and royalty agreements, see the records of the Ministry of Energy and Mines.

Unless otherwise specified below, the ministry OPR (Mineral, Oil, and Gas Revenue Branch) will retain these records for:

CY+2y      nil      DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

SO      nil      DE

-00	Policy and procedures	- OPR	<u>SO</u>	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General				
-20	Royalty agreement files (arrange by name of field/pool)		SO+2y	5y	FR
-30	Unit agreement files (arrange by name of field/pool)		SO+2y	5y	FR

(continued on next page)

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A      SA      FD

30310      OIL AND GAS ROYALTIES/TAXES - AGREEMENT MANAGEMENT  
(continued)

SO =    upon expiry or termination of the agreement

7y =    The seven-year retention period is based on the six-year limitation period for commencing an action with respect to a contract under the *Limitation Act* (RSBC 1996, c. 266, s. 3).

FR =    The government archives will fully retain royalty and unit agreement files because they document special arrangements for calculating oil and gas royalties.

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A      SA      FD

30340      OIL AND GAS ROYALTIES/TAXES - CLIENT REPORTING  
(continued)

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

			<u>SO</u>	<u>nil</u>	<u>DE</u>
-00	Policy and procedures	- OPR	SO	5y	FR
		- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>
-01	General		CY+2y	nil	DE
-02	Applications for posted minimum price exemption (includes correspondence) (arrange by client code)				

NOTE: This secondary provides for the retention and disposition of a discontinued application that applied to the calculation of natural gas royalties.

-03	Applications for royalty deductions and credits (covers BC-22 producer cost of service allowance applications, BC-23 gas cost allowance applications, and BC-25 summer drilling credit applications) (arrange by facility code, plant code, or client code, whichever is appropriate)				
-----	---	--	--	--	--

NOTE: The BC-22 applications are keyed to the Producer Cost of Service System, described under secondary 30390-07.

-04	Applications for well or facility to facility linkage (includes copies of BC-21 forms) (arrange by production month, then facility code)		CY+2y	nil	DE
-----	--	--	-------	-----	----

NOTE: These are copies of approved BC-21 applications received from the Oil and Gas Commission. Producers are required to submit these applications to the Oil and Gas Commission for approval when there has been a change in operations (e.g., a well is linked to a different reporting facility). The branch uses these copies to enter the changes to RMS.

(continued on next page)

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A      SA      FD

**30380      OIL AND GAS ROYALTIES/TAXES - OPERATIONS REPORTING**

Records relating to the review and assessment of client monthly reporting records. This function is supported by automated processes. The Royalty Management System (RMS) checks the integrity of information submitted by clients against established criteria, calculates the royalty or tax and any interest or penalties due, and generates monthly statements, gas royalty/tax invoices, notices of assessment if taxes or royalties are reassessed, discrepancy reports if there are inconsistencies in the data, and revenue and accounts receivable reconciliation reports.

Record types include correspondence, reports, and other types of records as indicated under relevant secondaries.

For the RMS Information System Overview (ISO), see the ISO section.  
For royalty allowance calculations, see secondary 30390-08.  
For the validation and audit of client reporting records, see primary 30390.

Unless otherwise specified below, the ministry OPR (Mineral, Oil, and Gas Revenue Branch) will retain these records for:

	CY+1y	5y	DE
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Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for:

	<u>SO</u>	<u>nil</u>	<u>DE</u>
--	-----------	------------	-----------

- |     |   |                  |           |            |           |
|-----|---|------------------|-----------|------------|-----------|
| -00 | Policy and procedures                                     | - OPR            | SO        | 5y         | FR        |
|     |   | - <u>non-OPR</u> | <u>SO</u> | <u>nil</u> | <u>DE</u> |
| -01 | General   |                  | CY+2y     | nil        | DE        |
| -02 | BC-S1/S2 volume discrepancy reports<br>(arrange by month) |                  |           |            |           |

NOTE: These reports are generated by RMS when there is a discrepancy in production reported on BC-S1 forms with disposition reported on BC-S2 forms.

- |     |   |  |       |     |    |
|-----|---|--|-------|-----|----|
| -03 | Client invoices<br>(electronic records) |  | CY+6y | nil | DE |
|-----|---|--|-------|-----|----|

NOTE: The invoices date from May 2001 when natural gas invoicing replaced producer self-assessment.

(continued on next page)

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A      SA      FD

30380      OIL AND GAS ROYALTIES/TAXES - OPERATIONS REPORTING  
(continued)

NOTE: Client invoices are currently on RMS, which is described in the ISO section. This ORCS cannot be fully implemented until RMS is programmed to allow for destruction of these invoices after the retention period has elapsed

-04      Client statements of accounts  
(arrange by calendar year, then client code)

NOTE: This secondary covers copies of the monthly statements sent to clients. Many of the statements have been annotated in discussions with clients.

-05      Interest and penalty reports

NOTE: This secondary covers monthly reports generated by RMS showing the interest or penalties calculated on clients' accounts.

-06      Oil and gas ledgers for production      SO      nil      FR  
(includes monthly reports)

FR = The government archives will fully retain the oil and gas ledgers for production that are filed together in a binder on a regular basis. They provide a concise history of volumes and values of oil and natural gas and related royalties and freehold production taxes in BC.

NOTE: The reports, which are generated by RMS, date from 1989.

-07      Oil and gas royalty/tax data      SO+7y      nil      DE  
(electronic records)

SO = when reporting entity number (REN) is inactive and account balance is zero

(continued on next page)

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OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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A      SA      FD

30380      OIL AND GAS ROYALTIES/TAXES - OPERATIONS REPORTING  
(continued)

NOTE: This data is currently on RMS, which is described in the ISO section. This ORCS cannot be fully implemented until RMS is programmed to allow for destruction of this data after the retention period has elapsed.

-08      Operations reconciliation reports  
(includes monthly accounts receivable and revenue reports)

NOTE: These reports are generated by RMS and electronic spreadsheets.

-09      Reporting entity integrity reports      SO      nil      DE  
(also known as REN integrity reports)

SO = when anomaly is resolved

NOTE: These reports are generated by RMS when wells are not fully accounted for by a REN.

-10      Royalty assessments  
(includes notices of assessments and inconsistency/error reports)  
(arrange by month, then client code)

NOTE: This secondary covers error reports generated by RMS when there are inconsistencies in the data submitted by clients, and copies of notices of assessment sent to clients if taxes or royalties are reassessed. Many of the notices have been annotated in discussions with clients.

-11      Royalty overrides for Crown royalty statements  
(arrange by month)

NOTE: This secondary covers approvals to override RMS royalty calculations. This occurs in exceptional situations when RMS has not yet been programmed to make the calculations required.

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A      SA      FD

30380      OIL AND GAS ROYALTIES/TAXES - OPERATIONS REPORTING  
(continued)

The royalty overrides relate to changes to monthly BC-13 forms and the obsolete monthly BC-14 forms. (The BC-14 form was replaced by the BC-10 form in April 2001, when natural gas royalties were no longer self-assessed by producers, but invoiced by the provincial government).

- 12 Under/over estimate interest calculations for natural gas (includes reports generated by RMS and credit notices) (arrange by month)

NOTE: This secondary covers interest charged to clients when they have under estimated royalties payable, or interest paid to clients when they have over estimated royalties payable.

- 20 Client correspondence files (includes correspondence) (arrange by calendar year, then client name)

NOTE: These files contain correspondence related to the batched reporting records, client statements, notices of assessment, validation assessments, and collections until 2003.

NOTE: Very few accounts become overdue, and only one debt has been written-off since 1987. Since 2003, collections of outstanding oil and gas tax/royalty accounts are covered in the *Taxation Revenue Collections ORCS*.

- 7y = Ministry legal counsel has advised that all client reporting and assessment records must be retained for the 72-month limitation period specified for an assessment under the *Petroleum and Natural Gas Royalty and Freehold Production Tax Regulation* (BC Reg. 495/92).

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A      SA      FD

**30390      OIL AND GAS ROYALTIES/TAXES - VALIDATION AND AUDIT**

Records relating to the validation of information reported by oil and natural gas clients against information available from third-party sources or from physical inspections.

Validations and audits are restricted to the six years previous to a company's last amendment to a return. The exceptions to the six-year limitation period are cases of fraud or misrepresentation in filing a report or supplying information, for which there is no time limit on the audit period. There have never been any allegations of fraud or misrepresentation.

Where reporting errors have been made, assessments may result in requests for amendments, the creation of new BC-10 reports to correct gas volume discrepancies, and/or the issuance of notices of assessment. Clients have 60 days to remit the requested reports, information, or amount owing.

Clients who wish to object to, or change a request for amendment, BC-10 report or notice of assessment, may request reconsideration by the royalty administrator.

Clients may appeal a decision of the royalty administrator to the minister. This must be done in writing within 60 days of the decision of the royalty administrator.

Record types include correspondence, forms, working papers, notices of assessment, and reports.

For the Royalty Management System (RMS) Information System Overview, see the ISO section.

Unless otherwise specified below, the ministry OPR (Mineral, Oil, and Gas Revenue Branch) will retain these records for: CY+2y    nil    DE

Except where non-OPR retention periods are identified below, all other ministry offices will retain these records for: SO      nil      DE

-00    Policy and procedures	- OPR	<u>SO</u>	5y	FR
-01    General	- <u>non-OPR</u>	<u>SO</u>	<u>nil</u>	<u>DE</u>

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		<u>A</u>	<u>SA</u>	<u>FD</u>
30390	<u>OIL AND GAS ROYALTIES/TAXES - VALIDATION AND AUDIT</u> (continued)			
-02	Oil and gas monthly reconciliation records (arrange by production month)	SO	nil	DE
	SO = when incorporated in the year-end (i.e., close-off) reconciliations classified under secondary -06.			
	NOTE: This secondary covers information extracted from the Royalty Management System (RMS), which is used to reconcile clients' monthly reporting statements against third-party monthly reports (classified under secondary -03).			
-03	Oil and gas third-party monthly reports (arrange by third party [e.g., name of plant])	CY+1y	5y	DE
	7y = Since these reports are the basis for the discrepancies found in the information reported by clients, they are required for the 72-month limitation period specified for an assessment under the <i>Petroleum and Natural Gas Royalty and Freehold Production Tax Regulation</i> (BC Reg. 495/92, s. 9).			
	NOTE: This secondary covers monthly reports received from third parties in order to verify the integrity of the information reported by producers. Examples include: central treating plant statements (BC-36) received from oil treatment plant operators; crude oil and condensate pipeline statements (BC-35), oil pipeline volume statements, and oil and condensate transportation tariffs received from oil pipeline operators; liquefied petroleum gas (LPG) purchasers' statements (Form 21); oil purchases and dispositions (Form 20); oil purchasers' summary (BC-30); oil refinery operations statements; natural gas gathering and gas plant statements (Form 16) and natural gas processing statements (Form 17) received from gas plant operators; and storage injection/disposal reports (Form 15A) received from storage scheme operators.			

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		<u>A</u>	<u>SA</u>	<u>FD</u>
30390	<u>OIL AND GAS ROYALTIES/TAXES - VALIDATION AND AUDIT</u> (continued)			
-04	Oil and gas third-party validation file - paper (arrange by production month)	CY+1y	5y	DE
	7y = Since these records are the basis for adjustments to the information reported by clients, they must be retained as long as client reporting records classified under primary 30340.			
	NOTE: These records summarize third-party reporting information (classified under secondary -03), and document any adjustments that resulted.			
-05	Oil and gas third-party validation file - electronic (electronic records)	12m	nil	DE
	12m = The 12-month retention period provides sufficient time to resolve discrepancies with the source third-party reports.			
	NOTE: These records summarize third-party reporting information (classified under secondary -03) and information in the paper validation file (classified under secondary -04). These records are loaded to RMS.			
	NOTE: Because the records are created on a simple database (currently Microsoft Visual Foxpro), an information system overview has not been created.			
-06	Oil and gas year-end (close-off) reconciliations (arrange by calendar year)	CY+1y	5y	DE
	7y = Since these records document adjustments to the information reported by clients, they must be retained as long as client reporting records classified under primary 30340.			

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		<u>A</u>	<u>SA</u>	<u>FD</u>
30390	<u>OIL AND GAS ROYALTIES/TAXES - VALIDATION AND AUDIT</u> (continued)			
-07	Producer cost of service data (electronic records)	SO	nil	DE
	SO = when updated, or obsolete			
	NOTE: Producer cost of service is a royalty allowance based on costs incurred by clients to produce natural gas. The producer cost of service data consists of facility information keyed from the BC-22 applications classified under secondary 30340-03, from which the unit rate of a particular plant (e.g., field gathering, dehydration, or field processing unit) is determined. The unit rate is then entered to RMS for inclusion in the royalty calculation.			
	NOTE: The data is currently on the Producer Cost of Service System. Because this is a simple database (currently Microsoft Visual Foxpro), an information system overview has not been created.			
-08	Royalty allowance calculation files (includes correspondence and reports) (arrange by plant code )	CY+1y	5y	DE
	7y = These records must be retained as long as the royalty allowance applications classified under secondary 30340-03 because the calculations are based on information reported by clients in those applications.			
	NOTE: This secondary documents the calculation of producer cost of service and gas cost allowances, which are royalty allowances based on costs incurred by clients to produce natural gas.			
-20	Assessment of oil and gas royalties/taxes files (arrange by plant)	SO+2y	5y	DE
	SO = when royalties or taxes have been paid or settled by the royalty administrator (continued on next page)			

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A      SA      FD

**30390      OIL AND GAS ROYALTIES/TAXES - VALIDATION AND AUDIT**  
(continued)

7y = Ministry legal counsel recommends that assessment records be retained for seven years.

NOTE: This secondary covers assessments of royalties or taxes that resulted from validations, and from audits classified under secondaries -30 and -40.

-30      Audits of oil and gas pricing and volumes      SO+2y      5y      DE  
(also known as comprehensive audits)  
(arrange by client code)

SO = upon completion of audit and assessment, and if relevant, upon expiry of appeal periods and appeals

7y = The seven-year retention period ensures that the audit file is retained as long as the corresponding assessment file classified under secondary -20.

DE = Audit files relating to oil and gas pricing and volumes can be destroyed when they become inactive because the audit function is adequately documented in ministry policy documentation.

NOTE: This secondary covers audits of oil royalty calculations reported by clients.

-40      Audits of oil and gas royalty allowances      SO+2y      5y      DE  
(arrange by facility code for BC-22 audits, and plant code for BC-23 audits)

SO = upon completion of audit, and if relevant, upon expiry of appeal periods and appeals

7y = The seven-year retention period allows sufficient time for a plant to undergo two audit cycles. (The previous audit is used to prepare for the next audit). If after a lapse of seven years, a plant has not been audited again, the information will be dated and have little reference value.

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A      SA      FD

**30390      OIL AND GAS ROYALTIES/TAXES - VALIDATION AND AUDIT**  
(continued)

DE = Audit files relating to royalty allowances can be destroyed when they become inactive because the audit function is adequately documented in ministry policy documentation.

NOTE: This secondary covers audits of producer cost of service allowances reported on BC-22 forms and gas cost allowances reported on BC-23 forms.

-50	Oil and gas royalty allowance plant files (arrange by plant)	SO	nil	DE
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SO = when plant ceases operation

NOTE: This secondary covers reference material about plants, which are subject to royalty allowance audits. The files may include the schematics of the plants, the accounting structure the plants follow, and copies of contracts with plant and field operators.

-60	Oil and gas royalty/tax appeal files (prior to 2002) (arrange by client code)	SO+2y	5y	FR
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SO = when a plant has been notified of the royalty administrator's decision, and if relevant, the minister's decision, and the period for appealing the royalty administrator's or minister's decision has expired

7y = The seven-year retention period is required for reference purposes in the event a plant appeals again on a similar issue. It is based on the six-year limitation period under the *Limitation Act* (RSBC 1996, c. 266, s. 3).

FR = The government archives will fully retain oil and gas royalty/tax appeal files because they document significant oil and gas royalty/tax appeals and interpretations that have resulted in changes to regulations.

(continued on next page)

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A      SA      FD

30390      OIL AND GAS ROYALTIES/TAXES - VALIDATION AND AUDIT  
(continued)

NOTE: This secondary covers appeals to the royalty administrator and further appeals to the minister, which closed prior to 2002. Since 2002, oil and gas royalty and tax appeals are covered by the *Taxation Appeals ORCS*.

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## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### INFORMATION SYSTEM OVERVIEW SECTION

#### TABLE OF CONTENTS

##### ISO TITLE

Mine Health and Safety Fees System	MHSS
Mineral Land Tax System	MLTS
Mineral Tax System	MinTax
Oil and Gas Commission Billing System	OGCBS
Royalty Management System	RMS
Mineral, Oil, and Gas Revenue Branch Web Site	MOGR

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### **INFORMATION SYSTEM OVERVIEW**

#### **Name of Creating Agency**

Ministry of Provincial Revenue  
Mineral, Oil, and Gas Revenue Branch

#### **System Title**

Mine Health and Safety Fees System (MHSS)

#### **Purpose**

The purpose of MHSS is to assess, collect, and validate mine health and safety inspection fees payable by BC mine and sand and gravel pit operators.

#### **Information Content**

MHSS contains the names, addresses, and earnings of mine and sand and gravel pit operators, production levels, penalty and interest charges, and any action (payment, collection, audit) on the account.

#### **Inputs, Processes, and Outputs**

##### **Inputs**

MHSS inputs consist of returns received from mine and sand and gravel pit operators.

##### **Processes**

MHSS calculates the fees and any interest or penalties due, and generates notices of assessment and reports.

##### **Outputs**

MHSS outputs consist of notices of assessment and reports.

#### **Technical Maintenance**

Electronic records are maintained on the system until their retention schedule is completed. (This usually parallels the schedule for related paper records.) The electronic records are then purged from the system. Any exceptions to this purge routine are noted under specific secondaries.

The electronic system is routinely backed up in accordance with ministry policy and with special schedule 112910 in the *ARCS* manual.

For retention and disposition schedules, see relevant primaries, which are listed in the classification section below.

#### **Classification**

##### **Electronic System**

The electronic system is not classified in the *ORCS*. The classifications for the electronic records it generates are listed below. The system schedule is provided under "System Scheduling and Disposition".

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### Electronic Records

<b>Secondary No.</b>	<b>Secondary Title</b>
20100-02	Mine health and safety inspection fee data

### Inputs

<b>Secondary No.</b>	<b>Secondary Title</b>
20100-04	Returns for mine health and safety inspection fees

### Outputs

<b>Secondary No.</b>	<b>Secondary Title</b>
ARCS 1180-20	Reports held in hardcopy (paper) only
20100-02	Notices of assessment (included with Mine health and safety inspection fee data)
20100-20	Audit of mine health/safety inspection fee files

### Other Related Records

- For transitory electronic data processing (EDP) records, see special schedule 102902 in the *ARCS* manual.
- For computer system backup records, see special schedule 112910 in *ARCS*.
- For administrative records relating to the system, see *ARCS* section 6 and other relevant primaries.

### System Scheduling and Disposition

The system will be destroyed when all data has been migrated to a new system performing the same function, or when the function it supports is no longer performed by the provincial government, and when the approved retention schedules covering the information on it have elapsed, or the information has been preserved elsewhere.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### **INFORMATION SYSTEM OVERVIEW**

#### **Name of Creating Agency**

Ministry of Provincial Revenue  
Mineral, Oil, and Gas Revenue Branch

#### **System Title**

Mineral Land Tax System (MLTS)

#### **Purpose**

The purpose of MLTS is to calculate mineral land taxes and track and collect the tax payments.

#### **Information Content**

MLTS contains the names and addresses of mineral land property owners and mine operators, legal descriptions of properties, taxes, penalty and interest charges, forfeiture fees, and any action (collection, payment) on the account.

#### **Inputs, Processes, and Outputs**

##### **Inputs**

MLTS inputs consist of information keyed from Crown grant MR10 and MR14 forms, payments, mineral land tax folio files, and escheat, expropriation, forfeiture, and surrender of mineral rights files.

##### **Processes**

MLTS calculates mineral land taxes, updates names of payers and property addresses, and generates notices of assessment and reports.

##### **Outputs**

MHSS outputs consist of notices of assessment and reports.

#### **Technical Maintenance**

Electronic records are maintained on the system until their retention schedule is completed. (This usually parallels the schedule for related paper records.) The electronic records are then purged from the system. Any exceptions to this purge routine are noted under specific secondaries.

The electronic system is routinely backed up in accordance with ministry policy and with special schedule 112910 in the *ARCS* manual.

For retention and disposition schedules, see relevant primaries, which are listed in the classification section below.

#### **Classification**

##### **Electronic System**

The electronic system is not classified in the *ORCS*. The classifications for the electronic records it generates are listed below. The system schedule is provided under "System Scheduling and Disposition".

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### Electronic Records

<b>Secondary No.</b>	<b>Secondary Title</b>
20210-02	Mineral land tax data

### Inputs

<b>Secondary No.</b>	<b>Secondary Title</b>
20210-03	Mineral land tax payment and adjustment batches
20210-20	Crown grants of mineral rights and land ownership
20210-30	Mineral land tax folio files
20220-20	Escheat of mineral land rights files
20220-30	Expropriation of mineral land rights files
20220-40	Forfeiture of mineral land rights files
20220-50	Surrender of mineral land rights files

### Outputs

<b>Secondary No.</b>	<b>Secondary Title</b>
ARCS 1180-20	Reports held in hardcopy (paper) only
20210-02	Notices of assessment (included with Mineral land tax data)

### Other Related Records

- For transitory electronic data processing (EDP) records, see special schedule 102902 in the *ARCS* manual.
- For computer system backup records, see special schedule 112910 in *ARCS*.
- For administrative records relating to the system, see *ARCS* section 6 and other relevant primaries.

### System Scheduling and Disposition

The system will be destroyed when all data has been migrated to a new system performing the same function, or when the function it supports is no longer performed by the provincial government, and when the approved retention schedules covering the information on it have elapsed, or the information has been preserved elsewhere.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### **INFORMATION SYSTEM OVERVIEW**

#### **Name of Creating Agency**

Ministry of Provincial Revenue  
Mineral, Oil, and Gas Revenue Branch

#### **System Title**

Mineral Tax (MinTax) System

#### **Purpose**

The purpose of MinTax is to assess, collect, and validate mineral taxes payable by BC mine operators, and to forecast mineral tax revenue.

#### **Information Content**

MinTax contains the names and addresses of mine operators, production levels, tax rates, tax exemptions, penalty and interest charges, and any action (payment, collection, audit) on accounts.

#### **Inputs, Processes, and Outputs**

##### **Inputs**

MinTax inputs consist of mineral tax returns, and audit, appeal, collection, and revenue forecasting information.

##### **Processes**

MinTax matches the information reported on returns against established criteria, calculates the tax and any interest or penalties due, forecasts revenue, and generates monthly statements and notices of assessment.

##### **Outputs**

MHSS outputs consist of statements, notices of assessment, and reports.

#### **Technical Maintenance**

Electronic records are maintained on the system until their retention schedule is completed. (This usually parallels the schedule for related paper records.) The electronic records are then purged from the system. Any exceptions to this purge routine are noted under specific secondaries.

The electronic system is routinely backed up in accordance with ministry policy and with special schedule 112910 in the *ARCS* manual.

For retention and disposition schedules, see relevant primaries, which are listed in the classification section below.

#### **Classification**

##### **Electronic System**

The electronic system is not classified in the *ORCS*. The classifications for the electronic records it generates are listed below. The system schedule is provided under "System Scheduling and Disposition".

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### Electronic Records

<b>Secondary No.</b>	<b>Secondary Title</b>
20310-03	Mineral tax data
20340-03	Mineral tax forecasting data

### Inputs

<b>Secondary No.</b>	<b>Secondary Title</b>
20310-04	Mineral tax return data from mine operators
20310-30	Exploration account return files
20310-40	Mineral tax return files
20315-20	Mineral Tax Review Board appeal files
20315-30	Mineral tax court appeal files - pre-2003
20320-20	Mineral tax audit files
20340-20	Mineral tax forecasting mine files

### Outputs

<b>Secondary No.</b>	<b>Secondary Title</b>
ARCS 1180-20	Reports held in hardcopy (paper) only
20310-02	Mine operator statements of account
20310-30	Exploration account return files
20320-20	Mineral tax audit files
20330-20	Mineral tax collection files
20340-02	Mineral forecast pricing
20340-04	Mineral tax forecasting reports
20340-20	Mineral tax forecasting mine files

### Other Related Records

- For transitory electronic data processing (EDP) records, see special schedule 102902 in the *ARCS* manual.
- For computer system backup records, see special schedule 112910 in *ARCS*.
- For administrative records relating to the system, see *ARCS* section 6 and other relevant primaries.

### System Scheduling and Disposition

The system will be destroyed when all data has been migrated to a new system performing the same function, or when the function it supports is no longer performed by the provincial government, and when the approved retention schedules covering the information on it have elapsed, or the information has been preserved elsewhere.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### **INFORMATION SYSTEM OVERVIEW**

#### **Name of Creating Agency**

Ministry of Provincial Revenue  
Mineral, Oil, and Gas Revenue Branch

#### **System Title**

Oil and Gas Commission Billing System (OGCBS)

#### **Purpose**

The purpose of OGCBS is to calculate the Oil and Gas Commission levy payable by oil and natural gas producers.

#### **Information Content**

OGCBS contains the names and addresses of oil and natural gas producers, oil and gas production volumes, and levy amounts.

#### **Inputs, Processes, and Outputs**

##### **Inputs**

OGCBS inputs consist of the levy rate and oil and natural gas production levels downloaded from the Royalty Management System (RMS).

##### **Processes**

OGCBS calculates levy amounts, updates names of payers and addresses, and feeds levy data to Accpac (an account receivable database) in order to generate invoices.

##### **Outputs**

OGCBS outputs consist of levy data downloaded to Accpac and reports.

#### **Technical Maintenance**

Electronic records are maintained on the system until their retention schedule is completed. (This usually parallels the schedule for related paper records.) The electronic records are then purged from the system. Any exceptions to this purge routine are noted under specific secondaries.

The electronic system is routinely backed up in accordance with ministry policy and with special schedule 112910 in the *ARCS* manual.

For retention and disposition schedules, see relevant primaries, which are listed in the classification section below.

#### **Classification**

##### **Electronic System**

The electronic system is not classified in the *ORCS*. The classifications for the electronic records it generates are listed below. The system schedule is provided under "System Scheduling and Disposition".

##### **Electronic Records**

**Secondary No.**  
30200-03

**Secondary Title**  
OGC levy data



## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### Inputs

<b>Secondary No.</b>	<b>Secondary Title</b>
30200-05	OGC levy payment batches

### Outputs

<b>Secondary No.</b>	<b>Secondary Title</b>
30200-02	OGC levy accounts receivable data
30200-07	OGC levy reconciliation reports

### Other Related Records

- For transitory electronic data processing (EDP) records, see special schedule 102902 in the *ARCS* manual.
- For computer system backup records, see special schedule 112910 in *ARCS*.
- For administrative records relating to the system, see *ARCS* section 6 and other relevant primaries.
- For RMS, see the RMS Information System Overview.

### System Scheduling and Disposition

The system will be destroyed when all data has been migrated to a new system performing the same function, or when the function it supports is no longer performed by the provincial government, and when the approved retention schedules covering the information on it have elapsed, or the information has been preserved elsewhere.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### **INFORMATION SYSTEM OVERVIEW**

#### **Name of Creating Agency**

Ministry of Provincial Revenue  
Mineral, Oil, and Gas Revenue Branch

#### **System Title**

Royalty Management System (RMS)

#### **Purpose**

The purpose of RMS is to calculate, assess, and validate oil and natural gas Crown royalties and taxes payable by oil and natural gas producers in British Columbia.

#### **Information Content**

RMS contains the names and addresses of oil and natural gas producers, client, facility, plant, and pool codes, reporting entity numbers, oil and natural gas volumes, by-product values, prices, royalty/tax rates, royalty exemptions, production and disposition amounts, penalty and interest charges, and any action (payment, collection, audit) on the account.

#### **Inputs, Processes, and Outputs**

##### **Inputs**

RMS inputs consist of manually entered client, facility, plant, and pool codes, reporting entity numbers (RENS), and REN changes; royalty calculation information keyed from orders, royalty and unit agreements, and producer cost of service and other royalty allowance applications; monthly reporting information received from producers and third-parties, which are either keyed if received on paper or loaded if received electronically; and pricing information loaded from the Minister of Energy and Mines Natural Gas Pricing System.

##### **Processes**

RMS checks the integrity of the data submitted by producers against established criteria and third-party reports, calculates the royalty or tax and any interest or penalties due, and generates monthly statements, gas royalty/tax invoices, notices of assessment if taxes or royalties are reassessed, and discrepancy reports if there are inconsistencies in the data submitted. RMS also feeds oil and natural gas production data to the Oil and Gas Commission Billing System (OGCBS).

##### **Outputs**

RMS outputs consist of client statements, invoices, notices of assessment, reports, and loads to OGCBS.

#### **Technical Maintenance**

Electronic records are maintained on the system until their retention schedule is completed. (This usually parallels the schedule for related paper records.) The electronic records are then purged from the system. Any exceptions to this purge routine are noted under specific secondaries.

The electronic system is routinely backed up in accordance with ministry policy and with special schedule 112910 in the *ARCS* manual.

For retention and disposition schedules, see relevant primaries, which are listed in the classification section below.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### Classification

#### Electronic System

The electronic system is not classified in the *ORCS*. The classifications for the electronic records it generates are listed below. The system schedule is provided under "System Scheduling and Disposition".

#### Electronic Records

Secondary No.	Secondary Title
30380-07	Oil and gas royalty/tax data

#### Inputs

Secondary No.	Secondary Title
30305-02	Gas cost allowance orders
30305-03	Oil vintage ration orders
30305-04	Producer cost of service orders
30305-05	Threshold heavy oil price orders
30310-20	Royalty agreement files
30310-30	Unit agreement files
30340-03	Applications for royalty allowances
30340-04	Applications for well or facility to facility linkage
30340-05	Client monthly reporting batches
30340-06	Client remittance advices
30340-07	Notices of commencement/suspension of operations
30340-08	Notices of concurrent production schemes
30340-09	Notices of discovery well royalty exemption
30340-10	REN log
30340-11	Reporting entity structure files
30390-03	Oil and gas third-party monthly reports
30390-04	Oil and gas third-party validation file - paper
30390-05	Oil and gas third-party validation file - electronic
30390-07	Producer cost of service data
30390-08	Royalty allowance calculation files
30390-20	Assessment of oil and gas royalties/taxes files
30390-30	Audits of oil and gas pricing and volumes
30390-40	Audits of oil and gas royalty allowances
30390-60	Oil and gas royalty/tax appeal files (prior to 2002)

#### Outputs

Secondary No.	Secondary Title
30380-02	BC-S1/S2 volume discrepancy reports
30380-03	Client invoices
30380-04	Client statements of account
30380-05	Interest and penalty reports
30380-06	Oil and gas ledgers for production
30380-08	Operations reconciliation reports
30380-09	Reporting entity integrity reports
30380-10	Royalty assessments
30380-11	Royalty overrides for Crown royalty statements
30380-12	Under/over estimate interest calculations for natural gas
30390-02	Oil and gas monthly reconciliation records

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### **Other Related Records**

- For transitory electronic data processing (EDP) records, see special schedule 102902 in the *ARCS* manual.
- For computer system backup records, see special schedule 112910 in *ARCS*.
- For administrative records relating to the system, see *ARCS* section 6 and other relevant primaries.
- For the Natural Gas Pricing System, see the records of the Ministry of Energy and Mines.
- For the Oil and Gas Commission Billing System (OGCBS), see the OGCBS Information System Overview.

### **System Scheduling and Disposition**

The system will be destroyed when all data has been migrated to a new system performing the same function, or when the function it supports is no longer performed by the provincial government, and when the approved retention schedules covering the information on it have elapsed, or the information has been preserved elsewhere.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### **INFORMATION SYSTEM OVERVIEW FOR A WEB SITE**

#### **Name of Creating Agency**

Ministry of Provincial Revenue  
Mineral, Oil, and Gas Revenue Branch

#### **Web Site Title and URL**

Mineral, Oil, and Gas Revenue Branch Web Site ([www.em.gov.bc.ca/subwebs/resourcerev](http://www.em.gov.bc.ca/subwebs/resourcerev))

#### **Purpose**

Provides information through the internet to the mineral, oil and natural gas sector, the public, ministry staff, and other ministries and government agencies on the royalty and tax reporting and payment obligations of mining, oil, and natural gas industries in British Columbia.

#### **Information Content**

The web site provides access to mineral tax and oil and gas royalty/tax information letters and handbooks, mineral revenue reports, Mineral Tax Return Filing System, oil and gas royalty/tax reporting codes (e.g., client, facility, plant, and pool), forms, and related legislation.

#### **Web Site Features**

The web site was established in 1996, and is updated as required. It includes information letters, handbooks, and reports converted to hypertext markup language (HTML); oil and gas royalty/tax reporting codes posted from the Royalty Management System (RMS); a system to assist mine operators with the calculation and filing of their mineral tax returns; downloadable blank returns and forms; and electronic forms that are completed online and submitted through the web site (e.g., natural gas and by-product volumes and values report [BC-10], notice of suspension or commencement of operations [BC-11], and petroleum and natural gas remittance advice [BC-15]).

#### **Classification and Scheduling**

Records are maintained on the web site as long as appropriate. For retention and disposition schedules covering these records, see relevant secondaries, which are listed below.

#### **Web Site**

<b>Secondary No.</b>	<b>Secondary Title</b>
20000-02	Mineral, oil, and gas revenue internet web site

#### **Records on the web site**

<b>Secondary No.</b>	<b>Secondary Title</b>
ARCS 1180-20	Reports held in hardcopy (paper) only
20300-02	Mineral tax <i>Information Letters</i>
20300-03	<i>Mineral Tax Handbooks</i>
20310-03	Mineral tax data
20310-05	Mineral Tax Return Filing System
20310-30	Exploration account return files

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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20310-40	Mineral tax return files
30300-02	Oil and gas <i>Information Letters</i>
30300-03	<i>Oil and Gas Royalty Handbooks</i>
30340-05	Client monthly reporting batches
30340-06	Client remittance advices
30340-07	Notice of commencement/suspension of operations
30380-07	Oil and gas royalty/tax data

### Other Related Records

- For computer system backup records, see special schedule 112910 in the *ARCS* manual.
- For administrative records relating to the web site, see *ARCS* section 6 and other relevant primaries.
- For RMS, see the RMS Information System Overview.

## OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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### SUBJECT HEADINGS

### PRIMARY NUMBERS

#### *MINERAL, OIL, AND GAS REVENUE*

#### *OPERATIONAL RECORDS CLASSIFICATION SYSTEM (ORCS)*

#### INDEX

This index provides an alphabetical guide to *ORCS* subject headings and relevant primary number(s). It should enable the user to locate the primary number(s) in which documents relating to a specific subject or function may be classified. It should also aid the user in retrieving, by subject, documents which have been classified and filed.

Employees responsible for records classification should use this index as a means of access to the contents of *ORCS*. Once they have located what appear to be relevant index entries for a given subject, they should refer to the primary or primaries listed in order to determine which is the correct classification and also to determine the correct secondary. Often, the primary scope notes will clarify whether or not a document should be classified in a given primary. Primary scope notes should be read carefully as they delineate a primary's subject and content.

This index contains an alphabetical listing of:

- a) all keywords which appear in primary titles;
- b) all keywords which appear in secondary titles;
- c) keywords which appear in primary scope notes;
- d) common synonyms for indexed keywords; and
- e) common abbreviations.

#### Cross-references:

"See" references indicate that the subject heading sought is indexed under an alternate entry (a more appropriate keyword, a full or official name, etc.).

"See also" references are used when additional information can be found in another entry.

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**OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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SUBJECT HEADINGS

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- oil and gas royalties/taxes	30310
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- Oil and Gas Commission levy invoice	30200
- oil and gas royalties/taxes audit/validation	30390
- oil and gas royalties/taxes client reporting	30380
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- mineral tax	20320
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BC-S1 (See PRODUCTION STATEMENTS)



OPERATIONAL RECORDS CLASSIFICATION SYSTEM

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SUBJECT HEADINGS

PRIMARY NUMBERS

- BC-S2 (See DISPOSTION STATEMENTS)
- BC-10 (See GAS VOLUMES AND VALUES FOR BY-PRODUCTS FORMS)
- BC-11 (See NOTICES OF COMMENCEMENT/SUSPENSION OF OPERATIONS)
- BC-12 (See REPORTING ENTITY STRUCTURE FORMS)
- BC-13 (See OIL AND GAS ROYALTIES/TAXES CALCULATION FORMS)
- BC-15 (See REMITTANCE ADVICES)
- BC-21 (See WELL OR FACILITY TO FACILITY LINKAGE APPLICATIONS)
- BC-22 (See PRODUCER COST OF SERVICE ALLOWANCE APPLICATIONS)
- BC-23 (See GAS COST ALLOWANCE APPLICATIONS)
- BC-24 (See NOTICES OF DISCOVERY WELL ROYALTY EXEMPTION)
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- CORRESPONDENCE
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- COST ALLOWANCE, GAS (See GAS COST ALLOWANCE)
- COST OF SERVICE, PRODUCER (See PRODUCER COST OF SERVICE)

**OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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**OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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**SUBJECT HEADINGS**

**PRIMARY NUMBERS**

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**OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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<u>SUBJECT HEADINGS</u>	<u>PRIMARY NUMBERS</u>
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**OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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- tax handbooks 20300
- tax information letters 20300
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- tax returns 20310
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- application for posted 30340

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- of producer support 30120

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MLTS (See MINERAL LAND TAX SYSTEM)

MR10 FORMS (See CROWN GRANTS)

MR14 FORMS (See CROWN GRANTS)

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NATURAL GAS (See GAS)

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- of concurrent production schemes 30340
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- mineral land tax 20210
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OGCBS (See OIL AND GAS COMMISSION BILLING SYSTEM)

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- Billing System ISO section
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(See also GAS)

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**OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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**OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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**SUBJECT HEADINGS**

**PRIMARY NUMBERS**

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**OPERATIONAL RECORDS CLASSIFICATION SYSTEM**

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**SUBJECT HEADINGS**

**PRIMARY NUMBERS**

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- close-off, oil and gas royalties/taxes 30390
- oil and gas royalties/taxes client reporting 30390
- reports, Oil and Gas Commission levy 30200
- reports, oil and gas royalties/taxes operations 30380

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**RMS (See ROYALTY MANAGEMENT SYSTEM)**

**ROYALTY**

(See also OIL AND GAS ROYALTIES/TAXES)



OPERATIONAL RECORDS CLASSIFICATION SYSTEM

This records schedule is approved in accordance with the *Document Disposal Act* (RSBC 1996, c. 99). It constitutes authority for retention and disposition of the records described herein provided ORCS has been implemented according to standards approved by BC Archives. For assistance in implementing ORCS, contact your Records Officer.

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