



## COLLEGE OF ACCOUNTANCY AND FINANCE

### **APPROVED**

*At the meeting of the Council of the College of Accountancy and Finance on 1 November 2018, Minutes No.1-17/03*

## **DOCUMENT AND ARCHIVE MANAGEMENT PROCEDURE**

*Issued in accordance with  
Section 6, Part four of the Electronic Documents Law and  
Subparagraph 13.1 of the Cabinet Regulation No.748 of 6 November 2012  
“Regulations Regarding Records and Archives Management”*

### **1. General Provisions**

1. Document, Electronic Document and Archive Management Procedure of the College of Accountancy and Finance (hereinafter - GFK) determine the unified circulation of documents and the archive management procedure (hereinafter – the Procedure).
2. The Procedure determine the requirements, such as:
  - 2.1. How records document archive management and information flow are organised at the College;
  - 2.2. For preparation, execution, registration and work with documents, execution control, compilation and storage in accordance with Cabinet Regulation No. 558 of 4 September 2018 “The Procedure for the Elaboration and Execution of Documents” and Cabinet Regulation of 6 November 2012 “Regulations for the Management of Documents and Archives”, the Law on Legal Force of Documents dated 06 May 2010 and the Law on Archives dated 11 February 2010.
3. The Procedure is a bylaw adopted by GFK, which is binding on the management and staff of GFK.
4. The GFK management document system includes the following groups of documents:
  - 4.1. Organisational documents;
  - 4.2. Orders;
  - 4.3. Private and public law agreements;
  - 4.4. Personnel documents;
  - 4.5. Correspondence documents (correspondence);
  - 4.6. Fact recording documents.
5. GFK document circulation uses specially equipped logbooks.
6. The examination of a document submitted by natural persons and legal persons, which includes a request, complaint, proposal or question within the competence of GFK (hereinafter – the submission), as well as an oral submission and response take place in accordance with the Submission Law dated 27 September 2007 and the Notification Law dated 16 June 2010.
7. The availability of information in document management is determined by the Information Transparency Law dated 29 October 1998.

8. The elaboration, execution, storage and circulation of electronic documents is regulated by the Cabinet of Regulations of 28 June 2005 “The electronic documents elaboration, execution, storage and circulation of state and municipal institutions and procedures for the electronic circulation of documents between the state and local government authorities or between these institutions and natural persons and legal persons”.
9. The responsible employee is responsible for the organisation of record keeping work, whose competence includes:
  - 9.1. Receipt and registration of received correspondence;
  - 9.2. Receipt of documents to be sent and preparation for sending to the addressee;
  - 9.3. Providing information on the accounting, progress, execution and transmission of documents to the GFK Director;
  - 9.4. Development of case nomenclature;
  - 9.5. Compiling descriptions of files to be stored;
  - 9.6. Other obligations in accordance with the requirements of laws and regulations.

## **2. Receipt and Processing of Correspondence**

10. GFK correspondence received includes:
  - 10.1. Postal items;
  - 10.2. Personal consignments;
  - 10.3. Courier items;
  - 10.4. E-mails;
  - 10.5. Electronic data carriers, etc.
11. Applications addressed to GFK by natural and legal persons are received by the GFK at 4, Lomonosov Street, Riga. Electronic documents are sent to GFK e-mail: [gfk@koledza.lv](mailto:gfk@koledza.lv).
12. If submissions of natural persons are submitted in person and the GFK manager finds that the document lacks any requisites necessary for the review of the document, the GFK manager is entitled not to review the document and return it without registration, explaining the reasons for not accepting the document. GFK draws up an oral application submitted by a natural person in writing and the person signs it.
13. The documents received by GFK are registered by the responsible employee. Documents received are registered on the day of receipt. *GFK Incoming Document Registration Logbooks* are used to account the correspondence to be registered, in accordance with the GFK case nomenclature.
14. Documents are registered in accordance with Paragraph 4 of the Procedure, indicating the following information:
  - 14.1. Date of receipt of the document;
  - 14.2. Registration number of the document;
  - 14.3. Author of the document;
  - 14.4. Date, type, number of the document;
  - 14.5. Disclosure of the text content of the document;
  - 14.6. Other types of information, if necessary.
15. After registration of a document, on the first page of the document, in the lower right corner, but if the layout of the text does not allow it, then in another free space on the first page, a stamp is affixed on receipt of the document.

16. The responsible employee saves the documents received electronically by GFK in the electronic logbook. Electronic documents received by GFK are registered in accordance with the procedure specified in Paragraph 14 and Paragraph 15 of this Procedure. Notification of receipt and registration of the document is sent to the submitter to the e-mail address from which the document was sent.
17. GFK does not register the following consignments and documents:
  - 17.1. Printed matter (newspapers, books, magazines, newsletters, etc.);
  - 17.2. Congratulatory letters;
  - 17.3. Invitations and information notices to meetings, seminars, conferences that do not have a registration number and date;
  - 17.4. Advertising materials;
  - 17.5. Personal letters.
18. Consignments and documents that are not registered are handed over by the GFK responsible employee to the GFK Director or the appropriate addressee.
19. All correspondence registered on the relevant day, including electronic documents, is submitted to the GFK Director for consideration. In the absence of the Director, it is forwarded to the Deputy Director for consideration and resolution. Invitations, congratulations and other informal correspondence addressed to specific GFK employees are passed on to the relevant employees.
20. Upon receipt and examination of the documents, the GFK Director, if necessary, writes a resolution on the document, in which the following is indicated:
  - 20.1. Executor (co-executor) of the document;
  - 20.2. Task to be performed by the executor of the document;
  - 20.3. Deadline for the execution of the task (if necessary);
  - 20.4. Urgency and/or control of the organisation of enforcement (if necessary);
  - 20.5. Signature of the author of the resolution, the transcript of the signature.
21. The resolution is an integral part of the document. The resolution is written in a legible manner and in such a way as not to obscure any part of the text or property of the document. Only the author of the resolution is entitled to make changes to the resolution.
22. The GFK responsible employee makes the necessary copy from the original document, which is issued to the relevant executor or executors of the document.
23. Documents to be stored temporarily and permanently are stored in accordance with the laws and regulations on archives.

### **3. Procedure for Execution and Control of Documents**

24. Execution of documents and compliance with this Procedure is controlled by the GFK Director.
25. The executor mentioned in the resolution is responsible for the performance of the task specified in the resolution.
26. If it is not possible to provide a written response to the document within the time limit specified in the resolution, the chief executor informs the author of the resolution two working days before the deadline, requesting an extension of the assignment deadline and preparing a letter to the submitter on the deadline.
27. The fact of execution of a document (registered and sent document) is recorded in the registration log.

#### **4. Preparation and Signing of Documents**

28. A document must be prepared in such a way as to ensure the legal force of the document, its informative function and the possibility to make a copy of the document throughout its storage period.
29. A document may be prepared in the form of a paper or electronic document.
30. The preparer of the document is responsible for the compliance of the form and contents of the document with the applicable laws and regulations and the compliance of the information provided in the document with the official sources of information.
31. The preparer of a document ensures that the prepared document has all the necessary annexes and all copies to be sent.
32. The full address of the addressee is indicated on the prepared document.
33. The name, e-mail and telephone number of the person prepared the document, must be provided at the end of the document.
34. For a document to have legal force, a form approved by GFK must be used and the document must have the following details:
  - 34.1. Name of the author of the document (for example, the College of Accounting and Finance);
  - 34.2. Name of the type of document;
  - 34.3. Name of the place where the document was developed, issued, accepted or signed;
  - 34.4. Name of the place of issue of the document indicates the place of signing the document;
  - 34.5. Date of the document;
  - 34.6. Document number;
  - 34.7. Signature, including:  
The full job title of the signatory, name of the organisation, its department and job title;
  - 34.8. In cases specified by law, an additional stamp must be affixed.

#### **5. Registration and Sending of Signed Documents**

35. Signed and prepared for transmission documents are registered in the *GFK Outgoing Document Registration Logbook*, indicating:
  - 35.1. Registration number and date of the document to be sent;
  - 35.2. Name of the addressee;
  - 35.3. Brief description of the document content.

36. Documents are sent by post or in electronic form with a signed secure electronic signature. At the request of the recipient, the document can be sent by e-mail or delivered in person.

#### **6. Preparation, Execution and Registration of Order Documents**

37. Order documents are legal deeds issued by the GFK Director on the implementation or enforcement of legal norms.
38. GFK orders are issued:
  - 38.1. On work organisation issues;
  - 38.2. For approval of various documents;
  - 38.3. On personnel and student issues;

38.4. In the cases specified in laws and regulations.

39. The content of the order must be clear and specific. The content includes a specific employee with a job title according to the list of staff who must execute the order.

40. The surname and service telephone number of the developer of the order is written in the lower corner of the page in one line.

41. Only one original copy is prepared for orders.

42. The order is signed by the Director or a person authorised by the Director.

43. Orders are assigned a registration number within the accounting (calendar) year and are dated by the responsible person, registering them in accordance with the GFK case nomenclature. The original of the order is placed in the file of the record keeping service.

## **7. Registration of Bylaws and Circulation of Information**

44. The GFK's internal regulations, bylaws, procedures, policies, etc., after their development and approval at the GFK Council meeting are submitted to the responsible persons. The work of the Council must be recorded in the minutes and be kept by an elected secretary. Within five working days of receipt of the document from the Secretary of the Council the responsible employee must ensure its registration in the existing register of documents of the GFK in accordance with the GFK case nomenclature.

45. The originals of the documents are kept in the GFK registers in accordance with the GFK case nomenclature.

46. The responsible person is responsible for the regular review and updating of the bylaws posted on the GFK website.

47. The bylaws posted on the GFK website are available and binding on all GFK employees.

## **8. Development and Storage of Minutes**

48. The minutes are a document which sequentially set out the course of a sitting or meeting, record the adoption of a decision and are drawn up in accordance with the agenda established by the sitting or meeting.

49. The course of committees or working groups established for the resolution of separate issues is recorded in the minutes. The chairperson of the meeting is responsible for appointing the secretary and may be elected from among the participants of the meeting or sitting.

50. The main part of the minutes consists of sections corresponding to the relevant items on the agenda. They reflect the views, suggestions, etc. expressed by all participants in the meeting. The decision is entered in the minutes or the number of the adopted decision is indicated, the decision itself being given in the annex to the minutes.

## **9. Accumulation, Storage and Use of Documents**

51. GFK accumulates, preserves and uses documents in accordance with the Law on Archives of the Republic of Latvia, the rules and regulations of the Cabinet of Ministers subordinate thereto and the requirements specified by the National Archives of Latvia, as well as bylaws.

52. In order to ensure the preservation of informatively valuable documents, the GFK Case Nomenclature (hereinafter – the Case Nomenclature) is developed.

53. The Case Nomenclature:

53.1. The Case Nomenclature is a list in which the titles of cases to be kept in the records and the terms of storage are systematised;

- 53.2. The Case Nomenclature indicates information on cases, their storage periods, responsible employees and other relevant information.
54. Each classification level designation and case entered in the Case Nomenclature is assigned with a specific index.
55. The Case Nomenclature is compiled on the form of the institution. The original of Case Nomenclature is kept by GFK and the person responsible for the archives.
56. At the end of each year, the GFK person responsible for the archives develops the Case Nomenclature for the following year.
57. The Case Nomenclature is signed by the Director and the person responsible for the archives. The Case Nomenclature is coordinated with the National Archives of Latvia at least once every 3 years.
58. If unforeseen new cases arise during the year, they are additionally included in the Case Nomenclature.
59. The following requirements must be observed in the formation of cases:
- 59.1. Content of the documents corresponds to the title of the case;
  - 59.2. Only completed and fully executed documents are placed in the case;
  - 59.3. Permanently stored, long-term stored and temporarily stored documents are grouped into separate cases;
  - 59.4. Documents are placed in the cases in chronological order according to the time of their signing, acceptance, approval or receipt; only same documents are placed in cases, except for cases which continue for several years (transitional);
  - 59.5. All documents in the case are in one copy.
60. Lists are arranged in chronological order: the document received - the reply.

## **10. Preparation of Cases for Further Storage, Archiving or Destruction**

61. After the end of each document year, the GFK responsible employee arranges the cases under his or her responsibility and prepares them for transfer to the GFK archives for further storage or destruction.
62. The archives accept cases completed in the record keeping, which have been arranged in accordance with the requirements of this Procedure and which have inscriptions drawn up in accordance with this Procedure and the Case Nomenclature.
63. The GFK archives store:
- 63.1. Permanently stored documents;
  - 63.2. Documents to be stored for a definite period of time;
  - 63.3. Personnel documents.
64. The functions of the GFK archive are:
- 64.1. Create, receive and store documents to provide legal evidence, a basis for decision-making, performance analysis or other purposes;
  - 64.2. Prepare and hand over the stored documents in a timely manner;
  - 64.3. Perform other activities in accordance with the requirements of laws and regulations.
65. In order to perform the functions assigned to the GFK archive, the archive performs the following tasks:
- 65.1. Participates in the provision of methodological assistance in preparing the case nomenclature;

- 65.2. Participates in the control of the arrangement of cases in the record keeping and their preparation for transfer to the archives;
  - 65.3. Together with the expert commission organise the expert evaluation of the value of documents in record keeping;
  - 65.4. Accepts permanently and temporarily stored cases for storage (including personnel files);
  - 65.5. Creates and supplements the reference system of documents stored in the archives;
  - 65.6. Prepare an act regarding the selection of documents for elimination;
  - 65.7. Preserves the documents accepted in the archives;
  - 65.8. Performs the use of archival documents (issues archival certificates and, in accordance with laws and regulations, temporarily uses archival documents).
66. The procedure for the transfer of documents to the National Archives of Latvia is determined by laws and regulations which regulate the work of the archives of institutions.

### **11. Final Provisions**

- 67. The GFK Director is responsible for compliance with the Procedure.
- 64. The Procedure comes into force and may be amended or repealed by a decision of the GFK Council meeting.