## Territory Records (Records Disposal Schedule – Financial Management Records) Approval 2011 (No 1)

Notifiable instrument NI2011—482

made under the

Territory Records Act 2002, s 19 (Approval of schedules for the disposal of records)

## 1. Name of Instrument

This instrument is the Territory Records (Records Disposal Schedule – Financial Management Records) Approval 2011 (No 1)

## 2. Approval

I approve the Records Disposal Schedule – Financial Management Records.

#### 3. Commencement

This instrument commences on the day after notification.

#### 4. Revocation

I revoke Notifiable Instruments:

NI2006-442 notified 14 December 2006

NI2006-445 notified 14 December 2006

NI2009-439 notified 8 September 2009

NI2009-628 notified 11 December 2009

NI2009-629 notified 11 December 2009

NI2009-631 notified 11 December 2009

NI2009-632 notified 11 December 2009

David Wardle Director of Territory Records 24 August 2011



## **Records Disposal Schedule**

# **Financial Management Records**

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## INTRODUCTION

The *Records Disposal Schedule – Financial Management Records* is the official authority for the disposal of these ACT Government Records.

It is one of a series of Records Disposal Schedules authorised by the Director of Territory Records in accordance with the provisions of the *Territory Records Act* 2002. It is used in conjunction with other Territory Records Disposal Schedules.

## **PURPOSE**

The purpose of this Records Disposal Schedule is to provide for the authorised disposal of records created or maintained by ACT Government Agencies.

## **SCOPE**

This Records Disposal Schedule applies to records created or maintained by ACT Government Agencies. It applies to records in any format, including electronic records.

## AUTHORITY

The Director of Territory Records, in consultation with stakeholders and the Territory Records Advisory Council, has approved this Records Disposal Schedule for use. The schedule does not take effect until it has been incorporated into an agency's Records Management Program that has been signed off by the Principal Officer of the agency.

Even so, officers using this Records Disposal Schedule should apply it with caution. They should be aware that the authorisations for disposal are given in terms of the *Territory Records Act 2002* only. Officers must not dispose of records in contravention of this Records Disposal Schedule or other requirements such as a records disposal freeze. Current records disposal freezes can be found at the Territory Records Office Internet site http://www.territoryrecords.act.gov.au/recordsadvice.

This Records Disposal Schedule will remain in force until a new schedule supersedes it or the Director of Territory Records withdraws it from use.

# STRUCTURE AND RELATIONSHIP TO THE TERRITORY WHOLE OF GOVERNMENT THESAURUS

A Records Disposal Schedule generally specifies retention periods. That is, how long records are to be retained by the agency before being destroyed or retained as Territory Archives.

Retention periods set down in this schedule are minimum periods only and an agency may keep records for a longer period if considered necessary for business requirements. Reasons for longer retention could include legal requirements, administrative need or agency directives. An agency must not dispose of any records where it is aware of possible legal action for which the records may be required as evidence or if there is a current records disposal freeze in effect.

The *Records Disposal Schedule – Financial Management Records* has a hierarchical structure that reflects its arrangements according to functions and activities, rather than by subject, and this also reflects a close relationship to the Territory Whole of Government Thesaurus originally based on the Territory Version of Keyword AAA. The Records Disposal Schedule is designed to be applicable to all ACT Government records regardless of titling conventions used, so that records, which have not been titled using the terminology represented by this Records Disposal Schedule, may still be sentenced with relative ease.

## Whole of Government Thesaurus

The Whole of Government Thesaurus is a controlled vocabulary of terms designed for use in the classifying, titling and indexing of records on creation.

The Whole of Government Thesaurus has been developed on the basis of the Territory Version of Keyword AAA (TVKAAA 2010), a thesaurus which incorporated 16 common functions. All other functions within the Whole of Government Thesaurus are considered functions performed by the ACT Government and have been included following consultation with agencies and after consideration by the Territory Records Office (TRO) via a formal approval process.

The Whole of Government Thesaurus is mandated by the TRO for use by all ACT Government agencies as part of their classifying and titling of paper and electronic records. See also *Records Advice No.28 Functional directories on shared drives*.

The disposal actions listed in this Records Disposal Schedule were determined through the process of appraisal in accordance with *Territory Records Office Standard for Records Management No.2 - Appraisal*. Appraisal is based upon the same type of analysis of business activity employed in the classification scheme used in the original Territory Version of Keyword AAA. Essentially, appraisal involves attaching record retention periods and disposal decisions (and even records creation requirements and rules) to the same classification scheme.

## **GUIDELINES FOR USE**

## Coverage of authority

The Records Disposal Schedule – Financial Management Records:

- covers all ACT Government records;
- is intended to be used in conjunction with other Territory Records Disposal Schedules;
- specifies the minimum period records should be kept (retention periods)
- specifies whether, upon the expiry of the retention periods, the records may be destroyed or are required as Territory Archives; and

• is applicable to records created and maintained in any format, including electronic or formats such as microfiche.

## Layout of the schedule

This Records Disposal Schedule begins with an introduction incorporating definitions and the business classification scheme. Then each of the functions and activity disposal sets or 'disposal classes' relating to the functions are described. These are followed by a composite list of classes designated 'Retain as Territory Archives'. The functions and activity disposal sets show the following details:

#### **Function**

This is the broad level business function and is displayed in bold capital letters at the top of each page. It is the highest level in the business classification scheme. It is followed by the scope note, which provides definitions of the function and a collective view of the business activities that make that function unique.

#### **Activity**

Activities are the processes or operations that make up the business function. They are set in bold and italics below the function statement. This is the second level of the business classification scheme. The scope of the activity encompasses all of the transactions that take place in relation to the activity. Activities can relate to many functions with the scope notes covering all of these relationships (e.g., the activity 'Policy' is linked to all of the functions). However, each function and activity set represents a unique unit.

## Entry No.

This is the disposal class number allocated based on the function and activity set and the class number of the record. The barcode is the same as the Entry No. and may be used in an automated recordkeeping system.

#### **Description of Records**

This is the description of the records documenting the business function, activity and transactions. The descriptions can relate to one record such as a register or a group of records documenting a particular set of transactions.

## **Disposal Action**

This is the minimum period a record must be kept for and is the trigger event from which the disposal date can be calculated.

## FORMAT OF RECORD

This Records Disposal Schedule is applicable to any record that performs the function prescribed, irrespective of format. Records may include:

- cards;
- registers;
- files:
- microfilm;
- COM (computer output microfiche);
- electronic records, including various electronic media, and
- any other formats.

## Electronic records

Refers to records created, communicated and maintained by means of electronic equipment. Information could be maintained/stored in a number of ways - on the database (the main database, or a special archives database); on magnetic media; on optical disks; or on separate hardcopy (paper, COM).

Electronic records must be readily accessible for the length of the specified retention period. Routine treatment (such as wiping, updating, alterations or re-recording) does not constitute disposal.

## DESTRUCTION OF RECORDS

When the approved disposal date for the destruction of records has been reached, appropriate arrangements for their destruction should be made. It is the responsibility of each agency to ensure that its records are destroyed in a secure and appropriate manner as indicated in the agency Records Management Program.

## UPDATING THE RECORDS DISPOSAL SCHEDULE

Records Disposal Schedules are reviewed and updated from time to time. For suggested amendments or alterations to this schedule please contact the Director of Territory Records.

# ASSISTANCE IN USING THE RECORDS DISPOSAL SCHEDULE

Agencies requiring any assistance in the interpretation or implementation of any Records Disposal Schedule are encouraged to contact the Director of Territory Records.

## RELATED LEGISLATION

The following legislation is related to the records classes covered by this Records Disposal Schedule:

Debits Tax Act 1997

Duties Act 1999

Emergencies Act 2004

Financial Institutions Duty Act 1987

Financial Management Act 1996

First Home Owner Grant Act 2000

First Home Owner Grant Amendment Act 2003

*Insurance Authority Act 2005* 

Insurance Levy Act 1998

Land Tax Act 2004

Limitations Act 1985

Payroll Tax Act 1987

Planning and Development Act 2007

Privacy Act 1988 (Cwlth)

Rates Act 2004

Rates and Land Rent (Relief) Act 1970

Rates and Land Tax Act 1987

Taxation (Government Business Enterprises) Act 2003

Taxation Administration Act 1999

Territory Owned Corporations Act 1990

Territory Superannuation Provision Protection Act 2000

Superannuation (Legislative Assembly Members) Act 1991

## **BUSINESS CLASSIFICATION SCHEME**

#### FINANCIAL MANAGEMENT

The function of managing financial resources. Includes establishing, operating, and maintaining accounting systems, controls and procedures, financial planning, framing budgets and budget submissions, obtaining or providing grants, managing funds in the form of allocations from the Consolidated Revenue Fund and revenue from charging, trading and investments. Also includes the monitoring and analysis of assets to assist the delivery of economic and social services to government, industry and the community.

#### Accounting

The activities relating to the collection of government revenue and the, recording, classifying, summarising and analysing of financial transactions. Includes financial statements, and the implementation, maintenance, monitoring and auditing of the agency's accounting systems and internal controls. Also includes the determination and assessment of taxes, duties, rates and other government charges.

#### Acquisition

The process of gaining ownership or use of property and other items or the provision of services required in the conduct of business through purchase or requisitions.

#### Advice

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

#### Agreements

The processes associated with the establishment, maintenance, review and negotiation of agreements. Includes records associated with preparing agreements/contracts and settling those agreements/contracts. Includes contracts, memoranda of understanding (MOU), deeds, leases, licences and mortgages.

#### Allocation

The process of assigning of money, items, or equipment.

#### Appeals (decisions)

The activities involved in the process of appeals against decisions by application to a higher authority.

## Asset Register

The activities involved in recording in a subsidiary ledger all fixed assets owned by the agency. Includes the date of purchase, depreciation expense, written down value as well as stocktaking and auditing notations.

#### Audit

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 an agency, company or other organisation in a specified period. Includes compliance audits, financial audits, operational audits, recordkeeping audits, skills audits, system audits and quality assurance audits.

#### Authorisation

The process of delegating power to authorise an action and the seeking and granting permission to undertake a requested action.

## Budgeting

The process of planning the use of expected income and expenditure over a specified period.

#### **Committees**

The activities associated with the establishment, appointment of members, terms of reference, proceedings, minutes of meetings, reports, agendas, etc. of committees and task forces.

#### Compliance

The activities associated with complying with mandatory or optional accountability, fiscal, legal, regulatory or quality standards or requirements. Includes compliance with legislation and with national and international standards, such as the ISO 9000 series.

## Contracting out

The activities involved in managing the performance of work or the provision of goods and services by an external contractor, vendor or consultant, or by using external bureau services. Includes outsourcing.

#### Control

The activities associated with creating, maintaining and evaluating control mechanisms. Includes classification, indexing, registration, forms design etc to ensure maximum control over records and recordkeeping systems. Also includes control mechanisms for other information resources and systems.

## Corruption

The processes which allow the disclosure of corruption, and strategies for the prevention of corruption. Corruption includes fraud, bribery, theft, wilful unauthorised disclosure of classified records and information, etc. Includes involvement in corruption projects and the education of staff about corruption disclosures.

#### **Donations**

The activities associated with managing money, items, artifacts or property donated to the agency, or by the agency and or its staff to charities etc Includes managing unsolicited donations.

## **Enquiries**

The activities associated with handling requests for information about the agency and its services by the general public, agency employees or another agency.

#### Evaluation

The process of determining the suitability of potential or existing programs, items of equipment, systems or services in relation to meeting the needs of the given situation. Includes analysis, forecasting, modelling and ongoing monitoring.

## Financial Statements

The process of compiling annual statements presented in prescribed tabular form showing receipts and payments, both actual and budgeted for the current financial year and the actual amounts received or paid for the previous financial year.

#### **Grant Funding**

The activities associated with the application for and receipt of grants.

#### Inventory

The activities associated with listing and preparing lists of items and assets in the possession of the agency.

#### Meetings

The activities associated with regular or ad hoc gatherings held to formulate, discuss, update or resolve issues and matters pertaining to the function. Includes staff meetings, arrangements, agenda, taking of minutes, etc. Excludes committee meetings.

## **Payments**

The activities involved in the preparation and payment of money.

#### **Planning**

The process of formulating ways in which objectives can be achieved. Includes determination of services, needs and solutions to those needs.

#### **Policy**

The activities associated with developing and establishing decisions, directions and precedents which act as a reference for future decision making.

#### **Procedures**

Standard methods of operating laid down by the agency according to formulated policy.

## 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, regulation, or legislation, e.g. Annual Report). Includes statistics and returns.

#### Reviewing

The activities involved in re-evaluating or re-examining products, processes, procedures, standards and systems. Includes recommendations and advice resulting from these activities.

#### Risk Management

The process involving identification of risks, likelihood and consequences of those risks and implementation of appropriate practice and procedures to treat the risks.

#### **Salaries**

The process of managing the payment of salaries to personnel.

#### **Standards**

The process of implementing industry or agency specific benchmarks for services and processes to enhance quality and efficiency of an organisation.

#### **Submissions**

The preparation and submission of a formal statement (e.g. business case, statistics etc) supporting a case or opinion held by the agency which is submitted to another agency or organisation, or within the agency, for the purpose of either gain or support.

## **Tendering**

The activities involved in receiving and assessing tenders, of making offers and finalising contract arrangements for the supply, sale or purchase of goods and services.

## Treasury Management

The process of managing funds in an efficient and economical manner by ensuring an effective system of internal control is in operation. Includes investments and loans.

## RECORDS DISPOSAL SCHEDULE

#### FINANCIAL MANAGEMENT

The function of managing financial resources. Includes establishing, operating, and maintaining accounting systems, controls and procedures, financial planning, framing budgets and budget submissions, obtaining or providing grants, managing funds in the form of allocations from the Consolidated Revenue Fund and revenue from charging, trading and investments. Also includes the monitoring and analysis of assets to assist the delivery of economic and social services to government, industry and the community.

[For the provision of financial services under Enduring Powers of Attorney or Order of the Guardianship and Management of Property Tribunal, use PUBLIC TRUSTEE SERVICES - Financial Management Services.

For the provision of insurance advice to government, use GOVERNMENT INSURANCE SERVICES – Advice.

For managing the payments of superannuation to agency personnel, use PERSONNEL – Salaries.]

#### Accounting

The activities relating to the collection of government revenue and the, recording, classifying, summarising and analysing of financial transactions. Includes financial statements, and the implementation, maintenance, monitoring and auditing of the agency's accounting systems and internal controls. Also includes the determination and assessment of taxes, duties, rates and other government charges.

Entry No.
005.002.001

## Description of Records

Records documenting revenue assessments. Includes:

- municipal taxes (e.g. land taxes, rates)
- lodged notifications (e.g. stamp duty, payroll tax)
- requests for payment by agencies.

[For the reviewing or reassessment of taxes, duties, rates and other government charges, use FINANCIAL MANAGEMENT – Reviewing.]

## Disposal Action

Destroy 10 years after last action

## Accounting (Continued)

The activities relating to the collection of government revenue and the, recording, classifying, summarising and analysing of financial transactions. Includes financial statements, and the implementation, maintenance, monitoring and auditing of the agency's accounting systems and internal controls. Also includes the determination and assessment of taxes, duties, rates and other government charges.

## Entry No. 005.002.002

## Description of Records

Principal accounting records and associated supporting records managing the agency's revenue and expenditure. Includes:

- journals
- ledgers
- receipt and revenue records
- sales and purchase invoices
- cheque records (e.g. cheque butts or computerised cheque issue records)
- payment records, including payments for allowances and act of grace payments
- petty cash records
- cash books
- credit notes
- advance registers and associated records
- creditor and debtor registers and

005.002.003  Records documenting the establishment of Destroy 7 years after account has been bank accounts. closed

005.002.004  Records documenting the management of Destroy 7 years after banking activities. Includes:

action completed

Disposal Action

action completed

Destroy 7 years after

- deposit records
- bank statements
- bank reconciliation statements
- investment and dividend statements.

## Accounting (Continued)

The activities relating to the collection of government revenue and the, recording, classifying, summarising and analysing of financial transactions. Includes financial statements, and the implementation, maintenance, monitoring and auditing of the agency's accounting systems and internal controls. Also includes the determination and assessment of taxes, duties, rates and other government charges.

Entry No.	Description of Records	Disposal Action
005.002.005	Records documenting the use of agency credit cards. Includes credit card receipts and monthly statements.	Destroy 7 years after action completed
	[For authorisations associated with using credit cards, use FINANCIAL MANAGEMENT – Authorisation.]	
005.002.006	<ul> <li>Finance reports. Includes:</li> <li>regular accrual reports (e.g. operating statements)</li> <li>statements of financial position</li> <li>cash flow statements</li> <li>periodic accrual statements.</li> </ul>	Destroy 7 years after action completed
	periodic accidar statements.	
005.002.007	Records documenting the management of debt recovery. Includes correspondence and notices issued to debtors and records of negotiations, including write-off and waiver arrangements.	Destroy 7 years after action completed
005.002.008	Records documenting the management of incidental benefits received by agency personnel in the course of their official duties (e.g. frequent flyer points).	Destroy 7 years after action completed
005.002.009	Records documenting the management of surplus, obsolete or damaged accountable forms.	Destroy 7 years after write-off action completed
005.002.010	Records documenting the process of output costings.	Destroy 7 years after action completed
005.002.011	Records documenting the agency's chart of accounts.	Destroy 7 years after action completed

## Accounting (Continued)

005.002.015

The activities relating to the collection of government revenue and the, recording, classifying, summarising and analysing of financial transactions. Includes financial statements, and the implementation, maintenance, monitoring and auditing of the agency's accounting systems and internal controls. Also includes the determination and assessment of taxes, duties, rates and other government charges.

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Entry No.	Description of Records	Disposal Action
005.002.012	Records documenting the collection, receipt and/or recovery of revenue (e.g. taxes, duties, rates, fees, fines).	Destroy 7 years after action completed
	[For legal actions taken for the recovery of taxes, duties, rates, fines and other government charges, use LEGAL SERVICES – Litigation.]	
005.002.013	Records documenting taxation matters. Includes:	Destroy 5 years after action completed
	<ul> <li>assessment of Fringe Benefits Tax (FBT)</li> <li>assessment and payment of Goods and Services Tax (GST), including business activity statements and tax invoices</li> <li>requests for exemption from Wholesale Sales Tax.</li> <li>[For taxation records required for the payment of employee salaries and wages (e.g. tax declaration forms), use</li> </ul>	
005.002.014	PERSONNEL - Salaries.]  Administrative records used for control and accountability in handling money and financial records, i.e. records which do not document agency revenue and expenditure. Includes hand-over certificates, and reconciliations other than bank reconciliation state.	-

Destroy 2 years after

action completed

Copies of receipts, invoices and other

central office or at another part of the agency, documenting agency revenue and

accounting records processed at the

expenditure.

## Acquisition

The process of gaining ownership or use of property and other items or the provision of services required in the conduct of business through purchase or requisitions.

Entry No.	Description of Records	Disposal Action
005.003.001	Financial records documenting the acquisition of items. Includes requisitions and order forms.	Destroy 7 years after action completed
	[For payments for acquisitions, use FINANCIAL MANAGEMENT - Accounting and/ or FINANCIAL MANAGEMENT - Payments.]	

## Advice

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

[For legal advice, including interpretations of the agency's legislation, use LEGAL SERVICES – Advice.]

Entry No.	Description of Records	Disposal Action
005.005.001	Receipt and provision of advice relating to the financial management function that resulted in major changes, including specialist or technical advice provided by consultants and independent regulators. Includes advice to the Minister or Chief Minister, policy issues and recommendations for reform.	Retain as Territory Archives
005.005.002	Records relating to the receipt and provision of advice on the financial management function that did not result in major changes or advice not provided to the Minister or Chief Minister. Includes advice regarding economic management.	Destroy 7 years after action completed
005.005.003	Working papers documenting the development of advice relating to the financial management function.	Destroy 2 years after action completed

## Agreements

The processes associated with the establishment, maintenance, review and negotiation of agreements. Includes records associated with preparing agreements/contracts and settling those agreements/contracts. Includes contracts, memoranda of understanding (MOU), deeds, leases, licences and mortgages.

Entry No.	Description of Records	Disposal Action
005.006.001	Records relating to significant agreements with implications for major liabilities or obligations relating to the financial management function. Includes:	Retain as Territory Archives
	<ul><li>negotiations</li><li>establishments</li><li>reviews</li><li>final versions.</li></ul>	
	[For significant agreements with government bodies, use GOVERNMENT RELATIONS – Agreements.]	
005.006.002	Final version of agreements made relating to the financial management function (e.g. credit card contracts).	<u> </u>
005.006.003	Records documenting negotiations, establishment, maintenance and review of agreements.	Destroy 7 years after expiry or other termination of agreement

#### Allocation

The process of assigning of money, items, or equipment.

Entry No.	Description of Records	Disposal Action
005.007.001	Records documenting internal fund	Destroy 7 years after
	allocations. Includes restrictions and variations to funding allocations.	action completed

## Appeals (decisions)

The activities involved in the process of appeals against decisions by application to a higher authority.

Entry No.	Description of Records	Disposal Action
005.009.001	Records documenting appeals made to a central arbitration or determining body against a decision or an order where the agency is a major participant in negotiations.	Retain as Territory Archives
008.009.002	Records documenting objections received from taxpayers or their representatives regarding revenue assessments.	Destroy 10 years after action completed
008.009.003	Records documenting appeals against a decision in relation to the administration of housing assistance loans.	Destroy 5 years after action completed
008.009.004	Records documenting appeals against a decision or an order where the agency had little or no input into the negotiations.	Destroy 2 years after action completed
	[For appeals made by individual employees, use PERSONNEL - Reviews (decisions).]	

## Asset Register

The activities involved in recording in a subsidiary ledger all fixed assets owned by the agency. Includes the date of purchase, depreciation expense, written down value as well as stocktaking and auditing notations.

Entry No. 005.012.001	Description of Records  Asset registrations for the valuation of assets of significance to the Territory (e.g. Albert Hall).	Disposal Action Retain as Territory Archives
005.012.002	Asset registrations for the valuation of assets that are not considered significant to the Territory.	Destroy 7 years after disposal of asset
005.012.003	Records documenting asset valuation and asset management processes, including requests for inclusion on the asset register.	action completed

#### Audit

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 an agency, company or other organisation in a specified period. Includes compliance audits, financial audits, operational audits, recordkeeping audits, skills audits, system audits and quality assurance audits.

# Entry No. 005.013.001

## Description of Records

Final report of an internal or external financial audit (e.g. conducted by an external authority such as the ACT Auditor General's Office) where:

- the audit report is qualified by the Auditor-General
- there are major or significant changes to agency practices.

Includes recommendations and implementation plans.

005.013.002

Final report of an internal or external financial audit (e.g. conducted by an external authority such as the ACT Auditor General's Office) where:

Destroy 5 years after action completed

Disposal Action

Destroy 10 years

after action

completed

- the audit report has been accepted by the Auditor-General
- there are no changes or only minor or routine changes to agency practices.

Includes recommendations and implementation plans.

005.013.003

Records documenting the planning and conduct of internal and external audits relating to the financial management function. Includes:

- Destroy 3 years after action completed
- liaison with the auditing body
- minutes of meetings
- notes taken at opening and exit interviews
- draft reports
- comments
- declarations nominating accounts exempted from normal disclosure.

#### Authorisation

The process of delegating power to authorise an action and the seeking and granting permission to undertake a requested action.

Entry No. 005.014.001	Description of Records  Delegations of power to agency staff to authorise administrative action relating to revenue assessments and related action.	Disposal Action Destroy 25 years after delegation expires or is superseded
005.014.002	Delegations of power to agency staff to authorise financial activities and transactions (e.g. delegation to approve expenditure or appointment of an officer to countersign cheques).	Destroy 10 years after delegation superseded
005.014.003	Authorisations for administrative actions relating to financial management (e.g. authorisation to permit an overdraft from a public account or an authorisation to collect money on behalf of another person).	Destroy 10 years after action completed

## **Budgeting**

The process of planning the use of expected income and expenditure over a specified period.

[For the production of the annual Budget Papers (print and electronic), use PUBLICATION.

For budget submissions received from consultation, use FINANCIAL MANAGEMENT – Submissions.]

Entry No. 005.015.001	<b>Description of Records</b> Final budget analyses for the Territory's budget.	Disposal Action Retain as Territory Archives
005.015.002	Budget estimates and associated records prepared for external approval (e.g. approval from the parent directorate of an agency or Ministerial approval). Includes portfolio budget statements.	Destroy 7 years after action completed

## **Budgeting** (Continued)

The process of planning the use of expected income and expenditure over a specified period.

[For the production of the annual Budget Papers (print and electronic), use PUBLICATION.

For budget submissions received from consultation, use FINANCIAL MANAGEMENT – Submissions.]

Entry No.	Description of Records	Disposal Action
005.015.003	Records documenting the examination of budget information. Includes:	Destroy 7 years after action completed
	<ul> <li>budget submissions</li> <li>forward estimates</li> <li>research notes</li> <li>comparative analyses</li> <li>development and clearance of draft analyses.</li> </ul>	t
005.015.004	Budget estimates produced for internal use by the agency.	Destroy 7 years after action completed
005.015.05	Background records used for the production of whole of agency budget estimates by the coordinating element of the agency (e.g. the central office of an agency). Includes working papers and calculations and their collation.	Destroy 4 years after action completed
005.015.06	Records documenting spending progress or revenue collection against allocations within the budget estimates.	Destroy 3 years after action completed
005.015.07	Records documenting the input by individual programs within an agency to the whole of agency budget estimates. Includes working documents and calculations.	Destroy 2 years after action completed

#### **Committees**

The activities associated with the establishment, appointment of members, terms of reference, proceedings, minutes of meetings, reports, agendas, etc. of committees and task forces.

[For the management of an agency's internal Audit Committee, use STRATEGIC MANAGEMENT - Committees.]

## Entry No. 005.020.001

## Description of Records

Records of internal and external committees formed to consider matters relating to the financial management function. Includes:

- documents establishing the committee
- final versions of minutes
- reports
- recommendations
- supporting documents such as briefing papers and discussion papers.

## Disposal Action

Destroy 7 years after action completed

005.020.002  Working papers documenting the conduct Destroy 3 years after and administration of committees which consider matters relating to the financial management function. Includes:

action completed

- agendas
- notices of meetings
- draft minutes.

## **Compliance**

The activities associated with complying with mandatory or optional accountability, fiscal, legal, regulatory or quality standards or requirements. Includes compliance with legislation and with national and international standards, such as the ISO 9000 series.

## Entry No. 005.021.001

## Description of Records

Records documenting agency compliance Destroy 7 years after with mandatory or optional accountability registration lapses or requirements relating to the financial management function. Includes registration of:

- Australian Business Number (ABN)
- Australian Company Number (ACN)
- Data Universal Numbering System Number (DUNS).

## Contracting out

The activities involved in managing the performance of work or the provision of goods and services by an external contractor, vendor or consultant, or by using external bureau services. Includes outsourcing.

## Entry No. 005.025.001

## Description of Records

Records documenting contract management relating to the financial management function. Includes:

- minutes of meetings with main stakeholders
- performance and evaluation reports.

#### Disposal Action

is superseded

## Disposal Action

Destroy 7 years after completion or other termination of agreement or contract

#### Control

The activities associated with creating, maintaining and evaluating control mechanisms. Includes classification, indexing, registration, forms design etc to ensure maximum control over records and recordkeeping systems. Also includes control mechanisms for other information resources and systems.

Entry No.	Description of Records	Disposal Action
005.026.001	Registers of home loans granted.	Retain as Territory Archives

## Corruption

The processes which allow the disclosure of corruption, and strategies for the prevention of corruption. Corruption includes fraud, bribery, theft, wilful unauthorised disclosure of classified records and information, etc. Includes involvement in corruption prevention projects and the education of staff about corruption disclosures.

[For records relating to the management of broad strategies for the prevention of corruption, use STRATEGIC MANAGEMENT - Corruption.

For an agency's fraud control plans, use STRATEGIC MANAGEMENT - Planning.

For investigations into corruption allegations made against an employee, use PERSONNEL - Discipline.]

Entry No.	Description of Records	Disposal Action
005.028.001	Records documenting financial management arrangements supporting the agency's corruption controls.	Destroy 7 years after fraud control plan is superseded
005.028.002	Records documenting the identification of specific instances of corruption. Includes the report and investigation of corrupt activities and records documenting liaison with law enforcement authorities.	• •

## **Donations**

The activities associated with managing money, items, artifacts or property donated to the agency, or by the agency and or its staff to charities, etc. Includes managing unsolicited donations.

Entry No.	Description of Records	Disposal Action
005.037.001	Records documenting the management of donations of money to and by the agency.	• •
	[For other records documenting the management of donations received from public sources, use COMMUNITY RELATIONS - Donations.]	

## **Enquiries**

The activities associated with handling requests for information about the agency and its services by the general public, agency employees or another agency.

Entry No.	Description of Records	Disposal Action
005.040.001	Records documenting the handling of enquiries about the financial management function and its associated programs, products and services. Includes enquiries relating to government revenue,	Destroy 3 years after action completed
	superannuation funds, assets and liabilities.	

## **Evaluation**

The process of determining the suitability of potential or existing programs, items of equipment, systems or services in relation to meeting the needs of the given situation. Includes analysis, forecasting, modelling and ongoing monitoring.

Entry No.	Description of Records	Disposal Action
005.042.001	Records documenting the evaluation of potential or existing programs, services and projects (e.g. major infrastructure projects) that are of significance to the Territory which support government priorities, policies and economic reforms. Includes:	Retain as Territory Archives
	<ul><li>budget bids</li><li>modelling and/or forecasting</li><li>working papers.</li></ul>	
	[For the financial plans of potential or existing programs, services and projects, use FINANCIAL MANAGEMENT – Planning.]	
005.042.002	Records documenting the evaluation of potential or existing programs and services supporting the financial management function.	Destroy 7 years after action completed
005.042.003	Records documenting the forecasting of economic and/or financial conditions of home loans in the Territory.	Destroy 7 years after last action
005.042.004	Surveys carried out to support the financial management function. Includes survey responses.	Destroy 3 years after last action
005.042.005	Records documenting the creation of revenue forecasts.	Destroy 1 years after last action

#### Financial Statements

The process of compiling annual statements presented in prescribed tabular form showing receipts and payments, both actual and budgeted for the current financial year and the actual amounts received or paid for the previous financial year.

*Entry No.* 005.045.001

## Description of Records

Disposal Action

Final versions of the whole of government Retain as Territory financial statements and correspondence Archives to and from government agencies on those statements. Includes:

- budget statements
- audited financial statements
- collated financial statements received from agencies
- working papers.

005.045.002

Annual financial statements or formal interim financial statements, and background documentation. Includes:

Destroy 7 years after action completed

- annual statements of assets and liabilities
- operating statements of financial position
- balance sheets
- statements of cash flows.

[For regular accrual reports, use FINANCIAL MANAGEMENT - Accounting.]

## **Grant Funding**

The activities associated with the application for and receipt of grants.

[For the overall management of grant applications made by the agency, use STRATEGIC MANAGEMENT - Grant Funding.

For grant applications made for non-government funding, use COMMUNITY RELATIONS - Grant Funding.

For the development of strategies for managing processes associated with the agency applying for grants, use STRATEGIC MANAGEMENT - Grant Funding.]

Entry No. 005.049.001	Description of Records  Records documenting the administration of grant funds received.	<b>Disposal Action</b> Destroy 7 years after grant acquitted
	[For the overall management of grant applications made by the agency, use STRATEGIC MANAGEMENT - Grant Funding.	
	For grant applications made for non- government funding, use COMMUNITY RELATIONS - Grant Funding.]	
005.049.002	Records documenting the granting or loaning of funds to home buyers, including buyer concession, deferred duty and mortgage relief. Includes:	Destroy 7 years after grant acquitted
	<ul><li>applications</li><li>payments</li><li>supporting documentation.</li></ul>	

## **Inventory**

The activities associated with listing and preparing lists of items and assets in the possession of the agency.

Entry No.	Description of Records	Disposal Action
005.061.001	Records documenting the listing of items supporting the financial management function (e.g. Cabcharge vouchers and other accountable forms).	Destroy 2 years after action completed
	[For listing of assets owned by the agency, use FINANCIAL MANAGEMENT - Asset Register.]	

## Meetings

The activities associated with regular or ad hoc gatherings held to formulate, discuss, update or resolve issues and matters pertaining to the function. Includes staff meetings, arrangements, agenda, taking of minutes, etc. Excludes committee meetings.

Entry No. 005.072.001	Description of Records Final version of minutes and supporting documents tabled at meetings held to support the financial management function. Includes meetings with external agencies.	Disposal Action  Destroy 7 years after action completed
005.072.002	Working papers documenting the conduct and administration of meetings held to support the financial management function. Includes:	Destroy 6 months after last action
	<ul><li>agendas</li><li>notices of meetings</li><li>draft minutes.</li></ul>	

## **Payments**

The activities involved in the preparation and payment of money.

[For the collection of revenue (e.g. taxes, duties, rates, fees, fines), use FINANCIAL MANAGEMENT – Accounting.]

Entry No.	Description of Records	Disposal Action
005.077.001	Records documenting the preparation and payment of money, including Territory expenses and/or refunds (e.g. taxes, duties, fees, fines). Includes:	Destroy 7 years after action completed
	<ul> <li>records documenting the checking of invoices</li> <li>issuing of cheques for payment</li> <li>payment of claims.</li> </ul>	
	[For accounting records supporting the	

[For accounting records supporting the payment activity, use FINANCIAL MANAGEMENT - Accounting.]

## **Planning**

The process of formulating ways in which objectives can be achieved. Includes determination of services, needs and solutions to those needs.

[For final versions of business plans and unit level work plans, use STRATEGIC MANAGEMENT – Planning.]

Entry No. 005.079.001	Description of Records  Final version of plans for major or significant programs, services or projects relating to the financial management function.	Disposal Action Retain as Territory Archives
005.079.002	Final version of agency-wide financial management plans.	Destroy 7 years after plan is superseded
005.079.003	Final versions of home loan portfolio administration plans. Includes:  • draft plans • reports analysing issues • comments received from other areas of the agency.	Destroy 3 years after plan is superseded
005.079.004	Final version of a section or business unit's financial management plans, including those of state, regional or overseas offices.	Destroy 2 years after plan is superseded
005.079.005	Working papers used in developing all financial management plans. Includes:  • draft plans • reports analysing issues • comments received from other areas of the agency.	Destroy 1 year after adoption of final plan
005.079.006	Copies of all financial management plans.	Destroy 6 months after last action

## **Policy**

The activities associated with developing and establishing decisions, directions and precedents which act as a reference for future decision making.

Entry No.	Description of Records	Disposal Action
005.080.001	Records documenting the development of whole of government budget management, economic management, superannuation funds, revenue and government asset & liability policies. Includes working papers.	Retain as Territory Archives
005.080.002	Records documenting the development and establishment of the agency's financial management policies. Includes:	Destroy 7 years after policy is superseded
	<ul> <li>policy proposals</li> <li>research papers</li> <li>results of consultations</li> <li>supporting reports</li> <li>major drafts</li> <li>final policy documents (e.g. Chief Executive's instructions).</li> </ul>	
005.080.003	Records documenting comments made on the development of government-wide financial management policies.	Destroy 3 years after promulgation of new policy
005.080.004	Working papers documenting the development of all agency financial management policies.	Destroy 3 years after promulgation of new policy
005.080.005	Copies of policy documents and supporting papers.	Destroy 6 months after last action

#### **Procedures**

Standard methods of operating laid down by the agency according to formulated policy.

Entry No.	Description of Records	Disposal Action
005.082.001	Master set of agency manuals, handbooks, directives etc detailing procedures supporting the financial management function (e.g. procedural rules derived from Chief Executive's instructions).	Destroy 7 years after procedures are superseded
005.082.002	Records documenting the development of agency procedures supporting the financial management function.	Destroy 2 years after action completed
z005.082.003	Copies of manuals, handbooks, directives, etc.	Destroy 6 months after last action

### 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, regulation, or legislation, e.g. Annual Report). Includes statistics and returns.

Note: Reports resulting from a routine activity (e.g. inspection reports), form part of that activity, i.e. reports resulting from an inspection are part of the inspection and not the activity of Reporting. Reports of these types should be classified as part of the greater activity generating the report.

[For regular finance accrual reports, use FINANCIAL MANAGEMENT - Accounting. For annual financial statements for formal interim statements, use FINANCIAL MANAGEMENT - Financial Statements.]

Entry No.	Disposal Action
005.088.001	ts Destroy 7 years after action completed

#### Reporting (Continued)

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, regulation, or legislation, e.g. Annual Report). Includes statistics and returns.

Note: Reports resulting from a routine activity (e.g. inspection reports), form part of that activity, i.e. reports resulting from an inspection are part of the inspection and not the activity of Reporting. Reports of these types should be classified as part of the greater activity generating the report.

[For regular finance accrual reports, use FINANCIAL MANAGEMENT - Accounting.

For annual financial statements for formal interim statements, use FINANCIAL MANAGEMENT - Financial Statements.]

Entry No.	Description of Records	Disposal Action
005.088.002	Final versions of periodic reports on general administrative matters used to monitor and document recurring activities to support the financial management function. Includes agency financial reports.	Destroy 7 years after action completed
005.088.003	Working papers documenting the development of all reports. Includes drafts and comments received.	Destroy 2 years after action completed
005.088.004	Copies of financial management reports.	Destroy 6 months after last action

#### Reviewing

The activities involved in re-evaluating or re-examining products, processes, procedures, standards and systems. Includes recommendations and advice resulting from these activities.

Entry No.	Description of Records	Disposal Action
005.093.001	Records documenting a review of agency programs and operations supporting the financial management function. Includes:	Destroy 7 years after action completed
	<ul> <li>documents establishing the review</li> </ul>	
	• final reports	
	<ul> <li>action plans.</li> </ul>	

# Reviewing (Continued)

The activities involved in re-evaluating or re-examining products, processes, procedures, standards and systems. Includes recommendations and advice resulting from these activities.

Entry No.	Description of Records	Disposal Action
005.093.002	Working papers documenting a review of	Destroy 3 years after
	agency programs and operations	action completed
	supporting the financial management	
	function.	

# Risk Management

The process involving identification of risks, likelihood and consequences of those risks and implementation of appropriate practice and procedures to treat the risks.

Entry No.	Description of Records	Disposal Action
005.095.001	Records documenting risk management relating to the financial management function. Includes:	Destroy 7 years after next risk assessment
	<ul> <li>documentation covering each stage of the process</li> <li>treatment schedules</li> <li>action plans.</li> </ul>	
005.095.02	Financial management risk registers.	Destroy 7 years after next risk assessment

#### Salaries

The process of managing the payment of salaries to personnel.

Entry No.	Description of Records	Disposal Action
005.096.001	Records documenting the payment of salaries to agency personnel and Members of the Assembly. Includes the calculations of contributions and benefits.	-
	[For records such as group certificates, overtime forms, tax declaration forms, use PERSONNEL - Salaries.]	,

#### Standards

The process of implementing industry or agency specific benchmarks for services and processes to enhance quality and efficiency of an organisation.

Entry No.	Description of Records	Disposal Action
005.100.001	Records documenting the implementation of industry standards (e.g. those issued by	• •
	the Public Sector Accounting Standards	
	Board or by the Australian Accounting	
	Research Foundation) and agency	
	standards to support the financial	
	management function.	

#### **Submissions**

The preparation and submission of a formal statement (e.g. business case, statistics etc) supporting a case or opinion held by the agency which is submitted to another agency or organisation, or within the agency, for the purpose of either gain or support.

Entry No.	Description of Records	Disposal Action
005.102.001	Final versions of agency submissions made to government, including submissions to credit rating agencies on the state of the Territory's finances. Includes working papers.	Retain as Territory Archives
005.102.002	Submissions received from the community through consultation.	Destroy 5 years after last action

#### **Tendering**

The activities involved in receiving and assessing tenders, of making offers and finalising contract arrangements for the supply, sale or purchase of goods and services.

Entry No.	Description of Records	Disposal Action
005.104.001	Signed contracts under seal resulting from	Destroy 12 years
	tenders and supporting records.	after completion or
		other termination of
		agreement or
		contract

# Tendering (Continued)

The activities involved in receiving and assessing tenders, of making offers and finalising contract arrangements for the supply, sale or purchase of goods and services.

Entry No.	Description of Records	Disposal Action
005.104.002	Records documenting the development and issue of tender documentation. Includes:	Destroy 7 years after tender process completed
	<ul> <li>statements of requirements</li> <li>requests for proposals</li> <li>expressions of interest</li> <li>requests for tender (RFT)</li> <li>draft contracts.</li> </ul>	
005.104.003	Evaluation of tenders received against selection criteria. Includes:	Destroy 7 years after tender process
	<ul> <li>records documenting arrangements for carrying out the evaluation process</li> <li>evaluation reports</li> <li>recommendations</li> <li>final reports and public notices.</li> </ul>	completed
005.104.004	Records documenting post-offer negotiations and due diligence checks.	Destroy 7 years after tender process completed
005.104.005	Tender registers.	Destroy 7 years after last entry
005.104.006	Signed simple contracts and agreements resulting from tenders and supporting records.	Destroy 7 years after completion or other termination of agreement or contract
005.104.007	Contract registers.	Destroy 7 years after last entry

# Tendering (Continued)

The activities involved in receiving and assessing tenders, of making offers and finalising contract arrangements for the supply, sale or purchase of goods and services.

Entry No.	Description of Records	Disposal Action
005.104.008	Records of unsuccessful tenders or a tender process where there is no suitable bidder, or where the tender process has been discontinued. Includes:	Destroy 2 years after tender process completed or decision made not to
	<ul><li>submissions</li><li>notifications of outcome</li><li>reports on debriefing sessions.</li></ul>	continue with the tender

#### Treasury Management

The process of managing funds in an efficient and economical manner by ensuring an effective system of internal control is in operation. Includes investments and loans.

Entry No. 005.106.001	Description of Records  Records documenting the transfer of agency funds between official Funds.	Disposal Action Destroy 7 years after action completed
005.106.002	Records documenting investments or loans undertaken by the agency.	Destroy 7 years after investment matures or loan repayment completed
005.106.003	Records documenting special accounts. Includes:	Destroy 7 years after account finalised
	<ul><li>trust funds</li><li>unidentified receipts</li><li>unclaimed moneys.</li></ul>	

# **RETAIN AS TERRITORY ARCHIVES**

#### FINANCIAL MANAGEMENT

The function of managing financial resources. Includes establishing, operating, and maintaining accounting systems, controls and procedures, financial planning, framing budgets and budget submissions, obtaining grants, managing funds in the form of allocations from the Consolidated Revenue Fund and revenue from charging, trading and investments. Also includes the monitoring and analysis of assets to assist the delivery of economic and social services to government, industry and the community.

[For the provision of financial services under Enduring Powers of Attorney or Order of the Guardianship and Management of Property Tribunal, use PUBLIC TRUSTEE SERVICES - Financial Management Services.

For the provision of insurance advice to government, use GOVERNMENT INSURANCE SERVICES – Advice.

For managing the payments of superannuation to agency personnel, use PERSONNEL – Salaries.]

#### Advice

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

[For legal advice, including interpretations of the agency's legislation, use LEGAL SERVICES – Advice.]

Entry No.
005.005.001

#### Description of Records

Receipt and provision of advice that result Retain as Territory in major changes relating to the financial Archives management function, including specialist or technical advice provided by consultants and independent regulators. Includes advice to the Minister or Chief Minister, policy issues and recommendations for reform.

Disposal Action

#### Agreements

The processes associated with the establishment, maintenance, review and negotiation of agreements. Includes records associated with preparing agreements/contracts and settling those agreements/contracts. Includes contracts, memoranda of understanding (MOU), deeds, leases, licences and mortgages.

Entry No.
005.006.001

# Description of Records

Disposal Action

Records relating to significant agreements Retain as Territory with implications for major liabilities or obligations relating to the financial management function. Includes:

Archives

- negotiations
- establishments
- reviews
- final versions.

[For significant agreements with government bodies, use GOVERNMENT RELATIONS – Agreements.]

#### Asset Register

The activities involved in recording in a subsidiary ledger all fixed assets owned by the agency. Includes the date of purchase, depreciation expense, written down value as well as stocktaking and auditing notations.

Entry No.	Description of Records	Disposal Action
005.012.001	Asset registrations for the valuation of	Retain as Territory
	assets of significance to the Territory (e.g.	Archives
	Albert Hall).	

#### Budgeting

The process of planning the use of expected income and expenditure over a specified period.

[For the production of the annual Budget Papers (print and electronic), use PUBLICATION.1

Entry No.	Description of Records	Disposal Action
005.015.001	Final budget analyses for the Territory's	Retain as Territory
	budget.	Archives

#### Control

The activities associated with creating, maintaining and evaluating control mechanisms. Includes classification, indexing, registration, forms design etc to ensure maximum control over records and recordkeeping systems. Also includes control mechanisms for other information resources and systems.

Entry No.	Description of Records	Disposal Action
005.026.001	Registers of home loans granted.	Retain as Territory Archives

#### **Evaluation**

The process of determining the suitability of potential or existing programs, items of equipment, systems or services in relation to meeting the needs of the given situation. Includes analysis, forecasting, modelling and ongoing monitoring.

Entry No.
005.042.001

#### Description of Records

Records documenting the evaluation of potential or existing programs, services and projects (e.g. major infrastructure projects) that are of significance to the Territory which support government priorities, policies and economic reforms. Includes:

- budget bids
- modelling and/or forecasting
- working papers.

[For the financial plans of potential or existing programs, services and projects, use FINANCIAL MANAGEMENT – Planning.]

#### Disposal Action

Retain as Territory Archives

#### Financial Statements

The process of compiling annual statements presented in prescribed tabular form showing receipts and payments, both actual and budgeted for the current financial year and the actual amounts received or paid for the previous financial year.

Entry No.	Description of Records	Disposal Action
005.045.001	Final versions of the whole of government	Retain as Territory
	financial statements and correspondence	Archives
	to and from government agencies on those	

• budget statements

statements. Includes:

- audited financial statements
- collated financial statements received from agencies
- working papers.

#### **Planning**

The process of formulating ways in which objectives can be achieved. Includes determination of services, needs and solutions to those needs.

[For final versions of business plans and unit level work plans, use STRATEGIC MANAGEMENT – Planning.]

Entry No.	Description of Records	Disposal Action
005.079.001	Final version of plans for major or significant programs, services or projects relating to the financial management function.	Retain as Territory Archives

#### **Policy**

The activities associated with developing and establishing decisions, directions and precedents which act as a reference for future decision making.

Entry No.	Description of Records	Disposal Action
005.080.001	Records documenting the development of	Retain as Territory
	whole of government budget	Archives
	management, economic management,	
	superannuation funds, revenue and	
	government asset & liability policies.	
	Includes working papers.	

#### **Submissions**

The preparation and submission of a formal statement (e.g. business case, statistics etc) supporting a case or opinion held by the agency which is submitted to another agency or organisation, or within the agency, for the purpose of either gain or support.

Entry No.	Description of Records	Ì
005.102.001	Final versions of agency submissions	]
	made to government, including	4
	submissions to credit rating agencies on	

the state of the Territory's finances. Includes working papers.

**Disposal Action**Retain as Territory
Archives

# SCHEDULE OF AMENDMENTS – this information is provided for the assistance of users but does not form part of the Notifiable Instrument.

Amendments to the Financial Management Records Disposal Dated August 2011 Schedule

#### **Function (Amendments)**

The FINANCIAL MANAGEMENT function incorporates classes that were previously found in:

- NI2006-442 Economic Management Records
- NI2006-445 Revenue Management Records
- NI2009-628 Government Asset And Liability Services Records
- NI2009-629 Government Budget Management Records
- NI2009-631 Home Loan Portfolio Administration Records
- NI2009-632 Superannuation Management Records

The FINANCIAL MANAGEMENT function scope note amended.

Classification and sentencing guidelines added to FINANCIAL MANAGEMENT scope note.

#### **New Features (Insertions)**

Activity	Entry no.	Description
Accounting	005.002.001	New class
Accounting	005.002.012	New class
Advice	005.005.001	New class
Advice		Classification and sentencing guide added
Advice	005.005.003	New class
Agreements	005.006.001	New class
Appeals (decisions)		New Activity and classes
Asset Register	005.012.001	New class
Authorisation	005.014.001	New class
Budgeting		Classification and sentencing guide added
Budgeting	005.015.001	New class
Budgeting	005.015.003	New class
Enquiries		New Activity and class
Evaluation	005.42.001	New class
Evaluation	005.042.003	New class

# **New Features (Insertions)**

Activity	Entry no.	Description
Evaluation	005.042.004	New class
Control		New Activity and class
Financial Statements	005.045.001	New class
Grant Funding	005.049.002	New class
Payments		Classification and sentencing guide added
Planning		Classification and sentencing guide added
Planning	005.079.001	New class
Planning	005.080.003	New class
Policy	005.080.001	New class
Submissions		New Activity and classes

# **Enhancements (Changes)**

Activity	Entry no.	Description
Accounting		Scope note amended
Accounting	All	Classes renumbered
Advice	005.005.002	Class description amended
Agreements	All	Classes renumbered
Asset Register	005.012.002	Class description amended
Asset Register	All	Classes renumbered
Authorisation	All	Classes renumbered
Budgeting	All	Classes renumbered
Evaluation		Scope note amended
Evaluation	All	Classes renumbered
Financial Statements	All	Classes renumbered
Payments	005.077.001	Class description amended
Planning	All	Classes renumbered
Policy	All	Classes renumbered

# **Enhancements (Changes)**

Activity	Entry no.	Description
Reporting	All	Classes renumbered
Reporting	005.088.001	Class description amended
Reporting	005.008.002	Class description amended
Salaries	005.096.001	Class description amended