Office of the
State Archivist

# DISPOSAL SCHEDULE FOR THE DEPARTMENT OF TREASURY AND FINANCE

Disposal Authorisation 2563

**Version 1.1**
**November 2026**

Tasmanian Government

CONTACT US

Office of the State Archivist

https://osa.tas.gov.au/

enquiries@osa.tas.gov.au

03 6165 5581



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# Authorisation

Under Section 20 (2) (b) of the *Archives Act 1983* (Tas), I authorise 'relevant authorities' (as defined in Section 3 of that Act) to manage the disposal of the records described in this schedule.

**Ross Latham**

**State Archivist**

| Version | Date | Comments |
|---|---|---|
| 1.1 | 23/11/2026 | Edits to Introduction: *Unscheduled Records* and *Pre-1960 Records* sections |

## Document Development History

| Version | Date | Comments |
|---|---|---|
| 1.1 | 23/11/2026 | Edits to Introduction: *Unscheduled Records* and *Pre-1960 Records* sections |
| 1.0 | 16/09/2024 | Initial release |

# Introduction

**Disposal Schedules are the State Archivist's ongoing permission to dispose of records.**

They identify:

- which records have a permanent retention and will be transferred to the Tasmanian Archives
- the minimum time that temporary records need to be kept before they can be destroyed.

### Authority

Tasmanian government organisations covered by the *Archives Act 1983* (Tas) can only dispose of records with the written permission of the State Archivist.

'Disposal of records' means destroying them, removing them from the creating organisation, or transferring them to the Tasmanian Archives.

### Records Covered

This Disposal Schedule refers to records of the Department of Treasury and Finance covering the provision of objective advice to Government on the economic and financial management of the State. Treasury also implements Government policies and programs, and performs analysis, monitoring and reporting functions on behalf of the Government.

**Treasury activities covered by this schedule include:**

- monitoring and analysing trends in economic conditions and forecasting economic parameters for Tasmania
- preparing and monitoring the State Budget, managing the Public Account and providing advice on financial and resource management in the public sector
- monitoring and providing advice on the performance and management of Government businesses
- managing the Government's office accommodation portfolio, insurable risks of agencies, property sales and whole-of-government procurement
- administering financial relations between the States; the Australian Government, the Tasmanian Government, and Local Government, providing policy advice on major intergovernmental agreements relating to health, education, housing, disability infrastructure and the environment, and major sources of revenue to the Government such as GST, own source taxation, Australian Government grants and transfers
- managing major taxation legislation reform and the collection of state revenue and administration of state taxes, grants, subsidies and rebates paid to Tasmanians
- providing administrative support to the State Grants Commission, an independent statutory body, making recommendations to the Treasurer on the distribution of Australian Government financial assistance grants to Tasmania's councils.

**Note:** This schedule supersedes *Disposal Schedule for the Department of Treasury and Finance* (DS 44).

### Responsibility for review

You are responsible for monitoring legislative or regulatory changes which may affect disposal of records covered by this schedule. If this happens, please tell the Office of the State Archivist because we may need to review the Disposal Schedule.

### Unscheduled Records

Unscheduled records are records that are not covered by this or any other authorised Disposal Schedule. Organisations must not destroy unscheduled records without authorisation from the State Archivist. Please contact us for advice on managing records that are not covered by an authorised Disposal Schedule.

### Pre-1960 Records

Records created before 1 January 1960 may be sentenced using this Disposal Schedule where an applicable disposal class exists.

However, before any pre-1960 records are destroyed, contact us to arrange a review to identify records that may be suitable for transfer to the Tasmanian Archives collection.

Organisations do not require a separate Destruction Authority for the disposal of pre-1960 records that are covered by an authorised Disposal Schedule.

### You Cannot Destroy Records, Even if the Retention Period has Passed, if:

- they are the subject of a **records retention notice** (‘disposal freeze’) issued by the State Archivist or your organisation; or
- they may be required for an **investigation, inquiry or Royal Commission which** is in **progress** or expected; or
- they may be needed as **evidence** in a current or expected legal matter; or
- they are needed for applications in progress under the ***Personal Information Protection Act 2004*** **(Tas)** or ***Right to Information Act 2009*** **(Tas)**; or
- there is a **native title claim** in progress.

If any of these apply, identify all relevant records and keep them until the matter and any following reviews, appeals or actions are complete. This may be longer than retention periods in this schedule.

### Records Of First Nations People

Keep records of First Nations’ people if they document cultural connection to place and/or the impact of government policies on individuals, families and communities.

### More Information

- Outsourcing:
  You are responsible for recordkeeping, even if your organisation outsources a function.
- Retention periods are minimums:
  The retention periods in this schedule are minimum periods.
  - You can keep records longer where there is a business need for them.
  - Take a risk-based approach when deciding how long to keep records.

- Destruction of records:
  Destroy temporary records securely and appropriately to the format or medium. Record their destruction in your *Register of Records Destroyed*.
- Transfer of records:
  Transfer permanent records to the Tasmanian Archives, in line with procedures.
- Legal deposit:
  Follow National edeposit (NED) guidelines for lodging print, digital and audio-visual publications, including government publications, under legal deposit legislation.
- Legislation:
  This Disposal Schedule is issued under the *Archives Act 1983* (Tas).

Also, consider the legislation relevant to your own organisation to make sure you've met all recordkeeping requirements.

### Other Disposal Schedules

You can use other common Disposal Schedules with this schedule. Please see the list of current Disposal Schedules on our website.

# Disposal Schedule

| Reference | Description | Status And Disposal Action |
|---|---|---|
| **01.00** | **Public Sector Financial Management**<br>The function of managing and improving the financial position of the Tasmanian public sector and provision of financial leadership for Tasmania.<br><br>Responsibilities include:<br>• development, monitoring and presentation of the State Budget including end of year processes, allocation and monitoring of agency budgets, and ongoing budgetary performance<br>• specialist advice to Government on financial management policy, advice to the Treasurer and stakeholders on budget and financial management issues and spending priorities of agencies in the context of Government policy priorities and the resources available to Government<br>• development and preparation of financial statements and reporting<br>• managing the public account for the State, including whole-of-government reporting, financial assets and borrowing management of centralised funds and bank accounts administration of public sector superannuation including budget and actual expenditure and indexation of superannuation.<br>**See** *Disposal Schedule for Common Administrative Functions* (DA2157) - for managing the departmental budget and accounting systems, auditing, delegations, and legislation. | |
| **01.01** | **Records of Continuing Value**<br>Records of ongoing value documenting the management of public sector finances and financial leadership including final and approved versions of:<br>• State Budget papers including the budget speech by the Treasurer, Budget Paper No. 1 and No. 2 and published 'highlights' which summarise and explain budget content to the public<br>• whole-of-government financial reports including Treasurer's Annual Financial Reports, Revised Estimates Reports (including December Quarterly Reports), Quarterly Reports and Departmental Financial Statements as required by the Financial Management Act 2016<br>• public sector financial management and superannuation policy, procedures, and guidelines, including the financial management manual issued to public sector agencies<br>• Treasurer's Instructions and guidelines (e.g., published and distributed to agencies) including exemptions and approvals granted to the Treasurer's Instructions<br>• agendas, minutes, and meeting papers of committees, including supporting advice to the Minister, that oversee significant financial decisions, such as the Budget | PERMANENT<br>Retain as State archives |

| Reference | Description | Status And Disposal Action |
|---|---|---|
| | Committee and Financial Assets and Borrowings Management Committee (FABMC)<br>• estimate briefings for the House of Assembly and Legislative Council. Establishment documentation of the public account and agency trust accounts<br>• public sector actuarial and valuation reports and projections, including on superannuation. | |
| **01.02** | **Medium-Term Records**<br>Records of medium-term value documenting allocation and monitoring the performance of agencies budgets, including Government businesses. Includes:<br>• input and advice to agencies on budget allocations, pre-budget reports and implications of budget initiatives and savings strategies<br>• submissions and minutes to the Treasurer including meeting papers for monthly budget meetings between agencies and Treasury representatives<br>• authorisation of agency budget expenditure including signed Treasury Expenditure Control Authorities (TECA)<br>• agency forward and revised estimates including commentary on budget risks, initiatives, and election commitments<br>• explanatory notes on variations to agency budgets<br>• budget reporting including agency performance, agency specific Capital Investment Program (CIP), restructuring and agency full time equivalent (FTE) data monitoring<br>• end of year processing including approved requests for additional funds (RAF), transfer of funds between output groups and rollover of funds to the next budget, made by agencies to the Treasurer. | TEMPORARY<br>Destroy 15 years after action completed |
| **01.03** | **Short-term Records**<br>Records of short-term value documenting the public sector financial management function. Includes:<br>• provision and receipt of advice to the Treasurer, relevant Minister and stakeholders on the budget, whole-of-government accounting and superannuation including spending priorities, budget preparation and briefings<br>• annual budget preparation and development including funding requests, savings strategies, community consultation and working papers for development of the Appropriation Bill<br>• monitoring of the State Budget, including state budget variations, explanatory notes and reporting to Parliament on variations<br>• election costings of parliamentary party commitments during caretaker period for a general election | TEMPORARY<br>Destroy 10 years after action completed |

| Reference | Description | Status And Disposal Action |
|---|---|---|
| | • reviewing and drafting of policy, procedures and guidelines including process redesign, planning and implementation of financial management projects and programs<br>• financial reports, research and analysis used as input for reports and strategy development including the whole-of-government financial report<br>• data administration of systems including testing, integrity checking, output restructure or changes to reports<br>• meeting papers of committees, working groups or reference groups which are not chaired by the agency, or where the outcomes do not impact the financial position of Tasmania.<br><br>Also includes the day-to-day management of the public account including:<br><br>• accounting including budget and actual costs, interest, cash management, financial reporting and projections for revised estimates report<br>• operational management of the investment strategy, including modelling, decisions, investment statements, etc.<br>• financial asset and borrowing management, including loans to public bodies, and borrowing allocations to local government, including debt management, cash flow statements, loan redraws and payments.<br>Note: Action completed in this instance refers to after the loan is paid in full<br>• agency reimbursements, reconciliations, returns, agency bank and cash balances<br>• successful claims for unclaimed monies including superannuation and betting<br>• tax payments and reporting including Goods and Services Tax (GST) and Fringe Benefits Tax (FBT) returns.<br><br>Also includes management of public sector superannuation including:<br><br>• advice on superannuation and entitlements including payment of parliamentary and judges superannuation entitlements and monitoring performance of the default fund for Tasmanian public sector employees<br>• management of public sector superannuation, including budget and actual expenditure, liability, modelling, indexation of superannuation and appointment of the actuary<br>• liaison with the Australian Tax Office, Commonwealth and other state governments, or individuals on superannuation issues | |

| Reference | Description | Status And Disposal Action |
|---|---|---|
| | • managing redundancy entitlements for public sector employees, including termination payments and tax reporting. | |
| **01.04** | **Facilitative Records**<br><br>Records which facilitate the activities of the public sector financial management function, including:<br><br>• requests for additional funds (RAFs) not approved by the Treasurer<br>• responses to agency requests for clarification of Treasurer's Instructions<br>• rejected claims for unclaimed monies<br>• general enquiries relating to financial transactions<br>• reports of agencies current expenditure against budget generated from the financial reporting system such as expenditure statements. | TEMPORARY<br><br>Destroy 2 years after action completed |
| **02.00** | **Economic Policy and Reform**<br><br>The function of providing economic policy and reform leadership relating to the Tasmanian economy, including specialist advice to Government on decisions and directions and identifying and assessing opportunities for economic reform.<br><br>Responsibilities include:<br><br>• monitoring and analysis of trends in economic conditions<br>• providing information to enable Treasury to forecast key economic indicators relevant to the Tasmanian economy<br>• providing economic policy advice to the Government and other agencies on various issues including areas of significant policy and regulatory reform, industry assistance, fee and royalty policies, competition policy, economic modelling and cost-benefit analysis, competitive neutrality and matters relating to Tasmanian Economic Regulator (TER) pricing investigations<br>• planning and development of significant economic reform initiatives and major energy projects, including Project Marinus, Battery of the Nation, and North West Transmission Development Project<br>• managing mutual recognition of legislation and regulations with other jurisdictions including oversight of automatic mutual recognition schemes<br>• administering the Fee Units Act including automatic indexation of Government fees in line with the Consumer Price Index (CPI)<br>• ensuring the State meets its commitments under national economic, and other reform, agreements, and agendas<br>• administering the Governments Legislation Review Program to ensure that primary legislation does not restrict competition or impose unnecessary negative impacts on business<br>• administering regulatory reform programs and requirements in the Subordinate Legislation Act 1992 to reduce the burden of regulation on the Tasmanian community<br>• coordination of annual presentations to ratings agencies | |

| Reference | Description | Status And Disposal Action |
|---|---|---|
| | • assessing options for revenue raising initiatives that the Government may choose to implement e.g., new taxes or levies.<br>**See** *Disposal Schedule for Common Administrative Functions* (DA2157) - 16.11.00 Legislation - for creating and amending legislation. | |
| **02.01** | **Records of Continuing Value**<br>Records of ongoing value documenting economic policy and reform relating to the Tasmanian economy including:<br>• formulation of economic and reform policy including industry reform, economic development, and industry assistance<br>• provision and receipt of advice to Government on significant economic reform initiatives<br>• records relating to major energy projects including policy advice to the Treasurer and Shareholding Ministers and source data necessary to substantiate advice, business case development, final versions of shareholder and implementation agreements, memorandums of understanding, legal and tender documentation<br>• national and international agreements impacting Tasmanian businesses or the Tasmanian economy (e.g., Competitive Neutrality Policy, Mutual Recognition, National Competition Policy), including briefings for Premiers' meetings, negotiations, and reports to bodies responsible for the agreements<br>• economic data releases approved for publication, including source data considered necessary to substantiate the reports e.g., population growth, wage price index etc.<br>• economic reports released for publication, such as Fiscal Sustainability Reports, Population Projections Reports etc.<br>• reports relating to the Tasmanian economy, economic investigations, productivity, and industry or service sector reports<br>• review of legislation (including subordinate legislation), final approved analysis reports, minutes to the Treasurer<br>• committees, working groups and supporting documentation on economic reform projects and energy matters, where the outcomes impact on the Tasmanian economy, including submissions to the Legislation Review Program, State Forecasting Committee and Executive Steering Committee (Energy).<br>**See** *Common Administrative Functions* (DA2157) - 07.17.00 - for submissions for documentation on cabinet submissions | PERMANENT<br>Retain as State archives |
| **02.02** | **Medium-term Records** | TEMPORARY |

| Reference | Description | Status And Disposal Action |
|---|---|---|
| | Records of medium-term value documenting the economic policy and reform function, including:<br>• provision and receipt of routine advice to all levels of government (Local, State, Commonwealth, or other states) including Government businesses. Includes industry assistance, competitive neutrality, mutual recognition, regulatory review, and requests from the Foreign Investment Review Board (FIRB)<br>*Note: For advice to Government on significant economic reform initiatives see 02.01.*<br>• provision of advice on statutory concessions including eligibility, targeting and review of ongoing concessions to low-income earners<br>• the annual determination of fee units, including preparation of gazettal notices<br>• research, projections, and data input used in the preparation of reports and statements including Fiscal Sustainability Report, Revised Estimates Report, Population Projections, energy pricing and regulatory review reports<br>• Note: Final approved/published reports are covered in class 02.01.<br>• development of financial and economic modelling and forecasting, including employment forecasting<br>• monitoring of economic trends including briefings to the Treasurer containing key figures and comparisons<br>• source data not required to substantiate advice or reports relating to major energy projects, including monthly cost profiles updates for the Marinus Link<br>• coordination of annual presentations to credit ratings agencies, including advice to the Treasurer, final presentations, liaison with agencies and issued ratings<br>• meetings of internal committees and external committees which are not chaired by the agency, or the outcomes do not impact on the Tasmanian economy, economic policy and reform programs or projects, including national committees such as the Australian Statistical Advisory Council. | Destroy 25 years after action completed |
| **02.03** | **Short-term Records**<br>Short-term records relating to the economic policy and reform function including:<br>• advice on temporary cost of living assistance measures in the form of targeted energy bill relief in partnership with the Commonwealth Government such as the National Energy Relief Bill and the Winter Bill<br>• records relating to wholesale electricity contract price information | TEMPORARY<br>Destroy 10 years after action completed |

| Reference | Description | Status And Disposal Action |
|---|---|---|
| | • working papers used to prepare information for credit rating agencies, including internal correspondence<br>• source data not required to substantiate advice or reports such as statistical records and publications received from outside sources, e.g., Australian Bureau of Statistics (ABS). | |
| **03.00** | **Government Insurance and Risk Management**<br>The function of managing insurance and risk for State Government inner budget agencies and selected Government entities by administering the following:<br>• Tasmanian Governments self-insurance arrangements, (the Tasmanian Risk Management Fund), provides a whole-of-government approach to managing the funding for specific identified insurable liabilities. The risk categories covered by or through the Tasmanian Risk Management Fund (The Fund), include personal injury (workers compensation and personal accident), legal liability (including medical liability), property (including motor vehicle), marine hull and corporate travel.<br>• other schemes and liability related matters, as required by Government, including the Tasmanian Home Warranty Insurance Scheme.<br>Responsibilities include:<br>• administration of the Fund and other schemes including the Home Warranty Insurance Scheme<br>• operational policy and provision of advice to participants and stakeholders on the operation, coverage, and policies of the Fund and other schemes<br>• management of contracts with the Fund Administration Agent (FAA), the Actuary, Home Warranty Insurance Scheme, Workplace Rehabilitation Provider Panel members and external providers<br>• financial administration of the Fund including preparation of the annual budget and forward estimates relating to the Funds reserve, information to assist the Actuary to determine recommended annual participant contributions and collection of participant contributions and payment of invoices<br>• financial administration and management of other schemes, including the Home Warranty Insurance Scheme<br>• managing the placement of annual external insurance policies<br>• production and publication of annual reports for the Fund and other schemes, including the Home Warranty Insurance Scheme<br>• provision of high-level support and informed advice to Steering Committees and working groups.<br>**See** *Disposal Schedule for Common Administrative Functions* (DA2157) - for audits, financial delegations, trust accounts and workers compensation claims made by agency employees. | |
| **03.01** | **Records of Continuing Value**<br>Records of ongoing value documenting the administration and management of the Government Insurance and Risk function including the Tasmanian Risk Management Fund and other schemes. Includes: | PERMANENT<br>Retain as State archives |

| Reference | Description | Status And Disposal Action |
|---|---|---|
| | • establishment of the Fund and other schemes including working groups involved in the establishment<br>• final versions of policy, procedures including the Policy and Disclosure Document of the Fund<br>• establishment, appointment, and management of steering committees and working groups, such as the Tasmanian Risk Management Fund Steering Committee including meeting papers and documentation pertaining to membership<br>• final versions of published annual reports<br>• actuarial reports and supporting documentation relating to the Fund including annual Contributions Report, Outstanding Claim Liabilities Report, Annual Reconciliation Return, corporate travel insurance policy premium allocation, and additional reports and advice as required<br>• actuarial reports and supporting documentation including ad hoc reports and advice relating to other schemes such as the Home Warranty Insurance Scheme<br>• claims data managed by the Fund Administration Agent containing all claims made by participants of the Fund, actual costs incurred, and estimated outstanding costs for each claim<br>• financial management of the Fund and other schemes, including financial statements.<br>**See** *Common Administrative Functions* (DA2157) *v4* - 14.12.01 - for published annual reports of the Fund and other schemes. | |
| **03.02** | **Long-term Records**<br>Records of long-term value documenting the administration and management of the Government Insurance and Risk function including the Tasmanian Risk Management Fund and other schemes. Includes:<br>• annual insurance policies and supporting documentation relating to a serious accident or event, including certificates of currency, renewals, and endorsements for all commercially insured risks, regardless of whether a claim has been made at the time<br>• provision of advice to Government, including Ministers, Government agencies, Government businesses and to third parties relating to the operation, coverage and policies of the Fund and other schemes<br>• records relating to claims administration, provision of advice on claims management, and brokerage of commercial insurance managed by the Fund Administration Agent.<br>*Note: for records relating to claim payments see 03.04.* | TEMPORARY<br>Destroy 65 years after action completed |

| Reference | Description | Status And Disposal Action |
|---|---|---|
| **03.03** | **Medium-term Records**<br><br>Records of medium-term value documenting the administration and management of the Government Insurance and Risk function including the Tasmanian Risk Management Fund and other schemes. Includes:<br><br>• annual insurance policies and supporting documentation, including certificates of currency, renewals and endorsements for all commercially insured risks that do not relate to a serious accident or event.<br>*Note: for records relating to a serious accident or event see 03.02.*<br>• establishment and ongoing administration of contracts under seal, including successful tender, quotation submissions, contract deliverables and schedules including contracts for the Funds Actuary, Fund Administration Agent (FAA) and the Home Warranty Insurance Scheme provider.<br>*Note: Action completed in this instance relates to after the contract lapses or has expired.*<br>• managing research, reviews and surveys including the biennial review of the Fund's participant assets, asset returns and associated correspondence<br>• reports, including claims data for major storm and fire events, severe weather, and workers compensation.<br>*Note: See 03.01 for final Actuary reports*.<br>• advice to stakeholders on strategic and operational issues, compliance, and performance management including receipt of advice to/from third parties or other jurisdictions. | TEMPORARY<br><br>Destroy 12 years after action completed |
| **03.04** | **Short-term Records**<br><br>Records of short-term value documenting the administration and management of the Government Insurance and Risk function including the Tasmanian Risk Management Fund and other schemes. Includes:<br><br>• annual budget and forward estimates relating to the Fund's reserve, information to assist the Fund Actuary to determine recommended annual participant contributions invoicing those contributions and payment of invoices on behalf of the Fund<br>• annual budget and forward estimates relating to other schemes including the Home Warranty Insurance Scheme<br>• bank reconciliations, statements and invoicing including extracts of trial balances relating to the Fund and other schemes | TEMPORARY<br><br>Destroy 7 years after action completed |

| Reference | Description | Status And Disposal Action |
|---|---|---|
| | • financial records relating to the processing of payments and reimbursement of wages or collecting recoveries from third parties managed by the Fund Administration Agent. | |
| **04.00** | **Government Businesses Management**<br><br>The function of supporting the Government in managing its interests in Government businesses including monitoring and providing strategic advice to shareholding Ministers on the performance of the Government business portfolio which comprises of:<br><br>• Government Business Enterprise<br>• State-owned Companies<br>• subsidiaries of Government Business Enterprises and State-owned Companies; and<br>• Crown Shareholding Companies.<br><br>Responsibilities include:<br><br>• provision of advice on Corporate Plans and Statements of Corporate Intent<br>• provision of strategic advice on the performance and management of Government businesses and policy advice in relation to risks and opportunities for Government businesses<br>• determination of guarantee rates<br>• policy advice in relation to the provision of community service obligations<br>• administration of National Taxation Equivalent Regime (NTER)<br>• oversight of annual and other reporting cycles.<br><br>Also includes:<br><br>• managing the creation of a Government Business<br>• establishment of a corporate governance framework<br>• assessing business cases for significant proposals<br>• transfer of a Government business to local government, general government (eg government agency or statutory authority), or transfer or sale to the private sector; and<br>• coordination and facilitation of payments to Government businesses.<br><br>**See** *Disposal Schedule for Statutory Governing Bodies* (DA2508) - for records of Boards and other governing bodies of Government Businesses. | |
| **04.01** | **Records of Continuing Value**<br><br>Records of ongoing value documenting the governance of Government businesses. Includes final versions of:<br><br>• corporate governance frameworks and associated guidelines for Government businesses including supporting Government business executive remuneration<br>• Treasurer's Instructions relating to Government businesses, including guidelines, private Treasurers Instructions and specific exemptions granted to an enterprise or company from implementing certain instructions in part or in full | PERMANENT<br><br>Retain as State archives |

| Reference | Description | Status And Disposal Action |
|---|---|---|
| | • advice to the Treasurer and shareholding Ministers on the performance and management of Government businesses, including policy advice relating to risks and opportunities<br>• advice and administration of returns to Government including dividends, taxation, guarantee fees and shareholder value added<br>• strategic reviews and assessment of business cases for significant proposals<br>• final reports, minutes to the Treasurer and records necessary to support decisions, on the management and finalisation of major projects, including those which establish, merge, transfer or wind-up Government businesses, and the purchase of assets or the sale of Government businesses or specific assets to the private sector<br>• formal reviews and compliance monitoring of Government businesses including reviews into specific Government businesses<br>• reports on research findings relating to financial reform and financial reform strategies, including progress reports<br>• approved ministerial charters, statements of expectations and constitutions<br>• share certificates.<br>Also includes:<br>• industry reviews and monitoring by Treasury of potentially contentious issues such as: electricity pricing; borrowing for capital expenditure; and/or expansion of Government business interstate and overseas<br>• determination of maximum guaranteed borrowing limits and determination of guarantee fee rates for Government businesses, by the Treasurer<br>• deeds of guarantees provided by the Treasurer (as guarantor) to the State (as lender) against borrowings by Government businesses (borrower)<br>• signed agreements and directions including Community Service Obligations (CSO) and any agreements for the sale of Government businesses. | |
| **04.02** | **Medium-term Records**<br>Records of medium-term value documenting the governance of Government businesses including:<br>• records relating to scoping, preparing and executing projects involving the establishment, merger, transfer or closure of Government businesses including the purchase of assets, or the sale of Government businesses or specific assets to the private sector<br>*Note: Final reports and records necessary to support decisions are included in 04.01.* | TEMPORARY<br>Destroy 25 years after action completed |

| Reference | Description | Status And Disposal Action |
|---|---|---|
| | • approved corporate plans and statements of corporate intent of Government businesses<br>• review of ministerial charters and statements of expectation including advice to the Treasurer / portfolio Minister, and consultation with Government businesses<br>• annual financial statements of Government businesses including analysis, advice, and determination of maximum borrowing limits. | |
| **04.03** | **Short-term Records**<br>Records of short-term value documenting the governance of Government businesses including:<br>• receipt and provision of advice to Government agencies, Government businesses, and stakeholders<br>• advice, implementation, and renegotiation of agreements including Commonwealth / State agreements, free trade agreements and Community Service Obligations (CSO)<br>• records of operational projects including the impact of election commitments on Government businesses and internal productivity improvement projects<br>• supporting documentation relating to the provision of grants, equity contributions and ownership of shares in Government businesses.<br>Note: Action completed in this instance refers to after the grant/equity contribution is dispersed or disposal of shares<br>• determination of interest rates for Tasmanian grants and loan programs<br>• research, discussion papers and internal minutes relating to Government businesses including findings relating to financial reform, which are not published, but are substantially captured or summarised in final research reports<br>• supporting documentation relating to the performance monitoring and compliance review of Government businesses including regular reporting such as monthly and quarterly reports, budget surveys, meetings, financial reports and returns<br>• receipt and analysis of audit reports and opinions, and the investigation of matters highlighted for attention<br>• external consultation processes, including comments received from agencies, Government businesses and requests for information. | TEMPORARY<br>Destroy 10 years after action completed |
| **04.04** | **Facilitative Record**<br>Records which facilitate activities related to the governance of Government businesses, including:<br>• requests for clarifications relating to Treasurer's instructions to Government businesses | TEMPORARY<br>Destroy 2 years after action completed |

| Reference | Description | Status And Disposal Action |
|---|---|---|
| | • enquiries and provision of routine information<br>• annual report checklists<br>• lists of expressions of interest in becoming members of Government Boards<br>• source data that is not considered necessary to substantiate advice, reports etc. | |
| **05.00** | **Revenue Collection Management**<br>The function of administering state taxation legislation and the collection of state revenue.<br>Responsibilities include:<br>• collection and administration of state taxes<br>• administration of grants, subsidies and rebates paid to Tasmanians<br>• determining taxation objections and administrative reviews<br>• determining exemption eligibilities<br>• conducting audits to ensure all taxpayers pay the correct amount of tax<br>• provision of advice and assistance to taxpayers about state taxation matters<br>• debt management of state taxation and grant debts, taking action to recover money owed to the State.<br>**See** *Disposal Schedule for Common Administrative Functions (DA2157)* - 16.11.00 Legislation (STRATEGIC MANAGEMENT) - for amendment to state taxation legislation. | |
| **05.01** | **Records of Continuing Value**<br>Records of ongoing value documenting the administration of state taxation legislation and collection of state revenue. Includes:<br>• records of the appointment of the Commissioner of State Revenue, and the Deputy Commissioner of State Revenue<br>• authorisations to act on behalf of the Commissioner, including supporting documentation<br>• final versions of guidelines, fact sheets and rulings<br>• state taxation advice which clarifies meaning, interprets obligations, limitations or sets a precedent including legal opinions, resolution of complex issues in relation to the tax base, advice to / from other agencies and reciprocal arrangements with other jurisdictions<br>• taxation objections requested by taxpayers, including the application and notice of determination, regardless of whether allowed, partly allowed or disallowed<br>• appeals to the Supreme Court and reviews to the Magistrates Court relating to objection notices of determinations including court decisions on taxation assessments | PERMANENT<br>Retain as State archives |

| Reference | Description | Status And Disposal Action |
|---|---|---|
| | • meeting papers for inter-jurisdictional taxation / revenue committees or conferences including Commissioner's conference and the Tax Law Committee. | |
| **05.02** | **Medium-term Records**<br><br>Records of medium-term value documenting state taxpayer information including activities relating to revenue collection management. Includes:<br><br>• taxation registrations, certifications, and exemption applications, decisions and summary reports from land tax, payroll tax and duties. Includes exemptions for organisations such as churches, health groups, indigenous groups and charities and intergenerational rural transfer exemption (family farm) and duty for motor vehicle dealers, property, and motor vehicle transfers<br>• assessment and collection of state taxes including returns, payments and reviews for duties, insurance duty, land tax, motor vehicle duty and payroll tax<br>• administration of grants, rebates and concession schemes including pensioner rates remission, first homeowners grants, electricity concessions, payroll tax rebates and homebuilder grants<br>• compliance with state taxation legislation including education, gathering and analysis of intelligence information, audits and investigations of taxpayers and tax bases<br>• debt recovery of state taxation and grant debts including court recovery and prosecution action, bankruptcy, insolvency, and written-off debts. | TEMPORARY<br><br>Destroy 25 years after action completed |
| **05.03** | **Short-term Records**<br><br>Records of short-term value documenting administration of state taxation legislation and collection of state revenue. Includes:<br><br>• provision of advice to Treasury branches, Government, and taxpayers, including advice to the Treasurer or other parliamentarians relating to taxpayer enquiries on collection of taxes or grants, subsidies and rebates<br>• agreements and memorandum of understanding (MOU) relating to revenue collection including agreements with the Australian Tax Office (ATO) and Australian Transaction reports and Analysis Centre (AUSTRAC), other state government agencies or tax collection organisations<br>• projects including compliance, industry and tax base targets, interstate comparisons, research data and industry reports | TEMPORARY<br><br>Destroy 10 years after action completed |

| Reference | Description | Status And Disposal Action |
|---|---|---|
| | • reporting related to general operations, collection and debt management including Foreign Investors Land Tax Surcharge (FILTS), exception reports, financial daily reports (GRL, ECR), debt management and bank reconciliations<br>• forward and revised estimates<br>• reciprocal information sharing between states relating to tax payer information including subsidies, grants, and rebates<br>• meetings, committees, forums and working groups which are not chaired by the agency or where the outcomes are not significant to revenue collection management. Includes liaison with internal and external stakeholders. | |
| **06.00** | **Intergovernmental Relations and Financial Policy**<br>The function of administering financial relations between the States; the Australian Government, the Tasmanian Government, and Local Government.<br>Responsibilities include:<br>• provision of advice on major sources of revenue to the Tasmanian Government such as GST, own source taxation, and Australian Government grants and transfers<br>• provision of advice to the Treasurer including ex-gratia requests and advice to the Government on National reform initiatives under the Council on Federal Financial Relations (CFFR) and Board of Treasurers (BoTs)<br>• estimating and forecasting the Government's annual budget revenue and revenue derived from state taxes and GST relativities in the current fiscal year and the forward estimates period<br>• provision of advice on local government matters and administer local government legislation pertaining to the Treasurer's portfolio<br>• policy advice on major intergovernmental agreements, national partnership agreements and project agreements such as health, education, housing, disability, infrastructure, and the environment<br>• managing taxation legislation, including major legislative reform and annual amendments<br>• preparing Tasmania's responses to Commonwealth Grants Commission (CGC) methodology reviews and provide data for the CGC's annual relativity updates<br>• liaison with the Commonwealth Grants Commission.<br>**See** - 08.00 - for operational records of the State Grants Commission.<br>**See** *Disposal Schedule for Statutory Governing Bodies (DA2508)* - for meeting papers, appointments and membership records of the State Grants Commission.<br>**See** - 05.00 - for operational records relating to the collection of state revenue. | |
| **06.01** | **Records of Continuing Value**<br>Records of ongoing value documenting the Intergovernmental Relations and Financial Policy function including: | PERMANENT<br>Retain as State archives |

| Reference | Description | Status And Disposal Action |
|---|---|---|
| | • formulation of policy, submissions and supporting documentation relating to major policy decisions and funding issues between the Commonwealth and the State, including policy advice and reports exchanged with Commonwealth funding bodies such as the Commonwealth Grants Commission<br>• signed final agreements and national partnerships, including supporting documentation, that have a significant impact for the State or substantially alter any financial arrangements between governments<br>• nominations and appointments of agency members and/or delegates to intergovernmental bodies and/or forums<br>• committees and meeting records including submissions and reports of intergovernmental relations' bodies where the Department undertakes the administrative role or acts as secretariat. | |
| **06.02** | **Medium-term Record**<br><br>Records of medium-term value documenting the Intergovernmental Relations and Financial Policy function, including:<br><br>• provision of advice to the Treasurer, other government agencies, and to Commonwealth, State, and Local governments, including ex-gratia requests<br>• records of committees and meetings where the Department does not act as Secretariat, including the Board of Treasurers (BOT), Heads of Treasuries (HoTs), Heads of Treasuries Deputies, and the Council on Federal Financial Relations (CFFR).<br>Note: See 06.01 where the Secretariat is undertaken by the Department as part of a rotation between States.<br>• managing changes to state taxation legislation.<br>• monitoring, estimating, and reporting revenue estimates including current and forward estimates and taxation relief costings associated with policy decisions of Government<br>• undertaking modelling, forecasting, and monitoring of GST relativities, state tax revenue lines, landslip revenue and expenditure, and First Home Owner Grant expenditure for input into financial reports including the Budget and the Revised Estimates Report<br>• forecasting pensioner rates remissions including annual forecasts, actuals, and summary of monthly rate remission payments to councils<br>• agreements, negotiations, renewals and supporting documentation that do not have a significant impact on the State of Tasmania or substantially alter any financial arrangements.<br>*Note: Action completed in this instance refers to after the expiry of the agreement.* | TEMPORARY<br><br>Destroy 15 years after action completed |

| Reference | Description | Status And Disposal Action |
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| | • source documents and data not included in submissions regarding major policy decisions and funding issues between the Commonwealth and the State, or to other intergovernmental bodies and forums including the Commonwealth Grants Commission<br>• development of financial models, including reviews, decisions on approach, detailed analysis and draft model results and surveys of other jurisdictions<br>• investigations and reviews, including National reviews into health, education, taxation, productivity, infrastructure, and competition<br>• consolidated datasets used as the basis of modelling and analysis. | |
| **06.03** | **Short-term Records**<br>Records of short-term value documenting the Intergovernmental Relations and Financial Policy function including:<br>• the preparation of forward estimates and revised estimates, including internal correspondence, minutes, and compiled data<br>• tracking of Commonwealth payments made to the States as part of Commonwealth / State agreements<br>• grant allocation records which are captured or substantively summarised in ministerial briefings<br>• routine enquiries and correspondence for the provision of information including enquires relating to GST<br>• source data that is not required to substantiate advice or is used in the preparation of agendas and meeting papers<br>• internal versions of advice, reports and submissions which are later superseded by formal approved versions submitted to intergovernmental bodies or forums. | TEMPORARY<br>Destroy 7 years after action completed |
| **07.00** | **Whole of Government Services**<br>The function of providing whole-of-government services to State Government agencies including management of State Government procurement, purchasing, contract management (including the government fleet), and property management.<br>Responsibilities include:<br>• development of policies and procedures relating to State Government procurement, purchasing, property management and contracting including approval processes, auditing and reporting<br>• management of the Procurement Framework including State Government tendering, procurement and purchasing of goods and services, and processes such as the online tender process, supplier prequalification schemes or multi-use lists | |

| Reference | Description | Status And Disposal Action |
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| | • strategy and management of whole-of-government contracts for the purchasing of goods and services, e.g., goods and services common-use contracts, vehicle fleet management, freight, petrol, insurance etc.<br>• management of free trade agreements and international procurement obligations<br>• procurement of building and construction works, and accommodation fit out projects<br>• centralised management of Government owned office accommodation and buildings including asset management and ongoing maintenance on behalf of the state<br>• the administration of leased accommodation including negotiations, extensions, and assigning tenancies to agencies<br>• facilities, emergency management and security including facilities management for Treasury tenants<br>• disposal of surplus Government property including land and buildings.<br>Excludes:<br>• agency-specific procurement and purchasing of goods and services not part of the common use contracts, relating to a particular function for which an agency is responsible e.g. specialist vehicles such as firefighting vehicles, ambulances and specialist parks vehicles<br>• management of purpose built/specialised buildings such as hospitals, schools, fire stations, etc.<br>• management of buildings on the non-current assets register of other agencies.<br>**See** *Disposal Schedule for Common Administrative Functions (DA2157)* - 13.00.00 Property Management - for records on property management of Treasury facilities, emergency management and security. | |
| **07.01** | **Records of Continuing Value**<br>Records of ongoing value which document the whole-of-government services function, including:<br>• Treasurer's Instructions and guidelines including approval of, and any amendment to, Treasurer's Instructions relating to Government procurement<br>• final versions of policy, procedures and guidelines relating to Government properties, accommodation, procurement, contracting and fleet management services including the Treasury Procurement Manual<br>• records documenting free trade agreements relating to Government procurement including negotiations and implementation<br>• membership and meeting papers of groups and/or committees established to govern whole-of-government services including the Procurement Review Committee submissions, reviews and advice.<br>• master plans and plans 'as constructed' specifications for Government offices and buildings including reports and conservation plans | PERMANENT<br>Retain as State archives |

| Reference | Description | Status And Disposal Action |
|---|---|---|
| | • registers of Government owned buildings which contain/contained asbestos<br>• major projects impacting Government owned or leased buildings that are heritage listed including liaison with the Tasmanian Heritage Council<br>• management of building development projects which were required to be issued for tender under National Prequalification System requirements, and/or other equivalent national schemes for non-residential Government buildings<br>• provision of advice which clarifies meaning, interprets obligations, limitations or sets a precedent including legal opinions, relating to property management, procurement, purchasing and whole-of-government contracts. | |
| **07.02** | **Medium-term Records**<br>Records of medium-term value documenting the management of whole-of-government services function, including:<br>• requests for approval to vary or waive requirements established in Treasurer's Instructions relating to procurement<br>• establishment and ongoing administration of contracts under seal, including successful tender or quotation submissions upon which the contract deliverables and schedules are based<br>Note: Action completed in this instance refers to after the contract term expires.<br>• provision of general advice relating to property management, procurement, purchasing and whole-of-government contracts<br>• major repairs and maintenance of Government owned and leased buildings and compliance with mandatory standards including consultants reports, electrical, plumbing, fire inspections and lift maintenance<br>• management of building development projects which are not required to be issued for tender under National Prequalification System requirements (value less than $50 million), and/or other equivalent National schemes for non-residential Government buildings<br>• management of the prequalification scheme for contractors and consultants including multi-use procurement lists. Includes the application, renewal and supporting documentation that led to the registration being approved or renewed<br>• unsuccessful tenders, quotations and applications for registration as part of a prequalification scheme or multi-use procurement list. Includes unsuccessful applications to renew registration | TEMPORARY<br>Destroy 12 years after action completed |

| Reference | Description | Status And Disposal Action |
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| | • disposal of Government owned surplus land and Government buildings by sale, transfer or demolition.<br>• central management of the Governments motor vehicle fleet and outsourcing arrangement for the administration of the scheme by a third party. Includes purchase, maintenance, accidents, repairs, disposal of motor vehicles, reporting and authorisation for private use<br>• Intergovernmental committees including the Procurement Reference Group minutes, papers and agendas<br>• management of projects relating to whole-of-government services function, such as the Electric Vehicle Transition Project and related meeting papers. | |
| **07.03** | **Short-term Records**<br><br>Records of short-term value documenting the management of whole-of-government services function, including:<br><br>• establishment and ongoing administration of signed contracts, including successful tender or quotation submissions upon which the contract deliverables and schedules are based<br>*Note: Action completed in this instance refers to after the full term of the contract expires.*<br>• records of whole-of-government services' meetings and committees, including internal and inter-agency committees and task forces, and liaison with stakeholders.<br>• reporting related to procurement, property management, contracting and fleet management including contributions to the quarterly contract management report and buy local reporting<br>• leasing of properties from the private sector, including negotiations and construction details for those properties built by the private sector to be leased by the Government.<br>*Note: Action completed in this instance refers to after the lease expires or Government vacates the building, whichever is the later.*<br>• records of minor repairs and alterations, routine maintenance, refurbishment, and fit-outs of Government owned and leased buildings including external security<br>• research, analysis, and review of whole-of-government services including in other jurisdictions<br>• routine enquiries and provision of information including handling of complaints<br>• installation of services, or provision of public utilities into Government owned or leased buildings.<br>*Note: Action completed in this instance refers to after the government building is sold or lease has expired, whichever is the later*. | TEMPORARY<br><br>Destroy 7 years after action completed |

| Reference | Description | Status And Disposal Action |
|---|---|---|
| **07.04** | **Deeds and Certificates of Title**<br>Registered deeds and certificates of title relating to Government owned buildings. | TEMPORARY<br>Transfer to new owner following disposal of building. |
| **08.00** | **State Grants Commission Management**<br>The State Grants Commission (the Commission) is an independent statutory body established under the *State Grants Commission Act 1976* with responsibility for recommendations to the Treasurer on:<br>• distribution of Australian Government Financial Assistance Grants (FAGs) to Local Government; and<br>• distribution of state motor tax revenue from heavy vehicle registrations amongst Tasmanian Local Government, known as the Heavy Vehicle Motor Tax Revenue (HVMTR).<br>The Department of Treasury and Finance provides administrative support services to the Commission.<br>Responsibilities include:<br>• preparation of annual reports and publications<br>• provision of secretarial support<br>• submissions to the Commission regarding policy decisions or funding issues<br>• meetings and briefing sessions with Commissioners<br>• nomination of Commission Chair by the Secretary of Department of Treasury and Finance, approved by the Treasurer and appointed by the Governor.<br>**See** *Disposal Schedule for Statutory Governing Bodies (DA2508)* - for meeting papers, appointments, membership records and decisions of the State Grants Commission. | |
| **08.01** | **Records of Continuing Value**<br>Records of ongoing value which document the administration and secretariat services to the State Grants Commission, including:<br>• financial assistance grant distribution methodology report, fact sheets and guidelines for Local Government councils<br>• final recommendations, including the Treasurer's approval and supporting information on the distribution of Financial Assistance Grants (FAGs), and Heavy Vehicle Motor Tax Revenue (HVMTR) to individual Local Government councils<br>• advice on financial assistance grants to Local Government councils including briefings to the Treasurer, advice on grant allocations and liaison with Local Government<br>• meeting papers of conferences or meetings where the Commission acts as secretariat / convenor including the | PERMANENT<br>Retain as State archives |

| Reference | Description | Status And Disposal Action |
|---|---|---|
| | National Conference of Local Government Grants Commissions<br>• published consultation papers for major reviews relating to financial assistance grants and road preservation models and methodology, and for hearings and visits consultation papers including discussion, conversation starters and information papers.<br>• research, analysis, and annual and triennium reviews including distribution of grant data<br>• standard modelling, grant distribution methodology and data collection from local councils and other states relating to Financial Assistance grants and rates used in the Road Preservation Model.<br>**See** *Common Administrative Functions (DA2157) v4* - 14.12.01 PUBLICATION - for final versions of the annual report including financial assistance grant recommendations and supporting documentation such as the State Grants Commission Financial Assistance Grant Data Tables. | |
| **08.02** | **Medium-term Records**<br>Records of medium-term value relating to the provision of administration and secretariat services to the State Grants Commission, including:<br>• annual hearings and visits to local councils including presentations and summaries of outcomes<br>• meeting papers of conferences and meetings where the Commission is not the convenor / chair including the National Conference of Local Government Grants Commissions, arranged by other states, the Executive Officer Workshop, and meetings with local government stakeholders within Government<br>• procedures, guidelines and manuals including review, process redesign, planning and implementation, as well as procedures from other jurisdictions<br>• census data, bridge and culvert data, and review of state grants in other jurisdictions. | TEMPORARY<br>Destroy 20 years after action completed |
| **08.03** | **Short-term Records**<br>Records of short-term value relating to the activities of the State Grants Commission Management function, including:<br>• reports including Taxable Payments Annual Report (TPAR) for the Australian Taxation Office (ATO), the Performance Evaluation and Activities Report and contribution to the Local Government National Report<br>• administrative arrangements for hearing and visits, conferences and meetings including attendances, | TEMPORARY<br>Destroy 10 years after action completed |

| Reference | Description | Status And Disposal Action |
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| | invitations, acceptances, bookings, and reference material.<br>**See** *Short-term Value Records (DA2158)* - for annual reports from other jurisdictions. | |