

# Appraisal log

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## Queensland Treasury Retention and Disposal Schedule

Queensland Treasury

Date: December 2017

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Function	Scope note
<b>COMMERCIAL MANAGEMENT</b>	<p><i>The function of commercially managing:</i></p> <ul style="list-style-type: none"> <li>• <i>Queensland's shareholding interest in government-owned corporations (GOCs) through ensuring that the governance regime under which GOCs operate is fully effective by adopting a strategic approach to policy development, performance monitoring, financial analysis, and industrial relations, and ensuring compliance with the Government Owned Corporations Act 1993 and Corporations Law, where relevant.</i></li> <li>• <i>authorities, companies and boards in addition to the formal GOCs.</i></li> <li>• <i>large-scale commercial projects, asset sales and leases and public private partnerships.</i></li> <li>• <i>government banking within the Queensland Government. Activities include the development, promotion and revision of a banking governance framework, the administration of whole-of-government banking agreements, and the provision of advice to finance officers across government.</i></li> </ul>

#### Activities

ASSET SALES AND LEASES	GOC MODELLING
BUDGETING	STRUCTURAL REFORM
BUSINESS MONITORING	WHOLE-OF-GOVERNMENT BANKING
COMMERCIAL PROJECTS	

Disposal authorisation	Record class and retention period	Justifying the retention period
1332	<p><b><i>Asset sale documents</i></b></p> <p>Decisions to dispose of or lease out major assets, calls for tenders, successful tenders, tender evaluation documents, contract negotiations, legal advice, completed contracts and post-completion work.</p> <p><b>Retention period &amp; trigger</b></p>	<p><b>Background/business process:</b></p> <p>These records are created when managing the sale or lease of government assets and are evidence of the accountability and transparency of the process. They track the varying stages of the sale or lease of assets including government-owned corporations (GOCs), from tendering and negotiating contracts to the removal of functions and assets from government ownership and transfer to the private sector.</p> <p><b>Regulatory requirements:</b></p> <p><i>Infrastructure Investment (Asset Restructuring and Disposal) Act 2009</i></p> <p><i>South East Queensland Water (Restructuring) Act 2007</i></p> <p><i>Airport Assets (Restructuring and Disposal) Act 2008</i></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	Permanent. Transfer to QSA after business action completed.	<p><b>Business requirements:</b>  Many of Queensland Government's asset sales are actually 99 year leases. If there is a sale, legacy issues can and do arise many years following the sale. Treasury is accountable for changes to services provided by organisations after they leave the public sector. Due to the often controversial and historical interest in asset sales, these records are kept permanently.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b>  Characteristic 1 – Authority, Foundation &amp; Structure of Government  Characteristic 2 – Primary Functions &amp; Programs of Government  Characteristic 4 – Significant Impact on Individuals  Characteristic 5 – Substantial Contribution to Community Memory</p> <p><b>Community expectation:</b>  Asset sales are often controversial and always topics of high public interest. The community expects primary documents related to asset sales to be retained for the historical record.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>NSW Functional Retention and Disposal Authority:</i> FA342 issued to NSW Treasury reference 1.3.1 Records which document the sale or transfer of government assets. Required as State archives.  <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records:</i> DS44 reference 02.03.02 Records relating to major projects, such as those involving the sale of government assets. Permanent.</p> <p><b>Other comments/factors for consideration:</b>  Economics Group staff were consulted in the preparation of this document</p> <p><b>Previous schedules:</b>  <i>Treasury Department – miscellaneous records retention and disposal schedule QDAN 582 v1</i></p> <ul style="list-style-type: none"> <li>• reference 23.3.4 Sale of universities. Permanent.</li> <li>• reference 35.54.3 Sale of Bond University. Permanent.</li> <li>• reference 46.16.24 Sale of airports. Permanent.</li> <li>• reference 46.28.3 Sales - gas/water pipelines Legal. Permanent.</li> <li>• reference 46.28.4 Sales - gas/water pipelines Evaluation of bids/bidders. Permanent.</li> <li>• reference 46.28.9 Sales - gas/water pipelines Sale documents. Permanent.</li> </ul>

Disposal authorisation	Record class and retention period	Justifying the retention period
1333	<p><b>Financial performance reporting and the GOC budget process</b></p> <p>Records relating to the financial performance of government authorities, companies and boards. The GOC budget process includes contributions to the state budget and the Mid-Year Fiscal and Economic Review (MYFER).</p> <p><b>Retention period &amp; trigger</b></p> <p>12 years after the financial year to which the records relate.</p>	<p><b>Background/business process:</b></p> <p>Each year the ongoing state budget process follows several cycles of fiscal review, reporting, receipt of forward estimates and submissions made to the Cabinet Budget Review Committee (CBRC). Further budget development and updates to forward estimates takes place before the final state budget is approved. The financial performance and major commercial activities of GOCs contribute to this process. Commercial activities are broadly defined as services which are subject to competition rules and that attract Goods and Services Tax (GST). The non-commercial activities of government, such as providing subsidies and concessions are generally not subject to GST.</p> <p><b>Regulatory requirements:</b></p> <p><i>Government Owned Corporations Act 1993</i>  <i>Government Owned Corporations Regulation 2004</i>  <i>Associated Specific Regulations</i></p> <p><b>Business requirements:</b></p> <p>These records are required for temporary retention. They inform future commercial activities of government authorities. Given the quadrennial cycle of government in Queensland, the 12 year retention period will allow reference for three government cycles. This is considered sufficient for Queensland Treasury to make effective decisions regarding the commercial activities of government authorities over several fiscal cycles.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 3.3.1 Annual actual financial data received from agencies. Retain minimum of 10 years after action completed, then destroy.</i></p> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records: DS44 reference 01.03.04 Details of agency intentions for budget allocations for outputs. Destroy 10 years after action completed.</i></p> <p><i>State Records Office of Western Australia General Disposal Authority for Financial and Accounting Records RD 2005010:</i></p> <ul style="list-style-type: none"> <li>• reference 33.7.1 estimates and projected outcomes. Recommended custody 6 years after successful audit</li> <li>• reference 33.7.3 statements of financial performance. Recommended custody 6 years after successful audit</li> </ul>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<ul style="list-style-type: none"> <li>reference 33.7.5 mid-year review financial estimates. Recommended custody 7 years after last action.</li> </ul> <p>While other jurisdictions have lower retention periods for similar records, Queensland Treasury has identified a business requirement for longer retention due to recent change to fixed four-year parliamentary terms.</p> <p><b>Other comments/factors for consideration:</b> Economics group staff were consulted in the preparation of this document.</p>
1334	<p><b><i>GOC monitoring and reporting – significant*</i></b> Monitoring the activities of GOCs in relation to matters of significant importance or public interest, such as:</p> <ul style="list-style-type: none"> <li>contract and investment proposals for expenditure above the investment threshold for each GOC</li> <li>acquisition, transfer and disposal of major assets, including creation or disassociation of subsidiaries</li> <li>amalgamations or de-amalgamations of GOCs</li> <li>strategic reviews of the GOC sector</li> <li>Statements of corporate intent, corporate plans, business strategies and other major performance reporting documents. Includes changes to these documents</li> </ul>	<p><b>Background/business process:</b> Monitoring the major commercial activities of government. Commercial activities are broadly defined as services which are subject to competition rules and that attract Goods and Services Tax (GST). GOCs provide the treasury with regular summary reports to explain changes to expenditure, borrowing, dividends assets and liabilities. This information is important to explain variation in forward estimates that feed the mid-year financial review and state budget.</p> <p><b>Regulatory requirements:</b> <i>Government Owned Corporations Act 1993</i> Government Owned Corporations Regulation 2004 Associated Specific Regulations</p> <p><b>Business requirements:</b> There is a requirement to track the history of GOCs, and histories of major projects that may in the future be transferred back to the state or to the private sector. The monitoring of major commercial activities directly affects the government’s financial policies and strategic decisions. They are reviewed frequently and provide the basis for future decisions regarding GOCs.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 1 – Authority, Foundation &amp; Structure of Government Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b> The community expects that the government’s corporations conduct their business efficiently and well, and are effectively supervised by the government.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury:</i></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>requested by shareholding ministers.</p> <ul style="list-style-type: none"> <li>competitive neutrality.</li> </ul> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<ul style="list-style-type: none"> <li>reference 1.1.1 Receipt or provision of formal advice concerning establishment, oversight, performance, restructure or reform of commercial government enterprises or businesses. Retain as State archives</li> <li>reference 1.2.1 final signed versions of contracts and agreements associated with Public Private Partnership projects. Retain as State archives</li> <li>reference 1.2.2 final versions of agreements with Government businesses which outline performance, capital programs. Retain as State archives.</li> </ul> <p><b>Other comments/factors for consideration:</b> Economics group staff were consulted in the preparation of this document.</p>
1335	<p><b>GOC monitoring and reporting – other~</b> Records relating to monitoring and reporting on government authorities, companies and boards financial performance, including capital monitoring, financial (actuals) monitoring and the State borrowing program. There are monitoring and reporting records of other activities of GOCs in relation to matters not covered under authorisation <a href="#">1334</a>. There are records that monitor compliance with legislation and government policy, the acquisition, transfer and disposal of minor assets and routine performance monitoring.</p> <p><b>Retention period &amp; trigger</b></p>	<p><b>Background/business process:</b> Monitoring the major commercial activities of government authorities, companies and boards. Commercial activities are broadly defined as services which are subject to competition rules and that attract Goods and Services Tax (GST). The non-commercial activities of government, such as providing subsidies and concessions are generally not subject to GST.</p> <p><b>Regulatory requirements:</b> <i>Government Owned Corporations Act 1993</i> Government Owned Corporations Regulation 2004 Associated specific regulations</p> <p><b>Business requirements:</b> These records are required for temporary retention. They inform future commercial activities of government authorities. Given the quadrennial cycle of government in Queensland, the 12 year retention period will allow reference for three government cycles. This is considered sufficient for Queensland Treasury to make effective decisions regarding the commercial activities of government authorities over several fiscal cycles.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury:</i></p> <ul style="list-style-type: none"> <li>reference 1.1.2 Provision of advice and assistance to Government enterprises or businesses on agency projects. Retain minimum of 10 years after action completed or expiry of contract (where applicable), then destroy</li> <li>reference 1.4.2 Monitoring capital projects. Retain minimum of 10 years after action completed, then destroy.</li> </ul>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>12 years after the financial year to which the records relate or expiry of contract, whichever is later.</p>	<p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 02.07.06 quarterly monitoring and liaison with Government Business Enterprises and State Owned Companies. Destroy 5 years after action completed.</i></p> <p><i>State Records Office of Western Australia General Disposal Authority for Financial and Accounting Records RD 2005010:</i></p> <ul style="list-style-type: none"> <li>• reference 33.11 Treasury reporting – loan and contingent liabilities. Recommended custody 6 years after successful audit</li> <li>• reference 33.7.4 statements of financial position. Recommended custody 7 years after last action.</li> </ul> <p>While other jurisdictions have lower retention periods for similar records, Queensland Treasury has identified a business requirement for longer retention due to recent change to fixed four-year parliamentary terms.</p> <p><b>Other comments/factors for consideration:</b></p> <p>Economics group staff were consulted in the preparation of this document.</p>
1336	<p><b><i>Governance advice, policy, meetings and reporting – significant*</i></b></p> <p>Records relating to detailed or significant advice and reports to inform government decision making with respect to government authorities, companies and boards. Includes public policy issues. See authorisation <a href="#">1334</a> GOC monitoring and reporting – Significant for records relating to monitoring and reporting on the activities of GOCs.</p> <p>See the General Retention and Disposal Schedule for records relating to GOC</p>	<p><b>Background/business process:</b></p> <p>Treasury provides statistical gathering, economic analysis, and financial management expertise to advise the government, government authorities, companies and boards on the financial and economic impact of policy decisions. This class covers high level advice and decision making on the implementation of significant state-wide projects and initiatives, for example major infrastructure projects such as the Toowoomba Second Range Crossing project and the advice given to GOCs with regard to fiscal policy and project planning.</p> <p><b>Regulatory requirements:</b></p> <p><i>Government Owned Corporations Act 1993</i></p> <p>Government Owned Corporations Regulation 2004</p> <p>Associated Specific Regulations</p> <p><b>Business requirements:</b></p> <p>These records are retained permanently because there is a requirement to track significant advice by the government on major commercial activities. The monitoring of this advice allows the Government to make better decisions on major commercial activities that directly affect the government's financial policies and strategic decisions. They are reviewed frequently and provide the basis for future knowledge and understanding of commercial activity including GOCs.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b></p>



Disposal authorisation	Record class and retention period	Justifying the retention period
	<p><i>policy development, advice and compliance monitoring.</i></p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p>Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b> The community expects that the major commercial activities managed by the government conduct their business efficiently and well, and are effectively supervised.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 1.1.1 Receipt or provision of formal advice concerning establishment, oversight, performance, restructure or reform of commercial government enterprises or businesses. Retain as State archives.</i> <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44:</i></p> <ul style="list-style-type: none"> <li>• reference 02.01.01 formulation of policy (public sector reform). Permanent</li> <li>• reference 02.01.02 Master copies of Treasurer's Instructions relating to government business enterprises and state owned companies (public sector reform). Permanent.</li> </ul> <p><b>Other comments/factors for consideration:</b> Economics group staff were consulted in the preparation of this document.</p>
1337	<p><b>Governance advice, policy, meetings and reporting – other~</b></p> <p>Records relating to routine advice and reports regarding standard operational matters and routine governance issues, not covered by authorisation <a href="#">1336</a>.</p> <p><b>Retention period &amp; trigger</b> 12 years after business action completed.</p>	<p><b>Background/business process:</b> Treasury works with other government agencies to negotiate departmental budgets that respect the fiscal, economic, and service delivery goals of government. Treasury reports to government authorities, companies and boards in respect of changes to government policy, service delivery, operational issues and fiscal matters. This information is important to explain variation in forward estimates that feed the mid-year financial review and state budget and directly affect the financial performance of government authorities.</p> <p><b>Regulatory requirements:</b> <i>Queensland Competition Authority Act 1997</i></p> <p><b>Business requirements:</b> These records are required for temporary retention. They inform future commercial activities of government authorities and companies. Given the quadrennial cycle of government in Queensland, the 12 year retention period will allow reference for three government cycles. This is considered sufficient for Queensland Treasury to make effective decisions regarding the commercial activities of government authorities over several fiscal cycles.</p> <p><b>Comparison with other schedules' retention period:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 1.1.2 Provision of advice and assistance to Government enterprises or businesses on agency projects. Retain minimum of 10 years after action completed or expiry of contract (where applicable), then destroy.</i></p> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 02.02.02 provision of advice to Government agencies and Government business enterprises. Destroy 10 years after action completed.</i></p> <p>While other jurisdictions have lower retention periods for similar records, Queensland Treasury has identified a business requirement for longer retention due to recent change to fixed four-year parliamentary terms.</p> <p><b>Other comments/factors for consideration:</b></p> <p>Economics group staff were consulted in the preparation of this document.</p>
1338	<p><b><i>Monopoly businesses under the Queensland Competition Authority</i></b></p> <p>Documents relating to decisions about monopoly business activities set out under Part 3 of the <i>Queensland Competition Authority Act 1997</i>.</p> <p><b>Retention period &amp; trigger</b></p> <p>12 years after business action completed.</p>	<p><b>Background/business process:</b></p> <p>There are various price regulation arrangements in Queensland, including the general recommendatory pricing regime for monopoly businesses activities set out under Part 3 of the <i>Queensland Competition Authority Act 1997</i>. The objective of economic regulation is to promote and strengthen long-term economic growth by ensuring infrastructure costs and prices remain competitive. The state government has an important role in encouraging the development of contestable markets, where prices are based on costs that are subject to competitive market pressures. Economic price regulation may be necessary where there is market failure as a result of a monopoly business using its market power to raise and maintain excessive prices.</p> <p><b>Regulatory requirements:</b></p> <p><i>Queensland Competition Authority Act 1997</i></p> <p><b>Business requirements:</b></p> <p>These records are required for temporary retention. They inform future commercial activities of government authorities. Given the quadrennial cycle of government in Queensland, the 12 year retention period will allow reference for three government cycles. This is considered sufficient for Treasury to make effective decisions regarding the commercial activities of government authorities over several fiscal cycles.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 1.1.2 Provision of advice and assistance to Government enterprises or businesses on agency projects.</i></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>Retain minimum of 10 years after action completed or expiry of contract (where applicable), then destroy</p> <p><b>Other comments/factors for consideration:</b> Economics group staff were consulted in the preparation of this document.</p>
1339	<p><b><i>Commercial contracts and projects – significant*</i></b> Establishing and managing contracts for significant ongoing government commitments such as Public Private Partnerships and large scale infrastructure projects with a value of over \$100 million. Includes advising other government departments on major projects where treasurer's approval is required.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> Managing commercial contracts and projects for formulation and delivery of major infrastructure or planning schemes, for example contracts for major infrastructure projects such as the Toowoomba Second Range Crossing project.</p> <p><b>Business requirements:</b> Contracts for major commercial projects are generally for infrastructure and will therefore be long term, such as planning and execution of major public works, e.g. main roads and residential developments.</p> <p>Continued access to long term contracts allows the government to make better decisions on future major commercial activities and directly affect the government's financial policies and strategic decisions. They are reviewed frequently and provide the basis for future knowledge and understanding of commercial activity. These records are therefore retained permanently.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 2 – Primary Functions &amp; Programs of Government Characteristic 4 – Significant Impact on Individuals</p> <p><b>Community expectation:</b> The community expects that the major commercial project activities managed by the government are conducted efficiently and well, and are effectively supervised.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Public Records Office of Victoria Retention and Disposal Authority for Records of the Department of Treasury and Finance: PROS 99/02:</i></p> <ul style="list-style-type: none"> <li>• reference 4.1.2 Managing significant contracts covering transfer of ownership, sale of utilities and large scale government infrastructure projects. Transfer to the PROV when administrative use is concluded</li> <li>• reference 4.2.1 Management of significant process such as infrastructure. Transfer to the PROV when administrative use is concluded.</li> </ul>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 1.2.1 Final signed versions of contracts and agreements associated with Public Private Partnership projects. Required as State archives.</i></p> <p><b>Other comments/factors for consideration:</b> Projects Queensland staff were consulted in the preparation of this document.</p>
1340	<p><b><i>Commercial contracts and projects – under seal</i></b> Establishing and managing contracts under seal. Includes Treasury advice, assistance and governance on projects that do not fall under authorisation <a href="#">1339</a>. Includes advice on road projects that are judged not to possess the potential for private finance.</p> <p><b>Retention period &amp; trigger</b> 15 years after the expiry or termination of the contract.</p>	<p><b>Background/business process:</b> Managing commercial contracts and projects for formulation and delivery that are generally not for major infrastructure or planning schemes. Examples of this type of project include the whole-of-government banking project and the TAFE asset management project. This type of project is often about delivering a corporate service rather than large scale infrastructure development.</p> <p><b>Regulatory requirements:</b> <i>Limitations of Action Act 1974</i></p> <p><b>Business requirements:</b> These records are required for temporary retention. They inform future commercial activities of government authorities. Queensland Treasury provides commercial advice on contracts or projects to other agencies. Whilst it may not be a major project for Treasury, it may be for the other agency.</p> <p>The retention period is consistent with similar classes in the GRDS – Agreement and contacts under seal (1003). The retention period ensures that these records are available in the event of legal action arising from a breach of contract under seal under s.10 (3) of the <i>Limitation of Actions Act 1974</i> which allows an action to be brought up to 12 years from the date of the cause of action.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Public Records Office of Victoria Retention and Disposal Authority for Records of the Department of Treasury and Finance: PROS 99/02 reference 4.2.2</i> Projects not requiring Treasurer's approval. Destroy 7 years after completion of project. <i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 1.4.2</i> monitoring of capital projects which do not require Cabinet approval. Retain minimum of 10 years after action completed, then destroy.</p> <p><b>Other comments/factors for consideration:</b> Projects Queensland staff were consulted in the preparation of this document.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1341	<p><b>Commercial contracts and projects – not under seal</b> Establishing and managing contracts not under seal. Treasury advice, assistance and governance on projects that do not fall under authorisation <a href="#">1339</a>.</p> <p>Includes advice on road projects that are judged not to possess the potential for private finance.</p> <p><b>Retention period &amp; trigger</b> 7 years after the expiry or termination of the contract.</p>	<p><b>Background/business process:</b> Managing commercial contracts and projects for formulation and delivery that are generally not for major infrastructure or planning schemes. Examples of this type of project include the whole-of-government banking project and the TAFE asset management project. This type of project is often about delivering a corporate service rather than large scale infrastructure development.</p> <p><b>Regulatory requirements:</b> <i>Limitations of Action Act 1974</i></p> <p><b>Business requirements:</b> These records are required for temporary retention. They inform future commercial activities of government authorities. Queensland Treasury provides commercial advice on contracts or projects to other agencies. Whilst it may not be a major project for Treasury, it may be for the other agency.</p> <p>The retention period is consistent with similar classes in the GRDS – Agreement and contacts not under seal (1004). The retention period ensures that these records are available in the event of legal action arising from a breach of contract under s.10 (1)(a) of the <i>Limitation of Actions Act 1974</i> which allows an action to be brought up to 6 years from the date of the cause of action.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Public Records Office of Victoria Retention and Disposal Authority for Records of the Department of Treasury and Finance:</i> PROS 99/02 reference 4.2.2 Projects not requiring Treasurer's approval. Destroy 7 years after completion of project. <i>NSW Functional Retention and Disposal Authority:</i> FA342 issued to NSW Treasury reference 1.4.2 monitoring of capital projects which do not require Cabinet approval. Retain minimum of 10 years after action completed, then destroy.</p> <p><b>Other comments/factors for consideration:</b> Projects Queensland staff were consulted in the preparation of this document.</p>
1342	<p><b>Unsuccessful tenders</b> Unsuccessful tenders for major projects, and supporting documents to the tender process such as due diligence.</p>	<p><b>Background/business process:</b> The process of managing unsuccessful tenders for major commercial projects.</p> <p><b>Business requirements:</b> There are a large number of tenders and contracts associated with these projects and they are generally in relation to major infrastructure projects. It can take a number of years for the infrastructure to be built and some major infrastructure projects, such as the Toowoomba Second Range Crossing Project have been halted only to be reinstated some years after a contract is awarded. Potential</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p><i>Successful tenders for major projects should be sentenced under authorisation <a href="#">1339</a>.</i></p> <p><b>Retention period &amp; trigger</b> 7 years after conclusion of tender process.</p>	<p>challenges from unsuccessful tenderers could come at any stage, therefore to mitigate the risk of any potential challenge to the tender process, it is recommended that Queensland Treasury align with Public Records Office of Victoria RDS (PROS 99/02 reference 4.1.1) and retain these records for seven years. These documents could be sentenced under the General Retention and Disposal Schedule for a shorter retention period but it would be inappropriate considering the nature of these projects.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>Queensland State Archives General Retention and Disposal Schedule</i> for agreements and contracts not proceeded with – reference 1005 – 2 years after business action completed.</p> <p><i>Public Records Office of Victoria Retention and Disposal Authority for Records of the Department of Treasury and Finance:</i> PROS 99/02 reference 4.1.1 Calling for and assessing tenders, includes unsuccessful tenders. Destroy 7 years after contract let.</p> <p><i>NSW General Retention and Disposal Authority for Administrative Records:</i> GA28 reference 21.0.2 unsuccessful tenders. Retain minimum of 2 years after action completed, then destroy.</p> <p><i>State Records Office of Western Australia General Disposal Authority for Financial and Accounting Records</i> RD 2005010 reference 39.6 unsuccessful tender applications. Recommended custody 2 years after contract is let or project has been discarded</p> <p><i>National Archives of Australia Administrative Functions Disposal Authority (AFDA)</i> references 19516 and 20997 Unsuccessful tenders or tender process with no suitable bidder or process discontinued. Destroy 3 years after tender process completed or decision made not to continue with the tender.</p> <p>While other jurisdictions have lower retention periods for similar records, Queensland Treasury has identified a business requirement for longer retention.</p> <p><b>Other comments/factors for consideration:</b> Economics group staff were consulted in the preparation of this document.</p>
1343	<p><b><i>Discontinued projects</i></b></p> <p>Records relating to commercial projects that are discontinued before a contract is awarded or works are commenced.</p> <p><b>Retention period &amp; trigger</b></p>	<p><b>Background/business process:</b> Managing commercial contracts and projects that are discontinued before a contract is awarded or works are begun.</p> <p><b>Business requirements:</b> These records are required for temporary retention. They inform future commercial activities of government authorities. Infrastructure projects can be discontinued only to be resurrected years later. It is useful to retain information on previous projects for reference purposes and information re-use. As an example, there have been a number of business cases prepared on the Toowoomba Second</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	7 years after business action completed.	<p>Range Crossing (TSRC) over several years only to see the project discontinued. As of 2015, the TSRC is now being delivered.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>National Archives of Australia Administrative Functions Disposal Authority (AFDA):</i></p> <ul style="list-style-type: none"> <li>• reference 1785 Negotiations for other properties where acquisition did not proceed. Destroy 7 years after purchase is suspended</li> <li>• reference 1811 Construction activities not proceeded with. Destroy 7 years after decision to suspend construction activities.</li> </ul> <p><b>Other comments/factors for consideration:</b>  Projects Queensland staff were consulted in the preparation of this document.</p>
1344	<p><b>Industry liaison</b></p> <p>Engagement with the private sector to develop funding models encouraging private investment in infrastructure. Includes provision of finance solutions to GOC projects.</p> <p><b>Retention period &amp; trigger</b></p> <p>5 years after business action completed.</p>	<p><b>Background/business process:</b></p> <p>This business process involves Treasury representatives actively promoting Queensland as a destination worthy of capital investment. Engagement with industry includes presentation to industry associations and groups, consulting firms and trade investment consortiums. Liaison with industry invites businesses to come up with ideas for investment and such processes resulted in the Brisbane Cruise Ship Terminal project.</p> <p><b>Business requirements:</b></p> <p>These records are required for temporary retention. They inform future commercial activities of government authorities. Given the long term nature of infrastructure projects, and the potential for projects to be supported or not supported for a variety of reasons, advice given some years earlier may still be relevant.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>Queensland State Archives General Retention and Disposal Schedule</i> – reference 1027 Liaison between public and private institutions. 5 years.  <i>National Archives of Australia Administrative Functions Disposal Authority (AFDA)</i></p> <ul style="list-style-type: none"> <li>• reference 1041 Liaison activities undertaken with professional associations, private sector organisations and community groups. Destroy 3 years after action completed</li> <li>• reference 20950 Liaison activities undertaken with other government organisations. Destroy 3 years after action completed.</li> </ul> <p>While other jurisdictions have lower retention periods for similar records, Queensland Treasury has identified a business requirement for longer retention.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><b>Other comments/factors for consideration:</b> Projects Queensland staff were consulted in the preparation of this document.</p>
1345	<p><b>Commercial advice – significant*</b> Providing advice on major commercial projects. <i>See authorisation <a href="#">1349</a> for major project modelling advice for GOC's.</i></p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> Project modelling and tracking of major commercial projects. Queensland Treasury provides statistical gathering, economic analysis, and financial management expertise to advise Government, government authorities, companies and boards on the financial and economic impact of policy decisions. This class covers high level advice and decision making on the implementation of significant state-wide projects and initiatives, for example major infrastructure projects such as the Toowoomba Second Range Crossing project and the advice given to GOCs with regard to fiscal policy and project planning.</p> <p><b>Business requirements:</b> Major commercial projects are generally for infrastructure and will therefore be long term, such as planning and execution of major public works, e.g. main roads and residential developments. Continued access to this advice allows the government to make better decisions on future major commercial activities and directly affect the government's financial policies and strategic decisions. They are reviewed frequently and provide the basis for future knowledge and understanding of commercial activity. These records are therefore retained permanently.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b> Community sentiment on major changes to the GOC sector such as asset sales are such that supporting documentation should be kept permanently.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 1.1.1 Receipt or provision of formal advice concerning establishment, oversight, performance, restructure or reform of commercial government enterprises or businesses. Required as State archives.</i> <i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 07/01 VAR 3 reference 7.2.1 Advice provided to government agencies on controversial public issues shown to have far-reaching social, economic and State-wide implications. Retain as State archives.</i></p>



Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 02.03.02 Major projects with records including source data considered necessary to substantiate advice. Permanent.</i></p> <p><b>Other comments/factors for consideration:</b> Projects Queensland staff were consulted in the preparation of this document.</p>
1346	<p><b>Commercial advice – other~</b> Providing advice on commercial projects not included in authorisation <a href="#">1345</a>.</p> <p><b>Retention period &amp; trigger</b> – 10 years after business action completed.</p>	<p><b>Background/business process:</b> Managing commercial contracts and projects. Treasury provides statistical gathering, economic analysis, and financial management expertise to advise government, government authorities, companies and boards on the financial and commercial viability of major projects.</p> <p><b>Business requirements:</b> These records are required for temporary retention. They inform future commercial activities of government authorities. Given the long term nature of infrastructure projects, and the potential for projects to be supported or not supported for a variety of reasons, advice given may still be relevant for many years after conclusion of the project. Retention for 10 years is considered by the business to be an adequate period for information re-use and reference.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 2.1.2 Documenting receipt and provision of advice to or from agencies. Retain minimum of 10 years after action completed, then destroy.</i> <i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 07/01 VAR 3 reference 7.2.2 Advice provided to government agencies on matters which have not been shown to have far reaching impact on social, economic and national standing of the State. Destroy 5 years after administrative use ceases.</i> <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 02.02.02 Provision of advice to Government agencies and Government business enterprises. Destroy 10 years after action completed.</i></p> <p><b>Other comments/factors for consideration:</b> Projects Queensland staff were consulted in the preparation of this document.</p>
1347	<p><b>Market lead proposals</b> Assessments and reports on market led proposals</p>	<p><b>Background/business process:</b> Market led proposals can potentially play an important role in encouraging business investment and innovation in the economy, resulting in a potential positive impact on employment. Government pro-</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>(unsolicited proposals) to the minister.</p> <p><b>Retention period &amp; trigger</b> – 10 years after business action completed.</p>	<p>actively promotes Queensland’s potential as a destination for investment. The Government also has a role to play in encouraging business investment by reducing red tape and creating a navigable, balanced and transparent regulatory environment.</p> <p><b>Regulatory requirements:</b> <i>Queensland Competition Authority Act 1997</i></p> <p><b>Business requirements:</b> These records are required for temporary retention. They inform future commercial activities of government authorities. Given the long term nature of infrastructure projects, and the potential for projects to be supported or not supported for a variety of reasons, advice given may still be relevant for many years after conclusion of the project. Retention for 10 years is considered by the business to be an adequate period for information re-use and reference. A lot of market lead proposals relate to infrastructure projects which are long term. Proposals that were rejected previously may be resurrected years later.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW General retention and disposal authority: local government records GA39 reference 8.3.2 Assessments and reports to market. Retain minimum of 10 years after action completed, then destroy.</i></p> <p><b>Other comments/factors for consideration:</b> Projects Queensland staff were consulted in the preparation of this document.</p>
1348	<p><b>Gateway reviews</b> All administration and conduct of Project Gateway reviews including creation of panels, determination of review criteria and reports.</p> <p><b>Retention period &amp; trigger</b> – 10 years after business action completed.</p>	<p><b>Background/business process:</b> Managing commercial contracts and projects. Gateway reviews are conducted on major infrastructure projects in order to assess them in relation to specified objectives and to identify areas that may require corrective action. They are carried out by experienced independent reviewers who have expertise in the particular subject of the project.</p> <p><b>Business requirements:</b> They inform future commercial activities of government authorities. Given the long term nature of infrastructure projects, and the potential for projects to be supported or not supported for a variety of reasons, the information may still be relevant for many years after the conclusion of the project. Retention for 10 years is considered by the business to be an adequate period for information re-use and reference.</p> <p><b>Comparison with other schedules' retention period:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 1.1.2 Assistance to Government enterprises. Retain minimum of 10 years after action completed or expiry of contract (where applicable), then destroy.</i></p> <p><i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 3.3.4 reviews to provide assurance for agency capital programs (e.g. Gateway reviews). Retain minimum of 10 years after action completed, then destroy.</i></p> <p><i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 3.6.4 for records relating to the determination and allocation of agency budgets and associated payment approvals and disbursement schedules (includes agency report, plans and data, which covers strategic Gateway review reports). Retain minimum of 10 years after action completed, then destroy.</i></p> <p><b>Other comments/factors for consideration:</b> Projects Queensland staff were consulted in the preparation of this document.</p>
1349	<p><b>Modelling advice – significant*</b></p> <p>Significant advice that is provided to GOCs from the modelling of major projects such as divestments of government assets and reorganisations of GOC sectors, including but not limited to the following business processes:</p> <ul style="list-style-type: none"> <li>• development of GOC Corporatisation Charter</li> <li>• appointments to charter preparation committees</li> <li>• directions from ministers.</li> </ul> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> Significant advice is provided to GOCs from the modelling of major projects such as divestments of government assets and reorganisations of GOC sectors. Modelling provides an assessment of major projects in respect of value for money, feasibility, financial risk, public interest and sustainability.</p> <p><b>Regulatory requirements:</b> <i>Government Owned Corporations Act 1993</i> Government Owned Corporations Regulation 2004 Associated Specific Regulations</p> <p><b>Business requirements:</b> Major commercial projects are generally for infrastructure and will therefore be long term, such as planning and execution of major public works, e.g. main roads and residential developments. Continued access to this advice allows the government to make better decisions on future major commercial activities and directly affect the government’s financial policies and strategic decisions. They are reviewed frequently and provide the basis for future knowledge and understanding of commercial activity. These records are therefore retained permanently.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>Community sentiment on major changes to the GOC sector such as asset sales are such that supporting documentation should be kept permanently.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 1.1.1 Receipt or provision of formal advice concerning establishment, oversight, performance, restructure or reform of commercial government enterprises or businesses. Retain as State archives.</i></p> <p><i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 07/01 VAR 3 reference 7.2.1 Advice provided to government agencies on controversial public issues shown to have far-reaching social, economic and State-wide implications. Retain as State archives.</i></p> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 02.03.02 Major projects with records including source data considered necessary to substantiate advice. Permanent.</i></p> <p><b>Other comments/factors for consideration:</b></p> <p>Economics group staff were consulted in the preparation of this document.</p>
1350	<p><b>Modelling advice – other~</b></p> <p>Records relating to routine advice given to agencies not covered by authorisation <a href="#">1349</a>. Such as the process of creating and maintaining data models.</p> <p><b>Retention period &amp; trigger</b></p> <p>10 years after business action completed.</p>	<p><b>Background/business process:</b></p> <p>Routine advice is provided to GOCs out of the process of creating and maintaining data models that provide an assessment of major projects in respect of value for money, feasibility, financial risk, public interest and sustainability.</p> <p><b>Regulatory requirements:</b></p> <p><i>Government Owned Corporations Act 1993</i></p> <p><i>Government Owned Corporations Regulation 2004</i></p> <p><i>Associated Specific Regulations</i></p> <p><b>Business requirements:</b></p> <p>These records are required for temporary retention. They inform future commercial activities of government authorities. Given the long term nature of infrastructure projects, and the potential for projects to be supported or not supported for a variety of reasons, advice given may still be relevant for many years after conclusion of the project. Retention for 10 years is considered by the business to be an adequate period for information re-use and reference.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury:</i></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<ul style="list-style-type: none"> <li>• reference 1.1.2 Assistance to Government enterprises. Retain minimum of 10 years after action completed or expiry of contract (where applicable), then destroy</li> <li>• reference 2.1.2 receipt and provision of advice to or from agencies concerning the State's fiscal and economic reform. Retain minimum of 10 years after action completed, then destroy</li> <li>• reference 2.3.1 development and management of economic models. Retain minimum of 10 years after action completed, then destroy.</li> </ul> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 04.02.03 records relating to provision of advice to government agencies and authorities. Destroy 5 years after action completed.</i></p> <p><i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017 reference 5.4 records of advice provided or received by the agency relating to agency business. Retain 7 years after action completed, then destroy.</i></p> <p><b>Other comments/factors for consideration:</b> Economics group staff were consulted in the preparation of this document.</p>
1351	<p><b><i>Reform and restructure arrangements</i></b> Records relating to reforms, restructures and transfer of responsibilities or ownership of government entities, authorities, companies, boards and assets.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> Structural reform of government. Records relating to reforms and the transfer of ownership of government entities are often required for major infrastructure projects and will therefore be long term, such as planning and execution of major public works, e.g. main roads and residential developments</p> <p><b>Business requirements:</b> Continued access to this information allows the government to make better decisions on future major commercial activities and directly affect the government's financial policies and strategic decisions. They are reviewed frequently and provide the basis for future knowledge and understanding of commercial activity. These records are therefore retained permanently.</p> <p><b>Permanent retention criteria:</b> Characteristic 1 – Authority, Foundation &amp; Structure of Government Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b> The community requires government to maintain history and transparency of changes to government infrastructure.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury</i></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<ul style="list-style-type: none"> <li>• reference 1.4.1 Monitoring and review of commercial business projects. Retain as State archives</li> <li>• reference 1.3.1 key records which document sale or transfer of government assets. Required as State archives.</li> </ul> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 02.03.02 records of major projects such as sale of government assets, transfer of government business to private sector. Permanent.</i></p> <p><b>Other comments/factors for consideration:</b> Economics group staff were consulted in the preparation of this document.</p>
1352	<p><b><i>Whole-of-government banking services agreements</i></b> Master copies of agreements with service providers.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> The whole-of-government banking services agreements are commercial contractual arrangements with the financial services sector for the provision of banking, transactional and associated services to government departments and statutory bodies.</p> <p><b>Regulatory requirements:</b> The whole-of-government banking arrangements are put in place by the Treasurer pursuant to s.83 of the <i>Financial Accountability Act 2009</i>.</p> <p><b>Business requirements:</b> The agreements of the whole-of-government banking arrangements record the commercial relationship between the state of Queensland and the banking services providers. They are used by Treasury to shape expectations, relationships and conditions in current and future agreements. Some contractual terms and conditions (e.g. intellectual property, liability) extend substantially beyond the life of the agreement. They are rated as high value records with permanent retention due to ongoing rights, obligations and entitlements and it would be impossible to recreate this information for long range data analysis or comparison.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b> Community require government to maintain master copies of agreements with service providers under whole-of-government banking.</p> <p><b>Comparison with other schedules' retention period:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 05.06.02 negotiations for agreements that may have a significant impact, including copies of final agreements. Permanent.</i></p> <p><i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017 reference 6.1 significant agreements / contracts. Required as State archives.</i></p> <p><b>Other comments/factors for consideration:</b> Whole-of-government banking staff were consulted in the preparation of this document.</p>
1353	<p><b><i>Whole-of-government banking services procurement</i></b> Records relating to the establishment and ongoing administration and management of contracts.</p> <p><b>Retention period &amp; trigger</b> 12 years after expiry of relevant contract.</p>	<p><b>Background/business process:</b> The whole-of-government banking services agreements are established and managed as a commercial contractual relationship with the financial services sector and Queensland Treasury for the benefit of government departments and statutory bodies. This class of records relates to the establishment and ongoing administration and management of whole-of-government banking contracts.</p> <p><b>Business requirements:</b> These records are maintained for 12 years after the expiry of the relevant contract. This is the same retention period referred to in the GRDS, relating to the management of approved contracts under seal. Some procurement terms and conditions extend substantially beyond the life of the agreement and are high value records due to ongoing rights, obligations and entitlements and would be impossible or costly to recreate information for long range data analysis or comparison.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Queensland State Archives General Retention and Disposal Schedule:</i> authorisation 1003 Approved contracts under seal (specialty contracts). Retain for 12 years after the expiry or termination of the contract. <i>NSW Functional Retention and Disposal Authority:</i> FA342 issued to NSW Treasury reference 3.5.1 borrowing/investment agreements under seal. Retain minimum of 12 years after expiry or termination of agreement or approval, then destroy. <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 07.02.02 establishment and ongoing administration of contracts under seal. Destroy 12 years after action completed.</i></p> <p><b>Other comments/factors for consideration:</b> Whole-of-government banking staff were consulted in the preparation of this document.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1354	<p><b><i>Whole-of-government banking procurement supporting documents</i></b></p> <p>Routine correspondence and working documents associated with procurement of whole-of-government banking services such as enquiries, provision of routine information, offers not acted upon and advertising of tenders.</p> <p><b>Retention period &amp; trigger</b></p> <p>2 years after expiry of relevant contract.</p>	<p><b>Background/business process:</b></p> <p>Procurement of whole-of-government banking services. The whole-of-government banking services agreements are established and managed as a commercial contractual relationship with the financial services sector and Queensland Treasury for the benefit of government departments and statutory bodies. This class of records relates to the establishment and ongoing administration and management of supporting documents for whole-of-government banking procurement activities.</p> <p><b>Business requirements:</b></p> <p>These records are required for temporary retention. They inform future commercial activities of government authorities. Some contracts for whole-of-government banking services are long term (over 10 years) and there may be a number of legacy issues that need to be dealt with after the contract expiry. Retention for 2 years from the expiry of the contract is considered by the business to be an adequate period of reference for these more routine documents.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records: DS44 reference 07.02.03 Routine correspondence. Destroy 2 years after action completed.</i></p> <p><i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 3.2.1 routine correspondence. Retain minimum of 2 years after action completed, then destroy.</i></p> <p><b>Other comments/factors for consideration:</b></p> <p>Whole-of-government banking staff were consulted in the preparation of this document.</p>
1355	<p><b><i>Whole-of-government banking services registers</i></b></p> <p>Registers maintained as part of the public authority's financial management system that include but are not limited to whole-of-government banking services agreements and registers of incidents and disputes between parties of the whole-of-government banking arrangements.</p>	<p><b>Background/business process:</b></p> <p>The whole-of-government banking services agreements and registers are established and managed as a commercial contractual relationship with the financial services sector and Queensland Treasury for the benefit of government departments and statutory bodies.</p> <p><b>Business requirements:</b></p> <p>These records are required for temporary retention. Some contracts for whole-of-government Banking services are long term (over 10 years) and there may be a number of legacy issues that need to be dealt with after the contract expiry. Retention for 2 years from the expiry of the contract is considered by the business to be an adequate period of reference.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>Queensland State Archives General Retention and Disposal Schedule: reference 1018 Financial registers. 7 years after last action.</i></p>



Disposal authorisation	Record class and retention period	Justifying the retention period
	<p><b>Retention period &amp; trigger</b> 2 years after expiry of relevant contract.</p>	<p><b>Other comments/factors for consideration:</b> Whole-of-government banking staff were consulted in the preparation of this document.</p>
1356	<p><b>Government agency, service provider and industry consultation</b> Consultation with other Government agencies, banking, payment and credit service providers relating to Whole-of-Government banking, payment and credit card arrangements.</p> <p><b>Retention period &amp; trigger</b> 7 years after the financial year to which the records relate.</p>	<p><b>Background/business process:</b> Managing the arrangements for whole-of-government banking services with other agencies.</p> <p><b>Business requirements:</b> These records are required for temporary retention. They inform future commercial activities of government authorities. Although Queensland Audit Office advice requires a minimum of 6 years retention from the end of the financial year there is general consensus between State jurisdictions to keep these records for 7 years. The Treasury whole-of-government banking unit notes that this class of records are also maintained by the banks for 7 years, through the <i>Financial Transaction Reports Act (1988)</i> (Commonwealth) s 23(1). There is therefore justification for Treasury to keep these records for the same retention period.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records:</i> DS44 reference 07.04.01 Addresses to client groups. Destroy 7 years after action completed. <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1001 Financial management advice. 7 years after last action.</p> <p><b>Other comments/factors for consideration:</b> Whole-of-government banking staff were consulted in the preparation of this document.</p>

Function	Scope note
<b>ECONOMIC MANAGEMENT</b>	<p><i>The function of analysing economic trends and developments including the use of forecasting and modelling techniques and providing advice and reports based on the analysis. Developing policy and providing advice on economic and regulatory reform issues for the Queensland Government, in order to promote economic efficiency and the long-term economic growth and stability of the Queensland economy.</i></p> <p>See the General Retention and Disposal Schedule for:</p> <ul style="list-style-type: none"> <li>• <i>changes (actual or proposed) to legislation</i></li> <li>• <i>development, review and promulgation of government policy.</i></li> </ul>

### Activities

ANALYSIS ADVICE	MEETINGS
AGREEMENTS	PRICES OVERSIGHT
APPOINTMENTS	QCA MANAGEMENT
COMPLIANCE	REVIEWING AND AUDITING
ECONOMIC ANALYSIS	

Disposal authorisation	Record class and retention period	Justifying the retention period
1357	<p><b>Advice – significant*</b></p> <p>Records relating to the credit rating of Queensland and the formulation of advice on Queensland public finance and the state economy.</p> <p><b>Retention period &amp; trigger</b></p> <p>Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b></p> <p>This class of records covers all major advice, statistical gathering, economic analysis, and financial management expertise that Treasury gives to government, government authorities, companies and boards on financial and economic strategy. Treasury is responsible for managing the state's relationship with rating agency Moody's and provides advice to the government on the impact of the State budget on credit rating assessments. Advice on Queensland's credit ratings is primarily used by investors to determine whether they are willing to invest and what price they are willing to invest at. Queensland's credit rating is important in maximising the investment base and minimising the cost of borrowing.</p> <p><b>Business requirements:</b></p> <p>These records are kept permanently due to the significance of the credit rating to the Queensland economy. As part of the Governments fiscal plan, importance is given to improving the State's credit rating as this will mean the Government pays less interest on its debt. Paying less interest on the State's debt means the Government can use this saving in three different ways:</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<ul style="list-style-type: none"> <li>• pay off more debt</li> <li>• reduce taxes</li> <li>• spend more on services or infrastructure.</li> </ul> <p>There is often a need for the Economics Division to be able to refer to previous work undertaken in the areas covered by the appraisal log. This is because the issues and trends that the records capture or relate to are often repeated over time. Therefore it is important in informing current work to be able to refer to past work, for example, economic data, previous policy work, regulatory impact statement (RIS) advice, national agreements, reviews and audits. The business requirements for retention of the various listed series were determined by the consultants working for information management in consultation and with the agreement of the Economics Division.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b>  Characteristic 1 – Authority, Foundation &amp; Structure of Government  Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b>  The community expects the state to maintain its economic records according to industry standards ensuring transparency and future use.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 2.1.1 receipt and provision of formal advice identifying issues associated with State's fiscal and economic conditions, status, strategy, policy and reform. Required as State archives.</i>  <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records: DS44 reference 04.02.02 Advice on significant economic reform initiatives. Permanent.</i>  <i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017 reference 5.2 significant advice provided or received by the agency. Required as State archives.</i></p> <p><b>Other comments/factors for consideration:</b>  Economics group staff were consulted in the preparation of this document.</p>
1358	<p><b>Advice – other~</b>  Records relating to the provision of routine and non-controversial advice to</p>	<p><b>Background/business process:</b>  This class of records covers all other advice not covered in authorisation <a href="#">1357</a>. The records are derived from the process of statistical gathering, economic analysis, and the provision of financial</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>government agencies and authorities and other states and territories including advice on economic trends and industry assistance, not covered by authorisation <a href="#">1357</a>.</p> <p><b>Retention period &amp; trigger</b> 7 years after business action completed.</p>	<p>management expertise to government, government authorities, companies and boards related to financial and economic strategy.</p> <p><b>Business requirements:</b> During the consultation with representatives from the Economics Division, there was agreement that the retention period for this class meets business requirements. They have not provided detailed justification, having provided the following generalised response for the references under this function:  In general, there is often a need for the Economics Division to be able to refer to previous work undertaken in the areas covered by the appraisal log. This is because the issues and trends that the records capture or relate to are often repeated over time. Therefore it is important in informing current work to be able to refer to past work, for example, economic data, previous policy work, RIS advice, national agreements, reviews and audits. The business requirements for retention of the various listed series were determined by the consultants working for information management in consultation, and with the agreement of the Economics Division.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1001 Advice relating to legislation formulated by other public authorities. 7 years after last action. <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records:</i> DS44 reference 04.02.03 Advice to government agencies and authorities. Destroy 5 years after action completed. <i>NSW Functional Retention and Disposal Authority:</i> FA342 issued to NSW Treasury reference 2.1.2 receipt and provision of advice to or from agencies concerning the State's fiscal and economic conditions, status, strategy, policy and reform. Retain minimum of 10 years after action completed, then destroy. <i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017</i> reference 5.4 advice provided or received by the agency relating to agency business. Retain 7 years after action completed, then destroy.</p> <p><b>Other comments/factors for consideration:</b> Economics group staff were consulted in the preparation of this document.</p>
1359	<b>Advice – regulatory impact statements</b>	<p><b>Background/business process:</b> The regulatory impact statement (RIS) explains the need for a regulatory response to address a specific policy issue, and to present the evaluation undertaken of the likely costs and benefits to</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>Records relating to the provision of advice in relation to regulatory impact statements.</p> <p><b>Retention period &amp; trigger</b></p> <p>5 years after business action completed.</p>	<p>business, community and government that would flow from its adoption. The Queensland Government uses the RIS system to reduce the regulatory burden, whilst protecting communities and the environment. Treasury provides advice to government agencies in relation to an RIS.</p> <p><b>Business requirements:</b></p> <p>During the consultation with representatives from the Economics Division, there was agreement that the retention period for this class meets business requirements. They have not provided detailed justification, having provided the following generalised response for the references under this function:</p> <p>In general, there is often a need for the Economics Division to be able to refer to previous work undertaken in the areas covered by the appraisal log. This is because the issues and trends that the records capture or relate to are often repeated over time. Therefore it is important in informing current work to be able to refer to past work, for example, economic data, previous policy work, RIS advice, national agreements, reviews and audits. The business requirements for retention of the various listed series were determined by the consultants working for Information Management in consultation, and with the agreement of the Economics Division.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 04.02.03 economic monitoring and reform advice to government agencies and authorities. Destroy 5 years after action completed.</i></p> <p><i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017 reference 5.4 advice provided or received by the agency relating to agency business. Retain 7 years after action completed, then destroy.</i></p> <p><b>Other comments/factors for consideration:</b></p> <p>Economics group staff were consulted in the preparation of this document.</p>
1360	<p><b>Agreements – significant*</b></p> <p>Records relating to negotiations for agreements that may have a significant impact for the state of Queensland or significantly alter any financial arrangements between governments.</p> <p><b>Retention period &amp; trigger</b></p>	<p><b>Background/business process:</b></p> <p>Agreements on significant economic and regulatory reform issues, that promotes economic efficiency and the long-term economic growth and stability of the Queensland economy.</p> <p><b>Business requirements:</b></p> <p>Due to the importance and relevance to government strategy, these records are kept permanently.</p> <p>During the consultation with representatives from the Economics Division, there was agreement that the retention period for this class meets business requirements. They have not provided</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>Permanent. Transfer to QSA after business action completed.</p>	<p>detailed justification, having provided the following generalised response for the references under this function:</p> <p>In general, there is often a need for the Economics Division to be able to refer to previous work undertaken in the areas covered by the appraisal log. This is because the issues and trends that the records capture or relate to are often repeated over time. Therefore it is important in informing current work to be able to refer to past work, for example, economic data, previous policy work, RIS advice, national agreements, reviews and audits. The business requirements for retention of the various listed series were determined by the consultants working for information management in consultation, and with the agreement of the Economics Division.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b></p> <p>Characteristic 1 – Authority, Foundation &amp; Structure of Government  Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b></p> <p>The community expects the state of Queensland to maintain its economic records according to industry standards ensuring transparency and future use.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44:</i></p> <ul style="list-style-type: none"> <li>• reference 05.06.02 Negotiations for agreements impacting financial arrangements. Permanent.</li> <li>• reference 04.05.03 National competition policy agreements. Permanent.</li> </ul> <p><i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017 reference 6.1 significant agreements / contracts. Required as State archives.</i></p> <p><b>Other comments/factors for consideration:</b></p> <p>Economics group staff were consulted in the preparation of this document.</p>
1361	<p><b>Agreements – other~</b>  Records relating to negotiations for minor agreements not described in authorisation <a href="#">1360</a>.  <b>Retention period &amp; trigger</b></p>	<p><b>Background/business process:</b>  Minor agreements providing information on economic and regulatory reform issues.</p> <p><b>Business requirements:</b>  Regulatory reform documents for minor agreements that do not directly affect government strategy are temporary documents.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	7 years after agreement expired or terminated.	<p>The retention period is consistent with similar classes in the GRDS – Agreement and contacts not under seal (1004). The retention period ensures that these records are available in the event of legal action arising from a breach of contract under s.10 (1)(a) of the <i>Limitation of Actions Act 1974</i> which allows an action to be brought up to 6 years from the date of the cause of action.</p> <p>During the consultation with representatives from the Economics Division, there was agreement that the retention period for this class meets business requirements. They have not provided detailed justification, having provided the following generalised response for the references under this function:</p> <p>In general, there is often a need for the Economics Division to be able to refer to previous work undertaken in the areas covered by the appraisal log. This is because the issues and trends that the records capture or relate to are often repeated over time. Therefore it is important in informing current work to be able to refer to past work, for example, economic data, previous policy work, RIS advice, national agreements, reviews and audits. The business requirements for retention of the various listed series were determined by the consultants working for information management in consultation, and with the agreement of the Economics Division.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records: DS44 reference 05.06.03 Negotiations for agreements. Destroy 6 years after action completed.</i></p> <p><b>Other comments/factors for consideration:</b></p> <p>Economics group staff were consulted in the preparation of this document.</p>
1362	<p><b>Regulatory body appointments</b></p> <p>Records relating to the nomination and appointment of candidates to positions within Queensland Government regulatory bodies.</p> <p><b>Retention period &amp; trigger</b></p> <p>80 years from date of birth or 7 years from date of separation, whichever is later.</p>	<p><b>Background/business process:</b></p> <p>Queensland Government follows a governance model for the establishment and accountability of government bodies. A public interest case must be made in order to establish any new government body and to determine the appropriate form of a new body.</p> <p><b>Business requirements:</b></p> <p>During the consultation with representatives from the Economics Division, there was agreement that the retention period for this class meets business requirements. They have not provided detailed justification, having provided the following generalised response for the references under this function:</p> <p>In general, there is often a need for the Economics Division to be able to refer to previous work undertaken in the areas covered by the appraisal log. This is because the issues and trends that</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>the records capture or relate to are often repeated over time. Therefore it is important in informing current work to be able to refer to past work, for example, economic data, previous policy work, RIS advice, national agreements, reviews and audits. The business requirements for retention of the various listed series were determined by the consultants working for information management in consultation, and with the agreement of the Economics Division.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1233 Employee service history. 80 years from date of birth or 7 years from date of separation, whichever is later.</p> <p><b>Other comments/factors for consideration:</b>  Economics group staff were consulted in the preparation of this document.</p>
1363	<p><b>Legislation compliance</b>  Records relating to compliance with mandatory or optional accountability, fiscal, legal, regulatory or quality standards or requirements to which the agency is subject. Includes but is not limited to: compliance with legislation such as the <i>Queensland Competition Authority Act 1997</i> and standards such as the ISO 9000 series. Compliance ensures legal reference, standard appeals of decisions, judicial review and other court processes under the <i>Limitation of Actions Act 1974</i> and national and international standards (including the <i>Trades Practices Act 1974</i>).</p> <p><b>Retention period &amp; trigger</b></p>	<p><b>Background/business process:</b>  Treasury is subject to compliance with regulatory or quality standards such as the ISO 9000 series. This process ensures legal reference, standard appeals of decisions, judicial review and other court processes. Legislation that Treasury needs to comply with, includes but is not limited to the <i>Queensland Competition Authority Act 1997</i>; the <i>Limitation of Actions Act 1974</i> and the <i>Trades Practices Act 1974</i>.</p> <p><b>Business requirements:</b>  During the consultation with representatives from the Economics Division, there was agreement that the retention period for this class meets business requirements. They have not provided detailed justification, having provided the following generalised response for the references under this function:  In general, there is often a need for the Economics Division to be able to refer to previous work undertaken in the areas covered by the appraisal log. This is because the issues and trends that the records capture or relate to are often repeated over time. Therefore it is important in informing current work to be able to refer to past work, for example, economic data, previous policy work, RIS advice, national agreements, reviews and audits. The business requirements for retention of the various listed series were determined by the consultants working for information management in consultation, and with the agreement of the Economics Division.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1116 Financial management compliance-registration with financial entities. 7 years after registration lapses or is superseded.</p>



Disposal authorisation	Record class and retention period	Justifying the retention period
	7 years after business action completed.	<p><i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017:</i></p> <ul style="list-style-type: none"> <li>reference 10.2 internal or external audits which are not significant. Retain for 6 years after successful audit, then destroy.</li> <li>reference 10.4 working papers internal audits which may comprise compliance audits. Retain for 6 years after successful audit, then destroy.</li> </ul> <p><b>Other comments/factors for consideration:</b> Economics group staff were consulted in the preparation of this document.</p>
1364	<p><b><i>Economic reports – master copies</i></b> Records relating to the analysis of industry, infrastructure, energy, health, the labour market, productivity, telecommunications, smart regulation reform, transport and water.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> The activity of reporting on economic issues to the Queensland Government, internal clients, other agencies, states and territories, and the Commonwealth.</p> <p><b>Business requirements:</b> Records relating to analysis of industry provide a significant contribution to Treasury and more broadly, government strategy. The analysis is often related to the effects on areas of significant government interest such as the labour market, major infrastructure projects and healthcare that depend on high quality governance and analysis. Due to their importance to the government, these records are kept permanently.</p> <p>During the consultation with representatives from the Economics Division, there was agreement that the retention period for this class meets business requirements. They have not provided detailed justification, having provided the following generalised response for the references under this function:</p> <p>In general, there is often a need for the Economics Division to be able to refer to previous work undertaken in the areas covered by the appraisal log. This is because the issues and trends that the records capture or relate to are often repeated over time. Therefore it is important in informing current work to be able to refer to past work, for example, economic data, previous policy work, RIS advice, national agreements, reviews and audits. The business requirements for retention of the various listed series were determined by the consultants working for information management in consultation, and with the agreement of the Economics Division.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>The community expects the State to maintain its economic records according to industry standards ensuring transparency and future use.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records:</i> DS44 reference 05.03.01 Submissions relating to major policy decisions and funding issues. Permanent.</p> <p><i>NSW Functional Retention and Disposal Authority:</i> FA342 issued to NSW Treasury reference 2.1.1 receipt and provision of formal advice, includes supporting documentation such as research reports. Required as State archives.</p> <p><i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017</i> reference 82.1 strategic level reporting to Government, Minister on agency functions, operations and services. Required as State archives.</p> <p><b>Other comments/factors for consideration:</b></p> <p>Economics group staff were consulted in the preparation of this document.</p>
1365	<p><b><i>Economic analysis</i></b></p> <p>Records relating to economic analysis and the provision of advice to the Queensland Government on significant economic issues.</p> <p><b>Retention period &amp; trigger</b></p> <p>Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b></p> <p>This class of records relates to the function of analysing economic trends and developments for the Queensland Government, including the use of forecasting and modelling techniques and providing advice and reports based on the analysis.</p> <p><b>Business requirements:</b></p> <p>Records relating to analysis of economic issues provide a significant contribution to Treasury and more broadly government strategy. The analysis is often related to the effects on areas of significant government interest such as the labour market, major infrastructure projects and healthcare that depend on high quality governance and analysis. Due to their importance to government, these records are kept permanently.</p> <p>During the consultation with representatives from the Economics Division, there was agreement that the retention period for this class meets business requirements. They have not provided detailed justification, having provided the following generalised response for the references under this function:</p> <p>In general, there is often a need for the Economics Division to be able to refer to previous work undertaken in the areas covered by the appraisal log. This is because the issues and trends that the records capture or relate to are often repeated over time. Therefore it is important in informing current work to be able to refer to past work, for example, economic data, previous policy work,</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>RIS advice, national agreements, reviews and audits. The business requirements for retention of the various listed series were determined by the consultants working for information management in consultation, and with the agreement of the Economics Division.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b> The community expects the State to maintain its economic records according to industry standards ensuring transparency and future use.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records:</i> DS44 reference 04.02.02 Advice to government on significant economic reform. Permanent. <i>NSW Functional Retention and Disposal Authority:</i> FA342 issued to NSW Treasury reference 2.1.1 receipt and provision of formal advice identifying issues associated with State's fiscal and economic conditions, status, strategy, policy and reform. Required as State archives.</p> <p><b>Other comments/factors for consideration:</b> Economics group staff were consulted in the preparation of this document.</p>
1366	<p><b><i>Economic and budgetary forecasting</i></b> Records relating to routine economic analysis and forecasting for the Queensland Government.</p> <p><b>Retention period &amp; trigger</b> 7 years after the financial year to which the records relate.</p>	<p><b>Background/business process:</b> This class of records relates to the function of analysing economic trends and developments for the Queensland Government, including the use of forecasting and modelling techniques and providing advice and reports based on the analysis.</p> <p><b>Business requirements:</b> Each year the ongoing state budget process follows several cycles of fiscal review, reporting, receipt of forward estimates and submissions made to the Cabinet Budget Review Committee (CBRC). Forecasting provides analysis of economic trends that inform the mid-year fiscal and economic review and the final state budget. As they inform the budget process only, they require temporary retention.</p> <p>During the consultation with representatives from the Economics Division, there was agreement that the retention period for this class meets business requirements. They have not provided detailed justification, having provided the following generalised response for the references under this function:</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>In general, there is often a need for the Economics Division to be able to refer to previous work undertaken in the areas covered by the appraisal log. This is because the issues and trends that the records capture or relate to are often repeated over time. Therefore it is important in informing current work to be able to refer to past work, for example, economic data, previous policy work, RIS advice, national agreements, reviews and audits. The business requirements for retention of the various listed series were determined by the consultants working for information management in consultation, and with the agreement of the Economics Division.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury:</i></p> <ul style="list-style-type: none"> <li>• reference 2.3.1 development and management of economic forecasts. Retain minimum of 10 years after action completed, then destroy</li> <li>• reference 3.3.2 Monitoring and review of individual agency financial performance. Retain minimum of 5 years after action completed, then destroy.</li> </ul> <p><b>Other comments/factors for consideration:</b>  Economics group staff were consulted in the preparation of this document.</p>
1367	<p><b><i>Economic modelling for government</i></b>  Records relating to economic modelling and the provision of advice to government agencies and authorities and other states on a variety of topics including gross regional product, productivity estimates, Queensland industry tables and the Queensland state accounts.</p> <p><b>Retention period &amp; trigger</b>  Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b>  Economic modelling forming the intellectual property of Treasury, models the impact and effects of major business activity on the Queensland economy. For example, the hosting of mega-events such as Olympic or Commonwealth Games.</p> <p><b>Business requirements:</b>  These records relate to advice and modelling of economic issues and provide a significant contribution to Treasury, government strategy and community memory. The analysis is often related to the effects on areas of significant government interest such as the labour market, major infrastructure and healthcare. Due to their importance to government, these records are kept permanently.</p> <p>During the consultation with representatives from the Economics Division, there was agreement that the retention period for this class meets business requirements. They have not provided detailed justification, having provided the following generalised response for the references under this function:</p> <p>In general, there is often a need for the Economics Division to be able to refer to previous work undertaken in the areas covered by the appraisal log. This is because the issues and trends that the records capture or relate to are often repeated over time. Therefore it is important in informing</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>current work to be able to refer to past work, for example, economic data, previous policy work, RIS advice, national agreements, reviews and audits. The business requirements for retention of the various listed series were determined by the consultants working for information management in consultation, and with the agreement of the Economics Division.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b>            Characteristic 2 – Primary Functions &amp; Programs of Government            Characteristic 5 – Substantial Contribution to Community Memory</p> <p><b>Community expectation:</b>            The community expects the State to maintain its economic records according to industry standards ensuring transparency and future use.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>NSW Functional Retention and Disposal Authority: FA342</i> issued to NSW Treasury reference 2.1.1 receipt and provision of formal advice identifying issues associated with State's fiscal and economic conditions, status, strategy, policy and reform. Required as State archives.  <i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017</i> reference 5.2 significant advice provided or received by the agency. Required as State archives.</p> <p><b>Other comments/factors for consideration:</b>            Economics group staff were consulted in the preparation of this document</p>
1368	<p><b>Research and briefing material</b></p> <p>Records relating to research on briefs prepared for the Treasurer and the government on subjects such as costing, economics and international, national and state issues.</p> <p><b>Retention period &amp; trigger</b>            1 year after business action completed.</p>	<p><b>Background/business process:</b>            Records relating to research on briefs prepared for the Treasurer and the government on subjects such as costing, economics and international, national and state issues.</p> <p><b>Business requirements:</b>            During the consultation with representatives from the Economics Division, there was agreement that the retention period for this class meets business requirements. They have not provided detailed justification, having provided the following generalised response for the references under this function:            In general, there is often a need for the Economics Division to be able to refer to previous work undertaken in the areas covered by the appraisal log. This is because the issues and trends that the records capture or relate to are often repeated over time. Therefore it is important in informing current work to be able to refer to past work, for example, economic data, previous policy work, RIS advice, national agreements, reviews and audits. The business requirements for retention of</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>the various listed series were determined by the consultants working for information management in consultation, and with the agreement of the Economics Division.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44:</i></p> <ul style="list-style-type: none"> <li>reference 02.06.03 research source data not considered necessary to substantiate findings. Destroy 2 years after action completed.</li> <li>reference 04.02.05 Briefs on economic trends. Destroy 1 year after advice provided.</li> </ul> <p><i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 2.6.2 working papers, background documents calculations for development of final research reports and papers. Retain until administrative or reference use ceases, then destroy.</i></p> <p><b>Other comments/factors for consideration:</b>  Economics group staff were consulted in the preparation of this document.</p>
1369	<p><b><i>Meetings and committees</i></b>  Records of bodies in the area of economic reform and regulation. Examples of meetings and committees include but are not limited to: regulatory bodies such as the Australian Competition and Consumer Commission (ACCC) and the Employment, Economic Development and Infrastructure (EEDI) Chief Executive Officers (CEO) Committee.</p> <p><b>Retention period &amp; trigger</b>  Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b>  Major economic committee meetings covering strategic long term planning and forecasting for State economic policy development and issues impacting on state economic performance.</p> <p><b>Business requirements:</b>  Records relating to reform and regulation provide a significant contribution to Treasury and more broadly government strategy. Due to long term implications for planning, governance and regulatory frameworks and their importance to government, meeting and committee records are kept permanently.</p> <p>During the consultation with representatives from the Economics Division, there was agreement that the retention period for this class meets business requirements. They have not provided detailed justification, having provided the following generalised response for the references under this function:  In general, there is often a need for the Economics Division to be able to refer to previous work undertaken in the areas covered by the appraisal log. This is because the issues and trends that the records capture or relate to are often repeated over time. Therefore it is important in informing current work to be able to refer to past work, for example, economic data, previous policy work, RIS advice, national agreements, reviews and audits. The business requirements for retention of the various listed series were determined by the consultants working for information management in consultation, and with the agreement of the Economics Division.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b> The community expects government to maintain its economic records according to industry standards ensuring transparency and future use.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Queensland State Archives General Retention and Disposal Schedule:</i></p> <ul style="list-style-type: none"> <li>• reference 1014 High-level committees. Permanent</li> <li>• reference 1122 Governing bodies – establishment, alteration and operation. Permanent.</li> </ul> <p><i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017</i> reference 19.2 boards and external committees where the agency has a coordinating or secretarial role relating to the agency's core business operations. Required as State archives.</p> <p><b>Other comments/factors for consideration:</b> Economics group staff were consulted in the preparation of this document.</p>
1370	<p><b>Prices oversight and advice – significant*</b> Records relating to the receipt and provision of significant advice relating to the oversight of the monopoly prices framework and the referral of requests to the QCA.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> The Queensland Government enforces a state based monopoly prices oversight regime, administered by the Queensland Competition Authority (QCA). The regime applies to government business, including local government business activities which are monopolies or near monopolies and which have been declared by the Premier and the Treasurer to be government monopoly business activities (GMBAs).</p> <p><b>Business requirements:</b> The objective of economic regulation is to promote and strengthen long-term economic growth by ensuring infrastructure costs and prices remain competitive. The state government has an important role in encouraging the development of contestable markets and therefore, due the significance of the prices oversight activity, these records are kept permanently.</p> <p>During the consultation with representatives from the Economics Division, there was agreement that the retention period for this class meets business requirements. They have not provided detailed justification, having provided the following generalised response for the references under this function:</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>In general, there is often a need for the Economics Division to be able to refer to previous work undertaken in the areas covered by the appraisal log. This is because the issues and trends that the records capture or relate to are often repeated over time. Therefore it is important in informing current work to be able to refer to past work, for example, economic data, previous policy work, RIS advice, national agreements, reviews and audits. The business requirements for retention of the various listed series were determined by the consultants working for information management in consultation, and with the agreement of the Economics Division.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b> The community expects the State to maintain its economic records according to industry standards ensuring transparency and future use.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records: DA2384 reference 01.01.01 Advice (economic regulation). Retain permanently.</i> <i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 1.1.1 Receipt or provision of formal advice concerning establishment, oversight, performance, restructure or reform of commercial government enterprises or businesses. Retain as State archives.</i> <i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 07/01 VAR 3 reference 7.2.1 Advice provided to government agencies on controversial public issues shown to have far-reaching social, economic and State-wide implications. Retain as State archives.</i></p> <p><b>Other comments/factors for consideration:</b> Economics group staff were consulted in the preparation of this document.</p>
1371	<p><b>Prices oversight and advice – other~</b> Records relating to the receipt and provision of non-significant advice relating to the oversight of the monopoly prices framework and the referral of</p>	<p><b>Background/business process:</b> The Queensland Government enforces a state-based monopoly prices oversight regime, administered by the Queensland Competition Authority (QCA). The regime applies to government business activities which are monopolies or near monopolies and which have been declared by the Premier and Treasurer to be government monopoly business activities (GMBAs).</p> <p><b>Business requirements:</b></p>



Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>requests to the QCA, not covered by authorisation <a href="#">1370</a>.</p> <p><b>Retention period &amp; trigger</b> 10 years after business action completed.</p>	<p>These records inform the government's role in relation to the work of the QCA and therefore require temporary retention.</p> <p>During the consultation with representatives from the Economics Division, there was agreement that the retention period for this class meets business requirements. They have not provided detailed justification, having provided the following generalised response for the references under this function:</p> <p>In general, there is often a need for the Economics Division to be able to refer to previous work undertaken in the areas covered by the appraisal log. This is because the issues and trends that the records capture or relate to are often repeated over time. Therefore it is important in informing current work to be able to refer to past work, for example, economic data, previous policy work, RIS advice, national agreements, reviews and audits. The business requirements for retention of the various listed series were determined by the consultants working for information management in consultation, and with the agreement of the Economics Division.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records: DA2384 reference 01.01.02 Advice (economic regulation) on non-significant issues. Destroy 10 years after action completed.</i></p> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 02.02.02 provision of advice to Government agencies and Government business enterprises. Destroy 10 years after action completed.</i></p> <p><i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 07/01 VAR 3 reference 7.2.2 Advice provided to government agencies on matters which have not been shown to have far reaching impact on social, economic and national standing of the State. Destroy 5 years after administrative use ceases.</i></p> <p><b>Other comments/factors for consideration:</b> Economics group staff were consulted in the preparation of this document.</p>
1372	<p><b>Queensland Competition Authority management and interactions</b></p>	<p><b>Background/business process:</b></p> <p>The Treasury's economic reform and regulation team manage and coordinate corporate governance and policy matters pertaining to the Queensland Competition Authority (QCA). The QCA is separate to Queensland Treasury and responsible for its own records and information management. It promotes and strengthens long-term economic growth by ensuring infrastructure</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>Records relating to Queensland Treasury's interactions with the QCA.</p> <p>See <a href="#">authorisation 1362</a> for appointments to QCA.</p> <p><b>Retention period &amp; trigger</b></p> <p>10 years after business action completed.</p>	<p>costs and prices remain competitive. It has an important role in encouraging the development of contestable markets, where prices are based on costs that are subject to competitive market pressures. Economic price regulation may be necessary where there is market failure as a result of a monopoly business using its market power to raise and maintain excessive prices. QCA management ensures monopoly businesses operating in Queensland, particularly in the provision of key infrastructure; do not abuse their market power through unfair pricing or restrictive access arrangements.</p> <p><b>Business requirements:</b></p> <p>These records inform the government's role in relation to the work of the QCA and therefore require temporary retention.</p> <p>During the consultation with representatives from the Economics Division, there was agreement that the retention period for this class meets business requirements. They have not provided detailed justification, having provided the following generalised response for the references under this function:</p> <p>In general, there is often a need for the Economics Division to be able to refer to previous work undertaken in the areas covered by the appraisal log. This is because the issues and trends that the records capture or relate to are often repeated over time. Therefore it is important in informing current work to be able to refer to past work, for example, economic data, previous policy work, RIS advice, national agreements, reviews and audits. The business requirements for retention of the various listed series were determined by the consultants working for information management in consultation, and with the agreement of the Economics Division.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>NSW Functional Retention and Disposal Authority: FA342</i> issued to NSW Treasury reference 4.2.2 Development of frameworks, stakeholder management. Retain minimum of 10 years after action completed, then destroy.</p> <p><b>Other comments/factors for consideration:</b></p> <p>Economics group staff were consulted in the preparation of this document.</p>
1373	<p><b>Reviews and audits – significant*</b></p> <p>Records relating to significant reviews, audits and enquiries.</p> <p><b>Retention period &amp; trigger</b></p>	<p><b>Background/business process:</b></p> <p>Treasury's business activities are subject to audit by external or internal bodies to ensure regulatory compliance. For example audits carried out by the Queensland Commission of Audit (CoA)</p> <p><b>Business requirements:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>Permanent. Transfer to QSA after business action completed.</p> <p><i>See the General Retention and Disposal Schedule for routine reviews and audits</i></p>	<p>Examinations of Treasury’s business activities by external or internal audit ensure regulatory compliance with legislation such as the <i>Queensland Competition Authority Act 1997</i> and are significant records to Treasury. For example, Treasury will act upon recommendations made by the CoA to ensure prices of monopoly business activities remain competitive. This may have a significant impact on individuals and due to long term implications for governance these records are kept permanently.</p> <p>During the consultation with representatives from the Economics Division, there was agreement that the retention period for this class meets business requirements. They have not provided detailed justification, having provided the following generalised response for the references under this function:</p> <p>In general, there is often a need for the Economics Division to be able to refer to previous work undertaken in the areas covered by the appraisal log. This is because the issues and trends that the records capture or relate to are often repeated over time. Therefore it is important in informing current work to be able to refer to past work, for example, economic data, previous policy work, RIS advice, national agreements, reviews and audits. The business requirements for retention of the various listed series were determined by the consultants working for information management, in consultation and with the agreement of the Economics Division.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b></p> <p>Characteristic 2 – Primary Functions &amp; Programs of Government  Characteristic 4 – Significant Impact on Individuals</p> <p><b>Community expectation:</b></p> <p>The community expects the state to maintain its economic records according to industry standards ensuring transparency and future use.</p> <p><b>Comparison with other schedules’ retention period:</b></p> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records: DS44 reference 04.02.02 Advice on significant economic reform. Permanent.</i></p> <p><i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017 reference 10.1 significant internal or external audits. Required as State Archives.</i></p> <p><b>Other comments/factors for consideration:</b></p> <p>Economics group staff were consulted in the preparation of this document.</p>

Function	Scope note
<b>FUNDS MANAGEMENT</b>	<i>The function of managing the funds of an agency in an efficient and economical manner by ensuring an effective system of internal controls is in operation. Includes grants, subsidies and rebates.</i>

**Activities**

APPLICATIONS

OBJECTIONS AND APPEALS

Disposal authorisation	Record class and retention period	Justifying the retention period
1374	<p><b><i>Funding applications – first home owner grants</i></b></p> <p>Records relating to the first home owner grant scheme distributed by the public authority where the application was successful or unsuccessful.</p> <p><i>See authorisation <a href="#">1375</a> for records relating to grants registers.</i></p> <p><b>Retention period &amp; trigger</b> 5 years after business action completed.</p>	<p><b>Background/business process:</b> This class only includes records relating to first home owner grants. All records relating to other grants are covered under the GRDS 1113.</p> <p>The process of managing applications for a subsidy, rebate or grant under the First Home Owners Grant, which was introduced to assist people buying their first home. First Home Owner Grant is a national scheme funded by the state and territories and administered under their own legislation.</p> <p><b>Regulatory requirements:</b> <i>First Home Owner Grant Act 2000</i></p> <p><b>Business requirements:</b> The driver to keep this class of records for 5 years is the agreement between the states to keep applications for 5 years in accordance with the “Deed of Arrangement – First Home Owner Grant (FHOG) Service Administration”. This is a national agreement in place with all other states, except WA, and approved financial institutions. There is a requirement to check a central database to make sure that applicants have not already received the grant from another state. Applications are recorded in a central database. Proposing a different retention period aligned to the <i>General Retention and Disposal Schedule</i> will complicate the applications process and necessitate exiting the current Deed of Arrangement and negotiating a new arrangement thereby incurring added costs.</p> <p>The justification for the 7year retention in the GRDS – all agencies are required to report on revenue in their financial statements, therefore these records are to be retained in line with the principle accounting records.</p> <p><b>Comparison with other schedules' retention period:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>Queensland State Archives General Retention and Disposal Schedule</i>: reference 1113 grant funds, subsidies and sponsorships – successful. 7 years after business action completed.</p> <p><i>NSW Functional Retention and Disposal Authority</i>: DA179 issued to Office of State Revenue reference F1.6.1 Funds distribution – applications and payments under First Home Owner Grant scheme. Retain in office for 5 years (or longer, if required).</p> <p><i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3</i>: PROS 12/04 reference 3.1.1 Applications for a subsidy rebate or grant. Destroy 5 years after application processed.</p> <p><b>Other comments/factors for consideration:</b></p> <p>Grants staff were consulted in the preparation of this document. There is a “Deed of Arrangement FHOG Service Administration” with all other states in Australia, except WA.</p> <p>Other grants and rebates such as an exemption under the <i>Land Tax Act 2010</i>, Queensland motorists receive a rebate on federal excise applying to petrol and diesel are covered under the GRDS 1113 and has a 7 year retention.</p> <p><b>Previous schedules:</b></p> <p><i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN642 v.1:</i></p> <ul style="list-style-type: none"> <li>reference 7.2.1 applications for residency extensions and exemptions under the <i>First Home Owners Grant Act 2000</i>. Retain for 5 years from the date of granting the Residency Extensions or Exemption.</li> <li>reference 8.2.1 application for registration/licensing under the Fuel Subsidy scheme under section 40 of the <i>Fuel Subsidy Act 1997</i>. Retain for 5 years after scheme has ceased and/or been superseded.</li> </ul>
1375	<p><b>Grants registers</b></p> <p>Entries in registers relating to grants provided by the agency. Includes where the applicant is limited by legislation from claiming more than once over the life of the grant scheme.</p> <p><i>NOTE: If grant is provided nationally and is not limited by legislation or is governed under</i></p>	<p><b>Background/business process:</b></p> <p>Treasury keeps a register under a deed of arrangement which assists in detecting applicants who apply in more than one state for a subsidy, rebate or grant where that subsidy, rebate or grant is limited by legislation from being claimed more than once.</p> <p><b>Regulatory requirements:</b></p> <p><i>Building Boost Grant Act 2011</i>  <i>First Home Owner Grant Act 2000</i>  <i>Fuel Subsidy Repeal Act 2009</i></p> <p><b>Business requirements:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p><i>a Deed of Arrangement, records are managed and retained under that Deed of arrangement as per authorisation <a href="#">1374</a>.</i></p> <p><b>Retention period &amp; trigger</b> 5 years after repeal of Act or as per Deed of Arrangement.</p>	<p>These records are retained in line with a “Deed of Arrangement – First Home Owner Grant (FHOG) Service Administration”. This is a national agreement in place with all other states, except WA, and approved financial institutions. There is a requirement to check a central database to make sure that applicants have not already received the grant from another state. The agreement between the states is to keep applications for five years. Applications are recorded in a central database; therefore proposing a different retention period will complicate the applications process, and necessitate exiting the current Deed of Arrangement and negotiating a new arrangement thereby incurring added costs.</p> <p>The justification for the seven year retention in the GRDS – all agencies are required to report on revenue in their financial statements, therefore these records are to be retained in line with the principle accounting records.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1113 grant funds, subsidies and sponsorships – successful. 7 years after business action completed.</p> <p><i>NSW Functional Retention and Disposal Authority:</i> DA179 issued to Office of State Revenue reference F1.6.1 Funds distribution – applications and payments under First Home Owner Grant scheme. Retain in office for 5 years (or longer, if required).</p> <p><i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3:</i> PROS 12/04 reference 3.1.1 Applications for a subsidy rebate or grant. Destroy 5 years after application processed.</p> <p><b>Other comments/factors for consideration:</b> Grants staff were consulted in the preparation of this document.</p> <p><b>Previous schedules:</b></p> <p><i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN642 v.1:</i></p> <ul style="list-style-type: none"> <li>reference 7.2.1 applications for residency extensions and exemptions under the <i>First Home Owners Grant Act 2000</i>. Retain for 5 years from the date of granting the Residency Extensions or Exemption.</li> <li>reference 8.2.1 application for registration/licensing under the Fuel Subsidy scheme under section 40 of the <i>Fuel Subsidy Act 1997</i>. Retain for 5 years after scheme has ceased and/or been superseded.</li> </ul>
1376	<b>Objections and appeals – significant*</b>	<p><b>Background/business process:</b> The process of managing successful objections or appeals against an unsuccessful application for a subsidy, rebate or grant. This may result in changes to Treasury policy.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>Records of an appeal against an unsuccessful application for grant subsidies or rebate that was successful and brought about changes to the Acts or agency policy.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Regulatory requirements:</b> <i>Building Boost Grant Act 2011</i> <i>First Home Owner Grant Act 2000</i> <i>Fuel Subsidy Repeal Act 2009</i></p> <p><b>Business requirements:</b> These records are kept permanently because they relate to the formulation of policy about the core functional activities of the Office of State Revenue for implementation across government. They directly affect the Government's financial policies and strategic decisions.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 1 – Authority, Foundation &amp; Structure of Government Characteristic 2 – Primary Functions &amp; Programs of Government formulation</p> <p><b>Community expectation:</b> The community expects the State to maintain its funds management according to industry standards.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Queensland State Archives General Retention and Disposal Schedule:</i></p> <ul style="list-style-type: none"> <li>• reference 1168 Proposals for new legislation and amendments to existing legislation administered by public authority. Permanent</li> <li>• reference 1072 complaints and suggestions which have a major impact on policy and procedures of agency. Permanent.</li> </ul> <p><i>NSW Functional Retention and Disposal Authority: DA179</i> issued to Office of State Revenue reference F1.3.1 litigation/appeals setting a precedent. Retain as State archives.</p> <p><b>Other comments/factors for consideration:</b> Grants staff were consulted in the preparation of this document</p> <p><b>Previous schedules:</b> <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN642 v1</i></p> <ul style="list-style-type: none"> <li>• reference 7.2.1 applications for residency extensions and exemptions under the <i>First Home Owners Grant Act 2000</i>. Retain for 5 years from the date of granting the Residency Extensions or Exemption.</li> </ul>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<ul style="list-style-type: none"> <li>reference 8.2.1 application for registration/licensing under the Fuel Subsidy scheme under section 40 of the <i>Fuel Subsidy Act 1997</i>. Retain for 5 years after scheme has ceased and/or been superseded.</li> </ul>
1377	<p><b>Objections and appeals – other ~</b> Records relating to written objections lodged with the Commissioner of the Office of State Revenue and notices of appeal filed at the Magistrates Court with a copy of notice provided to the Commissioner under the following legislation.</p> <ul style="list-style-type: none"> <li><i>Building Boost Grant Act 2011</i></li> <li><i>First Home Owner Grant Act 2000</i></li> <li><i>Fuel Subsidy Repeal Act 2009</i>.</li> </ul> <p>These are records not covered by authorisation <a href="#">1376</a>.</p> <p><b>Retention period &amp; trigger</b> 7 years after business action completed.</p>	<p><b>Background/business process:</b> The process of managing objections or appeals against an unsuccessful application for a subsidy, rebate or grant. These do not result in changes to Treasury policy.</p> <p><b>Regulatory requirements:</b> <i>Building Boost Grant Act 2011</i> <i>First Home Owner Grant Act 2000</i> <i>Fuel Subsidy Repeal Act 2009</i></p> <p><b>Business requirements:</b> During consultation with representatives from the Office of State Revenue (OSR), there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function. “In general, there is often a need for Office of State Revenue (OSR) to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 7 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority: DA179</i> issued to Office of State Revenue reference F1.3.3 case files not containing litigation/appeal matters. Retain minimum of 5 years after last action, then destroy. <i>Public Records Office of Victoria Retention and Disposal Authority of the State Revenue Office PROS 12/04</i> reference 4.3.1 records that are part of a prosecution case (including for breaches of compliance with FHOG legislation). Destroy 5 years after case closed.</p> <p><b>Other comments/factors for consideration:</b> Grants staff were consulted in the preparation of this document</p> <p><b>Previous schedules:</b> <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN642 v.1:</i></p> <ul style="list-style-type: none"> <li>reference 7.3.1 objections lodged with the Commissioner under Part 5, Division 1 of the <i>First Home Owners Grant Act 2000</i>. Retain for 5 years from date of decision.</li> </ul>



Disposal authorisation	Record class and retention period	Justifying the retention period
		<ul style="list-style-type: none"><li>reference 8.4.1 internal reviews of decisions made under Part 4 of the <i>Fuel Subsidy Act 1997</i>. Retain for 5 years after scheme has ceased and/or been superseded.</li></ul>

Function	Scope note
<b>INSURANCE MANAGEMENT</b>	<p><i>The function of Insurance Management for Queensland Treasury through:</i></p> <ul style="list-style-type: none"> <li>• <i>reducing financial risk through identifying, providing and funding the State's insurable liabilities through ensuring that the governance and operations of the Queensland Government Insurance Fund are fully effective</i></li> <li>• <i>managing the Compulsory Third Party (CTP) Insurance Scheme for motor vehicles. This includes advising, monitoring, prosecuting, supervision and premium setting of the scheme. Also included is the recommendation of levies, collecting scheme data, monitoring scheme trends, legislative consultation and feedback</i></li> <li>• <i>nominal defendant, the activity of acting as an insurer where damages are claimed for personal injury arising from the liability of uninsured motor vehicles and unidentified motor vehicles. May include but is not limited to meeting the costs of claims against an insolvent underwriting CTP insurer.</i></li> </ul> <p><i>See General Retention and Disposal Schedule for records relating to ACCIDENT PREVENTION AND INJURY MITIGATION.</i></p>

Activities	
CLAIMS MANAGEMENT REINSURANCE LEVY AND PREMIUM SETTING INSURANCE COVERAGE AND MONITORING	ACCIDENT PREVENTION AND INJURY MITIGATION CTP PERSONAL INJURY REGISTER CTP INJURY MANAGEMENT MONITORING CTP SCHEME GOVERNANCE AND MONITORING

Disposal authorisation	Record class and retention period	Justifying the retention period
1378	<p><b><i>State government department or agency claims – significant*</i></b></p> <p>Claims that establish a precedent or lead to a change in policy, and claims that relate to major or highly controversial issues such as Bundaberg Hospital or a natural disaster resulting in more than \$100 million in damages.</p> <p><b>Retention period &amp; trigger</b></p>	<p><b>Background/business process:</b></p> <p>These records inform high level planning and decision making following major claims. They are often part of a controversial or natural disaster event and can lead to policy change, or set new precedent.</p> <p><b>Regulatory requirements:</b></p> <p><i>Disaster Management Act 2003</i></p> <p><b>Business requirements:</b></p> <p>These records are required to be kept permanently because they have significant impacts on the lives of individuals. For example, resolutions to high profile claim for damages against public institutions and groups or areas following major natural disasters will have considerable impact on</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>Permanent. Transfer to QSA after business action completed.</p>	<p>persons or groups over lengthy time periods. The outcomes and decisions will be referred back to inform future government policy. .</p> <p>By nature of the record it fits under the requirement to retain permanently.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b></p> <p>Characteristic 4 – Significant Impact on Individuals</p> <p><b>Community expectation:</b></p> <p>The community expects that the State retains documentation of highly controversial issues for the historical record.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 03/03 reference 2.1 Major claims. Retain permanently.</i></p> <p><i>Northern Territory Archives Service. Records Disposal Schedule: 2008/13 reference 1.5 Insurance Management, Power and Water Corporation. Retain permanently.</i></p> <p><i>Public Records Office of Victoria Retention and Disposal Authority of the Transport Accident and Prevention and Assistance Functions PROS 14/01 reference 4.2.3 records of claims approved or denied which set a precedent. Retain as State Archives.</i></p> <p><b>Other comments/factors for consideration:</b></p> <p>Insurance Commission staff where consulted in the preparation of this document</p> <p><b>Previous schedules:</b></p> <p><i>Treasury Department – miscellaneous records retention and disposal schedule QDAN582 v.1:</i></p> <ul style="list-style-type: none"> <li>• reference 49.6.8 reinsurances and reserves in event major disaster. Permanent.</li> <li>• reference 49.2.15 insurance risk management – government departments. Permanent.</li> </ul>
1379	<p><b>State government department or agency claims – adults</b></p> <p>Claims of a routine nature that do not establish precedent or lead to a change in policy.</p> <p><b>Retention period &amp; trigger</b></p> <p>7 years after settlement of claim.</p>	<p><b>Background/business process:</b></p> <p>The process of receiving, assessing and finalising insurance claims that once lodged, don't affect the Government's policy on insurance management.</p> <p><b>Business requirements:</b></p> <p>Retaining claims for 7 years is normal practice in the insurance industry. There is no requirement to keep our claims records for longer than our insurer.</p> <p><b>Comparison with other schedules' retention period:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 03/03 reference 2.2 Routine claims. Destroy when record has been inactive for 7 years.</i></p> <p><b>Other comments/factors for consideration:</b> Insurance Commission staff where consulted in the preparation of this document.</p>
1380	<p><b><i>State government department or agency claims – minors</i></b> Claims of a routine nature for minors that do not establish a precedent or lead to a change in policy.</p> <p><b>Retention period &amp; trigger</b> When claimant reaches 27 years of age.</p>	<p><b>Background/business process:</b> The process of receiving, assessing and finalising insurance claims that once lodged, do not affect the Government’s policy on insurance management.</p> <p><b>Business requirements:</b> Retaining claims for seven years is normal practice in the insurance industry due to the 7 year time limit on making a claim. There is no requirement to keep our claims records for longer than our insurer. However, the proposed retention period for this class is based on the existing Crown Law schedule. Under the <i>Limitation of Actions Act 1974</i>, the statute of limitations does not come into effect until a minor turns 18 years of age. Additionally, Crown Law has advised that claims presented by minors are most likely to occur within three to six years of an incident. Therefore, the proposed retention period of “Retain until child reaches 27 years of age” ensures that the records will be retained for the six years (allowed for under existing claim periods) and an additional three years (in line with Queensland’s approach to being a model litigant).</p> <p><b>Comparison with other schedules' retention period:</b> <i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 03/03 reference 2.2 Routine claims. Destroy when record has been inactive for 7 years.</i></p> <p><b>Other comments/factors for consideration:</b> Insurance Commission staff where consulted in the preparation of this document.</p>
1381	<p><b><i>Nominal defendant claim handling case files – adults</i></b> All records relating to specific claims including estimates and</p>	<p><b>Background/business process:</b> This series of records documents the process of receiving, lodging, assessing, managing, settling and finalising personal injury claims involving unidentified or uninsured motor vehicles and those resulting from the insolvency of a licensed insurer.</p> <p><b>Regulatory requirements:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>recovery actions where the claimant is 18 years old or older.</p> <p><b>Retention period &amp; trigger</b> 7 years after the case and any associated recovery actions are finalised.</p>	<p><i>Motor Accident Insurance Act 1994</i> <i>Motor Accident Insurance Regulation 2004</i></p> <p><b>Business requirements:</b> Queensland Treasury follows the Compulsory Third Party (CTP) industry standard retention period. This is common practice in the insurance industry and there is no requirement for Treasury to retain records longer than their insurer.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 03/03 reference 2.2 Routine claims. Destroy when record has been inactive for 7 years.</i> <i>Queensland State Archives General Retention and Disposal Schedule: reference 1159 Compensation claims – adults. 7 years after settlement of claim.</i></p> <p><b>Other comments/factors for consideration:</b> Nominal defendant staff were consulted in the preparation of this document.</p>
1382	<p><b>Nominal defendant claim handling case files – minors</b> All records relating to specific claims including estimates and recovery actions where the claimant is not yet 18 years old at the time of making the claim.</p> <p><b>Retention period &amp; trigger</b> When claimant reaches 27 years of age.</p>	<p><b>Background/business process:</b> This series of records documents the process of receiving, lodging, assessing, managing, settling and finalising personal injury claims, where the claimant is not yet 18 years old and where the claims involve unidentified or uninsured motor vehicles, and those resulting from the insolvency of a licensed insurer.</p> <p><b>Regulatory requirements:</b> <i>Motor Accident Insurance Act 1994</i> <i>Motor Accident Insurance Regulation 2004</i></p> <p><b>Business requirements:</b> Retaining claims for 7 years is normal practice in the insurance industry due to the seven year time limit on making a claim. There is no requirement to keep our claims records for longer than our insurer.</p> <p>However, the proposed retention period for this class is based on the existing Crown Law schedule. Under the <i>Limitation of Actions Act 1974</i>, the statute of limitations does not come into effect until a minor turns 18 years of age. Additionally, Crown Law has advised that claims presented by minors are most likely to occur within three to six years of an incident.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>Therefore, the proposed retention period of “Retain until child reaches 27 years of age” ensures that the records will be retained for the six years (allowed for under existing claim periods) and an additional three years (in line with Queensland’s approach to being a Model Litigant).</p> <p><b>Comparison with other schedules' retention period:</b>  <i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3:</i> PROS 03/03 reference 2.2 Routine claims. Destroy when record has been inactive for 7 years.  <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1158 Compensation claims – minors. Until the claimant reaches the age of 25 years or 7 years after settlement of claim, whichever is later.</p> <p><b>Other comments/factors for consideration:</b>  Nominal defendant staff were consulted in the preparation of this document.</p>
1383	<p><b>Claims auditing</b>  Officially checking claims and claims management to ensure they meet agreed guidelines or legislated standards and are correctly recorded.</p> <p><b>Retention period &amp; trigger</b>  27 years after the date of the claim.</p>	<p><b>Background/business process:</b>  Claims are audited by an inspector appointed by the Motor Accident Insurance Commission to ensure compliance with agreed standards and legislation.</p> <p><b>Regulatory requirements:</b>  <i>Motor Accident Insurance Act 1994</i>  Motor Accident Insurance Regulation 2004</p> <p><b>Business requirements:</b>  Claims audits need to be kept for 27 years from the date of the claim. Nominal Defendant Claim Handling Case Files follow the disposal action in 1381 and 1382. To cover for cases involving minors, they are kept for the longest possible retention, 27 years after the date of the claim.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>NSW Functional Retention and Disposal Authority:</i> DA9 issued to Motor Accidents Authority references 2.2.1 and 2.2.2 Auditing practices. Retain minimum of 25 years after action completed, then destroy.</p> <p><b>Other comments/factors for consideration:</b>  Insurance Commission staff were consulted in the preparation of this document.</p>
1384	<p><b>Compulsory third party information requests</b></p>	<p><b>Background/business process:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>Documentation related to performing a CITEC registration and Personal Injury Register (PIR) search for CTP claims lodgement history requested by worker's compensation, law firms, interstate authorities and insurers. This includes referee referrals.</p> <p><b>Retention period &amp; trigger</b> 7 years after business action completed.</p>	<p>Information requests are received, lodged, researched and reported on. Information is then sent back to the requestor. These records are separate from the Nominal Defendant case files.</p> <p><b>Regulatory requirements:</b> <i>Motor Accident Insurance Act 1994</i> Motor Accident Insurance Regulation 2004</p> <p><b>Business requirements:</b> This class covers information requests such as receiving, lodging, assessing, managing, settling and finalising personal injury claims. They may also involve unidentified or uninsured motor vehicles and those resulting from the insolvency of a licensed insurer.</p> <p>The records in this class are held as evidence of the transaction between Queensland Treasury and the external entity. Retaining claims for seven years is normal practice in the insurance industry. There is no requirement to keep our claims records for longer than our insurer.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 14/01 reference 4.2.2 Assessment of transport accident claims that do not result in dispute. Destroy 6 years after action completed.</i> <i>NSW Functional Retention and Disposal Authority: DA9 issued to Motor Accidents Authority reference 2.1.2 routine advice given about claims and the claims process. Retain minimum of 6 years after action completed, then destroy.</i></p> <p><b>Other comments/factors for consideration:</b> Insurance Commission staff were consulted in the preparation of this document.</p>
1385	<p><b>Compulsory conference – adults</b></p> <p>Compulsory conference held with a mediator in claims cases relating to the nominal defendant where the claimant is 18 years of age or older at the time of making the claim. An agreement must specify how the costs of the mediation are to be borne.</p> <p><b>Retention period &amp; trigger</b></p>	<p><b>Background/business process:</b> Claims are received, lodged, assessed and managed, settled and finalised. A compulsory conference is part of the process whereby an agreement is to be made with a mediator who must specify how the costs of the outcome of the mediation are to be borne.</p> <p><b>Regulatory requirements:</b> <i>Motor Accident Insurance Act 1994</i> Motor Accident Insurance Regulation 2004</p> <p><b>Business requirements:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	7 years after business action completed.	<p>Queensland Treasury follows the Compulsory Third Party (CTP) industry standard retention period. This is common practice in the insurance industry and there is no requirement for Treasury to retain records longer than their insurer.</p> <p><b>Other comments/factors for consideration:</b> Nominal defendant staff were consulted in the preparation of this document.</p>
1386	<p><b>Compulsory conference – minors</b> Compulsory conference is held with a mediator in claims cases relating to the nominal defendant where the claimant is less than 18 years of age at the time of making the claim. An agreement must specify how the costs of the mediation are to be borne.</p> <p><b>Retention period &amp; trigger</b> When claimant reaches 27 years of age.</p>	<p><b>Background/business process:</b> Claims are received, lodged, assessed and managed, settled and finalised. A compulsory conference is part of the process whereby an agreement is to be made with a mediator who must specify how the costs of the outcome of the mediation are to be borne.</p> <p><b>Regulatory requirements:</b> <i>Motor Accident Insurance Act 1994</i> Motor Accident Insurance Regulation 2004</p> <p><b>Business requirements:</b> Queensland Treasury follows the Compulsory Third Party (CTP) industry standard retention period. This is common practice in the insurance industry and there is no requirement for Treasury to retain records longer than their insurer.</p> <p><b>Other comments/factors for consideration:</b> Nominal defendant staff were consulted in the preparation of this document.</p>
1387	<p><b>Event reinsurance</b> Insurance cover for public and private events affected by major adverse events that can be reported at any time in the future.</p> <p><b>Retention period &amp; trigger</b> 90 years after business action completed.</p>	<p><b>Background/business process:</b> A future adverse event (such as a severe weather related event) is always possible. The Queensland Government implements arrangements that will enhance its ability to continue to deliver critical services following (and despite) the occurrence of a major adverse event. The assessment and management of insurance provides cover for public or private events in the event of a major catastrophe. For example, the assessment and management of potential claims arising from the G20 conference of world leaders in Brisbane, November 2014 if it had been disrupted due to a major adverse event.</p> <p><b>Business requirements:</b> Reinsurance cover for the event is held as evidence of the transaction between Queensland Treasury and the insurer. Due to the significance of some of the events insured, and the reason that catastrophic events live long in the public memory, these records have a long retention to mitigate</p>



Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>any risks of claims arising many years after the event. Under these terms, 90 years is considered an adequate retention period.</p> <p><b>Comparison with other schedules:</b>  <i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 03/03 reference 1.2.1 Events insurance. Destroy 100 years after risk insured.</i></p> <p><b>Other comments/factors for consideration:</b>  Insurance Commission staff were consulted in the preparation of this document.</p>
1388	<p><b>Property reinsurance</b>  Insurance cover for claims related to property.</p> <p><b>Retention period &amp; trigger</b>  7 years following expiry of the insurance contract.</p>	<p><b>Background/business process:</b>  The management and maintenance of insurance cover against loss for all state-owned government property and assets, including buildings, contents, bridges and tunnels. Local government property, GOCs, airports and universities are excluded, however, eligible statutory bodies have the option to insure with the Queensland Government insurance fund.</p> <p><b>Business requirements:</b>  Reinsurance cover for the property held as evidence of the transaction between QT and the insurer. Retaining claims for 7 years is normal practice in the insurance industry. There is no requirement to keep our claims records for longer than our insurer.</p> <p><b>Other comments/factors for consideration:</b>  Insurance Commission staff were consulted in the preparation of this document.</p> <p><b>Comparison with other schedules:</b>  <i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 03/03 reference 1.2.2 Property related claims. Destroy 7 years after expiry of the contract.</i>  <i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017 reference 56.1 insurance renewals – buildings, property or major assets. Retain for 7 years after expiry of insurance policy, then destroy.</i></p>
1389	<p><b>Nominal defendant fund reinsurance</b>  Purchase of reinsurance cover. Includes negotiations and coverage. Also includes</p>	<p><b>Background/business process:</b>  The nominal defendant is a statutory body established under the <i>Motor Accident Insurance Act 1994</i> for the purpose of compensating people who are injured as a result of the negligent driving of unidentified and/or uninsured (no CTP insurance) motor vehicles. Motor vehicle insurance premiums consist of a levy that contributes towards the fund. The management of the fund includes</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>reinsurance contract monitoring and performance reporting.</p> <p><b>Retention period &amp; trigger</b> 27 years following expiry of the insurance contract.</p>	<p>responsibility for claim settlements, levy setting, and purchase of reinsurance, investment arrangements and provisioning.</p> <p><b>Regulatory requirements:</b> <i>Motor Accident Insurance Act 1994</i> Motor Accident Insurance Regulation 2004</p> <p><b>Business requirements:</b> For cases involving injury to minors, claims can be made up until the claimant reaches age 24. To protect the organisation from claims arising, records are retained for 27 years following the cessation as a licenced insurance company. When an insurance company ceases to operate as a licenced insurer they may still process claims from policies sold before cessation. For example, on 1 January 2014, NRMA ceased to operate as a licensed CTP insurer in Queensland. However, NRMA will continue to be responsible for the management of all existing Queensland CTP claims and new claims from policies sold before 1 January 2014.</p> <p><b>Comparison with other schedules:</b> <i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 03/03 reference 1.2.2 Property related claims. Destroy 7 years after expiry of the contract.</i></p> <p>While other jurisdictions have lower retention periods for similar records, Queensland Treasury has identified a business requirement for longer retention.</p> <p><b>Previous schedules:</b> <i>Treasury Department – miscellaneous records retention and disposal schedule QDAN582 v1 reference 49.6.8 – SGIO Reinsurance. All SGIO reinsurance records were permanent; however these refer to reinsurances in the event of major disaster, and relate to a far larger amount of money. The records that more closely map to this old reference are under INSURANCE FUND MANAGEMENT.</i></p> <p><b>Other comments/factors for consideration:</b> Nominal defendant staff were consulted in the preparation of this document.</p>
1390	<p><b>Nominal defendant reinsurance claims</b></p> <p>Claims made by the nominal defendant under a contract of reinsurance.</p>	<p><b>Background/business process:</b> When a reinsured event creates liabilities greater than the excess of the reinsurance contract, Treasury makes a claim for the balance of the liability.</p> <p><b>Business requirements:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p><b>Retention period &amp; trigger</b> 7 years after business action completed.</p>	<p>Similar to accounting records. Retaining claims for 7 years is normal practice in the insurance industry, and therefore we only need to keep these records for the same period as our insurer.</p> <p><b>Comparison with other schedules:</b> <i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 03/03 reference 2.2. Routine claims. Destroy when the record has been inactive for 7 years.</i></p> <p><b>Other comments/factors for consideration:</b> Nominal defendant staff were consulted in the preparation of this document.</p>
1391	<p><b>Premium and levy development</b> The development, submission and acceptance of insurance premiums and levies.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> The development submission and acceptance of insurance premiums and levies involves work by actuaries who rely on information shared across government agencies. For example, the Nominal Defendant will share information with Queensland Police, Department of Employment, CITEC and Queensland Health in order to gather data on claims so that premiums can be calculated.</p> <p><b>Regulatory requirements:</b> <i>Motor Accident Insurance Act 1994</i> Motor Accident Insurance Regulation 2004</p> <p><b>Business requirements:</b> These records have significant impact on the government's financial strategy and are therefore kept permanently. They determine the implementation of policy and provide evidence of strategic management decisions. The business needs to be transparent in its ability to qualify and quantify the reasons for the insurance premiums and levies. They provide evidence for future policy analysis.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 2 – Primary Functions &amp; Programs of Government.</p> <p><b>Community expectation:</b> The community expects the State Treasury to maintain records around how levies and premiums were developed including the approval mechanism to how they were adopted.</p> <p><b>Comparison with other schedules:</b> <i>NSW Functional Retention and Disposal Authority: DA9 issued to Motor Accidents Authority reference 5.15.1 Development of premium prices. Retain as State archives.</i></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>Public Records Office of Victoria Retention and Disposal Authority of the Transport Accident Prevention and Assistance Functions</i> PROS 14/01 reference 1.1.1 calculation of transport accident charge (premium). Retain as State Archives.</p> <p><b>Previous schedules:</b></p> <p><i>Treasury Department – miscellaneous records retention and disposal schedule</i> QDAN582 v1</p> <ul style="list-style-type: none"> <li>• reference 49.3.1 hail levy – subsidised – Granite Belt Fruit growers. Permanent</li> <li>• reference 49.3.2 Fire Brigade Levy. Permanent.</li> </ul> <p><b>Other comments/factors for consideration:</b></p> <p>Insurance Commission staff were consulted in the preparation of this document.</p>
1392	<p><b><i>Premium and levy development working papers</i></b></p> <p>The routine working papers and research associated with developing premiums and levies.</p> <p><b>Retention period &amp; trigger</b></p> <p>2 years after business action completed.</p>	<p><b>Background/business process:</b></p> <p>The routine working papers and research associated with developing premiums and levies. The development submission and acceptance of insurance premiums and levies involves work by actuaries who rely on information shared across government agencies. For example, the nominal defendant will share information with Queensland Police, Department of Employment, CITEC and Queensland Health in order to gather data on claims so that premiums can be calculated.</p> <p><b>Regulatory requirements:</b></p> <p><i>Motor Accident Insurance Act 1994</i></p> <p>Motor Accident Insurance Regulation 2004</p> <p><b>Business requirements:</b></p> <p>These working papers support the premium and levy development series of records and as such only need to be retained temporarily. They provide evidence of how the premiums and levies were developed.</p> <p><b>Comparison with other schedules:</b></p> <p><i>NSW Functional Retention and Disposal Authority:</i> DA9 issued to Motor Accidents Authority reference 5.15.2 Standards – routine records, research notes and working papers. Retain minimum of 2 years after action completed, then destroy.</p> <p><i>NSW Functional Retention and Disposal Authority:</i> FA342 issued to NSW Treasury reference 2.6.2 working papers, background documents for development of final research reports and papers. Retain until administrative or reference use ceases, then destroy.</p> <p><b>Other comments/factors for consideration:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1393	<p><b>Indexing</b></p> <p>Records relating to the indexation of claimable amounts under the <i>Motor Accident Insurance Act 1994</i>.</p> <p><b>Retention period &amp; trigger</b></p> <p>Retain permanently in agency.</p>	<p>Insurance Commission staff were consulted in the preparation of this document.</p> <p><b>Background/business process:</b></p> <p>Updating the <i>Motor Accident Insurance Act 1994</i> and Motor Accident Insurance Regulation 2004 to keep claimable amounts appropriate over time. The cost of CTP insurance is assessed against the affordability index. If the cost of CTP exceeds the affordability index, the Commission will report to the responsible government minister.</p> <p><b>Regulatory requirements:</b></p> <p><i>Motor Accident Insurance Act 1994</i> Motor Accident Insurance Regulation 2004</p> <p><b>Business requirements:</b></p> <p>Indexation of particular amounts has significant political relevance. These records have significant impact on the government's financial strategy and are therefore kept permanently by the agency. They determine the implementation of policy and provide evidence of strategic management decisions. The business needs to be transparent in its ability to qualify and quantify the reasons for the insurance premiums and levies. They provide evidence for future policy analysis.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b></p> <p>Characteristic 1 – Authority, Foundation &amp; Structure of Government</p> <p><b>Community expectation:</b></p> <p>The community expects the State Treasury to maintain records around how indexation is managed.</p> <p><b>Comparison with other schedules:</b></p> <p>Indexation is particular to the Queensland Government under the <i>Motor Accident Insurance Act 1994</i>. Comparisons with other schedules or interstate authorities are unavailable.</p> <p><b>Other comments/factors for consideration:</b></p> <p>Insurance Commission staff were consulted in the preparation of this document.</p>
1394	<p><b>Insurance premiums notifications</b></p> <p>Notices to insurers of the Motor Accident Insurance Commission fixing the limits of insurer's premiums and insurer requirement to submit its</p>	<p><b>Background/business process:</b></p> <p>Notices by the Motor Accident Insurance Commission regarding insurance premiums and information from the insurers of their premiums as per CTP class.</p> <p><b>Regulatory requirements:</b></p> <p><i>Motor Accident Insurance Act 1994</i> Motor Accident Insurance Regulation 2004</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>insurer's premiums for each class of CTP insurance for the relevant assessment period on or before a date. Licensed insurer must give the Commission written notice of the premiums set by the insurer stated in the notice.</p> <p><b>Retention period &amp; trigger</b> 7 years after business action completed.</p>	<p><b>Business requirements:</b> Queensland Treasury follows the Compulsory Third Party (CTP) industry standard retention period. This is common practice in the insurance industry and there is no requirement for Treasury to retain records longer than their insurer. Used the precedence of the <i>General Retention and Disposal Schedule</i> reference 2.2.1 insurance policies (Retain for 7 years after expiry or cancellation of policy) as a standard.</p> <p><b>Comparison with other schedules:</b> <i>NSW Functional Retention and Disposal Authority: DA9</i> issued to Motor Accidents Authority reference 5.6.4 insurer returns premium filings. Retain minimum of 7 years after action completed, then destroy.</p> <p><b>Other comments/factors for consideration:</b> Insurance Commission staff were consulted in the preparation of this document.</p>
1395	<p><b><i>Insurance service monitoring and advice</i></b></p> <p>Coordination of advice and reporting on insurance and risk management services. Includes liaison with other interested bodies.</p> <p><b>Retention period &amp; trigger</b> 7 years after business action completed.</p>	<p><b>Background/business process:</b> Administration and reporting on insurance risk management services to clients.</p> <p><b>Business requirements:</b> The Business needs to manage its risk with regard to insurance management services and 7 years is considered an adequate period to allow re-use of the information.</p> <p><b>Comparison with other schedules:</b> <i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 03/03</i> reference 1.3 Client records. Destroy when inactive for 7 years. <i>Public Records Office of Victoria Retention and Disposal Authority of the Transport Accident Prevention and Assistance Functions PROS 14/01</i> reference 2.3.2 reports of highlighted risks and potential impact. Destroy 5 years after reference use ceases. <i>NSW Functional Retention and Disposal Authority: DA9</i> issued to Motor Accidents Authority:</p> <ul style="list-style-type: none"> <li>• reference 2.1.1 routine advice given about claims and the claims process. Retain minimum of 6 years after action completed, then destroy</li> <li>• reference 4.6.1 routine liaison relating to programs. Retain minimum of 7 years after action completed, then destroy.</li> </ul> <p><b>Other comments/factors for consideration:</b> Insurance Commission staff were consulted in the preparation of this document.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><b>Previous schedules:</b> Queensland Treasury retention and disposal schedule 1978-1998 (QDAN582) reference 49.2.20 Public risk insurance claims, disposal action 10 years.</p>
1396	<p><b>Underwriting</b> Documents relating to underwriting, pricing and understanding the risk exposure of agencies. Including any internal documents relating to the request, and briefing notes. <b>Retention period &amp; trigger</b> 7 years after business action completed.</p>	<p><b>Background/business process:</b> Underwriting is an insurance term used to describe the process of evaluating the risk and exposures of a government agency, then using that evaluation to determine a suitable premium to cover any potential claims. This class of records refers to the underwriting of all state-owned property and assets requiring re-insurance <b>Business requirements:</b> The business needs to document the decision and risk exposure in underwriting and seven years is considered an adequate period to allow re-use of the information. <b>Comparison with other schedules:</b> <i>Archives Office of Tasmania Disposal Schedule Functional Records of the Motor Accidents Insurance Board DA2096 reference 04.07.01 Assessment of risk. Destroy 10 years after action completed.</i> <b>Other comments/factors for consideration:</b> Insurance Commission staff were consulted in the preparation of this document.</p>
1397	<p><b>Insurer liquidation administration</b> Administering and managing an insolvent insurer's personal injury claim liabilities, including Committees of Inspection, proofs of debt and insurer liquidation reports. Sentence individual claims under authorisations <a href="#">1381</a> or <a href="#">1382</a>. <b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> When an insurer becomes insolvent the personal claims liabilities are assumed by the nominal defendant. The total claims liability needs to be documented and tracked. <b>Business requirements:</b> These records are kept permanently because the collapse of an insurer can have severe and long-lasting impacts on a large number of constituents. The retention period needs to cover the possible influence on the monitoring of future policies and the historical interest in the economics of solvency Claims can come in over an extended period so approximately 50 years for business purposes, permanent for the secondary use as an historical record. <b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 4 – Significant Impact on Individuals. <b>Community expectation:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>The community expects that records relating to the collapse of large firms with direct community engagement such as insurers are kept for the historical record, especially where the liabilities of those firms are transferred to the state.</p> <p><b>Comparison with other schedules:</b></p> <p>Insurer liquidation administration is particular to the Queensland Government under the <i>Motor Accident Insurance Act 1994</i>. Comparisons with other schedules or interstate authorities are unavailable</p> <p><b>Other comments/factors for consideration:</b></p> <p>Nominal defendant staff were consulted in the preparation of this document.</p> <p><b>Previous schedules:</b></p> <p><i>Treasury Department – miscellaneous records retention and disposal schedule QDAN582 v.1</i> reference 49.4.1 Collapse and/or liquidation of motor vehicle insurance companies (10 years).</p>
1398	<p><b>Personal injury register</b></p> <p>Registers all the details of motor vehicle accident claims as submitted by licensed insurers.</p> <p><b>Retention period &amp; trigger</b></p> <p>Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b></p> <p>Registering and reporting on all vehicle accident claims in Queensland.</p> <p><b>Regulatory requirements:</b></p> <p><i>Motor Accident Insurance Act 1994</i></p> <p>Motor Accident Insurance Regulation 2004</p> <p><b>Business requirements:</b></p> <p>These records provide a single source of truth of registration of vehicle accidents (key register). They have significant impact on the government's financial strategy and are therefore kept permanently. They determine the implementation of policy and provide evidence of strategic management decisions. The business needs to be transparent in its ability to qualify and quantify the reasons for the insurance premiums and levies. They provide evidence for future policy analysis.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b></p> <p>Characteristic 1 – Authority, Foundation &amp; Structure of Government</p> <p>Characteristic 3 – Enduring Rights &amp; Entitlements</p> <p>Characteristic 4 – Significant Impact on Individuals</p> <p><b>Community expectation:</b></p> <p>The community expects the State Treasury to maintain records around for insurance and historical purposes.</p> <p><b>Comparison with other schedules:</b></p>



Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>A claims register is particular to the Queensland Government under part 6, section 89 of the <i>Motor Accident Insurance Act 1994</i>. Comparisons with other schedules or interstate authorities are unavailable</p> <p><b>Other comments/factors for consideration:</b> Insurance Commission staff were consulted in the preparation of this document.</p>
1399	<p><b><i>Insurer data auditing</i></b> Officially checking insurer data to ensure they meet agreed guidelines or legislated standards and are correctly recorded.</p> <p><b>Retention period &amp; trigger</b> 27 years after the date of the claim.</p>	<p><b>Background/business process:</b> Claims are audited to ensure correctness and that they are compliant with agreed standards and legislation.</p> <p><b>Regulatory requirements:</b> <i>Motor Accident Insurance Act 1994</i> Motor Accident Insurance Regulation 2004</p> <p><b>Business requirements:</b> Claims audits need to be kept for 27 years from the date of the claim. Nominal defendant claim handling case files follow the disposal action in <a href="#">1381</a> and <a href="#">1382</a>. To cover for cases involving minors, they are kept for the longest possible retention, 27 years after the date of the claim.</p> <p><b>Other comments/factors for consideration:</b> Insurance Commission staff were consulted in the preparation of this document.</p> <p><b>Comparison with other schedules:</b> <i>NSW Functional Retention and Disposal Authority: DA9</i> issued to Motor Accidents Authority references 2.2.1 and 2.2.2 Audits where practices met standards or minor breaches. Retain minimum of 25 years after action completed, then destroy.</p>
1400	<p><b><i>Injury management information</i></b> Injury management information received from other organisations or groups.</p> <p><b>Retention period &amp; trigger</b> Until reference ceases.</p>	<p><b>Background/business process:</b> Information collected from various sources for short term use only.</p> <p><b>Business requirements:</b> This information is not required for capture or maintenance. It is for information use only and can be deleted when the information becomes out of date or is no longer required.</p> <p><b>Other comments/factors for consideration:</b> Insurance Commission staff were consulted in the preparation of this document.</p> <p><b>Comparison with other schedules:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>Transitory Records and Short Term Retention and Disposal Schedule QDAN720 v.1</i> reference 720-01-006 external reference information. Until business use ceases.</p> <p><i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017</i> reference 39.5 circulars – externally produced. Destroy when reference ceases.</p>
1401	<p><b>Industry groups meetings</b> Representatives from CTP Insurers, researchers, rehabilitation bodies and other organisations meet to discuss current rehabilitation issues within the CTP Scheme. They communicate other rehabilitation developments within the CTP Scheme and other schemes and rehabilitation areas where further research is required that will impact on the CTP Scheme.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> Representatives from CTP Insurers, researchers, rehabilitation bodies and other organisations meet to discuss current rehabilitation issues within the CTP Scheme. They communicate other rehabilitation developments within the CTP Scheme and other schemes and rehabilitation areas where further research is required that will impact on the CTP Scheme.</p> <p><b>Regulatory requirements:</b> <i>Motor Accident Insurance Act 1994</i> Motor Accident Insurance Regulation 2004</p> <p><b>Business requirements:</b> These records are copies of the minutes and meeting documents that make significant contribution to the agency's operation. They are often referred back to as evidence for future policy analysis and have significant impact on the government's financial strategy. They are therefore kept permanently. They determine the development of rehabilitation standards and provide evidence of strategic management decisions. The business needs to be transparent in its ability to qualify and quantify the reasons for the insurance premiums and levies.</p> <p><b>Permanent retention from the QSA Appraisal Statement:</b> Characteristic 2 – Primary Functions &amp; Programs of Government.</p> <p><b>Community expectation:</b> The community expects the state to maintain its insurance documents according to industry standards.</p> <p><b>Comparison with other schedules:</b> <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1014 External committees – major. Master set of records of major external or inter-public authority committees/management group. Permanent. <i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017:</i> reference 65.3 significant external meetings. Required as State archives.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><b>Other comments/factors for consideration:</b> Insurance Commission staff were consulted in the preparation of this document.</p>
1402	<p><b><i>Rehabilitation models – other organisations</i></b> Documentation related to rehabilitation models from other organisations and other schemes.</p> <p><b>Retention period &amp; trigger</b> Until reference ceases.</p>	<p><b>Background/business process:</b> The Motor Accident Insurance Commission (MAIC) has a legislative function to monitor the availability, adequacy and use of rehabilitation services for Compulsory Third Party claimants and to fund initiatives to overcome deficiencies in services. The records in this class are created from the research carried out into other organisation's models and inform MAIC policy. Reference documentation only.</p> <p><b>Business requirements:</b> This information is not required for capture or maintenance. It is for information use only and can be deleted when the information becomes out of date or is no longer required.</p> <p><b>Comparison with other schedules:</b> <i>NSW Functional Retention and Disposal Authority: DA9 issued to Motor Accidents Authority reference 4.12.1 Research for development of policies, programs, procedures or planning. Retain until reference ceases, then destroy.</i> <i>Transitory Records and Short Term Retention and Disposal Schedule QDAN720 v.1 reference 720-01-006 external reference information. Until business use ceases.</i></p> <p><b>Other comments/factors for consideration:</b> Insurance Commission staff were consulted in the preparation of this document.</p>
1403	<p><b><i>Rehabilitation reviews</i></b> Data and official reviews of insurers' claims files with the intent of being able to assess the quality of each insurer's rehabilitation claims management processes, procedures and compliance with Section 51 of the <i>Motor Accident Insurance Act 1994</i>.</p> <p><b>Retention period &amp; trigger</b></p>	<p><b>Background/business process:</b> Quality checks of insurers claim files to assess the quality of each insurer's rehabilitation claims management processes, procedures and compliance with Section 51 of the <i>Motor Accident Insurance Act 1994</i>.</p> <p><b>Regulatory requirements:</b> <i>Motor Accident Insurance Act 1994</i> Motor Accident Insurance Regulation 2004</p> <p><b>Business requirements:</b> The business needs to manage its risk with regard to insurance management services and six years is considered an adequate period to allow re-use of the information.</p> <p><b>Comparison with other schedules:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	6 years after business action completed.	<p><i>NSW Functional Retention and Disposal Authority: DA9 issued to Motor Accidents Authority reference 4.13.2 Minor reviews. Retain minimum of 6 years after action completed, then destroy.</i></p> <p><b>Other comments/factors for consideration:</b> Insurance Commission staff were consulted in the preparation of this document.</p>
1404	<p><b>Rehabilitation standards</b> Documentation related to the development and reviews of rehabilitation standards and guidelines as outlined in the Motor Accident Insurance Commission (MAIC) Regulation.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> The process of development and review of rehabilitation standards.</p> <p><b>Regulatory requirements:</b> <i>Motor Accident Insurance Act 1994</i> Motor Accident Insurance Regulation 2004 - schedule 5 - part 2 - section 4</p> <p><b>Business requirements:</b> These records are required as the preface for setting new standards. They are often referred back to as evidence for future policy analysis and have significant impact on the government's financial strategy. They are therefore kept permanently. They determine the development of rehabilitation standards and provide evidence of strategic management decisions. The business needs to be transparent in its ability to qualify and quantify the reasons for the insurance premiums and levies.</p> <p><b>Permanent retention criteria:</b> Characteristic 2 – Primary Functions &amp; Programs of Government Characteristic 4 – Significant Impact on Individuals</p> <p><b>Community expectation:</b> Rehabilitation has an enormous impact on affected individuals and their families, and any failure to meet mandated standards could result in claims many years later. The community expects the state to maintain its insurance documents according to industry standards.</p> <p><b>Comparison with other schedules:</b> <i>NSW Functional Retention and Disposal Authority: DA9 issued to Motor Accidents Authority reference 4.14.1 Development of standards and guidelines for claims managements. Retain as State archives.</i></p> <p><b>Other comments/factors for consideration:</b> Insurance Commission staff were consulted in the preparation of this document.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1405	<p><b>Rehabilitation work training compliance monitoring</b></p> <p>Documentation related to the administration of processing a work training request.</p> <p><b>Retention period &amp; trigger</b></p> <p>6 years after business action completed.</p>	<p><b>Background/business process:</b></p> <p>Work training programs help people injured in a motor vehicle accident maximise their recovery and return to employment. The records created in this class cover the administration of the work training programs and compliance with the overall goals of the programs which are to return claimants to pre-injury earning status and job satisfaction in line with their interests, skills and post injury capabilities.</p> <p><b>Regulatory requirements:</b></p> <p><i>Motor Accident Insurance Act 1994</i></p> <p>Motor Accident Insurance Regulation 2004</p> <p><b>Business requirements:</b></p> <p>The business needs to manage its risk with regard to insurance management services and 6 years is considered an adequate period to allow re-use of the information.</p> <p><b>Comparison with other schedules:</b></p> <p><i>NSW Functional Retention and Disposal Authority: DA9 issued to Motor Accidents Authority reference 4.2.1 Compliance monitoring of projects and rehabilitation schemes. Retain minimum of 6 years after action completed, then destroy.</i></p> <p><b>Other comments/factors for consideration:</b></p> <p>Insurance Commission staff were consulted in the preparation of this document.</p>
1406	<p><b>Panel of medical experts</b></p> <p>The Motor Accident Insurance Commission may establish a panel of experts for reporting on the medical condition of claimants and may revise the membership of the panel. Documents relating to the establishment of a panel and any internal documents relating to the establishment including briefing notes.</p> <p><b>Retention period &amp; trigger</b></p>	<p><b>Background/business process:</b></p> <p>A panel of medical experts is convened to assess the evidence provided by a claimant for the purposes of settling a claim. For example, the CTP insurer or rehabilitation provider must obtain medical evidence to support the claimant's fitness for any proposed work training program or other rehabilitation activity in all cases (e.g. doctor's approval of the proposed work training / suitable duties plan).</p> <p><b>Regulatory requirements:</b></p> <p><i>Motor Accident Insurance Act 1994</i></p> <p>Motor Accident Insurance Regulation 2004</p> <p><b>Business requirements:</b></p> <p>These records are retained for as long as a claimant is entitled to make a claim which is up to 7 years after the business action was completed. Queensland Treasury follows the Compulsory Third Party (CTP) industry standard retention period. This is common practice in the insurance industry</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	7 years after business action completed.	<p>and there is no requirement for Treasury to retain records longer than their insurer. Used the precedence of the General Retention and Disposal Schedule reference 1004 insurance policies (7 years after expiry or cancellation of policy) as a standard.</p> <p><b>Comparison with other schedules:</b>  <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1004 Insurance policies. 7 years after expiry or cancellation of policy, as a standard.</p> <p><b>Other comments/factors for consideration:</b>  Insurance Commission staff were consulted in the preparation of this document.</p>
1407	<p><b><i>Regulatory framework development and review</i></b>  Development, reviews and revisions of the regulatory framework.</p> <p><b>Retention period &amp; trigger</b>  Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b>  Regulation is necessary to ensure that a rule, principle or agreed course of action is being followed. Queensland Government has a responsibility to protect consumers, uphold the law and resolve disputes. The process of review and monitoring of insurance industry practice is therefore an important activity of government to ensure ongoing improvements to the regulatory framework, and the review and development of new content.</p> <p><b>Business requirements:</b>  These records are required as the preface for setting new policy. They are often referred back to as evidence for future policy analysis and have significant impact on the government's financial strategy. They are therefore kept permanently. They determine the implementation of policy and provide evidence of strategic management decisions. The business needs to be transparent in its ability to qualify and quantify the reasons for the insurance premiums and levies.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b>  Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b>  The community expects the state to maintain its regulatory framework documents current, best practice and in accordance with industry standards</p> <p><b>Comparison with other schedules:</b>  <i>NSW Functional Retention and Disposal Authority:</i> DA9 issued to Motor Accidents Authority reference 5.11.1 Formulation of amendments to procedures. Retain as State archives.  <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1168 Proposals for new legislation and amendments to existing legislation administered by the public authority. Permanent.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017</i> reference 60.1 making, reviewing and amending legislation. Required as State archives.</p> <p><b>Previous schedules:</b>  <i>Treasury Department – miscellaneous records retention and disposal schedule</i> QDAN 582 v1 reference 81.2.4 Review of Compulsory Third Party Insurance. Permanent.</p> <p><b>Other comments/factors for consideration:</b>  Insurance Commission staff were consulted in the preparation of this document.</p>
1408	<p><b>Vehicle classification</b>  The classes of motor vehicles created by classification under the Motor Accident Insurance Regulation 2004, which classifies vehicles by description for the purpose of assigning vehicles to a class of CTP insurance. This also covers the interaction between the vehicle class, the claims experience for the particular class and the CTP premium payable.</p> <p><b>Retention period &amp; trigger</b>  10 years after business action completed.</p>	<p><b>Background/business process:</b>  Process of documenting different vehicle types to be assigned an insurance class such as cars, trucks, buses, hire vehicles, taxis, tractors, ambulances and trailers. A full list of vehicle classes can be found in schedule 1 of the Motor Accident Insurance Regulation 2004.</p> <p><b>Regulatory requirements:</b>  <i>Motor Accident Insurance Act 1994</i>  Motor Accident Insurance Regulation 2004</p> <p><b>Business requirements:</b>  Classifications of vehicles evolve and change regularly. The business needs to manage its risk with regard to the classification of vehicles; 10 years is considered an adequate period to allow re-use of the information.</p> <p><b>Comparison with other schedules:</b>  Vehicle classification administration is particular to the Queensland Government under the <i>Motor Accident Insurance Act 1994</i>. Comparisons with other schedules or interstate authorities are not available.</p> <p><b>Previous schedules:</b>  <i>Treasury Department – miscellaneous records retention and disposal schedule</i> QDAN 582 v.1:</p> <ul style="list-style-type: none"> <li>• reference 49.4.7 Motor vehicles – insurance rates. Disposal action – 10 years</li> <li>• reference 49.4.8 Kangaroo bars – insurance position. Disposal action – 10 years</li> <li>• reference 49.4.9 Mobile farm machinery – third party insurance. Disposal action – 10 years</li> <li>• reference 49.4.10 Motor bikes – special cover – recover hospital costs (private proposal). Disposal action - 10 years</li> </ul>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<ul style="list-style-type: none"> <li>reference 49.4.14 Vintage, veteran and historic cars – third party insurance. Disposal action – 10 years.</li> </ul> <p><b>Other comments/factors for consideration:</b> Insurance Commission staff were consulted in the preparation of this document.</p>
1409	<p><b><i>Licensed insurer submissions and monitoring</i></b> Interactions with and submissions from individual licensed insurers. Includes business plans for its compulsory third-party insurance. Documents relating to a licenced insurer's business plan and including briefing notes and any presentations insurers might make to MAIC at MAIC's request. May include but is not limited to: information required on an annual basis from insurers; copies of certified actuarial reports of outstanding claims provisions for Queensland CTP liabilities (including assumptions); and, information exchanged between Treasury and APRA.</p> <p><b>Retention period &amp; trigger</b> 10 years after business action completed.</p>	<p><b>Background/business process:</b> Supervision and management of Licenced insurers and the conditions of operation of an insurer, licensed under the <i>Motor Accidents Insurance Act 1994</i>. Information is required to ensure the licenced insurer complies with the Act and all the aspects of part 5 licenced insurers.</p> <p><b>Regulatory requirements:</b> <i>Motor Accident Insurance Act 1994</i></p> <p><b>Business requirements:</b> These submissions are often referred back to as evidence that set precedent for the future business plans of licenced insurers. Ten years is considered an adequate period to allow re-use of the Information.</p> <p><b>Comparison with other schedules:</b> <i>NSW Functional Retention and Disposal Authority DA9</i> issued to Motor Accidents Authority reference 5.3.1 Compliance monitoring of insurer performance. Retain minimum of 10 years after action completed, then destroy. <i>NSW Functional Retention and Disposal Authority DA9</i> issued to Motor Accidents Authority references 5.6.1, 5.6.2, 5.6.3, 5.6.4 Insurer returns – actuarial (claims) reports, audited financial returns (annual), financial returns (quarterly), premium filings. Retain minimum of 7 years after action completed, then destroy. <i>Public Records Office of Victoria Retention and Disposal Authority of the Transport Accident Prevention and Assistance Functions PROS 4/01</i> reference 1.1.2 analysis, monitoring of claims and premium costs for individual stakeholders or service providers. Destroy 7 years after action completed.</p> <p>While other jurisdictions have lower retention periods for similar records, Queensland Treasury has identified a business requirement for longer retention.</p> <p><b>Previous schedules:</b></p>



Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>Treasury Department – miscellaneous records retention and disposal schedule QDAN 582 v1 reference 81.1.2 Licensed insurers – NRMA – discussions. Disposal action – 20 years. Other insurer supervision not mentioned.</i></p> <p><b>Other comments/factors for consideration:</b> Insurance Commission staff were consulted in the preparation of this document.</p>
1410	<p><b><i>Insurer licensing</i></b> Records about application for insurers licence, the determination of the licence, any conditions imposed by the Commission on the operation of insurers licensed to provide CTP insurance and withdrawal or suspension of licence services. Includes all documents relating to application and withdrawal of licenses, the transfer of CTP businesses and any internal documents relating to the transfer.</p> <p><b>Retention period &amp; trigger</b> 80 years after licence is cancelled, withdrawn or revoked</p>	<p><b>Background/business process:</b> Application and assessment of Insurer licencing and the conditions of operation of an insurer, licensed under the <i>Motor Accidents Insurance Act 1994</i>.</p> <p><b>Regulatory requirements:</b> <i>Motor Accident Insurance Act 1994</i></p> <p><b>Business requirements:</b> These records are often referred back to as evidence of previous agreements that set precedent for future transfers of CTP businesses. They have significant impact on the Government’s financial strategy and therefore require a long retention to match the operational lifespan of CTP businesses. When an insurance company ceases to operate as a licenced insurer they may still process claims from policies sold before cessation. For example, on 1 January 2014, NRMA ceased to operate as a licensed CTP insurer in Queensland. However, NRMA will continue to be responsible for the management of all existing Queensland CTP claims and new claims from policies sold before 1 January 2014.</p> <p><b>Comparison with other schedules:</b> <i>NSW Functional Retention and Disposal Authority DA9</i> issued to Motor Accidents Authority:</p> <ul style="list-style-type: none"> <li>• reference 5.1.1 Application, assessment process and granting of licences. Retain for the sentence of the licence, then destroy</li> <li>• reference 5.7.1 Licence (CTP) Agreement between MAA and licensed insurer. Retain minimum of 80 years after licensee is deregistered, then destroy.</li> </ul> <p><b>Previous schedules:</b> <i>Treasury Department – miscellaneous records retention and disposal schedule QDAN 582 v1 reference 49.1.3 Control of insurance brokers (by Insurance Commissioner). Permanent.</i></p> <p><b>Other comments/factors for consideration:</b> Insurance Commission staff were consulted in the preparation of this document.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1411	<p><b><i>Actuarial analysis of insurance premiums</i></b></p> <p>Reports to the Commission from the State Actuary at least once a year providing an analysis of the statutory insurance scheme and at least once each quarter providing an actuarial review of current trends.</p> <p><b>Retention period &amp; trigger</b></p> <p>Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b></p> <p>The analysis of trends in the insurance scheme. This process is internal to Treasury and administered by Treasury on behalf of whole-of-government. There is an internal Treasury governance committee that examines end of financial year trends and follows a prudent, best practice approach to actuarial analysis of insurance premiums.</p> <p><b>Business requirements:</b></p> <p>These records are required as the preface for setting premiums and levies. They are often referred back to as evidence for future policy analysis and have significant impact on the government's financial strategy. They are therefore kept permanently. They determine the implementation of policy and provide evidence of strategic management decisions. The business needs to be transparent in its ability to qualify and quantify the reasons for the insurance premiums and levies.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b></p> <p>Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b></p> <p>The community expects the State to maintain its actuary reports in accordance with industry standards.</p> <p><b>Comparison with other schedules:</b></p> <p><i>NSW Functional Retention and Disposal Authority: DA9 issued to Motor Accidents Authority:</i></p> <ul style="list-style-type: none"> <li>• reference 5.11.1 Formulation, implementation and amendments to procedures. Retain as State archives</li> <li>• reference 2.13.1 Claims management special reports. Required as State archives.</li> </ul> <p><b>Other comments/factors for consideration:</b></p> <p>Insurance Commission staff were consulted in the preparation of this document.</p> <p><b>Previous schedules:</b></p> <p><i>Treasury Department – miscellaneous records retention and disposal schedule QDAN 582 v1 reference 81.2.4 Review of Compulsory Third Party Insurance. Permanent.</i></p>

Function	Scope note
<b>INTERGOVERNMENTAL RELATIONS</b>	<p><i>The function of managing intergovernmental relations issues including providing advice about Specific Purpose Payments; provision of advice about both Commonwealth and State funding to the local government sector in Queensland; Goods and Services Tax (GST) revenues and forecasts of GST revenues, and management and coordination of all briefing material for Ministerial Council and Heads of Treasuries meetings.</i></p> <p><i>May include but is not limited to: Commonwealth Grants Commission (CGC) advice, analysis, and research about Queensland's relativities as determined by the CGC; and advice about associated matters such as vertical fiscal imbalance, horizontal fiscal equalisation, and management and coordination of the CGC's annual updates. This also includes provision of advice about issues pertaining to the Intergovernmental Agreement, including advice about state taxes under review.</i></p> <p><i>May include but is not limited to advice and research, relating to taxation reform.</i></p>

**Activities**

ADVICE	MEETINGS
AGREEMENTS	SUBMISSIONS
COMMITTEES	

Disposal authorisation	Record class and retention period	Justifying the retention period
1412	<p><b><i>Intergovernmental advice – significant*</i></b></p> <p>Records relating to advice between the Department and the Commonwealth Government, other governments (both interstate and international), and other Queensland public sector agencies on intergovernmental matters of national or international significance.</p> <p>Significant advice includes, but is not limited to:</p>	<p><b>Background/business process:</b></p> <p>These records form the advice between the department and other intergovernmental agencies on matters of national significance. It includes the analysis and advice provided to government to influence the formulation of policy and government decisions.</p> <p><b>Business requirements:</b></p> <p>The records should be kept permanently as they include the intergovernmental advice and analysis provided to government to assist in decision making on intergovernmental funding matters with impacts on the Queensland economy. They have significant impact on the government's financial strategy and determine the implementation of policy.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b></p> <p>Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<ul style="list-style-type: none"> <li>• high-level coordination issues such as the Department of the Premier and cabinet coordination of Queensland Government submissions to national inquiries and investigations (e.g. Royal Commissions) on issues relevant to Queensland</li> <li>• issues with far reaching implications for whole-of-government or cross portfolio administration, such as tax reform and Federation reform white paper processes</li> <li>• issues with far reaching social, economic or international implications</li> <li>• issues concerning key government initiatives</li> <li>• precedent matters</li> <li>• successful nominations for honours and awards in the Australian Honours system</li> <li>• Commonwealth-State funding agreement negotiations</li> <li>• major machinery of government changes</li> <li>• advice perceived as controversial or relating to</li> </ul>	<p>The community expects the state of Queensland to maintain its intergovernmental documents according to industry standards – ensuring consistent advice and oversight.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>Department of the Premier and Cabinet Retention and Disposal Schedule</i> QDAN 681 v1 reference 6.1.1 Intergovernmental advice – significant. Retain permanently.</p> <p><i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017</i> reference 5.2 significant advice provided or received by the agency. Required as State archives.</p> <p><b>Previous schedules:</b></p> <p><i>Treasury Department – miscellaneous records retention and disposal schedule</i> QDAN 582 v1</p> <ul style="list-style-type: none"> <li>• reference 10.18 National Tax Reform. Permanent.</li> <li>• reference 88.1.6 Major tax reviews affecting Queensland. Permanent.</li> <li>• reference 88.1.9 Treasury input [major] into Commonwealth tax policy. Permanent.</li> </ul> <p><b>Other comments/factors for consideration:</b></p> <p>Department of the Under Treasurer staff were consulted in the preparation of this document.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>matters attracting media attention or public debate.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	
1413	<p><b><i>Intergovernmental advice – other~</i></b> Records relating to advice provided on intergovernmental matters which do not have international or national significance and not covered under authorisation <a href="#">1412</a>.</p> <p><b>Retention period &amp; trigger</b> 10 years after business action completed.</p>	<p><b>Background/business process:</b> Records relating to advice between the department and other intergovernmental agencies on intergovernmental matters.</p> <p><b>Business requirements:</b> Treasury maintains advice records as they are useful to keep track of what information or advice has been provided to inform future decisions. Ten years is considered an adequate period to allow re-use of the information.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Department of the Premier and Cabinet Retention and Disposal Schedule</i> QDAN 681 v1 reference 6.1.2 Intergovernmental advice – other. Retain for 10 years after last action. <i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017</i> reference 5.4 records of advice provided or received by the agency relating to agency business. Retain 7 years after action completed, then destroy. While other jurisdictions have lower retention periods for similar records, Queensland Treasury has identified a business requirement for longer retention.</p> <p><b>Previous schedules:</b> <i>Treasury Department – miscellaneous records retention and disposal schedule</i> QDAN 582 v1</p> <ul style="list-style-type: none"> <li>• reference 10.9.4 Federal Taxation (includes GST). Disposal action – 20 years</li> <li>• reference 88.1.4 Taxation Advice from Commonwealth. Disposal action – 20 years</li> <li>• reference 88.1.10 Treasury input [minor] into Commonwealth tax policy. Disposal action – 20 years.</li> </ul> <p><b>Other comments/factors for consideration:</b> Department of The Under Treasurer staff were consulted in the preparation of this document.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1414	<p><b>Commonwealth taxation compliance</b></p> <p>Documents relating to whole-of-government compliance with Commonwealth taxation including compliance certificates and tax equivalents regimes.</p> <p><b>Retention period &amp; trigger</b> 30 years after business action completed.</p>	<p><b>Background/business process:</b> The Australian Taxation Office (ATO) administers legislation governing a range of taxes, superannuation and the Australian Business Register. Treasury coordinates Queensland's implementation of and participation in the development and reform of Commonwealth taxes.</p> <p><b>Business requirements:</b> Records relating to advice on compliance between the department and Commonwealth Tax agencies may relate to significant changes in taxation policy and the introduction of new taxes. Due to the coordination role that Treasury plays in the development and reform of Commonwealth taxes, these records are retained for 30 years to allow re-use of the information. This retention period remains the same as the previous Treasury Department retention schedule.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44:</i></p> <ul style="list-style-type: none"> <li>• reference 03.03.01 Compliance (State taxation) – projects. Destroy 5 years after action completed.</li> <li>• reference 03.03.02 Compliance (State taxation) – intelligence gathering about taxpayers. Destroy 5 years after action completed.</li> </ul> <p>While other jurisdictions have lower retention periods for similar records, Queensland Treasury has identified a business requirement for longer retention.</p> <p><b>Previous schedules:</b> <i>Treasury Department – miscellaneous records retention and disposal schedule QDAN 582 v1 reference 82.10 Tax equivalents. Disposal action – 30 years.</i></p> <p><b>Other comments/factors for consideration:</b> Department of The Under Treasurer staff were consulted in the preparation of this document.</p>
1415	<p><b>Commonwealth taxation rulings</b></p> <p>Documents relating to requests for the Australian Taxation Office (ATO) to issue public or private rulings on taxation</p>	<p><b>Background/business process:</b> The Australian Taxation Office (ATO) publishes rulings governing a range of taxes, superannuation and the Australian Business Register. Treasury coordinates the Queensland Government participation in the development of public and private rulings. For example, the Commissioner of the Office of State Revenue may issue a ruling that presents views on a variety of consequences that may occur if the Goods and Services Tax (GST) is amended.</p> <p><b>Business requirements:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>matters, including responses from the ATO.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p>These records provide a significant contribution to the agency's operation. They have an impact on the government's financial strategy and are therefore kept permanently. They determine the implementation of policy and provide evidence of strategic management decisions. The business needs to be transparent in its ability to qualify changes to taxation law.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b> The community expects the State to maintain its intergovernmental documents according to industry standards.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records: DS44 reference 03.02.03 Advice (State taxation). Permanent.</i> <i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017 reference 5.2 significant advice provided or received by the agency. Required as State archives.</i></p> <p><b>Previous schedules (where applicable):</b> <i>Treasury Department – miscellaneous records retention and disposal schedule QDAN 582 v1:</i></p> <ul style="list-style-type: none"> <li>• reference 88.1.2 Information supplied by tax office. Disposal action – 10 years</li> <li>• reference 10.9.4 Federal taxation (includes GST). Disposal action – 20 years.</li> </ul> <p><b>Other comments/factors for consideration:</b> Department of The Under Treasurer staff were consulted in the preparation of this document.</p>
1416	<p><b>Funding agreements and specific purpose payments</b> Records relating to negotiation, establishment, maintenance and review of intergovernmental and local government funding agreements. Examples include the implementation of goods and services tax, the Henry tax review and health reform</p>	<p><b>Background/business process:</b> To improve and reform the quality and effectiveness of government services, Treasury will form agreements with other states, local and federal government agencies. National Partnerships and Project Agreements exist to fund areas such as health, education and agriculture. Under the Intergovernmental Agreement on Federal Financial Relations, the Queensland Government will agree on payments for specific purposes such as online safety programs for non-government schools. Records relating to Funding Agreements, which include the analysis and advice provided to government to influence the formulation of policy and government decisions.</p> <p><b>Business requirements:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>agreements. Records associated with the analysis, monitoring and provision of advice on specific purpose payments (SPPs).</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p>These records are kept permanently as they include the intergovernmental advice and analysis provided to government to assist in decision making on intergovernmental funding matters which impacts on the government's fiscal position.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 1 – Authority, Foundation &amp; Structure of Government Characteristic 2 – Primary Functions &amp; Programs of Government Characteristic 4 – Significant Impact on Individuals</p> <p><b>Community expectation:</b> The community expects the state to maintain its intergovernmental documents according to industry standards – ensuring consistent advice and oversight.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Department of the Premier and Cabinet Retention and Disposal Schedule</i> QDAN 681 v1 reference 6.2.1 Intergovernmental agreements and arrangements. Retain permanently. <i>NSW Functional Retention and Disposal Authority: FA342</i> issued to NSW Treasury reference 2.2.1 negotiation, establishment and review of multilateral or bilateral agreements with States, Territories and/or the Commonwealth. Required as State archives.</p> <p><b>Previous schedules:</b> <i>Treasury Department – miscellaneous records retention and disposal schedule</i> QDAN 582 v1 reference 4.2 Agreements – state/federal governments, state departments. Permanent.</p> <p><b>Other comments/factors for consideration:</b> Department of The Under Treasurer staff were consulted in the preparation of this document.</p>
1417	<p><b><i>Intergovernmental agreements and arrangements</i></b></p> <p>Records relating to the negotiation, establishment, maintenance and review of intergovernmental agreements and high-level intergovernmental arrangements between the</p>	<p><b>Background/business process:</b> Intergovernmental arrangements relate to the negotiation, establishment, maintenance and review of intergovernmental agreements and high-level arrangements between the Queensland Government and governments of other jurisdictions. It includes the Queensland Government's consideration of whether to adopt treaties between the Commonwealth and international governments. It also includes records relating to the broad reform agenda undertaken by the Council of Australian Governments (COAG). Arrangements include, but are not limited to:</p> <ul style="list-style-type: none"> <li>• national partnership agreements</li> <li>• COAG agreements</li> </ul>



Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>Queensland Government and governments of other jurisdictions. Includes the Queensland Government's consideration of whether to adopt treaties between the Commonwealth and international governments. Intergovernmental. It also includes records relating to the broad reform agenda undertaken by the Council of Australian Governments (COAG).</p> <p>Arrangements include, but are not limited to:</p> <ul style="list-style-type: none"> <li>• national partnership agreements</li> <li>• COAG agreements</li> <li>• instruments</li> <li>• principles and procedures for Commonwealth-State consultation for the negotiation and implementation of international treaties and agreements</li> <li>• competition reforms</li> <li>• best practice regulation.</li> </ul> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<ul style="list-style-type: none"> <li>• instruments</li> <li>• principles and procedures for Commonwealth-State consultation for the negotiation and implementation of international treaties and agreements</li> <li>• competition reforms</li> <li>• best practice regulation.</li> </ul> <p><b>Business requirements:</b> These records are kept permanently as they include the intergovernmental advice and analysis provided to government to assist in decision making on intergovernmental funding matters with impacts on the government's fiscal position.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b> The community expects the State to maintain its intergovernmental documents according to industry standards – ensuring consistent advice and oversight.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Department of the Premier and Cabinet Retention and Disposal Schedule:</i> QDAN 681 v1 reference 6.2.1 High level policy and strategic management decisions. Retain permanently. <i>NSW Functional Retention and Disposal Authority:</i> FA342 issued to NSW Treasury reference 2.2.1 negotiation, establishment and review of multilateral or bilateral agreements with States, Territories and/or the Commonwealth. Required as State archives. <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44</i> reference 05.06.02 Negotiations for agreements impacting financial arrangements &amp; reference 04.05.03 National competition policy agreements. Permanent.</p> <p><b>Other comments/factors for consideration:</b> Department of The Under Treasurer staff was consulted in the preparation of this document.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1418	<p><b><i>Intergovernmental working group and committee meetings</i></b></p> <p>Records relating to Queensland's representation on high-level intergovernmental working groups and committees as well as councils between Queensland and other states, territories and/or the Commonwealth dealing with key issues crossing Australian jurisdictional lines. Includes meetings and working groups related to the Council of Australian Governments (COAG) reform agenda.</p> <p>High level Intergovernmental committees include, but are not limited to:</p> <ul style="list-style-type: none"> <li>• Council of Australian Governments (COAG)</li> <li>• Council for the Australian Federation (CAF)</li> <li>• Joint Standing Committee on Treaties (JSCOT)</li> <li>• Ministerial councils, standing committees or select committees.</li> </ul> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> These records relate to documents for discussion and deliberation at Intergovernmental working group and committee meetings. These documents assist in formulating intergovernmental policies, including analysis and advice on issues that influence government decisions.</p> <p><b>Business requirements:</b> The records are kept permanently as they include intergovernmental advice and analysis provided to government to assist with consideration of intergovernmental policies that impact Queensland's fiscal position and the economy.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 1 – Authority, Foundation &amp; Structure of Government Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b> The community expects the state to maintain its intergovernmental documents according to industry standards – ensuring consistent advice and oversight</p> <p><b>Comparison with other schedules' retention period:</b> <i>Department of the Premier and Cabinet Retention and Disposal Schedule:</i> QDAN 681 v1 reference 6.3.1 Intergovernmental working group and committee meetings. Retain permanently. <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records:</i> DS44 reference 08.02.02 Records of meetings of the Property Reform Steering Committee. Permanent. <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1014 External committees – major. Permanent.</p> <p><b>Previous schedules:</b> <i>Treasury Department – miscellaneous records retention and disposal schedule</i> QDAN 582 v.1:  <ul style="list-style-type: none"> <li>• reference 50.2.22 Premiers' conference and loan council meetings. Permanent</li> <li>• reference 50.2.3 Commonwealth government issues – direct input by Treasury. Permanent</li> <li>• reference 50.2.8 Intergovernmental relations – financial / advisory council. Permanent.</li> </ul> </p> <p><b>Other comments/factors for consideration:</b> Department of the Under Treasurer staff were consulted in the preparation of this document.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1419	<p><b>Committee arrangements</b> Records relating to the administrative arrangements made for the conduct of high-level intergovernmental committees.</p> <p><b>Retention period &amp; trigger</b> 5 years after business action completed.</p>	<p><b>Background/business process:</b> These records relate to committee administrative arrangements.</p> <p><b>Business requirements:</b> These are temporary records, for administrative use only and 5 years is considered an adequate period to allow re-use of the information.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Department of the Premier and Cabinet Retention and Disposal Schedule:</i> QDAN 681 v1 reference 6.3.2 Committee arrangements. Retain for 5 years after last action. <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records:</i> DS44 reference 08.02.03 Records of membership of inter-agency committees. Destroy 10 years after action completed. <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1268 Committees – administrative arrangements. 2 years after last action.</p> <p><b>Other comments/factors for consideration:</b> Department of the Under Treasurer staff was consulted in the preparation of this document.</p>
1420	<p><b>Master set meeting papers – agency as secretariat</b> Master set of minutes, agenda papers, summaries of proceedings, published papers, reports, submissions and other meetings relating to inter-governmental relations where the agency has the administrative role or acts as secretary.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> Master set of records of meetings with intergovernmental agencies where the department is the chair.</p> <p><b>Business requirements:</b> The records should be kept permanently as they contain documentation of discussion and deliberation of issues at the meetings that assist in formulating intergovernmental policies. Without these records, we would not have a way of determining how the relevant committee/forum formed its decisions.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 1 – Authority, Foundation &amp; Structure of Government Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b> The community expects the State to maintain its intergovernmental documents according to industry standards – ensuring consistent advice and oversight.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records:</i> DS44 reference 05.05.01 Master sets of minutes, agendas and summaries of proceedings. Permanent.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017:</i></p> <ul style="list-style-type: none"> <li>reference 65.1 high-level internal meetings. Required as State archives</li> <li>reference 65.3 external meetings where the agency has a coordinating or secretarial role. Required as State archives.</li> </ul> <p><b>Other comments/factors for consideration:</b> Department of the Under Treasurer staff was consulted in the preparation of this document.</p>
1421	<p><b>Commonwealth Grants Commission (CGC) review submissions</b></p> <p>Materials submitted to the CGC including original research, analysis, and final submissions.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> Treasury coordinates analysis, research and the provision of high quality advice about Queensland's relativities as determined by the Commonwealth Grants Commission (CGC). Treasury also provides advice about associated matters such as vertical fiscal imbalance, horizontal fiscal equalisation, management and coordination of the CGC's annual updates. This also includes provision of advice about issues pertaining to the Intergovernmental agreement such as advice about state taxes under review.</p> <p><b>Business requirements:</b> These records should be kept permanently as they contain CGC deliberations and decisions, as well as Queensland positions that are not available elsewhere. These are useful in formulating Queensland's position on future CGC proposals.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 1 – Authority, Foundation &amp; Structure of Government Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b> The community expects the state to maintain its intergovernmental documents according to industry standards – ensuring consistency in Queensland's positions</p> <p><b>Comparison with other schedules' retention period:</b> <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records:</i> DS44 reference 05.03.01. Submissions relating to major policy decisions. Permanent. <i>NSW Functional Retention and Disposal Authority:</i> FA342 issued to NSW Treasury reference 2.1.1 receipt and provision of formal advice to or from the agency, includes submissions. Required as State archives.</p> <p><b>Previous schedules:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>Treasury Department – miscellaneous records retention and disposal schedule QDAN 582 v.1:</i></p> <ul style="list-style-type: none"> <li>reference 42 Grants Commission – All. Disposal action – 20 years</li> <li>reference 22.4.1 CGC Agreements/arrangements. Permanent.</li> </ul> <p><b>Other comments/factors for consideration:</b> Department of The Under Treasurer staff were consulted in the preparation of this document.</p>
1422	<p><b><i>Submissions regarding major policy decisions and funding issues</i></b></p> <p>Submissions and supporting documentation relating to major policy decisions and funding issues between the Commonwealth and the state of Queensland. Submissions will include appointments to the CGC.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> Submissions regarding major policy decisions and funding issues, such as the government’s response to how revenues raised from GST are distributed to the states and territories. The Commonwealth Grants Commission (CGC) recommends how the GST is distributed and it consults with the states and territories in order to make recommendations. An example of a submission in this class of record is one that recommends appointments of members to the CGC.</p> <p><b>Business requirements:</b> The records should be kept permanently as they include intergovernmental advice and analysis provided to government to assist in decision making on intergovernmental funding matters with impacts on the government’s fiscal position and the Queensland economy. The appointment of board members to the CGC is a key factor with regard to the role of the Commission.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 1 – Authority, Foundation &amp; Structure of Government</p> <p><b>Community expectation:</b> The community expects the state to maintain its intergovernmental documents according to industry standards – ensuring consistent advice and oversight.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records:</i> DS44 reference 05.03.01. Submissions relating to major policy decisions. Permanent. <i>NSW Functional Retention and Disposal Authority:</i> FA342 issued to NSW Treasury reference 2.1.1 receipt and provision of formal advice to or from the agency, includes submissions. Required as State archives.</p> <p><b>Previous schedules:</b> <i>Treasury Department – miscellaneous records retention and disposal schedule QDAN 582 v1</i></p> <ul style="list-style-type: none"> <li>reference 42 Grants Commission – All. Disposal action – 20 years</li> <li>reference 22.4.1 CGC Agreements/arrangements. Permanent.</li> </ul>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><b>Other comments/factors for consideration:</b> Department of The Under Treasurer staff were consulted in the preparation of this document.</p>
1423	<p><b><i>Supporting documentation and administration for submissions</i></b> Source documents not included in submissions and other records relating to the administration and coordination of the submission process. <b>Retention period &amp; trigger</b> 15 years after business action completed.</p>	<p><b>Background/business process:</b> Supporting documentation for submissions regarding major policy decisions and funding issues.</p> <p><b>Business requirements:</b> These are temporary records kept for research and discovery use only. The records series contains briefing notes and draft submissions arranged in context, supporting major policy decisions and providing information for future funding and policy development. Fifteen years is considered an adequate retention period for re-use of the information and is in line with other state jurisdictions and the Commonwealth Grants Commission.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records:</i> DS44 reference 05.03.02 Source documents not included in submissions. Destroy 15 years after action completed.</p> <p><b>Previous schedules:</b> <i>Treasury Department – miscellaneous records retention and disposal schedule QDAN 582 v1</i></p> <ul style="list-style-type: none"> <li>• reference 42 Grants Commission – All. Disposal action – 20 years</li> <li>• reference 22.4.2 CGC Data requests and updates. Disposal action – 20 years</li> <li>• reference 22.4.3 CGC general correspondence. Disposal action – 20 years.</li> </ul> <p><b>Other comments/factors for consideration:</b> Department of the Under Treasurer staff were consulted in the preparation of this document.</p>

Function	Scope note
<b>INVESTIGATIONS AND COMPLIANCE</b>	<i>The function of conducting investigations into the affairs and activities of customers and clients to determine their level of compliance with the various acts and regulations administered by Commissioners within Queensland Treasury which includes the Office of State Revenue.</i>

Activities	
CAMPAIGNS	INVESTIGATIONS (FIELD WORK)
CASES	LIAISON

Disposal authorisation	Record class and retention period	Justifying the retention period
1424	<p><b><i>Investigation campaigns</i></b> Information collection for a particular campaign which may include media information, industry specific information or information from other external sources.</p> <p><b>Retention period &amp; trigger</b> 7 years after business action completed.</p>	<p><b>Background/business process:</b> Investigation campaigns are aimed at individuals and organisations that pay tax to the Queensland Government. They are organised to raise awareness of compliance with revenue acts and regulations for the purposes of administration or enforcement of a tax law.</p> <p><b>Regulatory requirements:</b> <i>Taxation Administration Act 2001</i> <i>Mineral Resources Act 1989</i> <i>Petroleum and Gas (Production and Safety) Act 2004</i></p> <p><b>Business requirements:</b> The documents are retained to defend our actions and decisions in line with the <i>Taxation Administration Act 2001</i>. In order to protect ourselves we apply a limitation period. Schedule 2 of the <i>Taxation Administration Act 2001</i>, p113 (current as at 11 June 2015) defines the limitation period as 5 years after the assessment notice of the original assessment was given. The business has added an additional 2 years for its own protection.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Queensland State Archives General Retention and Disposal Schedule</i>: reference 1008 Financial audits. 7 years after last action.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017</i> reference 63.2 records of non-significant marketing campaigns. Retain 5 years after action completed, then destroy.</p> <p><i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 07/01 VAR 3</i> reference 2.14.2 minor marketing campaigns relating to an agency's activities. Destroy 7 years after action completed.</p> <p><i>NSW Functional Retention and Disposal Authority: FA342</i> issued to NSW Treasury reference 3.10.5 ongoing administration of programs and initiatives. Retain minimum of 10 years after action completed, then destroy.</p> <p><b>Previous schedules:</b>  <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1</i> reference 13.1.2 datasets developed to assist with audit planning. Retain for 5 years after last action.</p> <p><b>Other comments/factors for consideration:</b>  Staff from the revenue streams of OSR were consulted in the preparation of this document.</p>
1425	<p><b>Case files containing litigation – significant*</b></p> <p>Client case files, including litigation/appeals that set a precedent and/or result in changes to agency policy.</p> <p><b>Retention period &amp; trigger</b></p> <p>Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b></p> <p>Cases brought against the Queensland Government can have significant financial implications. It is vital to keep good records of all cases involving litigation in order to provide substantive advice and enable comprehensive investigations.</p> <p><b>Regulatory requirements:</b></p> <p><i>Taxation Administration Act 2001</i>  <i>Mineral Resources Act 1989</i>  <i>Petroleum and Gas (Production and Safety) Act 2004</i></p> <p><b>Business requirements:</b></p> <p>Case files containing litigation and appeals have a significant impact on the function of government. These records are kept permanently because they set precedent and relate to the formulation of policy about the core functional activities of the Office of State Revenue. They directly affect the government's financial policies and strategic decisions.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b></p> <p>Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b></p> <p>The community expects the State to maintain its case files according to industry standards.</p>



Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><b>Comparison with other schedules' retention period:</b>  <i>NSW Functional Retention and Disposal Authority:</i> DA179 issued to Office of State Revenue reference F1.3.1 Cases – client files setting a precedent. Retain as State archives.  <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1169 Major issues of public interest or controversy; claims or matters which are of a precedent setting nature or which have a major impact on policy and procedures. Permanent.</p> <p><b>Previous schedules:</b>  <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule</i> QDAN 642 v1 reference 13.1.1 Records relating to Investigation/Compliance Cases conducted under the legislation administered by OSR, including field and desk audit cases and records relating to Investigation/Compliance Cases where a determination of “No Further Action” was recorded. Retain for 5 years after last action.</p> <p><b>Other comments/factors for consideration:</b>  Staff from the revenue streams of OSR was consulted in the preparation of this document.</p>
1426	<p><b>Case files containing litigation – other~</b>  Client case files containing litigation/appeal matters, not covered by authorisation <a href="#">1425</a>.</p> <p><b>Retention period &amp; trigger</b>  12 years after business action completed</p>	<p><b>Background/business process:</b>  Cases brought against the Queensland Government can have significant financial implications. It is vital to keep good records of all cases involving litigation in order to provide substantive advice and enable comprehensive investigations.</p> <p><b>Regulatory requirements:</b>  <i>Taxation Administration Act 2001</i>  <i>Mineral Resources Act 1989</i>  <i>Petroleum and Gas (Production and Safety) Act 2004</i></p> <p><b>Business requirements:</b>  For general appeals regarding a revenue assessment and objection, the taxpayer can only apply to the Supreme Court or to Queensland Civil and Administrative Tribunal (QCAT) within 60 days of receiving the objection decision (see section 69 of the <i>Taxation Administration Act 2001</i>).  Appeal matters may be the subject of lengthy litigation. Statutory timeframes apply to the objection period (60 days from assessment) and the appeal period (60 days from the date the objection is decided). However, the litigation process is not subject to statutory timeframe and may take many years. In addition to that, there are several layers of potential litigation, for example, appeal to QCAT, appeal to Queensland Civil and Administrative Tribunal Appeals (QCATA), appeal to Supreme Court,</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>appeal to Supreme Court of Appeal, and appeal to High Court. For these reasons, the business is required to retain the relevant material for submission to court, many years after the case is closed. Appeal matters may also be used to set precedent for cases going forward, for the purposes of knowledge sharing and for further investigation, particularly if the case had significant financial implications for the Queensland Government. Retaining these records for 12 years is considered adequate for the Office of State Revenue's business purposes.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>NSW Functional Retention and Disposal Authority: DA179 issued to Office of State Revenue reference F1.3.2 Cases – client files containing litigation/appeal matters. Retain minimum of 15 years after last action or upon expiry of statute of limitations, whichever is longer, then destroy.</i></p> <p><b>Previous schedules:</b>  <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1 reference 13.1.1 Records relating to Investigation/Compliance Cases conducted under the legislation administered by OSR, including field and desk audit cases and records relating to Investigation/Compliance Cases where a determination of “No Further Action” was recorded. Retain for 5 years after last action.</i></p> <p><b>Other comments/factors for consideration:</b>  Staff from the revenue streams of OSR was consulted in the preparation of this document.</p> <p><b>Internal agency information only (not required for submission to QSA):</b>  One of the case files held by the business has an ongoing murder investigation with it. Hence statute of limitations clause</p>
1427	<p><b>Case files – other~</b>  Client case files where files do not contain litigation or appeal matters.</p> <p><b>Retention period &amp; trigger</b>  5 years after business action completed.</p>	<p><b>Background/business process:</b>  Some client cases will not involve litigation or appeal. These records are kept as part of the regular process of the administration of tax revenue, the core functional activity of the Office of State Revenue.</p> <p><b>Regulatory requirements:</b>  <i>Taxation Administration Act 2001</i></p> <p><b>Business requirements:</b>  The documents are retained to defend our actions and decisions in line with the <i>Taxation Administration Act 2001</i>. In order to protect ourselves we apply a limitation period. Schedule 2 of the <i>Taxation Administration Act 2001</i>, p113 (current as at 11 June 2015) defines the limitation period as 5 years after the assessment notice of the original assessment was given.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><b>Comparison with other schedules' retention period:</b>  <i>NSW Functional Retention and Disposal Authority: DA179 issued to Office of State Revenue reference F1.3.3 Cases – client files not containing litigation/appeal matters. Retain minimum of 5 years after last action, then destroy.</i></p> <p><b>Previous schedules:</b>  <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1 reference 13.1.1 Records relating to Investigation/Compliance Cases conducted under the legislation administered by OSR, including field and desk audit cases and records relating to Investigation/Compliance Cases where a determination of “No Further Action” was recorded. Retain for 5 years after last action.</i></p> <p><b>Other comments/factors for consideration:</b>            Staff from the revenue streams of OSR was consulted in the preparation of this document.</p>
1428	<p><b>General powers of investigators – significant* cases</b>            Records to the instrument of appointment, provisions about requiring information, documents and applications. General powers to enter places and associated recording documents.</p> <p><b>Retention period &amp; trigger</b>            Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b>            Investigators are appointed by the Commissioner of the Office of State Revenue to carry out investigation of compliance cases. The aim of investigations is to gather sufficient evidence to justify an assessment of a tax, levy, or the repayment of a grant or subsidy.</p> <p><b>Regulatory requirements:</b>  <i>Taxation Administration Act 2001</i>  <i>Mineral Resources Act 1989</i>  <i>Petroleum and Gas (Production and Safety) Act 2004</i></p> <p><b>Business requirements:</b>            Records maintained under general powers of investigation have a significant impact on the function of government. These records are kept permanently because they set precedent and relate to the formulation of policy about the core functional activities of the Office of State Revenue. They directly affect the government’s financial policies and strategic decisions.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b>            Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b>            The community expects the State to maintain its investigation records according to industry standards.</p> <p><b>Comparison with other schedules' retention period:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>Queensland State Archives General Retention and Disposal Schedule</i>: reference 1021 Significant cases of financial misappropriation, fraud, theft or negligence. Includes investigation records. Permanent.</p> <p><i>Crime and Misconduct Commission Retention and Disposal Schedule</i> QDAN 606 v.1:</p> <ul style="list-style-type: none"> <li>reference 11.1.2 permission to utilise powers – major investigations. Retain permanently</li> <li>reference 12.1.2 permission to utilise powers – major complaints. Retain permanently.</li> </ul> <p><b>Previous schedules:</b>  <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule</i> QDAN 642 v1 reference 13.1.1 Records relating to Investigation/Compliance Cases conducted under the legislation administered by OSR, including field and desk audit cases and records relating to Investigation/Compliance Cases where a determination of “No Further Action” was recorded. Retain for 5 years after last action.</p> <p><b>Other comments/factors for consideration:</b>  Staff from the revenue streams of OSR was consulted in the preparation of this document.</p>
1429	<p><b>General powers of investigators – other~ cases</b>  Records to the instrument of appointment, provisions about requiring information, documents and applications, not covered by authorisation <a href="#">1428</a>. General powers to enter places and associated recording documents including receipting, and recording damage evidence certificates and assessments signed by the Commissioner.</p> <p><b>Retention period &amp; trigger</b>  7 years after expiry, lapsing or termination of the arrangement.</p>	<p><b>Background/business process:</b>  Investigators are appointed by the Commissioner of the Office of State Revenue to carry out investigation of compliance cases. The aim of investigations is to gather sufficient evidence to justify an assessment of a tax, levy or the repayment of a grant or subsidy.</p> <p><b>Regulatory requirements:</b>  <i>Taxation Administration Act 2001</i>  <i>Mineral Resources Act 1989</i>  <i>Petroleum and Gas (Production and Safety) Act 2004</i></p> <p><b>Business requirements:</b>  The documents are retained to defend our actions and decisions in line with the <i>Taxation Administration Act 2001</i>. In order to protect ourselves we apply a limitation period. Schedule 2 of the <i>Taxation Administration Act 2001</i>, p113 (current as at 11 June 2015) defines the limitation period as 5 years after the assessment notice of the original assessment was given. The business has added an additional 2 years for its own protection.</p> <p><b>Comparison with other schedules' retention period:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>Queensland State Archives General Retention and Disposal Schedule</i>: reference 1022 Identification of misappropriation, fraud, theft or negligence. Includes investigation records. 7 years after last action.</p> <p><i>Crime and Misconduct Commission Retention and Disposal Schedule</i> QDAN 606 v1:</p> <ul style="list-style-type: none"> <li>reference 11.1.4 Permission to utilise powers – other investigations. Retain for 10 years after last action</li> <li>reference 12.1.4 Permission to utilise powers – minor complaints. Retain for 15 years after last action.</li> </ul> <p><b>Previous schedules:</b>  <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule</i> QDAN 642 v1 reference 13.1.1 Records relating to Investigation/Compliance Cases conducted under the legislation administered by OSR, including field and desk audit cases and records relating to Investigation/Compliance Cases where a determination of “No Further Action” was recorded. Retain for 5 years after last action.</p> <p><b>Other comments/factors for consideration:</b>  Staff from the revenue streams of OSR was consulted in the preparation of this document.</p>
1430	<p><b><i>Reciprocal investigation arrangement</i></b></p> <p>Records of application from the Commissioner to a corresponding Commissioner making reciprocal investigation arrangements under a recognised law.</p> <p><b>Retention period &amp; trigger</b>  7 years after expiry, lapsing or termination of the arrangement.</p>	<p><b>Background/business process:</b>  Investigation officers from another state can apply to investigate in Queensland under s.107 of the <i>Taxation Administration Act (Qld) 2001</i>, which states:  “The Commissioner may make an arrangement with a corresponding Commissioner for a recognised law to conduct an investigation into any matter connected with the administration or enforcement of the recognised law.”</p> <p><b>Regulatory requirements:</b>  <i>Taxation Administration Act 2001</i>  <i>Mineral Resources Act 1989</i>  <i>Petroleum and Gas (Production and Safety) Act 2004</i></p> <p><b>Business requirements:</b>  Temporary – business requires information for the 5 years that the client can dispute plus 2 years. These documents are retained to defend our actions and decisions in line with the <i>Taxation Administration Act 2001</i>. In order to protect ourselves we apply a limitation period. Schedule 2 of the <i>Taxation Administration Act 2001</i>, p113 (current as at 11 June 2015) defines the limitation period as 5</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>years after the assessment notice of the original assessment was given. The business has added an additional 2 years for its own protection, as other reciprocal investigation arrangements such as those under the jurisdiction of Tasmania, have different limitation periods.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>Queensland State Archives General Retention and Disposal Schedule</i>: reference 1022 Identification of misappropriation of funds. 7 years after last action.  <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44</i> reference 05.06.03 negotiations for non-significant agreements. Destroy 6 years after action completed.</p> <p><b>Other comments/factors for consideration:</b>  Staff from the revenue streams of OSR was consulted in the preparation of this document.</p>
1431	<p><b><i>Liaison with external agencies for data collection</i></b>  Records of conversation, applications for information, with external agencies such as banks, ATO, QCAT WorkCover, local councils etc.</p> <p><b>Retention period &amp; trigger</b>  7 years after business action completed.</p>	<p><b>Background/business process:</b>  In the conduct of investigations relating to the enforcement of a tax law, the Commissioner of the Office of State Revenue is allowed to make applications to external bodies under the <i>Taxation Administration Act (Qld) 2001</i>. These records are not part of a case file.</p> <p><b>Regulatory requirements:</b>  <i>Taxation Administration Act 2001</i>  <i>Mineral Resources Act 1989</i>  <i>Petroleum and Gas (Production and Safety) Act 2004</i></p> <p><b>Business requirements:</b>  These documents are retained to defend our actions and decisions in line with the <i>Taxation Administration Act 2001</i>. In order to protect ourselves we apply a limitation period. Schedule 2 of the <i>Taxation Administration Act 2001</i>, p113 (current as at 11 June 2015) defines the limitation period as 5 years after the assessment notice of the original assessment was given. The business has added an additional 2 years for its own protection.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3</i>: PROS 07/01 VAR 3 reference 2.13.1 liaison activities undertaken with professional associations. Destroy 5 years after action completed.  <i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017</i> reference 61.2 general liaison or regular ongoing contact with other</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>government agencies, professional and industry associations. Retain 5 years after action completed, then destroy.</p> <p>While other jurisdictions have lower retention periods for similar records, Queensland Treasury have identified a business requirement for longer retention.</p> <p><b>Previous schedules:</b>  <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1</i> reference 13.1.2 datasets developed to assist with audit planning. Retain for 5 years after last action.</p> <p><b>Other comments/factors for consideration:</b>  Staff from the revenue streams of OSR was consulted in the preparation of this document.</p>

Function	Scope note
<b>PENALTIES ENFORCEMENT</b>	<i>The function of penalties enforcement is to maintain the integrity of fines as a viable sentencing or punitive option for offenders, and by defining the process, fines and other penalties may be enforced.</i>

### Activities

ENFORCEMENT  
COMMERCIAL CLIENT MANAGEMENT

Disposal authorisation	Record class and retention period	Justifying the retention period
1432	<p><b>State Penalties Enforcement Registry (SPER) register</b> Entries made in the State penalties enforcement register on the registration, collection and enforcement of unpaid fines and court orders in Queensland.</p> <p><b>Retention period &amp; trigger</b> 7 years after Debtor becomes inactive.</p>	<p><b>Background/business process:</b> Under section 153 of the <i>State Penalties Enforcement Act 1999</i> (SPE Act), the registrar must keep a State penalties enforcement register. The Register must include <i>particulars</i> of orders, notices and warrants, any payments made and any enforcement action taken by SPER. The particulars on the register will directly relate to an individual SPER debtor record. Sections 33 and 34 of the SPE Act provide that SPER must register particulars of defaulted infringement notices (fines) and unpaid court ordered amounts for a debtor. The purpose of the register is to keep an account of the collection and enforcement of unpaid fines, penalties, orders and levies registered with by the State Enforcement Registry (SPER). This information provides the primary source of evidence for the enforcement of the collection of fines. The information that is collected by SPER in relation to actions that affect debtors is retained as supporting evidence to the registration of defaulters. SPER also uses information to determine appropriate actions for current debtors and for statistics.</p> <p><b>Regulatory requirements:</b> <i>ss 33, 34 and 153 State Penalties Enforcement Act 1999</i></p> <p><b>Business requirements:</b> A debtor becomes 'inactive' when all debts for the debtor are withdrawn, the total amount outstanding for the debtor is discharged, the debtor dies, or the debt is written off. Once the debtor becomes inactive the data is only required for a period of 7 years after the financial year to which the records relate, consistent with the general retention period for financial records (including debt recovery) and to enable statistical reporting on the State's debt recovery.</p>



Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>From a legal perspective, records must be retained for a period of 2 years after a debtor becomes inactive pursuant to section 159 of the SPE Act which provides for</p> <p>A period of 7 years covers the periods in the <i>Limitations of Actions Act 1974</i> although the proceedings in that Act are not likely to be relevant to SPER. Limitation periods in the <i>Justices Act 1886</i> for prosecution proceedings (1 year for summary offences) apply to records retained by agencies issuing an infringement notice or prosecuting an offence. SPER records, which relate to the collection and enforcement of penalty debt, are not likely to be relevant to those proceedings. Section 159 of the SPE Act relates to proceedings for offences against the SPE Act, which cannot occur more than 2 years after commission of the offence.</p> <p><b>Community expectation:</b></p> <p>The community expects that a record of penalty debts registered with the state for collection and recovery is maintained and statistical reporting over a 7-year horizon is possible.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p>Northern Territory Government – <i>Disposal Schedule for Debt Recovery and Penalties Regulation Records of the Department of the Attorney General and Justice 2016/11</i> for register of enforcement orders as required under the Act – reference number 1.4.1 – permanent retain in organisation.</p>
1433	<p><b>Correspondence (outgoing)</b></p> <p>Records (documents) relating to correspondence produced by SPER relating to the collection and enforcement of unpaid fines and court orders in Queensland. Information from the correspondence is captured in the Register.</p> <p><b>Retention period &amp; trigger</b></p> <p>2 years after business action completed.</p>	<p><b>Background/business process:</b></p> <p>This class covers the correspondence received by SPER (e.g. from debtor) or produced by SPER (e.g. notices sent to a debtor). Relevant data from the incoming correspondence is registered into the SPER register (see 1432) and all data for outgoing correspondence is generated from the register.</p> <p><b>Regulatory requirements:</b></p> <p><i>State Penalties Enforcement Act 1999</i></p> <p><b>Business requirements:</b></p> <p>Outgoing correspondence notifies debtors of enforcement action (orders, notices or warrants) and payment obligations/arrangements.</p> <p>SPER is required to maintain a copy of the document from a customer service perspective for 2 years after the business action is complete, in order to accommodate requests for copies of documents that may have been misplaced by debtors. These documents will not be required as evidence for proceedings after that date as evidence would be provided from the details recorded in the Register and through evidentiary certificates under section 157.</p> <p>For outgoing correspondence, the business action would be complete when the document is sent.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>Section 159 of the SPE Act relates to proceedings for offences against the SPE Act, which cannot occur more than 2 years after commission of the offence.</p> <p>Incoming correspondence such as enquiries and complaints are covered under 1073 in the GRDS and has a 7 years after business action completed.</p> <p><b>Community expectation:</b></p> <p>The community expects the State to maintain copies of recent correspondence should copies be required to be produced in the short term.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p>Tasmanian Archive and Heritage Office – <i>DA 2122 Disposal Schedule for functional records of the monetary penalties enforcement service</i> for records relating to an account with outstanding debt contained in the fines and infringement notices database includes financial transactions, entity identification records, contact details, audit records - reference number 01.01.02 – destroy 100 years after last action.</p> <p>State Records Authority of New South Wales <i>DA179 Office of State Revenue</i> for records relating to:</p> <ul style="list-style-type: none"> <li>• F1.3.1 – client files containing matters, including litigation/appeals setting a precedent – required as State archives</li> <li>• F1.3.2 – client files containing litigation/appeal matters – retain for minimum of 15 years after last action or upon expiry of statute of limitations, whichever is longer, then destroy.</li> <li>• F2.5.1 – records relating to the recovery of outstanding liability includes legal debt recovery files and insolvency records – retain for minimum of 5 years after last action</li> </ul> <p>Northern Territory Government – <i>Disposal Schedule for Debt Recovery and Penalties Regulation Records of the Department of the Attorney General and Justice 2016/11</i> for records documenting enforcement processes and action taken including civil enforcements and enforcement action where community work orders have been issued – reference number 1.5.1 – destroy 7 years after action completed, debt annulment and or debt has been written off.</p>
1434	<p><b>Whole-of-government clients</b></p> <p>Records around the establishment and ongoing management of relations with individual whole-of-government clients under agreements executed as simple contracts.</p>	<p><b>Background/business process:</b></p> <p>SPER collects and enforces fines imposed for infringements, court ordered fines and court ordered payments to victims of crime on behalf of referring agencies including the courts and state government departments.</p> <p><b>Regulatory requirements:</b></p> <p><i>State Penalties Enforcement Act 1999</i></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p><b>Retention period &amp; trigger</b> 12 years after business action completed.</p>	<p>State Penalties Enforcement Regulation 2000</p> <p><b>Business requirements:</b> The documents are required to manage commercial clients. During consultation with representatives from the SPER there was verbal agreement that the retention period for this class meets business requirements, particularly for contracts, under seal. They have not provided detailed justification for this, having provided the following generalised response for the references under this function. “In general, there is often a need for SPER to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 12 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority: FA261</i> issued to Office of State Revenue – State Debt Recovery Office:</p> <ul style="list-style-type: none"> <li>• reference 3.6.3 Fines Collection &amp; Distribution. Retain minimum of 6 years after action completed or 12 years after client compensation action completed, whichever is the longer, then destroy.</li> <li>• reference 1.3.1 establishment and ongoing management of relations under agreements executed as simple contracts. Retain minimum of 6 years after action completed or 12 years after client compensation action completed, whichever is the longer, then destroy.</li> </ul> <p><b>Other comments/factors for consideration:</b> SPER staff were consulted in the preparation of this document.</p>

Function	Scope note
<b>REVENUE MANAGEMENT</b>	<i>The function of revenue collection from the processing and analytics of client returns and lodgements, determining liability and processing payments for all forms of revenue collection. Includes payroll tax, land tax, royalties, duties and grants.</i>

Activities	
CLIENT REGISTRATION	PROCEDURES
DEBT MANAGEMENT	PROCESSING
EXEMPTIONS	REVENUE ANALYTICS
OBJECTIONS AND APPEALS	REPORTING

Disposal authorisation	Record class and retention period	Justifying the retention period
1435	<p><b><i>Client registration data</i></b> Records or information that enables a client to be placed into the Revenue Management System (RMS) for assessment and payment of taxes and subsidies.</p> <p><b>Retention period &amp; trigger</b> 5 years after business action completed.</p>	<p><b>Background/business process:</b> Client registration. Clients complete an online form and lodge it through the <i>OSRconnect</i> portal. The form is stored in Treasury's RMS. Information is reviewed and processed by a revenue officer.</p> <p><b>Regulatory requirements:</b> <i>Taxation Administration Act 2001</i> <i>Mineral Resources Act 1989</i> <i>Petroleum and Gas (Production and Safety) Act 2004</i> <i>Payroll Tax Act 1971 – Part 3 Division 1 Registration</i></p> <p><b>Business requirements:</b> Registration information is used in making a number of decisions which affect royalty obligations, such as the grouping of tenures into operations, and the determination of lodgement and payment frequency. Retention of such records and information for the nominated period facilitates compliance activity being undertaken. Self-assessed data is used for compliance purposes and checked against different data sources for accuracy.</p> <p>The documents are retained to defend our actions and decisions in line with the <i>Taxation Administration Act 2001</i>. In order to protect ourselves we apply a limitation period. Schedule 2 of the <i>Taxation</i></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>Administration Act 2001</i>, p113 (current as at 11 June 2015) defines the limitation period as 5 years after the assessment notice of the original assessment was given.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>NSW Functional Retention and Disposal Authority – local government records</i>: GA39 reference 15.2.2 Grants and subsidies – applications. Retain minimum of 7 years after project completed, then destroy.</p> <p><b>Previous schedules:</b>  <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1</i> reference 18.3.1 records relating to the registration for payment of Payroll Tax under the <i>Payroll Tax Act 1971</i>. Includes Pay-roll tax QP and Business Partner files. Retain for 5 years after cancellation of registration.</p> <p><b>Other comments/factors for consideration:</b>  OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1436	<p><b>Registration as an employer for payroll tax purposes</b></p> <p>Records or information that enables a client to be placed into the RMS as an employer. Includes record of notice by the Commissioner to the person, amendments and cancellations.</p> <p><b>Retention period &amp; trigger</b>  5 years after deregistration of the employer.</p>	<p><b>Background/business process:</b>  Employer registration. Clients complete an online form and lodge it through the <i>OSRconnect</i> portal. The form is stored in Treasury's RMS. Information is reviewed and processed by a Revenue Officer.</p> <p><b>Regulatory requirements:</b>  <i>Taxation Administration Act 2001</i>  <i>Payroll Tax Act 1971</i> – Part 3 Division 1 Registration</p> <p><b>Business requirements:</b>  The business retains this class of record for five years in line with taxation requirements. Self-assessed data is used for compliance purposes and checked against different data sources for accuracy.</p> <p>The documents are retained to defend our actions and decisions in line with the <i>Taxation Administration Act 2001</i>. In order to protect ourselves we apply a limitation period. Schedule 2 of the <i>Taxation Administration Act 2001</i>, p.113 (current as at 11 June 2015) defines the limitation period as five years after the assessment notice of the original assessment was given.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>NSW Functional Retention and Disposal Authority – local government records</i>: GA39 reference 15.2.2 Grants and subsidies – applications. Retain minimum of 7 years after project completed, then destroy.</p> <p><b>Previous schedules:</b>  <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1</i> reference 18.3.1 records relating to the registration for payment of Payroll Tax under the <i>Payroll Tax Act</i></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>1971. Includes Pay-roll tax QP and Business Partner files. Retain for 5 years after cancellation of registration.</p> <p><b>Other comments/factors for consideration:</b> OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1437	<p><b>Designated group employer (DGE) for payroll tax purposes</b> Records by instrument of writing by the Commissioner to designate a member of the group a DGE and conversely revoke it.</p> <p><b>Retention period &amp; trigger</b> 5 years after deregistration of the employer.</p>	<p><b>Background/business process:</b> If an organisation is registered as a designated group employer (DGE), they can combine wages with that of a related business for payroll tax purposes and can claim a tax deduction for the group. Employer registration is recorded through the online registration portal or a final return. Both are lodged through <i>OSRconnect</i> and stored in Treasury's Revenue Management System (RMS).</p> <p><b>Regulatory requirements:</b> <i>Taxation Administration Act 2001</i> <i>Payroll Tax Act 1971</i> – Part 4 Division 3 Designated Group Employer</p> <p><b>Business requirements:</b> The business retains this class of record for five years in line with taxation requirements. Self-assessed data is used for compliance purposes and checked against different data sources for accuracy. If client status is updated, status history is recorded for compliance activities in the future if required.</p> <p>The documents are retained to defend our actions and decisions in line with the <i>Taxation Administration Act 2001</i>. In order to protect ourselves we apply a limitation period. Schedule 2 of the <i>Taxation Administration Act 2001</i>, p113 (current as at 11 June 2015) defines the limitation period as five years after the assessment notice of the original assessment was given.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority – local government records:</i> GA39 reference 15.2.2 Grants and subsidies – applications. Retain minimum of 7 years after project completed, then destroy.</p> <p><b>Previous schedules:</b> <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1</i> reference 18.3.1 records relating to the registration for payment of Payroll Tax under the <i>Payroll Tax Act 1971</i>. Includes Pay-roll tax QP and Business Partner files. Retain for 5 years after cancellation of registration.</p> <p><b>Other comments/factors for consideration:</b> OSR staff were consulted in the preparation of this document (all revenue streams). People are correctly meeting their obligations.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1438	<p><b><i>Debt recovery records</i></b> Records relating to the recovery of debt involving the following revenue streams:</p> <ul style="list-style-type: none"> <li>• duties</li> <li>• payroll tax</li> <li>• land tax</li> <li>• royalties</li> <li>• gaming machine tax</li> <li>• fuel subsidy</li> <li>• all grants.</li> </ul> <p><b>Retention period &amp; trigger</b> 7 years after the end of financial year to which the records relate.</p>	<p><b>Background/business process:</b> Debt recovery information is maintained to fulfil the organisation’s obligations in relation to lodgement and payment of duties and taxes.</p> <p><b>Regulatory requirements:</b> <i>Taxation Administration Act 2001</i> <i>Mineral Resources Act 1989</i> <i>Petroleum and Gas (Production and Safety) Act 2004</i></p> <p><b>Business requirements:</b> Retention of such records and information for the nominated period facilitates appropriate decision making in this regard. The documents are retained to defend our actions and decisions in line with the <i>Taxation Administration Act 2001</i>. In order to protect ourselves we apply a limitation period. Schedule 2 of the <i>Taxation Administration Act 2001</i>, p.113 (current as at 11 June 2015) defines the limitation period as five years after the assessment notice of the original assessment was given. This information is subject to official audit therefore we will need to retain the information for seven years from the end of financial year in order to comply with audit obligations.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority: DA179</i> issued to Office of State Revenue:</p> <ul style="list-style-type: none"> <li>• reference F2.3.1 Contracting-out – debt recovery services. Retain for minimum of 7 years after completion of services, then destroy</li> <li>• reference F2.5.1 recovery of outstanding liability. Retain for minimum of 5 years after last action, then destroy</li> <li>• reference F1.3.0 assessment &amp; collection – client files which do not contain litigation/appeal matters. Retain for minimum of 5 years after last action, then destroy.</li> </ul> <p><b>Previous schedules:</b> <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1</i> reference 4.1.1 Recovery of debt owed to OSR involving taxes, grants and subsidies. Retain for 5 years from end of last financial year.</p> <p><b>Other comments/factors for consideration:</b> OSR staff were consulted in the preparation of this document (all revenue streams).</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1439	<p><b><i>Duties exemptions</i></b> Records relating to application and decisions for exemption under the <i>Duties Act 2001</i>.</p> <p><b>Retention period &amp; trigger</b> 5 years after deregistration of the client.</p>	<p><b>Background/business process:</b> Applications for concessions and exemptions for the payment of duties are processed by the Office of State Revenue under provision of the <i>Duties Act 2001</i>.</p> <p><b>Regulatory requirements:</b> <i>Duties Act 2001</i></p> <p><b>Business requirements:</b> The documents are retained to defend our actions and decisions in line with the <i>Taxation Administration Act 2001</i>. In order to protect ourselves we apply a limitation period. Schedule 2 of the <i>Taxation Administration Act 2001</i>, p.113 (current as at 11 June 2015) defines the limitation period as five years after the assessment notice of the original assessment was given.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority: DA179</i> issued to Office of State Revenue reference F1.5.1 Concessions and exemptions. Retain for minimum of 7 years after last action, then destroy.</p> <p><b>Previous schedules:</b> <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1</i> reference 5.2.1 Records relating to applications for exemption under Chapter 10, Part 1 and Part 2 of the <i>Duties Act 2001</i>. Retain for 5 years after cessation of the exemption.</p> <p><b>Other comments/factors for consideration:</b> OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1440	<p><b><i>Payroll exemptions</i></b> Records relating to application and decisions for exemption under the <i>Payroll Tax Act 1971</i>.</p> <p><b>Retention period &amp; trigger</b> 5 years after deregistration of the client.</p>	<p><b>Background/business process:</b> Applications for concessions and exemptions for the payment of duties are processed by the Office of State Revenue under provision of the <i>Payroll Tax Act 1971</i>.</p> <p><b>Regulatory requirements:</b> <i>Payroll Tax Act 1971 – Part 2 Division 2 Exemptions</i></p> <p><b>Business requirements:</b> The documents are retained to defend our actions and decisions in line with the <i>Payroll Tax Act 1971</i>. In order to protect ourselves we apply a limitation period. There are several references in the act stating that employers and employees must keep records for five years. For example, part 6, division 3, section 91 (3), p.139 (current as at 1 July 2015) requests employees to keep records relating to fringe benefits for five years after the employer lodges a final return.</p> <p><b>Comparison with other schedules' retention period:</b></p>



Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>NSW Functional Retention and Disposal Authority: DA179 issued to Office of State Revenue reference F1.5.1 Concessions and exemptions. Retain for minimum of 7 years after last action, then destroy.</i></p> <p><b>Previous schedules:</b> <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1 reference 5.2.1 Records relating to applications for exemption under Chapter 10, Part 1 and Part 2 of the Duties Act 2001. Retain for 5 years after cessation of the exemption.</i></p> <p><b>Other comments/factors for consideration:</b> OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1441	<p><b>Land tax exemptions</b> Records relating to application and decisions for exemption under the <i>Land Tax Act 2010</i>.</p> <p><b>Retention period &amp; trigger</b> 5 years after deregistration of the client.</p>	<p><b>Background/business process:</b> Applications for concessions and exemptions for the payment of duties are processed by the Office of State Revenue under provision of the <i>Land Tax Act 2010</i>.</p> <p><b>Regulatory requirements:</b> <i>Land Tax Act 2010</i></p> <p><b>Business requirements:</b> The documents are retained to defend our actions and decisions in line with the <i>Land Tax Act 2010</i>. In order to protect ourselves we apply a limitation period. Part 5, Rate of Land Tax, section 34 (1) (Current as at 30 June 2014) states that a taxpayers liability for land tax is assessed on the basis that the taxpayer is not absent from Australia for longer than five years.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority: DA179 issued to Office of State Revenue reference F1.5.1 Concessions and exemptions. Retain for minimum of 7 years after last action, then destroy.</i></p> <p><b>Previous schedules:</b> <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1 reference 5.2.1 Records relating to applications for exemption under Chapter 10, Part 1 and Part 2 of the Duties Act 2001. Retain for 5 years after cessation of the exemption.</i></p> <p><b>Other comments/factors for consideration:</b> OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1442	<p><b>General exemptions from petroleum royalty</b> Records proving exemption from the requirement to pay</p>	<p><b>Background/business process:</b> Petroleum producers can apply for exemption from the payment of petroleum royalties. It requires an application to the Office of State Revenue who will assess each claim.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>petroleum royalty in accordance with relevant legislation.</p> <p><b>Retention period &amp; trigger</b> 7 years after deregistration of the client.</p>	<p><b>Regulatory requirements:</b> <i>Petroleum and Gas (Production and Safety) Act 2004: Royalties – s.591</i></p> <p><b>Business requirements:</b> These records are required to justify exemptions from paying petroleum royalty. Retention of such records and information for the nominated period is considered adequate for the business to facilitate compliance activity. Retention of such records and information for the nominated period facilitates compliance activities being undertaken (noting that there is currently no time limitation on the return periods which may be examined in the course of this activity). This contrasts with State tax payments, assessments and reassessments where the record retention period is five years. For State tax matters, there is a legislative time limit of five years on reviewing liability and making reassessments which does not apply in the case of processing royalty claims and exemptions. In addition, State tax legislation would require taxpayers to keep their tax records for five years. While the royalty legislation has recently adopted that same retention period, the obligation was previously seven years and this has been maintained for records that existed when the new legislation commenced.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority: DA179 issued to Office of State Revenue reference F1.5.1 Concessions and exemptions. Retain for minimum of 7 years after last action, then destroy.</i></p> <p><b>Previous schedules:</b> <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1 reference 5.2.1 Records relating to applications for exemption under Chapter 10, Part 1 and Part 2 of the Duties Act 2001. Retain for 5 years after cessation of the exemption.</i></p> <p><b>Other comments/factors for consideration:</b> OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1443	<p><b>Objections</b> Records relating to an objection lodged under Part 6 of the <i>Taxation Administration Act 2001</i>, regarding the payment of taxes.</p> <p>See authorisations <a href="#">1444</a> and <a href="#">1445</a> for appealed objections</p> <p><b>Retention period &amp; trigger</b></p>	<p><b>Background/business process:</b> This process relates to objections from clients regarding the payment of taxes. Objections must be in writing to the Commissioner of the Office of State Revenue. The Commissioner must give written notice of decision to the objector.</p> <p><b>Regulatory requirements:</b> <i>Taxation Administration Act 2001</i></p> <p><b>Business requirements:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	5 years after business action completed.	<p>The documents are retained to defend our actions and decisions in line with the <i>Taxation Administration Act 2001</i>. In order to protect ourselves we apply a limitation period. Schedule 2 of the <i>Taxation Administration Act 2001</i>, p.113 (current as at 11 June 2015) defines the limitation period as 5 years after the assessment notice of the original assessment was given.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>NSW Functional Retention and Disposal Authority</i>: DA179 issued to Office of State Revenue reference F1.8.2 Non-appealed objections. Retain for minimum of 5 years after last action, then destroy.</p> <p><b>Previous schedules:</b>  <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1</i>:</p> <ul style="list-style-type: none"> <li>• reference 5.1.1 Records relating to an objection lodged under Part 6 of the <i>Taxation Administration Act 2001</i>. Retain for 5 years from date of decision.</li> <li>• reference 18.2.2 Records relating to an appeal lodged under Part 6 of the <i>Taxation Administration Act 2001</i>. Retain for 5 years from date of decision.</li> </ul> <p><b>Other comments/factors for consideration:</b>  OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1444	<p><b>Appeals – significant*</b>  Records relating to an appeal lodged under Part 6 of the <i>Taxation Administration Act 2001</i>, regarding the payment of taxes. The notice of Appeal is filed with the Supreme Court or QCAT. Written notice of appeal is given to the Commissioner after the appeal is filed.</p> <p>Significant appeals may include but are not limited to:</p> <ul style="list-style-type: none"> <li>• appeals that significantly impact on provision of service and or the collection of revenue</li> </ul>	<p><b>Background/business process:</b>  This process relates to appeals by clients regarding the payment of taxes. The Notice of Appeal is filed with the Supreme Court or QCAT. Written notice of appeal is given to the Commissioner of the Office of State Revenue after the appeal is filed.</p> <p><b>Regulatory requirements:</b>  <i>Taxation Administration Act 2001</i></p> <p><b>Business requirements:</b>  These records are kept permanently because they set precedent and relate to the formulation of policy about the core functional activities of the Office of State Revenue. They directly affect the government's financial policies and strategic decisions.</p> <p><b>Permanent retention criteria:</b>  Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b>  The community expects the state to maintain its revenue documents according to industry standards.</p> <p><b>Comparison with other schedules' retention period:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<ul style="list-style-type: none"> <li>appeals that change policy and or regulations</li> <li>appeals that set a precedent.</li> </ul> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><i>Queensland State Archives General Retention and Disposal Schedule</i>: reference 1123 Appeals – significant. Permanent.</p> <p><i>NSW Functional Retention and Disposal Authority</i>: DA179 issued to Office of State Revenue reference F1.3.1 Cases including appeals. Retain as State archives.</p> <p><b>Other comments/factors for consideration:</b> OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1445	<p><b>Appeals – other~</b></p> <p>Records relating to an appeal lodged under Part 6 of the <i>Taxation Administration Act 2001</i>, regarding payment of taxes. The notice of appeal is filed with the Supreme Court/ QCAT. Written notice of appeal is given to the Commissioner after the appeal is filed. These are appeals not covered by authorisation <a href="#">1444</a>.</p> <p><b>Retention period &amp; trigger</b> 5 years after business action completed.</p>	<p><b>Background/business process:</b> These records relate to objections and appeals in relation to the payment of taxes. The notice of appeal is filed with the Supreme Court or QCAT. Written notice of appeal is given to the Commissioner of the Office of State Revenue after the appeal is filed.</p> <p><b>Regulatory requirements:</b> <i>Taxation Administration Act 2001</i></p> <p><b>Business requirements:</b> The documents are retained to defend our actions and decisions in line with the <i>Taxation Administration Act 2001</i>. In order to protect ourselves we apply a limitation period. Schedule 2 of the <i>Taxation Administration Act 2001</i>, p113 (current as at 11 June 2015) defines the limitation period as five years after the assessment notice of the original assessment was given.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority</i>: DA179 issued to Office of State Revenue reference F1.3.3 Cases including non-litigious appeals. Retain for minimum of 5 years after last action, then destroy.</p> <p><b>Previous schedules:</b> <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1</i> reference 5.1.2 Records relating to an appeal lodged under Part 6 of the <i>Taxation Administration Act 2001</i>. Retain for 5 years from date of decision.</p> <p><b>Other comments/factors for consideration:</b> OSR staff were consulted in the preparation of this document (all revenue streams).</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1446	<p><b><i>Procedures and procedure manuals</i></b></p> <p>Master copies of procedures and procedure manuals specifically relating to revenue assessment and processing activities.</p> <p><b>Retention period &amp; trigger</b></p> <p>Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b></p> <p>Revenue management procedures developed as new, or updated to reflect the current process.</p> <p><b>Regulatory requirements:</b></p> <p><i>Taxation Administration Act 2001</i></p> <p><i>Mineral Resources Act 1989</i></p> <p><i>Petroleum and Gas (Production and Safety) Act 2004</i></p> <p><b>Business requirements:</b></p> <p>These records are kept permanently because they relate to the formulation of procedure manuals relating to core functional activities of the Office of State Revenue. They are used as benchmarking documents for performance, training and quality checking for implementation across government. They directly affect the government's financial policies and strategic decisions.</p> <p><b>Permanent retention criteria:</b></p> <p>Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b></p> <p>The community expects the state to maintain its revenue documents according to industry standards. The community expects Treasury to maintain records and information in relation to royalty liabilities to ensure that the state is appropriately compensated for the use of its natural resources. The community expects the state to maintain evidence that the public authority is continually improving a service or addressing significant issues that may arise from changes in legislation.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>NSW Functional Retention and Disposal Authority: DA179 issued to Office of State Revenue reference F1.9.1 Procedures – master copies. Retain as State archives.</i></p> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 references 02.01.01 and 03.01.03 master copies of procedures and guidelines. Permanent.</i></p> <p><b>Other comments/factors for consideration:</b></p> <p>OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1447	<p><b><i>Duplicate copies of procedures and procedure manuals</i></b></p>	<p><b>Background/business process:</b></p> <p>Copies of revenue management procedures manuals used for the convenience of the business.</p> <p><b>Regulatory requirements:</b></p> <p><i>Taxation Administration Act 2001</i></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>Duplicate copies of procedures and procedure manuals specifically relating to revenue assessment and processing activities.</p> <p><b>Retention period &amp; trigger</b> Until business action completed.</p>	<p><i>Mineral Resources Act 1989</i> <i>Petroleum and Gas (Production and Safety) Act 2004</i></p> <p><b>Business requirements:</b> These records are retained for administrative purposes, benchmarking for performance, training and quality checking. They are disposed of when there is no longer an administrative requirement to keep them.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority: DA179</i> issued to Office of State Revenue reference F1.9.2 Procedures – duplicate copies. Retain until reference ceases, then destroy. <i>Transitory Records and Short Term Retention and Disposal Schedule QDAN 720 v1:</i> reference 720-01-004 copies of a master record where nothing added changed or deleted and copies for reference purposes. Until business use ceases.</p> <p><b>Other comments/factors for consideration:</b> OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1448	<p><b><i>Development of procedures</i></b> Records relating to the formulation and implementation of procedures.</p> <p><b>Retention period &amp; trigger</b> 10 years after business action completed.</p>	<p><b>Background/business process:</b> This process relates to the development of revenue management procedures that result from research carried out into improved ways of working and dictated by changes in legislation.</p> <p><b>Regulatory requirements:</b> <i>Taxation Administration Act 2001</i> <i>Mineral Resources Act 1989</i> <i>Petroleum and Gas (Production and Safety) Act 2004</i></p> <p><b>Business requirements:</b> These records are retained for administrative purposes, benchmarking for performance, training and quality checking. After consultation with all revenue streams within Treasury, it was considered adequate for the business to retain these records for 10 years.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority: DA179</i> issued to Office of State Revenue reference F1.9.3 Procedures – formulation and implementation. Retain for minimum of 10 years after last action, then destroy.</p> <p><b>Other comments/factors for consideration:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1449	<p><b>Gaming tax processing</b> Primary evidence records relating to the collection and recording of various gambling tax revenue.</p> <p>Collection includes:</p> <ul style="list-style-type: none"> <li>• gambling taxes</li> <li>• gaming machine taxes</li> <li>• levies</li> </ul> <p><b>Retention period &amp; trigger</b> 7 years after the financial year to which the records relate.</p>	<p>OSR staff were consulted in the preparation of this document (all revenue streams).</p> <p><b>Background/business process:</b> The process of collecting tax revenue from gaming and gambling such as casino, lottery and keno tax. Gaming revenue is derived from taxes and duties collected by the Office of State Revenue in recognition of the economic benefits of responsible gaming and gambling.</p> <p><b>Regulatory requirements:</b> <i>Taxation Administration Act 2001</i> <i>Gaming Machine Act 1991 – s.314</i></p> <p><b>Business requirements:</b> The collection and recording of gambling tax revenue is used for a number of reasons, including in relation to making decisions relating to lodgement and payment obligations. Retention of such records and information for the nominated period facilitates appropriate decision making in this regard. Retention is triggered by the last action on the record. This is a limitation period in order to protect Queensland Treasury from claims for reassessment made a long time after lodgement.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1099 Accounting records and associated supporting records. 7 years after end of financial year. <i>NSW Functional Retention and Disposal Authority:</i> DA107 issued to Department of Gaming and Racing reference 1.4 Dividends not collected from TAB and totalizators. Retain for a minimum of 7 years, then destroy.</p> <p><b>Other comments/factors for consideration:</b> OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1450	<p><b>Land tax applications – successful</b> Records relating to processing land tax applications under various forms.</p> <p><b>Retention period &amp; trigger</b> 10 years after business action completed.</p>	<p><b>Background/business process:</b> Land tax application processing for the purpose of collecting tax payments and monitoring assessments and reassessments.</p> <p><b>Regulatory requirements:</b> <i>Land Tax Act 2010</i> Land Tax Regulation 2010</p> <p><b>Business requirements:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>The record is evidence that an application has been processed and a tax collected. It is considered adequate by the business to retain these records for 10 years. For state tax matters, there is a legislative time limit of five years on reviewing liability and making reassessments which does not apply in the case of processing land tax applications, therefore 10 years allows Treasury to fulfil any compliance activities being undertaken.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>NSW Functional Retention and Disposal Authority: DA179 issued to Office of State Revenue reference F1.10.14 Land tax applications. Retain for minimum of 10 years, then destroy.</i>  <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 03.06.01 assessment and collection of taxation revenue including land tax. Destroy 5 years after action completed.</i></p> <p><b>Previous schedules:</b>  <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1 reference 15.1.1 Primary evidence records relating to the assessment and payment of Land Tax. Retain for 5 years from end of last financial year.</i></p> <p><b>Other comments/factors for consideration:</b>  OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1451	<p><b><i>Land tax applications – unsuccessful</i></b>  Records relating to processing land tax applications under various forms, where an application has been unsuccessful.</p> <p><b>Retention period &amp; trigger</b>  2 years after business action completed.</p>	<p><b>Background/business process:</b>  Land tax application processing for the purpose of collecting tax payments and monitoring assessments and reassessments which result in unsuccessful applications.</p> <p><b>Regulatory requirements:</b>  <i>Land Tax Act 2010</i>  Land Tax Regulation 2010</p> <p><b>Business requirements:</b>  The record is evidence that an application has been processed and a decision made. It is considered adequate by the business to retain these records for two years as there are no compliance liabilities after this time for unsuccessful applications. Generally, for state tax matters, there is a legislative time limit of five years on reviewing liability and making reassessments which does not apply in the case of unsuccessful application processing. If an objection is received, authorisation <a href="#">1443</a> applies.</p> <p><b>Comparison with other schedules' retention period:</b></p>



Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>Queensland State Archives General Retention and Disposal Schedule</i>: reference 1114 Funding applications by the public authority – unsuccessful. 2 years after last action.</p> <p><i>NSW Functional Retention and Disposal Authority</i>: DA179 issued to Office of State Revenue reference F1.10.14 Land tax applications. Retain for minimum of 10 years, then destroy.</p> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44</i> reference 03.06.01 assessment and collection of taxation revenue including land tax. Destroy 5 years after action completed.</p> <p><b>Previous schedules:</b></p> <p><i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1</i> reference 15.1.1 Primary evidence records relating to the assessment and payment of Land Tax. Retain for 5 years from end of last financial year.</p> <p><b>Other comments/factors for consideration:</b></p> <p>OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1452	<p><b><i>Land tax returns and reassessment</i></b></p> <p>Records relating to processing land tax returns and reassessments.</p> <p><b>Retention period &amp; trigger</b></p> <p>7 years after the financial year to which the records relate.</p>	<p><b>Background/business process:</b></p> <p>Land tax returns and reassessment processing for the purpose of collecting tax payments and monitoring assessments and reassessments.</p> <p><b>Regulatory requirements:</b></p> <p><i>Land Tax Act 2010</i></p> <p>Land Tax Regulation 2010</p> <p><b>Business requirements:</b></p> <p>The documents are retained to defend our actions and decisions in line with the <i>Land Tax Act 2010</i>. In order to protect ourselves we apply a limitation period. Part 5, Rate of Land Tax, s.34(1) (current as at 30 June 2014) states that a taxpayers liability for land tax is assessed on the basis that the taxpayer is not absent from Australia for longer than five years. This information is subject to official audit therefore we will need to retain the information for seven years from the end of financial year in order to comply with audit obligations.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>NSW Functional Retention and Disposal Authority</i>: DA179 issued to Office of State Revenue reference F1.10.16 Land tax returns and reassessments. Retain for minimum of 5 years after last action, then destroy.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 03.06.01 assessment and collection of taxation revenue including land tax. Destroy 5 years after action completed.</i></p> <p><b>Previous schedules:</b></p> <p><i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1 reference 15.1.1 Primary evidence records relating to the assessment and payment of Land Tax. Retain for 5 years from end of last financial year.</i></p> <p><b>Other comments/factors for consideration:</b></p> <p>OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1453	<p><b><i>Duties returns, applications and reassessment including self-assessment</i></b></p> <p>Duties returns and reassessments relating to</p> <ul style="list-style-type: none"> <li>• duties payable for trust acquisition or surrender</li> <li>• transfer duty for deeds of grant and particular freeholding leases</li> <li>• landholder duty and corporate trustee duty</li> <li>• corporate trustee duty</li> <li>• stamp duty</li> <li>• mortgage duty and mortgage trustee duty</li> <li>• vehicle registration duty</li> <li>• insurance duty.</li> </ul> <p><b>Retention period &amp; trigger</b> 7 years after the financial year to which the records relate.</p>	<p><b>Background/business process:</b></p> <p>Duties returns and reassessments are processed by the Office of State revenue under provision of the <i>Duties Act 2001</i>. Under a system of self-assessment, the taxpayer self-assesses their tax liability and advises the revenue office of their assessment. At the same time, they pay their liability. Self-assessments are usually accepted by the revenue office but are subject to review and reassessment on a later audit or investigation by the revenue office.</p> <p><b>Regulatory requirements:</b></p> <p><i>Duties Act 2001</i> Duties Act Regulation 2002 <i>Taxation Administration Act 2001</i></p> <p><b>Business requirements:</b></p> <p>The documents are retained to defend our actions and decisions in line with the <i>Taxation Administration Act 2001</i>. In order to protect ourselves we apply a limitation period. Schedule 2 of the <i>Taxation Administration Act 2001</i>, p.113 (current as at 11 June 2015) defines the limitation period as five years after the assessment notice of the original assessment was given. This information is subject to official audit therefore we will need to retain the information for seven years from the end of financial year in order to comply with audit obligations.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>NSW Functional Retention and Disposal Authority: DA179</i> issued to Office of State Revenue reference F1.10.16 Land tax returns and reassessments. Retain for minimum of 5 years after last action, then destroy.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 03.06.01 assessment and collection of taxation revenue including stamp duty, financial institutions duty, debits duty. Destroy 5 years after action completed.</i></p> <p><b>Previous schedules:</b></p> <p><i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1:</i></p> <ul style="list-style-type: none"> <li>• reference 15.1.1 Primary evidence records relating to the assessment and payment of Land Tax. Retain for 5 years from end of last financial year</li> <li>• reference 5.1.3 Records relating to an internal review under Chapter 13, Part 1 of the <i>Duties Act 2001</i>. Retain for 5 years from date of decision.</li> </ul> <p><b>Other comments/factors for consideration:</b></p> <p>OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1454	<p><b><i>Duties payable on farm-in agreements</i></b></p> <p>Records of farm-in agreement entered into by a farmer and another person (the farmee) in relation to an exploration authority.</p> <p><b>Retention period &amp; trigger</b></p> <p>7 years after the expiry or termination of the agreement.</p>	<p><b>Background/business process:</b></p> <p>Farm-in agreements are contractual arrangements between land owners and those wishing to perform drilling for oil or minerals. The process of collecting duties payable against such agreements is carried out by the Office of State Revenue.</p> <p><b>Regulatory requirements:</b></p> <p>Payroll Tax Rebate</p> <p><i>Revenue and Other Legislation Amendment Act 2015</i></p> <p><b>Business requirements:</b></p> <p>These records are retained for administrative purposes, benchmarking for performance, training and quality checking. It is considered adequate by the business to retain these records for seven years to align with similar records in the GRDS.</p> <p><b>Comparison with other schedules' retention period</b></p> <p><i>Queensland State Archives General Retention and Disposal Schedule for Agreements and Contracts not under seal – reference number 1004 - 7 years after the expiry or termination of the agreement or contract.</i></p> <p><b>Other comments/factors for consideration:</b></p> <p>OSR staff were consulted in the preparation of this document (all revenue streams).</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1455	<p><b><i>Payroll tax payment, assessment and reassessment</i></b></p> <p>Records of primary evidence relating to the investigation, assessment, reassessment and payment of payroll tax.</p> <p><b>Retention period &amp; trigger</b> 5 years after business action completed.</p>	<p><b>Background/business process:</b> Under a system of self-assessment, the taxpayer self-assesses their tax liability and advises the revenue office of their assessment. At the same time, they pay their liability. Self-assessments are usually accepted by the revenue office but are subject to review and reassessment on a later audit or investigation by the revenue office.</p> <p>Data entered through <i>OSRconnect</i> (client) or direct into RMS (OSR) with all lodgement information.</p> <p><b>Regulatory requirements:</b> <i>Payroll Tax Act 1971</i> – Part 5 Assessments; Part 5 Division 1 Reassessment <i>Taxation Administration Act 2001</i> – Part 4 Division 1 Payments of tax and other amounts Payroll Tax Regulation 2009</p> <p><b>Business requirements:</b> Data is stored and used for annual return assessment, calculation of interest and use for future compliance activities. The documents are retained to defend our actions and decisions in line with the <i>Taxation Administration Act 2001</i>. In order to protect ourselves we apply a limitation period. Schedule 2 of the <i>Taxation Administration Act 2001</i>, p.113 (current as at 11 June 2015) defines the limitation period as five years after the assessment notice of the original assessment was given.</p> <p><b>Comparison with other schedules' retention period</b> <i>NSW Functional Retention and Disposal Authority: DA179</i> issued to Office of State Revenue reference F1.10.16 Land tax returns and reassessments. Retain for minimum of 5 years after last action, then destroy. <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44</i> reference 03.06.01 assessment and collection of taxation revenue including payroll tax. Destroy 5 years after action completed.</p> <p><b>Previous schedules:</b> <i>Treasury Department – Office of State Revenue Retention and Disposal Schedule QDAN 642 v1</i> reference 18.3.1 Records relating to the registration for payment of Payroll Tax under the <i>Payroll Tax Act 1971</i>. Includes Pay-roll tax QP and Business Partner files. Retain for 5 years after cancellation of registration.</p> <p><b>Other comments/factors for consideration:</b> OSR staff were consulted in the preparation of this document (all revenue streams).</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1456	<p><b><i>Ministerial determinations in relation to royalty coordinated projects</i></b></p> <p>Records of gross value royalty decisions or petroleum royalty decisions made by the Minister (or delegate) in relation to coordinated projects. Includes significant and controversial exemptions.</p> <p><b>Retention period &amp; trigger</b></p> <p>Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b></p> <p>The Queensland Government generally own on behalf of the community, minerals and petroleum resources in the state and impose charges on minerals extraction and petroleum production to ensure that the community receives a benefit from their development. These charges, including resource taxes and royalties, reflect decisions impacting on the obligations of participants in coordinated projects. Includes royalties processing.</p> <p><b>Regulatory requirements:</b></p> <p><i>Aboriginal Land Act 1991</i> – Part 18 (to the extent that it is relevant to royalties)</p> <p>Aboriginal Land Regulation 2011</p> <p><i>Alcan Queensland Pty Limited Agreement Act 1965</i> (to the extent that it is relevant to royalties)</p> <p><i>Central Queensland Coal Associates Agreement Act 1968</i> (to the extent that it is relevant to royalties) (Schedule part V)</p> <p><i>Commonwealth Aluminium Corporation Pty Limited Agreement Act 1957</i> (to the extent that it is relevant to royalties)</p> <p><i>Dalrymple Bay Coal Terminal (Long-Term Lease) Act 2001</i></p> <p><i>Fossicking Act 1994</i> (to the extent that it is relevant to royalties)</p> <p><i>Geothermal Energy Act 2010</i> (to the extent that it is relevant to royalties)</p> <p>Geothermal Energy Regulation 2002</p> <p><i>Mineral Resources Act 1989</i> (to the extent that it is relevant to royalties)</p> <p>Mineral Resources Regulation 2003 (good info)</p> <p><i>Mount Isa Mines Limited Agreement Act 1985</i> (to the extent that it is relevant to royalties)</p> <p><i>Offshore Minerals Act 1998</i> (to the extent that it is relevant to royalties)</p> <p><i>Petroleum (Submerged Lands) Act 1982</i> (to the extent that it is relevant to royalties)</p> <p><i>Petroleum Act 1923</i> (to the extent that it is relevant to royalties)</p> <p><i>Petroleum and Gas (Production and Safety) Act 2004</i> (to the extent that it is relevant to royalties)</p> <p>Petroleum and Gas (Production and Safety) Regulation 2004 (to the extent that it is relevant to royalties)</p> <p><i>Queensland Nickel Agreement Act 1970</i> (all financial and related matters); (to the extent that it is relevant to royalties)</p> <p><i>Thiess Peabody Coal Pty Ltd Agreement Act 1962</i> (to the extent that it is relevant to royalties)</p> <p><i>Thiess Peabody Mitsui Coal Pty Ltd Agreements Act 1965</i> (to the extent that it is relevant to royalties)</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>Torres Strait Islander Land Act 1991</i> (Part 13 to the extent that it is relevant to royalties)</p> <p><b>Business requirements:</b>            These records reflect decisions impacting on the royalty obligations of participants in coordinated projects. These records are kept permanently because they set precedent and relate to the formulation of policy about ministerial determinations and the royalty obligations of participants in coordinated projects. Like other coordinated projects, they are core functional activities of the Office of State Revenue. They directly affect the government's financial policies and strategic decisions.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b>            Characteristic 2 – Primary Functions &amp; Programs of Government            Characteristic 4 – Significant Impact on Individuals</p> <p><b>Community expectation:</b>            The community expects Treasury to maintain records and information in relation to royalty liabilities to ensure that the state is appropriately compensated for the use of its natural resources.            The community expects the state to maintain its revenue documents according to industry standards.</p> <p><b>Comparison with other schedules' retention period</b>  <i>State Records Commission of WA: Retention and Disposal Schedule for the Department of Mines and Petroleum DA2013-61</i> reference 14.2.1 <i>Royalty policies relating to projects of State significance, required as State archives.</i> Permanent</p> <p><b>Other comments/factors for consideration:</b>            OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1457	<p><b><i>Royalty payment, assessment and reassessment</i></b></p> <p>Records of primary evidence relating to the assessment, reassessment and payment of royalty returns (including for coordinated projects).</p> <p><b>Retention period &amp; trigger</b></p>	<p><b>Background/business process:</b>            The Queensland Government generally own on behalf of the community, minerals and petroleum resources in the state and impose charges on minerals extraction and petroleum production to ensure that the community receives a benefit from their development. These charges, including resource taxes and royalties, reflect decisions impacting on the obligations of participants in coordinated projects. This class covers the processing of royalty payments.</p> <p><b>Regulatory requirements:</b>  <i>Aboriginal Land Act 1991</i> – Part 18 (to the extent that it is relevant to royalties)            Aboriginal Land Regulation 2011  <i>Alcan Queensland Pty Limited Agreement Act 1965</i> (to the extent that it is relevant to royalties)</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	7 years after the financial year to which the records relate.	<p><i>Central Queensland Coal Associates Agreement Act 1968</i> (to the extent that it is relevant to royalties) (Schedule part V)</p> <p><i>Commonwealth Aluminium Corporation Pty Limited Agreement Act 1957</i> (to the extent that it is relevant to royalties)</p> <p><i>Dalrymple Bay Coal Terminal (Long-Term Lease) Act 2001</i></p> <p><i>Fossicking Act 1994</i> (to the extent that it is relevant to royalties)</p> <p><i>Geothermal Energy Act 2010</i> (to the extent that it is relevant to royalties)</p> <p>Geothermal Energy Regulation 2002</p> <p><i>Mineral Resources Act 1989</i> (to the extent that it is relevant to royalties)</p> <p>Mineral Resources Regulation 2003 (good info)</p> <p><i>Mount Isa Mines Limited Agreement Act 1985</i> (to the extent that it is relevant to royalties)</p> <p><i>Offshore Minerals Act 1998</i> (to the extent that it is relevant to royalties)</p> <p><i>Petroleum (Submerged Lands) Act 1982</i> (to the extent that it is relevant to royalties)</p> <p><i>Petroleum Act 1923</i> (to the extent that it is relevant to royalties)</p> <p><i>Petroleum and Gas (Production and Safety) Act 2004</i> (to the extent that it is relevant to royalties)</p> <p>Petroleum and Gas (Production and Safety) Regulation 2004 (to the extent that it is relevant to royalties)</p> <p><i>Queensland Nickel Agreement Act 1970</i> (all financial and related matters); (to the extent that it is relevant to royalties)</p> <p><i>Thiess Peabody Coal Pty Ltd Agreement Act 1962</i> (to the extent that it is relevant to royalties)</p> <p><i>Thiess Peabody Mitsui Coal Pty Ltd Agreements Act 1965</i> (to the extent that it is relevant to royalties)</p> <p><i>Torres Strait Islander Land Act 1991 – Part 13</i> (to the extent that it is relevant to royalties)</p> <p><b>Business requirements:</b></p> <p>Retention of such records and information for the nominated period facilitates compliance activities being undertaken (noting that there is currently no time limitation on the return periods which may be examined in the course of such activity). Records are therefore temporary, for knowledge management and reference use. Retention of such records and information for the nominated period facilitates compliance activities being undertaken (noting that there is currently no time limitation on the return periods which may be examined in the course of this activity). This contrasts with state tax payments, assessments and reassessments where the record retention period is five years. For state tax matters, there is a legislative time limit of five years on reviewing liability and making reassessments which does not apply in the case of processing royalty claims and exemptions. In addition, state tax legislation</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>would require taxpayers to keep their tax records for five years. While the royalty legislation has recently adopted that same retention period, the obligation was previously seven years and this has been maintained for records that existed when the new legislation commenced.</p> <p><b>Comparison with other schedules' retention period</b></p> <p><i>State Records Commission of WA: Retention and Disposal Schedule for the Department of Mines and Petroleum DA2013-61 reference 14.2.2 routine audit and collection. Retain 25 years after creation then destroy</i></p> <p><b>Other comments/factors for consideration:</b></p> <p>OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1458	<p><b>Royalty payments to Aboriginal and Torres Strait Islander</b></p> <p>Records around disbursements to Aboriginal and Torres Strait Islanders. Records of those people affected by the activities that the royalties are related to including applications for the benefits to be received. Excludes records contained in authorisation <a href="#">1459</a>.</p> <p><b>Retention period &amp; trigger</b></p> <p>Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b></p> <p>Royalties processing relating to disbursements to Aboriginals and Torres Strait Islanders.</p> <p><b>Regulatory requirements:</b></p> <p><i>Aboriginal Land Act 1991 – Part 18 (to the extent that it is relevant to royalties)</i></p> <p><i>Aboriginal Land Regulation 2011</i></p> <p><i>Torres Strait Islander Land Act 1991 – Part 13 (to the extent that it is relevant to royalties)</i></p> <p><b>Business requirements:</b></p> <p>During the consultation with representatives from the Office of State Revenue, Royalty Division, there was agreement that the retention period for this class meets business requirements. They have not provided detailed justification, having provided the following generalised response for the references under this function:</p> <p>Royalty Division understands that all documents in relation to Aboriginal/Torres Strait Islander issues (not just those related to royalties) need to be kept permanently.</p> <p><b>Permanent retention criteria:</b></p> <p>Characteristic 3 – Enduring Rights &amp; Entitlements</p> <p>Characteristic 4 – Significant Impact on Individuals</p> <p><b>Community expectation:</b></p> <p>The community expects the state to maintain its revenue documents according to industry standards to justify the disbursement of state funds.</p> <p><b>Comparison with other schedules' retention period</b></p>



Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>NSW Functional Retention and Disposal Authority: FA258</i> Issued to Department of Primary Industries, reference 13.1.3 Records relating to collecting royalty payments, payments made to Private landowners in compensation for the conduct of mining, retain for 7 years after last audit.</p> <p>While other jurisdictions have temporary retention periods for disbursements of royalty payment records, OSR have decided those records relating to Aboriginal and Torres Strait Islanders should be retained permanently.</p> <p><b>Other comments/factors for consideration:</b> OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1459	<p><b>Rates of royalty</b> Records of how rates of royalty are calculated.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> Rates for royalty payments, including resource taxes and royalties that reflect decisions impacting on the obligations of participants in coordinated mining projects.</p> <p><b>Regulatory requirements:</b>  <i>Aboriginal Land Act 1991</i> – Part 18 (to the extent that it is relevant to royalties)  <i>Aboriginal Land Regulation 2011</i>  <i>Alcan Queensland Pty Limited Agreement Act 1965</i> (to the extent that it is relevant to royalties)  <i>Central Queensland Coal Associates Agreement Act 1968</i> (to the extent that it is relevant to royalties) (Schedule part V)  <i>Commonwealth Aluminium Corporation Pty Limited Agreement Act 1957</i> (to the extent that it is relevant to royalties)  <i>Dalrymple Bay Coal Terminal (Long-Term Lease) Act 2001</i>  <i>Fossicking Act 1994</i> (to the extent that it is relevant to royalties)  <i>Geothermal Energy Act 2010</i> (to the extent that it is relevant to royalties)  <i>Geothermal Energy Regulation 2002</i>  <i>Mineral Resources Act 1989</i> (to the extent that it is relevant to royalties)  <i>Mineral Resources Regulation 2003</i> (good info)  <i>Mount Isa Mines Limited Agreement Act 1985</i> (to the extent that it is relevant to royalties)  <i>Offshore Minerals Act 1998</i> (to the extent that it is relevant to royalties)  <i>Petroleum (Submerged Lands) Act 1982</i> (to the extent that it is relevant to royalties)  <i>Petroleum Act 1923</i> (to the extent that it is relevant to royalties)  <i>Petroleum and Gas (Production and Safety) Act 2004</i> (to the extent that it is relevant to royalties)</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>Petroleum and Gas (Production and Safety) Regulation 2004 (to the extent that it is relevant to royalties)  <i>Queensland Nickel Agreement Act 1970</i> (all financial and related matters); (to the extent that it is relevant to royalties)  <i>Thiess Peabody Coal Pty Ltd Agreement Act 1962</i> (to the extent that it is relevant to royalties)  <i>Thiess Peabody Mitsui Coal Pty Ltd Agreements Act 1965</i> (to the extent that it is relevant to royalties)  <i>Torres Strait Islander Land Act 1991 – Part 13</i> (to the extent that it is relevant to royalties)</p> <p><b>Business requirements:</b>  Royalty rates are a critical component in the calculation of royalty liability. For some commodities, the royalty rate for a particular period must be calculated by Treasury in accordance with a statutory formula. Retention of these records is permanent in accordance with the obligations of the Queensland Government to be held accountable for financial policies and significant strategic decisions.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b>  Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b>  The community expects Treasury to maintain records and information in relation to royalty liabilities to ensure that the state is appropriately compensated for the use of its natural resources.  The community expects the state to maintain its revenue documents according to industry standards.</p> <p><b>Comparison with other schedules' retention period</b>  <i>State Records Commission of WA: Retention and Disposal Schedule for the Department of Mines and Petroleum DA 2013-061 reference 14.1.1 Royalties policy and advice.</i> Required as State Archives Permanent.</p> <p><b>Other comments/factors for consideration:</b>  OSR staff, Royalty Division, were consulted in the preparation of this document (all revenue streams).</p>
1460	<p><b>Royalty payments to Commonwealth</b>  Records relating to payments to the Commonwealth of a percentage of royalties as per the <i>Offshore Minerals Act 1998</i>.  <b>Retention period &amp; trigger</b></p>	<p><b>Background/business process:</b>  A percentage of royalties received from offshore mining activities is paid to the Commonwealth. This process is administered by the Office of State Revenue under provision of the <i>Offshore Minerals Act 1998</i>.</p> <p><b>Regulatory requirements:</b>  <i>Offshore Minerals Act 1998</i> (to the extent that it is relevant to royalties)</p> <p><b>Business requirements:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	7 years after the financial year to which the records relate.	<p>These records relate to the state's obligations to pay a portion of royalties received from offshore mining activities to the Commonwealth. Retention of such records for the nominated period is required to ensure that the state is able to comply with information requests from the Commonwealth in relation to such payments.</p> <p><b>Comparison with other schedules' retention period</b>  <i>Queensland State Archives General Retention and Disposal Schedule: reference 1099 Accounting records and associated supporting records. 7 years after the end of financial year.</i></p> <p><b>Other comments/factors for consideration:</b>  OSR staff, Royalties Division, were consulted in the preparation of this document (all revenue streams).</p>
1461	<p><b>Research</b>  Reference files on investigations, resulting from media articles or informants, which have been finalised without referral to other branches and marked "no further action."</p> <p><b>Retention period &amp; trigger</b>  Until business action completed.</p>	<p><b>Background/business process:</b>  Researching non-compliance with royalty payment processes.</p> <p><b>Business requirements:</b>  These records are retained for as long as there is a business requirement to keep.</p> <p><b>Comparison with other schedules' retention period</b>  <i>Queensland State Archives General Retention and Disposal Schedule: reference 1273 Ephemeral documents – media reports. Until reference ceases.</i>  <i>Transitory Records and Short Term Retention and Disposal Schedule QDAN 720 v. 1: reference 720-01-005 Research not incorporated into more substantial drafts or final documents. Until business use ceases.</i></p> <p><b>Other comments/factors for consideration:</b>  OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1462	<p><b>Reporting – significant*</b>  Major reports prepared by the business about core business.</p> <p><b>Retention period &amp; trigger</b>  Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b>  Reporting includes analysis of current business systems and determination of the proposed high level business processes and requirements.</p> <p><b>Business requirements:</b>  These records are kept permanently because they set precedent and relate to the formulation of policy about the core functional activities of the Office of State Revenue. They directly affect the government's financial policies and strategic decisions.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b>  Characteristic 2 – Primary Functions &amp; Programs of Government</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><b>Community expectation:</b> The community expects the state to maintain its revenue documents according to industry standards.</p> <p><b>Comparison with other schedules' retention period</b> <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1042 Parliamentary matters – major reports. Permanent. <i>NSW Functional Retention and Disposal Authority:</i> FA342 issued to NSW Treasury reference 3.9.1 reports which provide a detailed or summarised account of State finances. Required as State archives. <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44</i> reference 04.02.01 master copies of quarterly reports on the state of the Tasmanian economy. Permanent.</p> <p><b>Other comments/factors for consideration:</b> OSR staff were consulted in the preparation of this document (all revenue streams).</p>
1463	<p><b>Reporting – other~</b> Revenue stream reporting to Treasury about core business, not covered by authorisation <a href="#">1462</a>.</p> <p><b>Retention period &amp; trigger</b> 7 years after business action completed.</p>	<p><b>Background/business process:</b> Reporting to the whole of Treasury on core business activities.</p> <p><b>Business requirements:</b> These records are retained to inform future activities of Treasury. They support the development of policy relating to the core business activities of Treasury.</p> <p><b>Comparison with other schedules' retention period</b> <i>NSW Functional Retention and Disposal Authority:</i> DA179 issued to Office of State Revenue:</p> <ul style="list-style-type: none"> <li>• reference F1.11.1 Programs – routine administrative matters. Retain for minimum of 2 years after last action, then destroy</li> <li>• reference F1.12.1 revenue receipting reports to Treasury. Retain minimum of 5 years after last action, then destroy.</li> </ul> <p><i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017</i> reference 99.7 Treasury Reporting – including on revenue. Retain 6 years after successful audit, then destroy.</p> <p><b>Other comments/factors for consideration:</b> OSR staff were consulted in the preparation of this document (all revenue streams).</p>

Function	Scope note
<b>STATE BUDGET AND FISCAL MANAGEMENT</b>	<p><i>The function of managing the state budget and the overall promoting of sound economic, fiscal and social outcomes across the Queensland Government to improve the quality and availability of community services and to support the growth of the Queensland economy. Includes the provision of strategic policy and advice, including the provision of Public Private Partnership's advice, research and analysis, evaluation, development, implementation, risk and financial management and monitoring and reporting actual performance against budget monitoring.</i></p> <p><i>See the General Retention and Disposal Schedule for records relating to the development, review and promulgation of government policy and guidelines.</i></p> <p><i>See the General Retention and Disposal Schedule for records relating to the development of legislation, and changes (actual or proposed) to legislation.</i></p>

**Activities**

ADVICE	BUDGETING
AGREEMENTS	FISCAL MONITORING & REPORTING
ALLOCATIONS AND PAYMENTS	

Disposal authorisation	Record class and retention period	Justifying the retention period
1464	<p><b><i>Policy advice – significant*</i></b></p> <p>Treasury advice relating to the development of policies and programs by other agencies which may be controversial or otherwise of interest to the public. Communication of Treasury policies and programs that may be controversial, of major interest to the public or which will result in major changes to the Queensland Government's activities.</p>	<p><b>Background/business process:</b></p> <p>Treasury prepares documents when developing or providing advice on major government policy, which are then used to inform the following decision making processes:</p> <ul style="list-style-type: none"> <li>• formulation and determination of policy across whole-of-government</li> <li>• formulation, determination and implementation of high level policy and strategic management decisions</li> <li>• monitoring, analysis and review of policy affecting primary government functions</li> <li>• major infrastructure and planning schemes</li> <li>• major changes to land use, such as the establishment of national parks</li> <li>• environmental monitoring.</li> </ul> <p><b>Regulatory requirements:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>Significant advice includes, but is not limited to:</p> <ul style="list-style-type: none"> <li>• establishment of new agencies, authorities or bodies</li> <li>• establishment and management of policy in relation to whole-of-government financial management schemes</li> <li>• state/commonwealth agreements</li> <li>• native title</li> <li>• Aboriginal and Torres Strait Islander affairs</li> <li>• infrastructure projects and other capital works</li> <li>• pilot projects that may lead to state-wide programs</li> <li>• reviews of major government programs or bodies including privatisation and corporatisation</li> <li>• industry assistance</li> <li>• large-scale environmental protection issues e.g. marine parks, land care plans, coal seam gas etc.</li> <li>• export agreements</li> <li>• infrastructure projects with treasury input</li> </ul>	<p><i>Financial Accountability Act 2009</i>  <i>Financial Intermediaries Act 2007</i>  <i>Financial Sector Reform (Queensland) Act 1999</i>  <i>Statutory Bodies Financial Arrangements Act 1982</i></p> <p><b>Business requirements:</b>  These records are used to inform government decisions. They feed directly into state-wide programs that have far reaching implications for the Queensland economy. Treasury has a responsibility to maintain these records as evidence, in the case of queries from Queensland Parliament and members of the public. Therefore, these records are required for permanent retention.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b>  Characteristic 2 – Primary Functions &amp; Programs of Government  Characteristic 4 – Significant Impact on Individuals  Characteristic 6 – Environmental Management &amp; Change</p> <p><b>Community expectation:</b>  The community expects government programs to be delivered rigorously, efficiently and cost-effectively, and these records serve as a demonstration of how well we are meeting that expectation. Policies and programs may be controversial, of major interest to members of the public or result in major changes to the Queensland Government’s activities. Treasury must be able to produce evidence on an as needs basis.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>Public Records Office of Victoria Melbourne:</i> PROS 99/02 Department of Treasury &amp; Finance, class 1.1, State Budget preparation, transfer to PROV when administrative use is concluded  <i>NSW Functional Retention and Disposal Authority:</i> FA342 issued to NSW Treasury reference 2.1.1 receipt and provision of formal advice identifying issues associated with State’s fiscal and economic conditions, status, strategy, policy and reform. Required as State archives.  <i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017</i> reference 5.2 significant advice provided or received by the agency. Required as State archives.</p> <p><b>Previous schedules:</b>  <i>Treasury Department – miscellaneous records retention and disposal schedule</i> QDAN 582 v1 multiple references. Sections: 35.2 Advice offered on Financial Management (Permanent); 35.3 Agreements</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<ul style="list-style-type: none"> <li>• authorisations to enter into financial arrangements (e.g. SBFA Act approvals)</li> <li>• regional economic development</li> <li>• natural disasters</li> <li>• major events (e.g. Commonwealth Games, Expo)</li> <li>• whole-of-government schemes.</li> </ul> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p>with external bodies (20 years); 35.8.2 Budgeting, capital works (permanent); 26.5 Energy policy (permanent); 26.17 Environmental protection, marine parks (permanent). Retain permanently.</p> <p><b>Other comments/factors for consideration:</b> Fiscal staff were consulted in the preparation of this document.</p>
1465	<p><b><i>Policy advice – other~</i></b> Treasury advice relating to other policies, guidelines and programs not covered in authorisation <a href="#">1464</a>. Includes participation in agency committees and conferences.</p> <p><b>Retention period &amp; trigger</b> 12 years after business action completed.</p>	<p><b>Background/business process:</b> Treasury prepares documents when developing or providing advice on routine government policy which are then used to inform decisions. Treasury's support of other government agencies is a key fiscal management function.</p> <p><b>Regulatory requirements:</b> <i>Financial Accountability Act 2009</i> <i>Financial Intermediaries Act 2007</i> <i>Financial Sector Reform (Queensland) Act 1999</i> <i>Statutory Bodies Financial Arrangements Act 1982</i></p> <p><b>Business requirements:</b> These records are used to inform agency decisions relating to the development of policy. They are required for temporary retention in order to inform future budget work ups. Given the quadrennial cycle of government in Queensland, the 12 year retention period will allow reference for three government cycles. This is considered sufficient for Treasury to make effective decisions regarding the state budget, and the reason for a longer retention period for records relating to advice in the GRDS.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><b>Comparison with other schedules' retention period:</b></p> <p><i>Queensland State Archives General Retention and Disposal Schedule</i> for records relating to advice provided or received by the agency that relates to the functions of the agency that is not considered to be significant – 1001 – 7 years after business action completed.</p> <p><i>NSW Functional Retention and Disposal Authority: FA342</i> issued to NSW Treasury reference 3.1.2 Advice to agencies on budget processes and requirements, interpretation of legislation, etc. Retain minimum of 10 years after action completed, then destroy.</p> <p><i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 99/02</i> reference 1.2 Input into State Budget preparation. Destroy when administrative use is concluded.</p> <p>While other jurisdictions have lower retention periods for similar records, Queensland Treasury have identified a business requirement for longer retention.</p> <p><b>Previous schedules</b></p> <p><i>Treasury Department – miscellaneous records retention and disposal schedule QDAN 582 v1</i> – The following sections contain policy advice: 35.2 Advice offered on Financial Management (Permanent); 35.3 Agreements with external bodies (20 years); 35.8.2 Budgeting, capital works (permanent); 26.5 Energy policy (permanent); 26.17 Environmental protection, marine parks. Permanent.</p> <p><b>Other comments/factors for consideration:</b></p> <p>Fiscal staff were consulted in the preparation of this document.</p>
1466	<p><b>Budget advice</b></p> <p>Records relating to detailed advice and reports, including where provided by consultants, concerning matters of significance relating to the state budget, mini budgets, and mid-year reviews.</p> <p><b>Retention period &amp; trigger</b></p> <p>Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b></p> <p>Treasury prepares documents when developing or providing budget advice and reports which are then used to inform the following decision making processes:</p> <ul style="list-style-type: none"> <li>• formulation and determination of policy across whole-of-government</li> <li>• formulation, determination and implementation of high level policy and strategic management decisions</li> <li>• monitoring, analysis and review of policy affecting primary government functions</li> <li>• major infrastructure and planning schemes.</li> </ul> <p><b>Regulatory requirements:</b></p> <p><i>Financial Accountability Act 2009</i></p> <p><b>Business requirements:</b></p>



Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>These records are used to inform government decisions. Treasury has a responsibility to provide these records as evidence in the case of queries from Queensland Parliament and members of the public. Therefore these records are required for permanent retention.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b> Treasury's development and monitoring of state budget is a primary function of government. The community expects the state to maintain its budget documents accordingly, to assist efficient government decision-making. Treasury must be able to produce evidence on an 'as needs' basis.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority:</i> FA342 issued to NSW Treasury reference 3.1.1 Advice to or from the Treasurer, Treasury Executive, Treasury Heads concerning the State Budget. Retain as State archives. <i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3:</i> PROS 99/02 reference 1.1 State budget preparation. Transfer to PROV when administrative use is concluded.</p> <p><b>Other comments/factors for consideration:</b> Fiscal staff were consulted in the preparation of this document.</p>
1467	<p><b><i>Charter of fiscal responsibility</i></b> Records relating to the development and approval of the charter of fiscal responsibility.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> The Treasurer has an obligation under the <i>Financial Accountability Act 2009</i> to prepare and table a charter of fiscal responsibility in Queensland Parliament. These documents serve as support for the development and approval of the charter.</p> <p><b>Regulatory requirements:</b> <i>Financial Accountability Act 2009</i></p> <p><b>Business requirements:</b> The charter represents a key accountability and governance document for the government. It relates to the formulation and determination of whole-of-government policy. Therefore this document is required for permanent retention.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>Treasury's development and monitoring of fiscal responsibility is a primary function of government. The community expects the state to maintain its fiscal documents to demonstrate the government's responsibilities with regards to resource management.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 02.07.01 master copies of Ministerial charters. Permanent.</i></p> <p><b>Other comments/factors for consideration:</b>  Fiscal staff were consulted in the preparation of this document.</p>
1468	<p><b>Appropriation act submissions</b>  Records relating to appropriation acts submissions.</p> <p><b>Retention period &amp; trigger</b>  Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b>  The 'Appropriation Act Yearly Submission' is pursuant to the <i>Financial Accountability Act 2009</i>. Appropriations to departments must be authorised under an Act of Parliament. This is facilitated through the annual appropriation bills. These documents justify the appropriation approved by Parliament for each department. Treasury's appropriation act submissions are a primary function. The community expects that Treasury has obtained authorisation from Parliament prior to distributing monies for the delivery of government services.</p> <p><b>Regulatory requirements:</b>  <i>Financial Accountability Act 2009</i></p> <p><b>Business requirements:</b>  Appropriation act submissions are authorised documents under an Act of Parliament, concerning the development, passing, commencement and review of legislation. They support the foundation and structure of government and therefore these documents are required for permanent retention.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b>  Characteristic 1 – Authority, Foundation &amp; Structure of Government  Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b>  The community expects the State Treasury to maintain these records to ensure advice and oversight on the delivery of government services.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 1.4.1 Assessment, monitoring and review of commercial business projects for Cabinet approval. Retain as State archives.</i></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>NSW General Retention and Disposal Authority for Administrative Records: GA38 reference 10.13.1 submissions to Cabinet relating to core functions. Required as State archives.</i></p> <p><i>Queensland State Archives General Retention and Disposal Schedule: reference 1092 Development and drafting of Cabinet submissions. Permanent.</i></p> <p><b>Other comments/factors for consideration:</b> Fiscal staff were consulted in the preparation of this document.</p>
1469	<p><b><i>Payments documentation and reporting</i></b></p> <p>Records relating to the making of payments from the consolidated fund to departments, the legislative assembly and parliamentary service including reporting of actual payments through the Consolidated Fund Financial Report (CFFR).</p> <p><b>Retention period &amp; trigger</b> 7 years after the financial year to which the records relate.</p>	<p><b>Background/business process:</b> Departments are provided with appropriations fortnightly, this is facilitated through Treasury's cash funding module. These documents support those fortnightly payments. At year end Treasury prepares the CFFR to show the final appropriations paid to a department over the financial year. This CFFR is audited by the Auditor-General and tabled in Parliament. Fortnightly payments from the consolidated fund to departments are a key Treasury function. Treasury maintains records of all payments that are distributed to departments.</p> <p><b>Regulatory requirements:</b> <i>Financial Accountability Act 2009</i></p> <p><b>Business requirements:</b> These documents must be retained temporarily to support the fortnightly payments from the consolidated fund to departments. They allow treasury to monitor payment activities and ensure auditing requirements are met.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 3.9.2 Development of financial reports of State finances. Retain minimum of 10 years after action completed, then destroy.</i> <i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 99/02 reference 5.3.1 Managing investments in government business enterprises. Destroy 7 years after the end of the financial year.</i></p> <p><b>Other comments/factors for consideration:</b> Fiscal staff were consulted in the preparation of this document.</p>
1470	<p><b><i>Registers for financial delegations</i></b></p>	<p><b>Background/business process:</b> Under the regulatory acts below, the Treasurer must approve certain actions and transactions of agencies or on behalf of the state. The Treasurer is able to delegate some of these powers to other</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>The register maintaining the financial delegations and Treasurer approvals for whole-of-government.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p>officers. A register for these delegations must be maintained by Treasury to ensure only appropriately authorised officer's act on the Treasurer's behalf.</p> <p><b>Regulatory requirements:</b> <i>Financial Accountability Act 2009</i> <i>Statutory Bodies Financial Arrangements Act 1982</i></p> <p><b>Business requirements:</b> This register records significant decisions made by government. It acts as authorisation for officer's to act on behalf of the Treasurer. Therefore, these records are required for permanent retention.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 1 – Authority, Foundation &amp; Structure of Government Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b> Treasury's development and monitoring of state budget is a primary function. The community expects the State to maintain its budget documents to achieve efficiency in government decision-making. Maintaining registers for financial delegations is a key Treasury function. The community expects Treasury to be able to produce evidence that an officer had the appropriate authority to approve the action or transactions.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Queensland State Archives General Retention and Disposal Schedule</i>: reference 1010 Delegations – CEOs and statutory office holders. Permanent. <i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3</i>: PROS 99/02 reference 11.1.1 Internal policy and procedures development, delegations. Transfer to PROV after administrative use is concluded.</p> <p><b>Other comments/factors for consideration:</b> Fiscal staff were consulted in the preparation of this document.</p>
1471	<p><b>Significant state estimates for expenditure</b> Records relating to estimates for expenditure on approved policy proposals or programs where detailed justification and</p>	<p><b>Background/business process:</b> Agencies make submissions to the Cabinet Budget Review Committee on proposed new policies or programmes and the related financial impacts of these proposals on the agencies and the state.</p> <p><b>Regulatory requirements:</b> <i>Financial Accountability Act 2009</i></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>background is provided and have significant state impact.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Business requirements:</b> These estimates are key contributors to the state budget and provide evidence for the formulation and determination of policy across whole-of-government. Therefore, these records are required for permanent retention.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 2 – Primary Functions &amp; Programs of Government Characteristic 4 – Significant Impact on Individuals</p> <p><b>Community expectation:</b> Treasury's development and monitoring of the state budget is a primary function. The community expects the state to maintain its budget documents to support efficient government decision-making.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority:</i> FA342 issued to NSW Treasury reference 1.4.1 records relating to the assessment, monitoring and review of commercial business projects that require Cabinet approval... Required as State archives. <i>NSW General Retention and Disposal Authority for Administrative Records:</i> GA38 reference 10.13.1 submissions to Cabinet relating to core functions. Required as State archives. <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1092 Development and drafting of Cabinet submissions. Permanent.</p> <p><b>Other comments/factors for consideration:</b> Fiscal staff were consulted in the preparation of this document.</p>
1472	<p><b>Budget work up</b> The process of working up budget estimates.</p> <p><b>Retention period &amp; trigger</b> 12 years after the financial year to which the records relate.</p>	<p><b>Background/business process:</b> Treasury produces various documents that support the development of the estimates which form the basis of the state budget.</p> <p><b>Regulatory requirements:</b> <i>Financial Accountability Act 2009</i></p> <p><b>Business requirements:</b> These records support the development of estimates. They are required for temporary retention in order to inform future budget work ups. Given the quadrennial cycle of government in Queensland, the 12 year retention period will allow reference for three government cycles. This is considered sufficient for Treasury to make effective decisions regarding the state budget.</p> <p><b>Comparison with other schedules' retention period:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury:</i></p> <ul style="list-style-type: none"> <li>reference 3.3.2 Monitoring and review of financial performance including current year estimates. Retain for minimum of 5 years after action completed, then destroy</li> <li>reference 3.6.4 Determination and allocation of agency budgets. Retain minimum of 10 years after action completed, then destroy.</li> </ul> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 01.05.01 provision of estimates for budget preparation. Destroy 5 years after action completed.</i></p> <p><b>Previous schedules:</b></p> <p><i>Treasury Department – miscellaneous records retention and disposal schedule QDAN 582 v.1:</i></p> <ul style="list-style-type: none"> <li>reference 10.5.1 Consolidated fund – departmental estimates. Disposal action – 10 years</li> <li>reference 10.8 Estimates – government departments. Disposal action – 10 years</li> <li>reference 28.1 Estimates – departments – state government. Disposal action – 10 years.</li> </ul> <p><b>Other comments/factors for consideration:</b></p> <p>Fiscal staff were consulted in the preparation of this document.</p>
1473	<p><b><i>Reporting on charter of fiscal responsibility</i></b></p> <p>Reports to the Queensland Legislative Assembly on outcomes on objectives in the Charter.</p> <p><b>Retention period &amp; trigger</b></p> <p>Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b></p> <p>The Treasurer has a responsibility to regularly report the governments' achievements against the charter of fiscal responsibility. These documents serve as a record of this reporting.</p> <p><b>Regulatory requirements:</b></p> <p><i>Financial Accountability Act 2009</i></p> <p><b>Business requirements:</b></p> <p>Reporting on the charter of fiscal responsibility represents a key accountability and governance process for the government. Therefore these reports are required for permanent retention.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b></p> <p>Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b></p> <p>Treasury's reporting of fiscal responsibility is a primary function of government. The community expects the state to maintain its fiscal documents in order to demonstrate the governments reporting of achievements against the charter of fiscal responsibility.</p> <p><b>Comparison with other schedules' retention period:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 3.9.1 reports which provide a detailed or summarised account of State finances. Required as State archives.</i></p> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 04.02.01 master copies of quarterly reports on the state of the Tasmanian economy. Permanent.</i></p> <p><b>Other comments/factors for consideration:</b> Fiscal staff were consulted in the preparation of this document.</p>
1474	<p><b><i>Budgetary reports</i></b> Reports prepared for the treasurer or external bodies on the state and mini-budgets and mid-year reviews.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> Reports to the Treasurer and external bodies support the development of the state budget.</p> <p><b>Regulatory requirements:</b> <i>Financial Accountability Act 2009</i></p> <p><b>Business requirements:</b> These reports are key contributors to the state budget and provide evidence for the formulation and determination of policy across whole-of-government. Therefore, these records a required for permanent retention.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Community expectation:</b> The community expects the state to maintain its Treasury reports to achieve efficiency in government decision-making.</p> <p><b>Comparison with other schedules' retention period:</b> Public Records Office of Victoria Melbourne: PROS 99/02, class 1.1, State Budget preparation, transfer to PROV when administrative use is concluded</p> <p><i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 3.9.1 reports which provide a detailed or summarised account of State finances. Required as State archives.</i></p> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 04.02.01 master copies of quarterly reports on the state of the Tasmanian economy. Permanent.</i></p> <p><b>Other comments/factors for consideration:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1475	<p><b>Agency monitoring</b> Monitoring of government agencies activities in relation to fiscal performance and value for money in service delivery.</p> <p><b>Retention period &amp; trigger</b> 7 years after the financial year to which the records relate.</p>	<p>Fiscal staff were consulted in the preparation of this document.</p> <p><b>Background/business process:</b> Pursuant to the <i>Financial Accountability Act 2009</i>, Treasury monitors the fiscal performance of agencies in preparation for whole-of-government and general government sector actual results for the financial year. These documents support the development of the state budget.</p> <p><b>Regulatory requirements:</b> <i>Financial Accountability Act 2009</i></p> <p><b>Business requirements:</b> These records are retained to information purposes only. They inform the development of the report on state finances (ROSF). Retaining these records for 7 years is considered adequate to support the decisions of the business.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority: FA342</i> issued to NSW Treasury reference 3.3.2 monitoring and review of individual agency financial performance. Retain minimum of 5 years after action completed, then destroy. <i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44</i> reference 01.07.02 Records of agency and whole-of-government financial performance. Destroy 2 years after action completed. While other jurisdictions have lower retention periods for similar records, Queensland Treasury have identified a business requirement for longer retention.</p> <p><b>Other comments/factors for consideration:</b> Fiscal staff were consulted in the preparation of this document.</p>
1476	<p><b>Monitoring and reporting actual performance</b> Other reports prepared for the state and mini budgets and mid-year reviews. Includes the records relating to the development of the Report on State Finances (ROSF).</p> <p><b>Retention period &amp; trigger</b></p>	<p><b>Background/business process:</b> Pursuant to the <i>Financial Accountability Act 2009</i> Treasury must prepare whole-of-government and general government sector actual results for the financial year. These documents support the development of the ROSF. This ROSF is audited by the Auditor-General and tabled in Parliament.</p> <p><b>Regulatory requirements:</b> <i>Financial Accountability Act 2009</i></p> <p><b>Business requirements:</b></p>



Disposal authorisation	Record class and retention period	Justifying the retention period
	7 years after the financial year to which the records relate.	<p>These reports support the development of the ROSF. Retaining these records for 7 years is considered adequate to support the decisions of the business.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 3.3.2 monitoring and review of individual agency financial performance. Retain minimum of 5 years after action completed, then destroy.</i></p> <p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records DS44 reference 01.07.02 Records of agency and whole-of-government financial performance. Destroy 2 years after action completed.</i></p> <p>While other jurisdictions have lower retention periods for similar records, Queensland Treasury have identified a business requirement for longer retention.</p> <p><b>Other comments/factors for consideration:</b></p> <p>Fiscal staff were consulted in the preparation of this document.</p>

Function	Scope note
<b>STATISTICAL RESEARCH</b>	<p><i>The function of providing a broad range of statistical services to support stakeholders' evidence base for policy evaluation and performance. Providing data, information and analysis for population dynamics and forecasts, residential dwelling activities and urban land supply and coordinating the activities of key statistics providers to establish and maintain an integrated statistical service across governments.</i></p> <p><i>The work of the Queensland Government Statistician's Office (QGSO) is governed by several pieces of legislation that have a direct bearing on its statistical activities and functions. The most important of these is the Statistical Returns Act 1896 (Qld) (the Act), which facilitates the collection of official statistics by the Queensland Government Statistician.</i></p> <p><i>All information collected by QGSO is bound by the secrecy provisions of the Act. This prohibits any person divulging or communicating any information obtained under the Act except in accordance with a direction from the Queensland Government Statistician.</i></p>

### Activities

DATA ANALYSIS	RESOURCE COMMUNITIES MONITORING
DATA AND INFORMATION DISSEMINATION	STATISTICAL NETWORKS AND COORDINATION
DATA MANAGEMENT/STATISTICAL	STATISTICAL ADVICE AND REVIEW
DEMOGRAPHY	SURVEYS
ABORIGINAL AND TORRESS STRAIT ISLANDER STATISTICS	URBAN DEVELOPMENT RESEARCH
PROJECTIONS AND FORECASTS	

Disposal authorisation	Record class and retention period	Justifying the retention period
1477	<p><b><i>Experimental design, analysis and sampling</i></b></p> <p>Providing advice and analysis of experimental design and sample size selection, analysis of large collections of data to find relationships, including exploratory data analysis,</p>	<p><b>Background/business process:</b></p> <p>These records are required for the purposes of statistical design. The aim of statistical design is to draw a sample from a target population of a certain size, to achieve the smallest sampling error consistent with budget and such that non-sampling error or bias is minimised.</p> <p><b>Business requirements:</b></p> <p>During consultation with representatives from the Queensland Government Statistician's Office (QGSO), there was verbal agreement that the retention period for this class meets business</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>statistical analysis, multivariate analysis and spatial analysis.</p> <p><b>Retention period &amp; trigger</b> 10 years after business action completed.</p>	<p>requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function.</p> <p>“In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 10 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>NSW Functional Retention and Disposal Authority – Public Health Services Administrative Records: GDA21 reference 8.1.2 Epidemiology &amp; Surveillance – collation of other data for analysis and reporting. Retain minimum of 10 years after data collected and reported upon, then review, if no longer required for further statistical, reporting, planning or research purposes, then destroy.</i></p> <p><i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017:</i></p> <ul style="list-style-type: none"> <li>• reference 85.2 research concerning business functions and processes. Retain 5 years after action completed, then destroy</li> <li>• reference 94.6 consolidated statistics collected on major business activities. Retain 5 years after action completed, then destroy.</li> </ul> <p><i>NSW Functional Retention and Disposal Authority – local government records: GA39 reference 3.3.3 compiled data and statistical analysis. Retain minimum of 10 years after action completed, then destroy.</i></p> <p>While other jurisdictions have lower retention periods for similar records, Queensland Treasury have identified a business requirement for longer retention.</p> <p><b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.</p>
1478	<p><b>Data extraction tool development and commission</b></p> <p>The development, maintenance and commissioning for use of data extraction tools such as the Queensland regional database.</p> <p><b>Retention period &amp; trigger</b></p>	<p><b>Background/business process:</b></p> <p>QGSO has developed user-friendly, menu-based data extraction tools enabling easy manipulation of data, including the ability to export data to software packages for statistical analysis. These include the Queensland regional database, Queensland regional profiles and customised statistical information systems. These tools permit data to be manipulated quickly and easily, separate from the database.</p> <p><b>Business requirements:</b></p> <p>During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	10 years after the tool is superseded or decommissioned.	<p>justification for this, having provided the following generalised response for the references under this function.</p> <p>“In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 10 years is considered an adequate retention period.”</p> <p><b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.</p>
1479	<p><b>School catchment data</b> Geocoding of state school student home addresses and maintenance of school catchment areas.</p> <p><b>Retention period &amp; trigger</b> 10 years after business action completed.</p>	<p><b>Background/business process:</b> QGSO produces five-year forecasts of student numbers for individual primary and secondary state schools, to assist the Queensland Department of Education and Training in planning delivery of services to schools and future school infrastructure. The modelling is based on population and enrolment data, dwelling approvals, broad hectare and other supporting planning data.</p> <p><b>Business requirements:</b> During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function.</p> <p>“In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 10 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority – Public Health Services Administrative Records:</i> GDA21 reference 8.1.2 Epidemiology &amp; Surveillance – collation of other data for analysis and reporting. Retain minimum of 10 years after data collected and reported upon, then review, if no longer required for further statistical, reporting, planning or research purposes, then destroy. <i>NSW Functional Retention and Disposal Authority:</i> FA342 issued to NSW Treasury reference 2.3.1 Forecasting &amp; Modelling – development and management of models. Retain minimum of 10 years after action completed, then destroy.</p> <p><b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1480	<p><b>Information briefs</b> Development and drafting of information briefs.</p> <p><b>Retention period &amp; trigger</b> 7 years after business action completed.</p>	<p><b>Background/business process:</b> A wide range of information briefs are produced on recently released statistics. The information briefs provide a summary of selected statistics, e.g. crime, demography, economics, education, employment, health, housing, transport and use of information technology.</p> <p><b>Business requirements:</b> During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function. “In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 7 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority – Public Health Services Administrative Records:</i> GDA21 reference 8.3.2 Reporting on data on rates of disease, injury and morbidity, etc. Retain minimum of 7 years after last action, then destroy. <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1091 Ministerial briefings – routine, includes draft and final versions. 7 years after last action.</p> <p><b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.</p>
1481	<p><b>Statistical collections</b> Records relating to statistical collections such as the Q150 statistical collection and other collections of cultural and historical significance.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> The Q150 statistical collection brings together a wide range of historical publications, artefacts and statistics pertaining to Queensland from 1859 to the present day for use by communities, government and individuals for research or general interest purposes.</p> <p><b>Business requirements:</b> There is considerable historical value in this collection as it provides primary evidence for research into the economic history of Queensland. There is a wide variety of statistical information that may not be available elsewhere and evidence of planning and decision making that has had a significant effect on the people of Queensland.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 4 – Significant Impact on Individuals</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>Characteristic 5 – Substantial Contribution to Community Memory            Characteristic 6 – Environmental Management &amp; Change</p> <p><b>Community expectation:</b>            The community and government expect the State Treasury to maintain records around how data has been collected, utilised, managed and reported.</p> <p><b>Other comments/factors for consideration:</b>            QGSO staff were consulted in the preparation of this document.</p>
1482	<p><b>Research collaboration – significant*</b></p> <p>Research collaboration with local universities, research institutions and in conjunction with other Queensland Government agencies that is significant to the state. Includes negotiation with data custodians; data linkage and production of datasets and data management.</p> <p><b>Retention period &amp; trigger</b></p> <p>Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b></p> <p>Research collaboration negotiated with external government agencies and research institutions. Research is aimed at driving growth in the Queensland economy and includes but is not limited to research into social policy, tax reform, social enterprise networking and infrastructure.</p> <p><b>Business requirements:</b></p> <p>Records relating to major research projects that are significant to the state, drives innovation and growth in the economy are required for permanent preservation.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b></p> <p>Characteristic 4 – Significant Impact on Individuals            Characteristic 5 – Substantial Contribution to Community Memory            Characteristic 6 – Environmental Management &amp; Change</p> <p><b>Community expectation:</b></p> <p>The community and government expect the State Treasury to maintain records around how data has been collected, utilised, managed and reported.</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>Queensland State Archives General Retention and Disposal Schedule:</i></p> <ul style="list-style-type: none"> <li>• reference 1090 Ministerial briefings – significant. Permanent</li> <li>• reference 1002 Other joint ventures. Permanent.</li> </ul> <p><i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017</i> reference 6.2 records of agreements which are significant or under seal. Retain 21 years after expiry of contract, or at end of defects liability period if applicable, then destroy.</p> <p><b>Other comments/factors for consideration:</b></p> <p>QGSO staff were consulted in the preparation of this document.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1483	<p><b>Research collaboration – other~</b>            Research collaboration with local universities, research institutions and in conjunction with other Queensland Government agencies, not covered by authorisation <a href="#">1482</a>. Includes negotiation with data custodians; data linkage and production of datasets and data management.</p> <p><b>Retention period &amp; trigger</b>            7 years after business action completed.</p>	<p><b>Background/business process:</b>            Research collaboration negotiated with external government agencies and research institutions. Research is aimed at driving growth in the Queensland economy and includes but is not limited to research into social policy, tax reform, social enterprise networking and infrastructure</p> <p><b>Business requirements:</b>            During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function.            “In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 7 years is considered an adequate retention period”. Business requirements for retention are also dictated by the research agreements and arrangements and there are no contracts under seal records created under this class.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>Queensland State Archives General Retention and Disposal Schedule:</i></p> <ul style="list-style-type: none"> <li>• reference 1091 Ministerial briefings – routine. 7 years after last action</li> <li>• reference 1004 Other joint ventures. 7 years after last action.</li> </ul> <p><i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017</i> reference 6.3 records of agreements which are not significant or under seal. Retain 7 years after expiry, or action completed, whichever is later, then destroy.</p> <p><b>Other comments/factors for consideration:</b>            QGSO staff were consulted in the preparation of this document.</p>
1484	<p><b>Data collections</b>            Data collections managed on behalf of other government agencies.</p> <p><b>Retention period &amp; trigger</b>            Until the collection, and responsibility for managing it, is</p>	<p><b>Background/business process:</b>            Managing data collections including data editing, coding, validation, and reporting.</p> <p><b>Business requirements:</b>            QGSO manage these collections on behalf of other agencies. Retention is therefore the responsibility of the government agency that QGSO is managing collections for. Project agreements for each collection document the way records and private information are managed. Disposal of data only occurs in agreement with the responsible agency.</p> <p><b>Other comments/factors for consideration:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	formally passed to another agency.	QGSO staff were consulted in the preparation of this document.
1485	<p><b>Data collection management</b></p> <p>Records relating to coordinating the editing, coding and validation of, and reporting, from data collections managed on behalf of other agencies.</p> <p><b>Retention period &amp; trigger</b></p> <p>10 years after business action completed.</p>	<p><b>Background/business process:</b></p> <p>Coordinating the internal process of managing data collections on behalf of other agencies. This may include memoranda of understanding between Treasury and other government agencies, including local councils who share data with Treasury.</p> <p><b>Business requirements:</b></p> <p>During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function.</p> <p>“In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 10 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>NSW Functional Retention and Disposal Authority – Public Health Services Administrative Records:</i> GDA21 reference 8.1.2 Epidemiology &amp; Surveillance – collation of other data for analysis and reporting. Retain minimum of 10 years after data collected and reported upon, then review, if no longer required for further statistical, reporting, planning or research purposes, then destroy.</p> <p><b>Other comments/factors for consideration:</b></p> <p>QGSO staff were consulted in the preparation of this document.</p>
1486	<p><b>Classification and standard development</b></p> <p>Development of standards including classifications and counting rules.</p> <p><b>Retention period &amp; trigger</b></p> <p>Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b></p> <p>Defining statistical and data standards. Delivery of high-quality statistics requires the use of agreed statistical standards. QGSO works with Queensland Government agencies to develop standards, including classification and counting rules.</p> <p><b>Business requirements:</b></p> <p>These records are kept permanently because they relate to the formulation of statistical standards that relate to the core functional activities of QGSO. They directly affect the government's financial policies and strategic decisions. Standards provide context as to how or why reports were produced in a particular way. Permanent retention will also provide historical reference on any standards that change over time.</p>



Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><b>Permanent retention criteria:</b>            Characteristic 4 – Significant Impact on Individuals            Characteristic 5 – Substantial Contribution to Community Memory</p> <p><b>Community expectation:</b>            Customers and the community expect the State Treasury to maintain records around how data has been collected, utilised, managed and reported.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017</i> reference 92.1 official standards developed by agency. Required as State archives.</p> <p><b>Other comments/factors for consideration:</b>            QGSO staff were consulted in the preparation of this document.</p>
1487	<p><b>Demographic data collection</b>            Records relating to the collection and analysis of demographic data.</p> <p><b>Retention period &amp; trigger</b>            10 years after business action completed.</p>	<p><b>Background/business process:</b>            The collection of data relating to population growth and change that supports projections, feeding into Treasury and Queensland Government economic planning.</p> <p><b>Business requirements:</b>            During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function.            “In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 10 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b>  <i>NSW Functional Retention and Disposal Authority – Public Health Services Administrative Records:</i> GDA21 reference 8.1.2 Epidemiology &amp; Surveillance – collation of other data for analysis and reporting. Retain minimum of 10 years after data collected and reported upon, then review, if no longer required for further statistical, reporting, planning or research purposes, then destroy.  <i>NSW Functional Retention and Disposal Authority – local government records:</i> GA39 reference 3.3.3 compiled data and statistical analysis. Retain minimum of 10 years after action completed, then destroy.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.</p>
1488	<p><b><i>Demographic data provision</i></b> Providing demographic data including population growth, migration flows, and journey-to-work flows.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> This process promotes the accessibility of demographic data to support the research, development and publication of useful information about population growth and change.</p> <p><b>Business requirements:</b> There is considerable historical value in this collection as it provides primary evidence for research into the economic and demographic history of Queensland. There is a wide variety of statistical information that may not be available elsewhere and evidence of planning and decision making that has had a significant effect on the people of Queensland.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 4 – Significant Impact on Individuals Characteristic 5 – Substantial Contribution to Community Memory</p> <p><b>Community expectation:</b> Government and the community expect the State Treasury to maintain records around how data has been collected, utilised, managed and reported.</p> <p><b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.</p>
1489	<p><b><i>Aboriginal and Torres Strait Islander statistical analysis</i></b> Collating and reporting on Aboriginal and Torres Strait Islander statistics to provide an evidence base for decision making.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> This process is about the analysis and reporting of Aboriginal and Torres Strait Islander statistical data relating to topics such as justice, employment, welfare reform, home ownership and alcohol management. It contributes to the improvement and availability of fundamental statistics about Aboriginal and Torres Strait Islander people and communities in Queensland.</p> <p><b>Business requirements:</b> There is considerable historical value in this collection as it provides primary evidence for research into the economic and cultural history of Queensland. There is a wide variety of statistical information that may not be available elsewhere and evidence of planning and decision making that has had a significant effect on the people of Queensland.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 3 – Enduring Rights &amp; Entitlements</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>Characteristic 4 – Significant Impact on Individuals Characteristic 5 – Substantial Contribution to Community Memory</p> <p><b>Community expectation:</b> Government and the community expect the State Treasury to maintain records around how data has been collected, utilised, managed and reported.</p> <p><b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.</p>
1490	<p><b><i>Aboriginal and Torres Strait Islander statistical liaison</i></b> Records documenting working in partnership with other government agencies to improve data collection.</p> <p><b>Retention period &amp; trigger</b> 10 years after business action completed.</p>	<p><b>Background/business process:</b> This business process is about the coordination of statistical analysis and reporting activities between the Queensland Government, other internal government agencies and other state government agencies. Statistical collection methodologies are often shared between agencies to improve data quality in relation to statistics about Aboriginal and Torres Strait Islander peoples.</p> <p><b>Business requirements:</b> During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function. “In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 10 years is considered an adequate retention period.”</p> <p><b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.</p>
1491	<p><b><i>Projection development</i></b> Production of official population, household and dwelling projections for Queensland including the production of a five-year forecast of student numbers for individual primary and secondary state schools. The process also includes the</p>	<p><b>Background/business process:</b> QGSO constructs models of systems and projects data including population, households and dwellings. There is the production of a five-year forecast of student numbers for individual primary and secondary state schools.</p> <p><b>Business requirements:</b> During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>development of annual estimates relating to populations; resident and non-resident populations; resident population projections; and non-resident workforce projections.</p> <p><b>Retention period &amp; trigger</b> 10 years after business action completed.</p>	<p>justification for this, having provided the following generalised response for the references under this function.</p> <p>“In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 10 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 2.3.1 Forecasting &amp; Modelling – development and management of models. Retain minimum of 10 years after action completed, then destroy.</i></p> <p><b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.</p>
1492	<p><b><i>Final forecasts and projections</i></b></p> <p>Master copies of final student number forecasts and population, household and dwelling projections.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> In this series of records there are official publications, reports and forecasts. Student number forecasts are produced for a Queensland Government customer with the remainder produced and published on the QGSO website for use by government, business and the community.</p> <p><b>Business requirements:</b> There is considerable historical value in this collection as it provides primary evidence for research into the economic and demographic history of Queensland. There is a wide variety of statistical information about the formulation and delivery of major infrastructure or planning schemes that may not be available elsewhere. There is also evidence of planning and decision making that has had a significant effect on the people of Queensland.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement</b> Characteristic 2 – Primary Functions &amp; Programs of Government Characteristic 4 – Significant Impact on Individuals Characteristic 5 – Substantial Contribution to Community Memory</p> <p><b>Community expectation:</b> Customers, government, business and the community expect the State Treasury to maintain records around how data has been collected, utilised, managed and reported.</p> <p><b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1493	<p><b>Resource communities research</b></p> <p>Collection, analysis and reporting of population, workforce and accommodation data for the state's resource regions, including the Bowen Basin, Surat Basin, Galilee Basin and Gladstone region.</p> <p><b>Retention period &amp; trigger</b> 10 years after business action completed.</p>	<p><b>Background/business process:</b></p> <p>Data sets are collected directly from resource companies, accommodation providers and other sources on an annual basis. QGSO provides a range of data and services to inform planning and policy, including annual estimates of the non-resident and resident populations for local government areas and population centres in resource regions and non-resident population projections (to a 7 year horizon).</p> <p><b>Business requirements:</b></p> <p>Due to the limited focus of this data on accommodation and workforce statistics, it does not substantially contribute to the knowledge and understanding of the history, society or culture of Queensland, and is therefore only of interest in the short to medium term. As such, a retention period of 10 years is appropriate.</p> <p>“In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 10 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 2.6.1 Research – economic and fiscal management matters. Retain minimum of 10 years after action completed, then destroy.</i></p> <p><b>Other comments/factors for consideration:</b></p> <p>QGSO staff were consulted in the preparation of this document.</p>
1494	<p><b>Accommodation information</b></p> <p>Information on the supply and take-up of accommodation in resource communities.</p> <p><b>Retention period &amp; trigger</b> 10 years after business action completed.</p>	<p><b>Background/business process:</b></p> <p>This series includes information on worker accommodation villages, hotels, motels and caravan parks. QGSO also provides analysis and advice on the population and accommodation impacts of resource developments to government agencies, the private sector and community organisations.</p> <p><b>Business requirements:</b></p> <p>Due to the limited focus of this data on accommodation and workforce statistics, it does not substantially contribute to the knowledge and understanding of the history, society or culture of Queensland, and is therefore only of interest in the short to medium term. As such, a retention period of 10 years is appropriate.</p> <p>“In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 10 years is considered an adequate retention period.”</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><b>Comparison with other schedules' retention period:</b>  <i>NSW Functional Retention and Disposal Authority: FA342</i> issued to NSW Treasury reference 2.6.1 Research – economic and fiscal management matters. Retain minimum of 10 years after action completed, then destroy.</p> <p><b>Other comments/factors for consideration:</b>            QGSO staff were consulted in the preparation of this document.</p>
1495	<p><b><i>Australian Bureau of Statistics (ABS) coordination</i></b>            Liaison and coordination with the ABS, including identifying and reviewing the statistical requirements of the Queensland Government and advice to the ABS on relevant issues.</p> <p><b>Retention period &amp; trigger</b>            5 years after business action completed.</p>	<p><b>Background/business process:</b>            QGSO provides an integrated statistical service between Queensland Government agencies. A key component of this service is to identify and review Queensland Government statistical requirements and advise the ABS on issues that inform the national statistical work program.</p> <p><b>Business requirements:</b>            During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function.            “In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 5 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b>  <i>Queensland State Archives General Retention and Disposal Schedule: reference 1001 Advice – legislation formulated by other public authorities. 7 years after last action.</i>  <i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017 reference 61.2</i> general liaison or regular ongoing contact with other government agencies, professional and industry associations. Retain 5 years after action completed, then destroy.  <i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 07/01 VAR 3 reference 2.13.1</i> liaison activities undertaken with professional associations. Destroy 5 years after action completed.</p> <p><b>Other comments/factors for consideration:</b>            QGSO staff were consulted in the preparation of this document.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1496	<p><b>Census promotion</b> Records relating to the promotion of the national census of population and housing.</p> <p><b>Retention period &amp; trigger</b> 2 years after business action completed.</p>	<p><b>Background/business process:</b> QGSO assists in promoting the national census of population and housing within Queensland by conducting state-wide awareness campaigns to encourage participation by all Queenslanders.</p> <p><b>Business requirements:</b> During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function. “In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 2 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b> <i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017</i> reference 63.2 records of marketing campaigns, promotions or programs which are not significant. Retain 5 years after action completed, then destroy.</p> <p><b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.</p>
1497	<p><b>Statistical network coordination</b> Coordination of forums and networks to discuss statistical issues, increase the statistical ability of participants and coordinate ABS consultations.</p> <p><b>Retention period &amp; trigger</b> 2 years after business action completed.</p>	<p><b>Background/business process:</b> Statistical networks comprise representatives for Queensland Government agencies, local government authorities and regional bodies, the Australian Bureau of Statistics (ABS) and other Commonwealth government agencies, in Brisbane and throughout Queensland. Forums are primarily information sharing opportunities on general statistical topics.</p> <p><b>Business requirements:</b> During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function. “In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 2 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017</i> reference 61.2 general liaison or regular ongoing contact with other government agencies, professional and industry associations. Retain 5 years after action completed, then destroy.</p> <p><i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 07/01 VAR 3</i> reference 2.13.1 liaison activities undertaken with professional associations. Destroy 5 years after action completed.</p> <p><b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.</p>
1498	<p><b>Analysis reviews</b> Reviews of analytical methods. May include but is not limited to provision of advice on the correctness of any description or interpretation of statistical testing results.</p> <p><b>Retention period &amp; trigger</b> 10 years after business action completed.</p>	<p><b>Background/business process:</b> These reviews provide information on the suitability of research methods and suggest alternative, improved techniques where appropriate. Reviews may also provide advice on the correctness of any description or interpretation of statistical testing results.</p> <p><b>Business requirements:</b> During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function. “In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 10 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b> <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1024 Reviews – other functions and activities. 10 years after last action.</p> <p><b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.</p>
1499	<p><b>Collection reviews</b> Advice on developing and operating systems for the collection of data and other information.</p> <p><b>Retention period &amp; trigger</b></p>	<p><b>Background/business process:</b> Reviews can include all aspects of data collection systems developed by, or for, other government agencies and provide advice on ways to improve the quality of the data.</p> <p><b>Business requirements:</b> During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed</p>



Disposal authorisation	Record class and retention period	Justifying the retention period
	10 years after business action completed.	<p>justification for this, having provided the following generalised response for the references under this function.</p> <p>“In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 10 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b>  <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1024 Reviews – other functions and activities. 10 years after last action.</p> <p><b>Other comments/factors for consideration:</b>            QGSO staff were consulted in the preparation of this document.</p>
1500	<p><b>Performance framework reviews</b>            Reviews and advice on performance frameworks, including identifying appropriate indicators and data sources, and advising on data quality, limitations and fitness for purpose of data.</p> <p><b>Retention period &amp; trigger</b>            10 years after business action completed.</p>	<p><b>Background/business process:</b>            Performance framework reviews involve identifying and analysing appropriate indicators and data sources to provide advice on data quality, limitations and fitness for purpose of data. Treasury reviews and advises on performance frameworks to other government agencies or external contractors.</p> <p><b>Business requirements:</b>            During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function.</p> <p>“In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 10 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b>  <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1024 Reviews – other functions and activities. 10 years after last action.</p> <p><b>Other comments/factors for consideration:</b>            QGSO staff were consulted in the preparation of this document.</p>
1501	<p><b>Report and tender reviews</b>            Reviews of reports prepared by government agencies and advice on the best way to present data and other</p>	<p><b>Background/business process:</b>            Treasury critically reviews reports prepared by government agencies and advises on the best way to present data and other information, including maps, graphs and tables. The process includes the editing of statistical reports and publications prepared by agencies for structure, logic, content, style</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>information, including maps, graphs and tables.</p> <p><b>Retention period &amp; trigger</b> 10 years after business action completed.</p>	<p>and format. Treasury also assists in evaluating the statistical and analytical content of tender submissions received and reports from contractors.</p> <p><b>Business requirements:</b> During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function. “In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 10 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b> <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1024 Reviews – other functions and activities. 10 years after last action. <i>NSW Functional Retention and Disposal Authority:</i> FA342 issued to NSW Treasury reference 2.1.2 Documenting receipt and provision of advice to or from agencies. Retain minimum of 10 years after action completed, then destroy.</p> <p><b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.</p>
1502	<p><b>Survey reviews</b> Reviews of proposed or completed surveys conducted by government agencies, including design, level of statistical rigour and appropriateness of methodology.</p> <p><b>Retention period &amp; trigger</b> 10 years after business action completed.</p>	<p><b>Background/business process:</b> This process involves the review of proposed or completed surveys conducted by government agencies, including design, level of statistical rigour and appropriateness of methodology. Treasury provides recommendations for improvement to achieve more accurate results, improved data quality and cost effectiveness.</p> <p><b>Business requirements:</b> During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function. “In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 10 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>Queensland State Archives General Retention and Disposal Schedule: reference 1024 Reviews – other. 10 years after last action.</i></p> <p><b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.</p>
1503	<p><b>Survey design</b> Conception and design of surveys.</p> <p><b>Retention period &amp; trigger</b> 5 years after business action completed.</p>	<p><b>Background/business process:</b> Surveys of varying complexity are designed to suit client information needs. Designs determine sample sizes required to deliver a specified accuracy of final estimates. Design advice aims to maximise the quantity and quality of information within the constraints of a customer’s budget.</p> <p><b>Business requirements:</b> During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function. “In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 5 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b> <i>Queensland State Archives General Retention and Disposal Schedule: reference 1044 Public authority surveys. 5 years after last action.</i></p> <p><b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.</p>
1504	<p><b>Data collection</b> Collection of data for surveys, whether through phone, email, mail, online or face-to-face, where quality assurance is carried out to ensure surveys are conducted appropriately.</p> <p><b>Retention period &amp; trigger</b> 10 years after business action completed.</p>	<p><b>Background/business process:</b> Treasury develops and operates systems for the collection of data and other information, including telephone, mail, face-to-face and online. The process involves the review of all aspects of data collection systems developed by, or for, other government agencies and the provision of advice on ways to improve the quality of the data.</p> <p><b>Business requirements:</b> During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>“In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 10 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>NSW Functional Retention and Disposal Authority – Public Health Services Administrative Records:</i> GDA21 reference 8.1.2 Epidemiology &amp; Surveillance – collation of other data for analysis and reporting. Retain minimum of 10 years after data collected and reported upon, then review, if no longer required for further statistical, reporting, planning or research purposes, then destroy.</p> <p><i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1044 Public authority surveys, includes collection of relevant information. 5 years after last action.</p> <p><i>NSW Functional Retention and Disposal Authority – local government records:</i> GA39 reference 3.3.3 compiled data and statistical analysis. Retain minimum of 10 years after action completed, then destroy.</p> <p><b>Other comments/factors for consideration:</b></p> <p>QGSO staff were consulted in the preparation of this document.</p>
1505	<p><b>Survey reports</b></p> <p>Analysis and the preparation of reports on survey data.</p> <p><b>Retention period &amp; trigger</b></p> <p>7 years after business action completed.</p>	<p><b>Background/business process:</b></p> <p>Treasury conducts surveys under the authority of the <i>Statistical Returns Act 1896</i> on behalf of Queensland Government and its agencies to collect information from an identified target population. Some examples include the Queensland regional population survey, the crime victims' survey, the early school leavers longitudinal survey, the community preparedness survey, the spatial price index survey and the healthy food access basket survey.</p> <p><b>Business requirements:</b></p> <p>During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function.</p> <p>“In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 7 years is considered an adequate retention period.”</p> <p>These reports are conducted on behalf of other agencies, then sent to the agency concerned. Treasury does not need to keep them any longer than the stated period.</p> <p><b>Comparison with other schedules' retention period:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>NSW Functional Retention and Disposal Authority – Public Health Services Administrative Records: GDA21 reference 8.3.2 Reporting – analysis of data. Retain minimum of 7 years after last action, then destroy.</i></p> <p><b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.</p>
1506	<p><b><i>Failure to disclose survey information under the Statistical Returns Act 1896</i></b> Records relating to, and including any complaint from the government statistician, or another authorised person, in relation to any offence against the <i>Statistical Returns Act 1896</i>. Including documents relating to the production of a certificate, including the certificate, under the government statisticians hand in relation to possible prosecution under the Act.</p> <p><b>Retention period &amp; trigger</b> 7 years after business action completed.</p>	<p><b>Background/business process:</b> Treasury conducts surveys under the authority of the <i>Statistical Returns Act 1896</i> on behalf of Queensland Government and its agencies to collect information from an identified target population. Under section 5.1 of the act, it is an offence to fail to disclose information to a Government Statistician for the purpose of a prescribed government survey. Treasury keeps its own record of cases where people have failed to disclose information.</p> <p><b>Regulatory requirements:</b> <i>Statistical Returns Act 1896</i></p> <p><b>Business requirements:</b> During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function. “In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 7 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority – local government records: GA39 reference 20.3.2 Legal services – litigation. Retain minimum of 7 years after action completed, then destroy.</i> <i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017:</i></p> <ul style="list-style-type: none"> <li>• reference 52.2 non-significant litigation and prosecutions. Retain 7 years after action completed, then destroy</li> <li>• reference 52.5 complaints/reports/information received alerting the agency to possible offences (of rules and laws). Retain 7 years after action completed, then destroy.</li> </ul> <p><b>Other comments/factors for consideration:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
1507	<p><b><i>Spatial systems and methodologies development</i></b> Records relating to the design and maintenance of urban development spatial systems and methodologies to monitor the supply of residential land and development activity.</p> <p><b>Retention period &amp; trigger</b> 10 years after business action completed.</p>	<p>QGSO staff were consulted in the preparation of this document.</p> <p><b>Background/business process:</b> QGSO has developed an extensive range of urban development spatial systems and methodologies to monitor the supply of residential land (broad-hectare) and development activity indicators. Information available includes the location of broad-hectare land, production of residential lots, lot registrations, land sales and dwelling approvals.</p> <p><b>Business requirements:</b> During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function. “In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 10 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority – Public Health Services Administrative Records:</i> GDA21 reference 8.1.2 Epidemiology &amp; Surveillance – collation of other data for analysis and reporting. Retain minimum of 10 years after data collected and reported upon, then review, if no longer required for further statistical, reporting, planning or research purposes, then destroy. <i>NSW Functional Retention and Disposal Authority:</i> FA367 documenting the function of water supply and wastewater management reference 12.3 offering or receipt of routine advice, concerning urban development. Retain minimum of 10 years after action completed, then destroy.</p> <p><b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.</p>
1508	<p><b><i>Urban development reporting</i></b> Provision of information to government relating to urban development.</p> <p><b>Retention period &amp; trigger</b> 10 years after business action completed.</p>	<p><b>Background/business process:</b> QGSO supplies reports and analysis on urban development research. This includes broad hectare study reports relating to residential land supply and residential land development profiles.</p> <p><b>Business requirements:</b> During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>justification for this, having provided the following generalised response for the references under this function.</p> <p>“In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 10 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>NSW Functional Retention and Disposal Authority: FA342</i> issued to NSW Treasury reference 2.6.1 Research – economic and fiscal management matters. Retain minimum of 10 years after action completed, then destroy.</p> <p><i>NSW Functional Retention and Disposal Authority: FA367</i> documenting the function of water supply and wastewater management reference 12.3 offering or receipt of routine advice, concerning urban development. Retain minimum of 10 years after action completed and then destroy.</p> <p><b>Other comments/factors for consideration:</b></p> <p>QGSO staff were consulted in the preparation of this document.</p>
1509	<p><b>Urban development enquiries</b></p> <p>Responses to requests for information relating to urban development from members of the public or other organisations.</p> <p><b>Retention period &amp; trigger</b></p> <p>7 years after business action completed.</p>	<p><b>Background/business process:</b></p> <p>QGSO offers an enquiry service to members of the public and organisations. The service provides information on residential land development matters.</p> <p><b>Business requirements:</b></p> <p>During consultation with representatives from the QGSO, there was verbal agreement that the retention period for this class meets business requirements. They have not provided detailed justification for this, having provided the following generalised response for the references under this function.</p> <p>“In general, there is often a need for QGSO to keep this class of record for reference, evidence and information purposes. Documents may be referred to when undertaking work of a similar nature and 7 years is considered an adequate retention period.”</p> <p><b>Comparison with other schedules' retention period:</b></p> <p><i>Public Records Office of Victoria General Retention and Disposal Authority for Records of Common Administrative Functions, Variation 3: PROS 07/01 VAR 3</i> reference 2.7.3 Records documenting the receipt and response to individual enquiries. Destroy 5 years after administrative use has concluded.</p> <p><i>Queensland State Archives General Retention and Disposal Schedule: reference 1073</i> Enquiries – provision of detailed information or advice which may have legal significance. 7 years after last action.</p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<b>Other comments/factors for consideration:</b> QGSO staff were consulted in the preparation of this document.



Function	Scope note
<b>ACTUARIAL SERVICES</b>	<i>The function of providing actuarial services and advice to Queensland Government departments and agencies to enable the government and its agencies to understand and manage their long-term financial liabilities, such as superannuation, long service leave and insurance.</i>

### Activities

ACTUARIAL ANALYSIS  
POLICY ADVICE  
ESTABLISHMENT OF OFFICE

Disposal authorisation	Record class and retention period	Justifying the retention period
1510	<p><b><i>Final actuarial reports</i></b> Master copies of final reports provided to clients.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> These records are created through the activity of producing actuarial reports for internal and external clients to use for financial, statistical or economic purposes.</p> <p><b>Business requirement:</b> These records are required to be kept permanently because they feed directly into state-wide programs that have far reaching implications for the Queensland economy. For example, the information provides evidence for the setting of compulsory third party (CTP) premiums and insurance levies. In addition, actuarial analysis directly affects the government's financial policies and strategic decisions. They are reviewed frequently and provide the basis for future actuarial reports.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 2 – Primary Functions &amp; Programs of Government Characteristic 4 – Significant Impact on Individuals</p> <p><b>Community expectation:</b> The community expects the State Treasury to maintain these records to ensure advice and oversight on actuarial matters.</p> <p><b>Comparison with other schedules' retention period:</b> <i>Queensland State Archives General Retention and Disposal Schedule: reference 1023 Reviews – major. Permanent.</i></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p><i>Archives Office of Tasmania Disposal Schedule Department of Treasury and Finance functional records: DS44 reference 01.01.01 records relating to formulation of policy, establishment of precedents, development of procedures and guidelines, including actuarial reports. Permanent.</i></p> <p><b>Other comments/factors for consideration:</b> Queensland Actuary Office staff were consulted in the preparation of this document.</p>
1511	<p><b>Working documents</b> Working documents, models and drafts used in the preparation of final reports.</p> <p><b>Retention period &amp; trigger</b> 24 years after business action completed.</p>	<p><b>Background/business process:</b> These records are used in creating a final report. The process involves mathematical analysis, models and creation of drafts of the reports. The underlying investigation and how we base our recommendations for the final report is contained in the working documents. Without the working documents, all we would have no way to determine how we came to that conclusion.</p> <p><b>Business requirements:</b> These records are to be retained for 24 years to provide analysis over a substantial period of the working lives of people in Queensland. For example, superannuation scheme benefits remain in place for many years, over the working lives of members. Consequently the actuarial advice underlying the schemes needs to remain in place for similar periods. Quadrennial schemes would allow six evaluations to be carried out over a 24 year period, which is considered sufficient for good analysis and decision making, based on the ability to reuse economic projections contained in the working documents.</p> <p><b>Comparison with other schedules' retention period:</b> <i>NSW Functional Retention and Disposal Authority: FA342 issued to NSW Treasury reference 3.9.2 Financial reporting (State finances). Retain minimum of 10 years after action completed, then destroy.</i> While other jurisdictions have lower retention periods for similar records, Queensland Treasury have identified a business requirement for longer retention.</p> <p><b>Other comments/factors for consideration:</b> Queensland Actuary office staff were consulted in the preparation of this document.</p>
1512	<p><b>Advice on policy development for government – actuarial services</b></p>	<p><b>Background/business process:</b> These records form the actuarial analysis and advice provided to government and influences the formulation of policy across government.</p> <p><b>Business requirements:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
	<p>Providing advice to formulation of policy about actuarial services for implementation across government.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p>These records are kept permanently because they relate to the formulation of policy about the core functional activities of state actuarial services for implementation across government. They directly affect the government's financial policies and strategic decisions.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 1 – Authority, Foundation &amp; Structure of Government Characteristic 2 – Primary Functions &amp; Programs of Government</p> <p><b>Comparison with other schedules' retention period:</b> <i>Queensland State Archives General Retention and Disposal Schedule:</i> reference 1033 Policy development – core functions. Permanent. <i>National Archives of Australia - Records Disposal Authority - Office of the Privacy Commissioner:</i> 2005/210338 reference 12895 Privacy policy development and legislative review. Retain as National archives. <i>NSW Functional Retention and Disposal Authority:</i> FA342 issued to NSW Treasury reference 2.1.1 receipt and provision of formal advice identifying issues associated with State's fiscal and economic conditions, status, strategy, policy and reform. Required as State archives. <i>State Records Office of Western Australia General Disposal Authority for State Government Information 2013-017</i> reference 5.2 significant advice provided or received by the agency. Required as State archives.</p> <p><b>Other comments/factors for consideration:</b> Queensland Actuary office staff were consulted in the preparation of this document.</p>
1513	<p><b>Office of State Actuary establishment</b></p> <p>Records relating to the establishment and functions of the Office of the State Actuary including any changes to the functions of the office.</p> <p><b>Retention period &amp; trigger</b> Permanent. Transfer to QSA after business action completed.</p>	<p><b>Background/business process:</b> These records refer to the creation of the Office of the State Actuary and changes to the office.</p> <p><b>Business requirements:</b> Establishment and disestablishment of government bodies provides evidence for historical research. Queensland is the only state in Australia with a State Actuary and therefore records relating to the establishment of the office will provide valuable research material.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b> Characteristic 1 – Authority, Foundation and Structure of Government. Characteristic 5 – Substantial Contribution to Community Memory</p> <p><b>Community expectation:</b></p>

Disposal authorisation	Record class and retention period	Justifying the retention period
		<p>The community expects important historical information about the functioning of government to be available for research.</p> <p><b>Comparison with other schedules' retention period:</b>  <i>Queensland State Archives General Retention and Disposal Schedule</i> for records relating to significant restructures – reference number 1211 – Permanent. Transfer to QSA after business action completed.</p> <p><i>NSW General Retention and Disposal Authority for Administrative Records: GA28</i> reference 6.6.1 Establishment – restructuring. Retain as State archives.</p> <p><b>Other comments/factors for consideration:</b>  Queensland Actuary Office staff were consulted in the preparation of this document.</p>

Function	Scope note
<b>LEGACY RECORDS</b>	<i>This section covers legacy records mainly for the Office of State Revenue (OSR), with other departmental items included. The date range for these records is 1862 to 2011.</i>
<p><b>Permanent legacy records</b></p> <p><b>Retention period &amp; trigger</b> Permanent.</p>	<p><b>Background/business process:</b></p> <p>During the development of the schedule, Queensland Treasury contacted Queensland State Archives on several occasions requesting ad hoc appraisal of items found while business areas were preparing for the relocation to 1 William Street.</p> <p>In addition to those records determined to have historical value, some were identified as being additional items to existing series in the collection.</p> <p>Permanent records include:</p> <ul style="list-style-type: none"> <li>• photographs</li> <li>• registers</li> <li>• loan ledger.</li> </ul> <p><b>Business requirements:</b></p> <p>As well as providing additional items to existing series within the Queensland State Archives collection, items such as the photographs of treasurers will add to the historical memory of the state of Queensland.</p> <p><b>Permanent retention criteria from the QSA Appraisal Statement:</b></p> <ul style="list-style-type: none"> <li>• Characteristic 1 – Authority, Foundation &amp; Structure of Government</li> <li>• Characteristic 5 – Substantial Contribution to Community Memory</li> </ul>
<p><b>Temporary legacy records</b></p> <p><b>Retention period &amp; trigger</b> Temporary.</p>	<p><b>Background/business process:</b></p> <p>Temporary records have been created during the day to day administration and operation of the agency and mainly cover legacy records for the Office of State Revenue (OSR).</p> <p>Temporary records include:</p> <ul style="list-style-type: none"> <li>• audio tapes</li> <li>• exemptions</li> <li>• research</li> <li>• lists.</li> </ul> <p><b>Business requirements:</b></p> <p>These records will be sentenced using classes within this schedule, where similar records coverage is provided. The types of records will determine which temporary class applies.</p>

	These records are from functions which the agency no longer undertakes, or where legislation has been repealed and records are no longer created or required.
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