



## **Records disposal schedule**

# **Records Disposal Schedule Government Financial Management Department of Treasury and Finance**

**Disposal Schedule No. 2016/23**

**November 2016**

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# Table of contents

<b>Preamble</b> .....	<b>i</b>
Introduction.....	i
<b>Structure of a Records Disposal Schedule</b> .....	<b>i</b>
Function.....	ii
Activity .....	ii
Record Class .....	ii
Status and Disposal Action .....	ii
<b>About this Records Disposal Schedule</b> .....	<b>iv</b>
Purpose .....	iv
Scope .....	iv
Responsibility .....	iv
Authority .....	iv
Regulatory Framework.....	iv
Related Documents .....	iv
Normal Administrative Practice .....	v
Notification of Destruction .....	v
Acknowledgement .....	v
<b>Compliance Checklist</b> .....	<b>vi</b>
<b>Disposal Schedule</b> .....	<b>1</b>
1. Government Financial Management .....	1
1.1 Accounting .....	1
1.2 Advice.....	3
1.3 Audits.....	4
1.4 Authorisation.....	5
1.5 Budget Management.....	6
1.6 Committees.....	7
1.7 Extension Services .....	8
1.8 Policy .....	9
1.9 Reporting .....	10



## Preamble

### Introduction

The *Information Act* states that public sector organisations must safeguard their records and must not delete or otherwise dispose of a record unless authorised to do so<sup>1</sup>. Disposal of records is permitted through the use of records disposal schedules and enable regular, planned and authorised disposal of records controlled by an agency.

Records retention decisions are based on:

- the current and future business needs of the organisation
- compliance with legal and governance requirements of the organisation
- the current and future needs of internal and external stakeholders, including the wider community.

Records disposal schedules provide continuing authorisation for the legal disposal of records and are authorised by the records service, archives service and chief executive officer of the public sector organisation responsible for the schedule.

Records disposal schedules apply to records created and maintained in any format, including electronic records, records in business systems, and parts of records.

In the Northern Territory government there are two types of records disposal schedules:

- General records disposal schedules that apply to records common to most or all NT Government public sector organisations ([http://artsandmuseums.nt.gov.au/ntas/records/records\\_disposal](http://artsandmuseums.nt.gov.au/ntas/records/records_disposal)), and
- Functional records disposal schedules that apply to records specific to an NT Government public sector organisation or function.

Functional records disposal schedules should be used in conjunction with general records disposal schedules.

### Structure of a Records Disposal Schedule

Records disposal schedules set out minimum requirements for the creation, maintenance, retention or destruction actions to be taken in relation to existing or future records described in each class. Records disposal schedules specify

- a) whether a class of record has temporary or permanent status;
- b) the retention period for a temporary class of record;
- c) authorised disposal actions for a class of record.<sup>2</sup>

Each class of records created by an agency is described using classifications based on business analysis.

Disposal schedules are developed using the functional structure based on the business classification scheme of the *Keyword AAA: A Thesaurus of General Terms* produced by the State Records Authority of NSW and modified for use by NT Government public sector organisations.

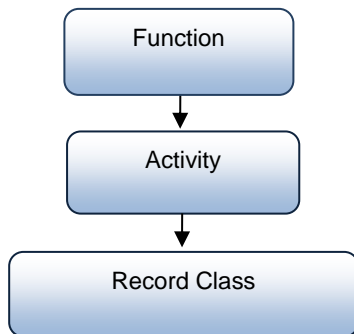
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<sup>1</sup> S.145 *Information Act*

<sup>2</sup> S.136A(3) *Information Act*

Within the schedule, functions are documented as the highest level terms and business activities under the functions, followed by record classes, as shown in diagram 1.

Diagram 1



## Function

The function or keyword is the highest level in the classification scheme in this disposal schedule. The function is indicated at the start of each section and a description (scope note) provided.

## Activity

Activities are the processes or operations that make up the business function. This is the second level in the classification scheme in this disposal schedule. The description (scope note) provides details of the transactions that take place in relation to the activity, for example, REPORTING or POLICY.

## Record Class

A record class is a group of records that relate to the same activity, function or subject and require the same disposal action. The descriptions can relate to one record (such as a register) or a group of records documenting a particular set of business transactions.

## Status and Disposal Action

The appraisal status of a record class is assigned as either permanent or temporary.

**Permanent Records:** Records appraised with permanent status have been identified as archives and must be transferred to the NT Archives Service for their preservation and eventual public access.

The retention period for permanent records is the maximum period before the records must be transferred to the NT Archives Service. Permanent records must be transferred no later than 30 years after creation in accordance with the Information Act, unless exemption has been granted (see Archives Management Standards Transfer of Archives, and Exemption from Compulsory Transfer of Permanent Records to the NT Archives Service). An Application to Transfer Records form must be submitted to the NT Archives Service before records will be accepted for transfer.

**Temporary records:** The retention period for temporary records is the minimum period before the records can legally be destroyed. The retention period is calculated after an event or a disposal trigger such as 'date of action completed', 'date of audit' or 'date of birth'. Destruction should be done following consultation with relevant operational business employees responsible for the records.

Retention periods for temporary records in a records disposal schedule are minimum periods only and agencies may keep records for a longer period if considered necessary for business requirements.

Reasons for longer retention could include,

- administrative need or agency directives,
- legal requirements such as current or pending legal action,
- relevance to an investigation or inquiry which is in progress,
- is subject to an Information Access application, or
- subject to a disposal freeze.

Records created prior to 1 July 1978 must not be disposed of without the authorisation of the NT Archives Service in accordance with Archives Management Standard Records Created Prior to 1978, unless specified in a schedule.

Sentence records with this records disposal schedule using the following five steps:

1. Determine the appropriate function and activity of the records. This can be done by examining an existing record or when creating a new record.
2. Identify the disposal class.
3. From the disposal action in the class, identify the trigger event and a date when the record can be disposed of, alternately, identify that the record is to be retained permanently as archives.
4. If the trigger event has already occurred (such as action is completed), confirm and implement the disposal action.
5. If the trigger event has not occurred (e.g. the record is still in active use), set a review date for the future.

## About this Records Disposal Schedule

### Purpose

The purpose of this Records Disposal Schedule is to enable regular, planned and authorised disposal of records of the function Government Financial Management of the Department of Treasury and Finance.

### Scope

Application of this Records Disposal Schedule is mandatory for the Government Financial Management of the Department of Treasury and Finance.

This Records Disposal Schedule applies to the Government Financial Management records in all formats.

### Responsibility

The Under Treasurer of the Department of Treasury and Finance is responsible for the content and implementation of this Records Disposal Schedule including the provision of advice and training, and for monitoring compliance.

### Authority

This Records Disposal Schedule is authorised in accordance with S. 136B of the *Information Act*.

Disposal Schedule No. 2016/23 was approved by the Director of the NT Archives Service (The Archives Service), Senior Director, Digital Policy (The Records Service), and the Under Treasurer of the Department of Treasury and Finance on 25 November 2016 and is effective immediately.

### Regulatory Framework

The regulatory basis for this Records Disposal Schedule is defined in:

- *Appropriation Acts*
- *Financial Management Act*
- *Financial Management Regulations*
- *Fiscal Integrity and Transparency Act*
- *Information Act*
- *Treasurer's Directions*
- Records Management Standards for public sector organisations in the NT
- NT Government Archives Management Standards
- Australian Standards AS ISO 15489-Records Management

### Related Documents

This Records Disposal Schedule is to be read in conjunction with:

- Records Management Standards for public sector organisations in the NT – Standard 5 Disposal
- policies and procedures of the Department of Treasury and Finance
- current authorised disposal schedules for Department of Treasury and Finance



## Normal Administrative Practice

Public sector organisations are permitted to dispose of some short term or ephemeral documents under the authority of the Disposal Schedule for Short Term Value Records. These include:

- duplicate (eg information or reference copy)
- obviously unimportant (e.g. telephone message slips)
- of short term facilitative value (e.g. compliment slips)
- a combination of these

The guiding principle is that organisations should be sure that destroying these records will not destroy evidence that might be needed.

Records that have been captured into a recordkeeping system should be destroyed using the Disposal Schedule for Short Term Value Records unless the class of records has been identified in a specific disposal schedule.

## Notification of Destruction

Provide formal notification of destruction of all records to the NT Records Service.

Note: In the case of the Disposal Schedule for Records of Short Term Value (Disposal Schedule No. 2003/10), notification is only required for the destruction of records described in Disposal Class No. 1.10.1.

## Acknowledgement

The NT Archives Service and the NT Records Service acknowledge that material produced by National Archives of Australia, State Records Authority of New South Wales, State Records of South Australia, Public Records Office of Victoria, Territory Records Office and Standards Australia was used in the development of this schedule.

This work is copyright. Apart from any use as permitted under the Copyright Act 1968, no part may be reproduced by any process without prior written permission of the NT Archives Service. Requests and enquiries concerning reproduction and rights should be directed to the Director, NT Archives Service. The terms in the business classification scheme are based on the Keyword AAA: A Thesaurus of General Terms (Government of New South Wales, 1998), and are produced under a licence agreement between the NT Archives Service and the State Records Authority of New South Wales.

## Compliance Checklist

<input type="checkbox"/>	Implement a records disposal program to ensure regular appraisal, sentencing, destruction and transfer of all records	<input type="checkbox"/>	Stop applying sentences from previous schedules that have been revoked or amended
<input type="checkbox"/>	Assign responsibility for the management and application of regular records disposal action using authorised records disposal schedules, to an appropriately skilled records manager who consults with the NT Archives Service and NT Records Service	<input type="checkbox"/>	Retain all records in good order and condition to be available for retrieval during the retention period.
		<input type="checkbox"/>	Identify and update control records so that you can demonstrate what happened to each record, whether paper or electronic
<input type="checkbox"/>	Familiarise all employees of the organisation with the authorised records disposal schedules relevant to the organisation's records	<input type="checkbox"/>	Implement an appropriate and approved strategy for retention of records of continuing value, eg. preservation in original form, migration to new systems, and conversion to long term medium
<input type="checkbox"/>	Identify and sentence all records described in this schedule in all formats including electronic records and records in business systems, copies of records and parts of records	<input type="checkbox"/>	Dispose of all records sentenced according to this schedule in all formats including electronic records and records in business systems, copies of records and parts of records
<input type="checkbox"/>	Ensure all copies of temporary records are destroyed in any format (including backups), unless otherwise stated in a disposal schedule	<input type="checkbox"/>	Transfer records of permanent value to the NT Archives Service for retention as archives not later than 30 years after creation
<input type="checkbox"/>	Apply this records disposal schedule to records in the organisation's records management systems, including systems for the management of paper records, electronic records, or records in any other format	<input type="checkbox"/>	Inactive records can be transferred to offsite service providers providing they have been sentenced
<input type="checkbox"/>	Apply this records disposal schedule to records in the organisation's business systems, either directly or by linking the business system to a records management system	<input type="checkbox"/>	Destroy time expired temporary records in a secure manner that ensures complete deletion/destruction beyond any possible reconstruction
<input type="checkbox"/>	Implement quality assurance mechanisms to periodically check that the disposal class originally assigned at the creation of the records is still applicable at the time of sentencing of the record	<input type="checkbox"/>	Notify the NT Records Service of destruction of all records
<input type="checkbox"/>	Implement review or quality control procedures in recordkeeping systems to ensure disposal actions are implemented correctly	<input type="checkbox"/>	Do not destroy records that are not described in an authorised records disposal schedule.
<input type="checkbox"/>	Identify records that require re-sentencing where a previous disposal schedule has been superseded	<input type="checkbox"/>	Do not destroy any records created prior to 1 July 1978 without specific authorisation from the NT Archives Service

## Disposal Schedule

### 1. Government Financial Management

The function of providing advice on and management of the Northern Territory's whole of government budgeting, financial reporting, fiscal strategy, administration of the Treasurer's Directions, and government's compliance under the *Fiscal Integrity and Transparency Act* and *Financial Management Act*. Includes the management of the Central Holding Authority and the Territory's Infrastructure Program.

#### 1.1 Accounting

The process of collecting, recording, classifying, summarising and analysing information on financial transactions, and subsequently on the financial position and operating results of the organisation.

Class No.	Description of Records	Status and Disposal Action
1.1.1	Records documenting investments that have been approved by the Treasurer, including terms and conditions.  Includes copies of determinations, ministerials, receipts of payments and withdrawals.	Temporary Destroy 10 years after action completed
1.1.2	Records documenting the establishment of official bank accounts, such as the Northern Territory Government Account, including payments and withdrawals of monies.  Includes authorisation by the Treasurer, Treasurer's directions.	Temporary Destroy 7 years after bank account closed
1.1.3	Records documenting where the Treasurer has lent or advanced money to an Agency, local government council or other person or body, including terms and conditions.  May also include other financial transactions such as interest rate swaps, currency swaps, hedge agreements, finance options.	Temporary Destroy 7 years after action completed
1.1.4	Records documenting guarantees and indemnities agreed by the Minister and the Treasurer to persons in relation to their financial obligations, including terms and conditions.  Includes ministerial, instruments.	Temporary Destroy 7 years after guarantee or indemnity expires
1.1.5	Records documenting losses and waivers	Temporary

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### 1.1 Accounting

The process of collecting, recording, classifying, summarising and analysing information on financial transactions, and subsequently on the financial position and operating results of the organisation.

Class No.	Description of Records	Status and Disposal Action
	written off by the Treasurer. Includes ministerials and other supporting documentation.	Destroy 7 years after action completed
1.1.6	Records documenting capital structures and dividends where the Treasurer has made a determination for both Agencies and Government Business Divisions.  Includes ministerials and terms and conditions.	Temporary Destroy 7 years after action completed
1.1.7	Records documenting ex gratia payments approved by the Treasurer.  Includes ministerials, terms and conditions, receipts of payments.	Temporary Destroy 7 years after action completed
1.1.8	Records documenting the day to day management of the Central Holding Authority including financial transactions, journals and other supporting documents.	Temporary Destroy 7 years after action completed

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### 1.2 Advice

The activities associated with offering opinions by or to the organisation as to an action or judgement. Includes the process of advising.

Class No.	Description of Records	Status and Disposal Action
1.2.1	Records documenting the provision of major advice given and received from the Minister and Treasurer, and other Government bodies in relation to government financial management, including advice on significant initiatives and major projects of the Northern Territory Government.  Includes ministerials and briefing notes.	Permanent  Transfer to the NT Archives Service 10 years after action completed
1.2.2	Records documenting routine advice in relation to government financial management such as accounting or fiscal reporting issues, including Treasury Circulars and ministerials where a detailed response has not been provided.	Temporary  Destroy 7 years after action completed

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### 1.3 Audits

The activities associated with officially checking financial, quality assurance and operational records to ensure they have been kept and maintained in accordance with agreed or legislated standards and correctly record the events, processes and business of the organisation in a specified period. Includes compliance audits, financial audits, operational audits, recordkeeping audits, skills audits, system audits and quality assurance audits.

Class No.	Description of Records	Status and Disposal Action
1.3.1	Records documenting the planning and conduct of external audits, including audits conducted by the Auditor-General for the Northern Territory, and Audits in respect of the Treasury Annual Financial Report.	Temporary Destroy 7 years after action completed

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### 1.4 Authorisation

The process of seeking and granting permission to undertake requested action.

Class No.	Description of Records	Status and Disposal Action
1.4.1	Records documenting notifications of exemptions authorised by the Administrator to the Accountable Officers to not comply with the Act, including terms and conditions. Includes copies of instruments.	Permanent Transfer to NT Archives Service 10 years after action completed

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### 1.5 Budget Management

The activities associated with the advising on, managing and formulating the Northern Territory budget, including analysis of budget proposals and budget variations and provision of advice to agencies, Ministers and Cabinet.

Class No.	Description of Records	Status and Disposal Action
1.5.1	Master copies of budget documents including Budget Speech, Budget Cabinet, all Budget Papers and related papers, such as the Regional Highlights, Budget Overview and the Appropriation Bill.	Permanent Transfer to the NT Archives Service 10 years after action completed
1.5.2	Records documenting the development and drafting of budget documents.  Includes source documents and other supporting documents.	Temporary Destroy 5 years after action completed
1.5.3	Records documenting transfers of portions of the Treasury's Advance in relation to an appropriation to a Purpose under the <i>Appropriation Act</i> .  Includes ministerials	Temporary Destroy 7 years after action completed
1.5.4	Records documenting where the Administrator has approved an increase to the appropriation to the Treasurer's Advance for the financial year.  Includes written authorisation, ministerials.	Temporary Destroy 7 years after action completed
1.5.5	Records documenting where the Treasurer has approved an increase of funds available from the Commonwealth.  Includes written notices, ministerials	Temporary Destroy 7 years after action completed
	Use FINANCIAL MANAGEMENT – BUDGETING for records documenting activities associated with the management of the Agency's budget.	



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### 1.6 Committees

The activities associated with the management of committees, sub committees, councils, forums working groups, boards and task forces (internal and external, private, community, local, state, national, international, etc.). Includes the committee's establishment, appointment of members, terms of reference, proceedings, minutes, reports, agendas etc.

Class No.	Description of Records	Status and Disposal Action
1.6.1	Records documenting high level committees where the Department is representing the NT, such as the Heads of Treasuries Accounting Reporting and Advisory Committee.  Includes agendas, minutes, discussion papers and action items	Permanent Transfer to the NT Archives Service 10 years after action completed
1.6.2	Records internal administrative committees, or inter-departmental formal committees in relation to government financial management.  Includes agendas, minutes, discussion papers and action items.	Temporary Destroy 5 years after action completed

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### 1.7 Extension Services

The activities involved in planning and developing educational activities and programs which raise awareness and understanding of the broader role of the organisation.

Class No.	Description of Records	Status and Disposal Action
1.7.1	Records documenting the promotion of awareness of government financial management in the Northern Territory, including information sessions, networking events, public events and presentations.  Includes background research, briefs and designs, copies of handouts and brochures.	Temporary  Destroy 5 years after action completed

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### 1.8 Policy

The activities associated with developing and establishing decisions, directions and precedents which act as a reference for future decision making, as the basis from which the organisation's operating procedures are determined.

Class No.	Description of Records	Status and Disposal Action
1.8.1	<p>Master set of policies in relation to government financial management, such as the Government Fiscal Policy and Treasurer's Directions.</p> <p>Includes background research, consultation notes, copies of legal advice, draft versions and other supporting documents.</p>	<p>Permanent</p> <p>Transfer to the NT Archives Service 10 years after action completed</p>

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### 1.9 Reporting

The processes associated with initiating or providing a formal response to a situation or request (either internal, external or as a requirement of corporate policies), and to provide formal statements or findings of the results of an examination or investigation. Includes agenda, briefing, business, discussion papers, proposals, reports, reviews and returns.

Class No.	Description of Records	Status and Disposal Action
1.9.1	Master copies of whole of government reports including the Treasurer's Quarterly Report, Mid-Year Report and the Treasurer's Annual Financial Report, including fiscal strategy statements and annual fiscal outlook reporting and other reporting as required under the <i>Fiscal Integrity and Transparency Act</i> . Includes ministerials and working briefs.	Permanent Transfer to the NT Archives Service 10 years after action completed
1.9.2	Records documenting draft versions of significant reports in relation to government financial management that have been prepared for the Minister. Includes drafts, correspondence and feedback.	Temporary Destroy 5 years after action completed
1.9.3	Records documenting reports of Agencies and whole of government current expenditure against the budget resulting in monthly, quarterly, and end of year financial statements and reports.	Temporary Destroy 7 years after finalisation of annual budget
1.9.4	Reports documenting whole of government finance statistics to the Australian Bureau of Statistics.	Temporary Destroy 7 years after finalisation of annual budget
1.9.5	Records documenting reports against the Infrastructure Program. Includes ministerials and other supporting documents.	Temporary Destroy 7 years after finalisation of annual budget