

INTRODUCTION





This schedule covers:-

The **MINIMUM** period for the retention of records.

For further information on the planning and transfer of records in both your own facility and using one of the major service providers
Consult the [FREE Q&A Section](#).

Should you elect to retain your records longer it is your prerogative to do so! They are, after all, *your* records.



PREFACE

ACTS COVERED

Where required Acts are cited they are mentioned in the comments column, and in the introductory paragraphs.

LICENCE

All schedules are issued under a Licence Agreement between FILEforce International Pty Ltd, its agents and successors and the client who is granted permission to use this reference tool.

ACKNOWLEDGMENTS

This document was prepared by FILEforce and is based on the standard FILEforce government model, which translates directly to the generally accepted periods and descriptions of records in State Government entities. We acknowledge the source of much of this document from the Queensland State Archives, the Local Government Retention Schedule, NAA, NZ Archives, and Records Office of NSW. All of these have contributed in small ways with ideas, concepts and discussion points.

PURPOSE

The purpose of each Schedule is to guide users to responsibly retain and dispose of records, and be able to identify those records that should be retained permanently.

Specifically the schedule aims to:

- Provide a common schedule for common records, thereby eliminating the necessity for each area to prepare its own schedule of records and providing consistency in disposal decisions.
- Reduce the volume of records held in high-cost office accommodation, thereby achieving economies in space, equipment and staff.
- Ensure that records of no further value are destroyed.
- Ensure that records of archival value are transferred to the archives.
- Ensure that historical documents are identified.

What the schedule does not do:-

The schedule is not a records management manual, nor is it a replacement for an archivist or any archives. This schedule complies with the requirements of the International Standard on Records Management ISO/AS 15489.



LAYOUT OF THIS SCHEDULE

This schedule is broken into parts, which are generic to records management with some adaptation to the functional records of a company. As the great majority of records held by individual faculties or departments are “Common or Generic”, they are covered once and once only in the General Schedule. Where there is sufficient difference in law or accessibility of records, they are covered separately.

Part	Description
Introduction	Introduction to using the schedules
C	Child Care
D	Dental
E	Education and teaching institutions
F	Finance, Accounting and Company Secretarial
FM	Facilities Management
G	Generic Records that are commonly found in most companies for administration
H	Human Resource
L	Lending Institutions – Banks and Building Societies. (Under Development)
M	Medical, Health Care and Private Hospital and Laboratories
R	Retirement, Aged Care and Welfare
S	Workplace Health and Safety
U	Unions and Associations (Under Development)

Information on general disposal principles and methodologies are contained in the FAQ Section of this site.

Each Part, covering different industries and professions, lists most records by their functional keyword. Each entry gives a reference number, generic description as to the subject or type of records, and examples of the records.

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REF	SERIES	DESCRIPTION	Class	ACTION	COMMENTS	JURISDICTION	REFERENCE – Act or Regulation
A-1 A unique number that will not be changed over the period of the schedule	Designates the generic name of the records Series type of record held by the company. “A records series is a group of documents filed together in a unified arrangement which results from, or relates to, the same function”. See Also Cross Reference Additional areas you should look for similar records See A direct reference to another Series of which this reference is included	Gives examples and group names of records that fit into this class of record. INCLUDES Suggested common usage words that are included. EXCLUDES Items that are excluded from this group but could be considered as part of this group. Go to another section	T= Temporary (Generally less than 65 years) P= Permanent (Generally more than 65 years)	5D= Retain 5 years then review. 5A = Retain for 5 years as active record then transfer to archives. (This will be associated only with a Class = P. 1T= Retain in department than follow instructions in comments. RC = Reference Ceases	General Comments about the records	Which country or state. Included as this schedule covers, to the best of our ability, both Australia and New Zealand.	The act or authority cited if required. Other Comments

BACKGROUND NOTES FOR USERS

A **RETENTION SCHEDULE** is a document which outlines the continuing records series that the Company consciously retains for their administrative, fiscal, historical or legal value. This document will cover the description of the series and the relative location of the records over a time frame described as “Active”, “Semi-Active” and “Inactive” prior to their final destruction or transfer to archives. This allows the records to be culled from their workstation environment and moved to less active and less expensive storage space.

This schedule will allow the Company either to remove records for their final destruction (in the case of records no longer required) or to more controlled storage (in the case of records likely to require less frequent access). This will require the maintenance and control of the transfer program.

When a decision needs to be made for particular records held by the Company you must follow the general set of events below.

Please Note:

1. These documents are in PDF documents. Click on the binoculars or press Ctrl-F to use the “find word” feature.
2. If the record cannot be found see if the record complies with one of the generic classes in Part G and apply that ruling. As this would suggest the including of further words to the index or specific descriptions – send your request to research@filing.com.au and you will receive a response within 48 hours.

DESTROYED RECORDS

Consult our FAQ Section for procedures on documenting destroyed records.



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ANALYSIS

When establishing the value of a record the following four values were taken into account.

1. Administrative Value
2. Fiscal Value
3. Legal Value, and
4. Historical Value.

A time period is established specifying how long the series should be kept to satisfy each value. These retention periods will be used to develop the disposition instruction for the series.

ADMINISTRATIVE VALUE

The Administrative Value of a record Series is the value a Series has to its originating office in carrying out their function. In determining administrative value two separate retention questions must be asked.

1	How long is the record needed for administration?
2	How long is the record needed in the originating office for the day-to-day administration?

FISCAL VALUE

Records with Fiscal Value show how money was obtained, allotted, controlled and expended. Fiscal Value varies in length of time from short periods for such routine items as invoices, cashbooks, and expense accounts to long-term for superannuation accounts, trust funds etc. Some of

these records are required by law to be kept for specific periods and most have minimum retention periods established by various Acts, which must be observed.

LEGAL VALUE

This can include other pieces of legislation or the requirements of other bodies that have authority over the Company. Such requirements for the Company are held in the Companies Act, Evidence Act, Limitation of Actions Act, Workers Compensation Act, Companies Act and the relevant health-related legislation.

“Legal uses” is more difficult to establish. The key is to determine what uses the record will be put to by the Company, and apply the law that relates to these functions. These may be kept as a record of transactions, licences, or information.

What we are talking about here is LITIGATION AVOIDANCE.

HISTORICAL VALUE

Historical value of a record is that quality that makes the record useful to the researcher today and 100 years from now. When appraising for historical retention, it must be remembered that information that is saved today is what will be known by future generations. In appraising records, the documents should show the scope, nature and extent of an activity or detail the condition of the Company and its staff at a given point of time.

These records are generally CLASSED as PERMANENT in the schedule.



SENTENCING RECORDS

Before you decide to destroy a record, you should establish its usefulness to the company. These are covered in the Analysis section below. This process is called sentencing of records. Once you have established the period of time you wish to keep a record, you will then have to establish WHEN IS IT MEASURED FROM?

Review/Destroy at termination of period of time after the last use of the file or record, for example

STARTED	FINISHED	RETAIN	REVIEW / DESTROY
CASE FILE 1/1991	12/2001	3 years	12/2004
CASE FILE YEAR PART ONE 7/95	6/96	5 YEARS	6/2001
CASE FILE YEAR PART TWO 7/96	6/97		6/2002
CLIENT FILE 1/1991	6/2034	1 year	6/2035

- Transfer to archives after a period of time
- Seek LEGAL ADVICE prior to the destruction of sensitive records.
- REVIEW PRIOR TO DESTROY – Retention periods may have changed
- Destroy when superseded (manuals and phone books etc)
- Retain ONE Master copy only (lists of benefactors, suppliers)
- Retain current information only (suppliers, debtors, creditors)

It is the responsibility of all to ensure that those records so recommended are retained for the minimum period only and not used as an opportunity to retain material longer than is absolutely necessary.

DO NOT RETAIN DUPLICATES

Often identical information is kept in different departments for convenience or ease of reference. The department assigned responsibility for the function should retain the records for the required period in the Schedule. All other copies of the same information should be destroyed as soon as the reference’s function ceases.

DESTROYING RECORDS

Arrangements for the destruction of records must comply with company policy. It is recommended that the authority is received in writing for the destruction of records. Part of good record keeping is KNOWING THAT YOU DO NOT HAVE THE RECORD ANYMORE.

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ELECTRONIC RECORDS

Firstly, computer technology has not yet reached a point where its storage media, tapes, discs, etc are considered suitable for permanent records. In general, their lifespan is quite short, less than 20 years. There is the added difficulty that computers themselves become obsolete relatively quickly and are replaced, making tapes, discs and punched cards from earlier machines unusable.

Secondly, information held on computers is constantly being updated and non-current data erased. This is quite different to paper records where, when new information is received, a new record is created but the old record remains. Thus the risk with machine-readable records is that, unless care is taken, valuable data can be lost simply because it is not required for current administrative use.

The same rules which apply to disposal of paper records also apply to computer tapes, discs, printouts, com-fiche etc. The company has the responsibility to identify and preserve information of permanent value on computer. Because of the relatively temporary nature of magnetic tapes, discs etc all records which are designated as permanent must be kept in PAPER FORM and printed out on good quality paper. This applies also to the automated indices or other finding aids used to identify and locate files.

PRE-1920 RECORDS

Because of the comparative rarity of nineteenth and early twentieth century records, there is generally a strong case for keeping many early records even if the same records for later periods are destroyed. Irrespective of any retention period given in this schedule, no pre-1920 records should be destroyed without referral to your archivist (if you have one) or your collector of historical records. Private organisations may find that such institutions as the John Oxley Library, and the Macquarie Library, ANU Business Archives, may be interested in your pre 1920 records. Contact FILEforce or your local State Librarian or State Archivist for advice and direction.



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ATO RULING

Record Keeping - Electronic Records

The ATO accepts that taxpayers in business can store records of sales, purchases, receipts vouchers, credit notes, delivery dockets, etc. Electronically, as long as the record are in a form that **ATO staff can access** and understand.

Such storage may take the form of imaging those records onto an electronic storage medium.

Where paper records are imaged and stored electronically, they should be

- 👉 Read-only
- 👉 Retained for **Five years**
- 👉 Have adequate back-up control, and
- 👉 Be able to be retrieved and read at all times by ATO Staff.

Original paper records that have been imaged onto an electronic storage medium need not be retained.

(Source Institute of Chartered Accountants – Client Alert November 1997 – ATO RULING 262A)

FILEforce Comment

The interesting point in this report is those words highlighted “can access” so it is up to the taxpayer to ensure that the record on whatever medium can be read by the technology at a later date. Today the machine (+current operating system) you have may well not play back the original record (old machine, format & Operating System). So as long as the person collecting the record is concerned you must ensure that not only are the disks kept, but also the programs and the machines that played the programs are kept or alternatively there is a “Seamless Migration” of data. This means that each time you upgrade your computer, you must also upgrade the data to keep both “Accessible to the ATO staff”.

ASSISTANCE IN USING THE SCHEDULE

Areas requiring any assistance in the interpretation or implementation of the Records Disposal Schedule are encouraged to contact FILEforce at research@filing.com.au. Fax 07 1300 305 395 or for New Zealand +61 7 38485503.