



Australian Government

National Archives of Australia

Records Authority
2025/00182526

Commonwealth Budget and Financial Management

Department of Finance

2025



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INTRODUCTION

The Department of Finance (Finance) and the National Archives of Australia have developed this records authority to set out the requirements for keeping or destroying records for the core business area of Commonwealth Budget and Financial Management. It represents a significant commitment on behalf of Finance to understand, create and manage the records of its activities.

This authority is based on the identification and analysis of the business of Finance. It takes into account the agency's legal and organisational information management requirements, and the interests of stakeholders, the agency and the National Archives.

The authority sets out those records that need to be retained as national archives and specifies the minimum length of time that temporary records need to be kept. This authority gives Finance permission under the *Archives Act 1983*, for the destruction of the temporary records described after the minimum retention period has expired. Retention periods for these temporary records are based on: an assessment of business needs; broader organisational accountability requirements; and community expectations, and are approved by the National Archives on the basis of information provided by the agency.

As changes in circumstances may affect future information management requirements, the periodic review of this authority is recommended. All amendments must be approved by the National Archives.

APPLICATION OF THIS AUTHORITY

1. This authority replaces records authority classes [8184 - 8264] in the previously issued records authority for Commonwealth Budget Management and Commonwealth Financial Management functions (Records Authority 2004/00136572, May 2004). The classes have been superseded and cannot be used to sentence records after the date of issue of this authority.
2. This authority is to be used to determine how long records must be kept. Records are matched to the relevant core business and records class in the authority.
 - Where the minimum retention period has expired and the records are not needed for Finance's business they should be destroyed as authorised in this authority.
 - Records that have not reached the minimum retention period must be kept until they do.
 - Records that are identified as 'retain as national archives' are to be transferred to the National Archives for preservation.
3. This authority should be used in conjunction with general records authorities such as:
 - [Administrative Functions Disposal Authority \(AFDA\) Express Version 2](#) issued by the National Archives to cover business processes and records common to Australian Government agencies; and
 - [General Records Authority 31 - Destruction of source or original records after digitisation, conversion or migration](#) (2015).
4. The normal administrative practice (NAP) provision of the *Archives Act 1983* gives agencies permission to destroy certain records without formal authorisation. This usually occurs where records are duplicated, facilitative or for short-term use only. NAP does not replace arrangements agreed to in this authority but can be used as a tool to assist in identifying records for destruction together with an agency's records authority or authorities, and with *AFDA Express Version 2*. The National Archives recommends that agencies develop and implement a NAP policy. Advice and guidance on destroying records as a normal administrative practice and on how to develop a NAP policy is available from the National Archives' website at www.naa.gov.au.
5. Records that are reasonably likely to be needed as evidence in a current or future judicial proceeding or are subject to a request for access under the *Archives Act 1983*, the *Freedom of Information Act 1982* or any other relevant act must not be destroyed until the action has been completed.

6. Records subject to a disposal freeze must not be destroyed until the freeze has been lifted. Further information about disposal freezes and whether they affect the application of this authority is available from the National Archives website at www.naa.gov.au.
7. Where the method of recording information changes (for example from an analogue system to a digital system, or when information is migrated from one system to a new system) this authority can still be applied, providing the records document the same core business. The information must be accessible for the period of time prescribed in this authority. Finance will need to maintain continuing access to the information, including digital information, for the periods prescribed in this records authority or until the information is transferred into the custody of the National Archives.
8. In general, retention requirements indicate a minimum period for retention. Finance may extend minimum retention periods if it considers that there is an administrative need to do so, without further reference to the National Archives. Where Finance believes that its accountability will be substantially compromised because a retention period or periods are not adequate, it should contact the National Archives for review of the retention period.
9. Records identified as 'retain as national archives' class in this authority have been determined to be part of the archival resources of the Commonwealth under section 3C of the *Archives Act 1983*. The determination of Commonwealth records as archival resources of the Commonwealth obliges agencies to transfer the records to the National Archives when they cease to be current and, in any event, within 15 years of the records coming into existence, under section 27 of the *Archives Act 1983*.
10. Records in the care of agencies should be appropriately stored, managed and preserved. Agencies need to meet this obligation to ensure that the records remain authentic and accessible over time. Under Section 31 of the *Archives Act 1983*, access arrangements are required for records that become available for public access including those records that remain in agency custody.
11. Appropriate arrangements should be made with the National Archives when records are to be transferred into custody. The National Archives accepts for transfer only those records designated as national archives. Records created digitally after 1 January 2016 can be transferred in digital formats only.
12. Advice on how to use this authority is available from the Finance information manager. If there are problems with the application of the authority that cannot be resolved, please contact the National Archives.

CONTACT INFORMATION

For assistance with this authority or for advice on other information management matters, please contact National Archives' [Agency Service Centre](#).

AUTHORISATION

Records Authority 2025/00182526

Notice of authorisation

Person to whom notice of authorisation is given:

Jenny Wilkinson PSM
Secretary
Department of Finance
One Canberra Avenue
Forrest ACT 2603

Purpose

Authorises arrangements for the disposal of records in accordance with Section 24(2)(b) of the *Archives Act 1983*.

Determines records classed as 'retain as national archives' in this records authority to be part of the archival resources of the Commonwealth under section 3C of the *Archives Act 1983*.

Application

All core business records relating to Commonwealth Budget and Financial Management.

Authority

This authority gives permission for the destruction, retention or transfer to the National Archives of Australia of the records described. This authority will apply only with the consent of the agency currently responsible for the business documented in the records described.

Authorising Officer	Date of issue
Josephine Secis Assistant Director-General, Collection Management National Archives of Australia	5 April 2025

Commonwealth Budget and Financial Management

The core business of supporting the Commonwealth's annual Budget processes, including associated appropriation legislation, production of financial statements, and cash management. Includes advising on expenditure and achievement of the Government's economic and fiscal objectives.

The **core activities** include:

- Budget preparation and delivery, including:
 - development, maintenance and review of policies, procedures and systems for Budget development and review;
 - preparation of the annual Budget and associated updates such as the Mid-Year Economic and Fiscal Outlook (MYEFO), including Budget papers and statements;
 - preparation and passage of annual appropriation bills, special appropriations and associated regulations;
 - advice on and analysis of fiscal and economic strategy and policy, budget trends, expenditure costing and non-taxation revenue; and
 - review, update and delivery of Budget estimates and reporting;
 - Financial management and reporting for the Commonwealth including:
 - appropriation and cash management, including use of special appropriations and special accounts, draw downs, payments, receipting and reconciliation, and the authorisation of associated actions;
 - development, maintenance, monitoring and review of financial reporting frameworks, policies and procedures, including assessments of agency performance and compliance; and
 - preparation and delivery of consolidated monthly and annual financial statements and Budget outcomes;
 - Exchange and interchange of information with the Minister, Cabinet, Commonwealth agencies and other stakeholders in relation to the Budget and Commonwealth financial management, including:
 - advice and submissions, such as "Green Briefs", new policy proposals and economic and fiscal advice; and
 - consultation, including comment co-ordination and meetings;
- Excludes communications actioned through the Parliamentary Document Management System (PDMS) or any successor system.
- preparation, drafting, and approval of speeches, publications and other information products related to the Budget and Commonwealth financial management.

The performance of the core business is supported by **general activities** such as:

- fulfilling compliance requirements, including fiscal, legal, regulatory and quality standards and requirements;
- establishing, negotiating, maintaining and reviewing agreements;
- delegating powers and authorising actions;
- planning and reporting;
- handling enquiries;
- evaluating and reviewing;
- undertaking research and analysis;
- developing and delivering training, seminars and other information or awareness raising activities; and
- identifying, assessing and managing risks.

Includes business systems, websites and data sets which support this function, such as the Central Budget Management System.

Commonwealth Budget and Financial Management

Cross references to AFDA Express Version 2

For publication and distribution of Budget and financial management information products, use PUBLICATION.

For managing the preparation and passage of legislation through Parliament other than appropriation legislation, use EXTERNAL RELATIONS.

For high level external, including inter-government (both domestic and overseas) or inter-agency, committees, working groups and other bodies, where the agency provides the secretariat, is the Australian Government's main representative, or plays a prominent or central role. Includes establishment documentation, agenda, final versions of minutes, briefs, reports, recommendations, and tabled papers, use EXTERNAL RELATIONS

For operational management of systems supporting this function, use TECHNOLOGY AND INFORMATION MANAGEMENT.

For internal Departmental budget and financial management, use FINANCIAL MANAGEMENT.

For negotiating, establishing, managing, implementing and reviewing agreements and contracts, including joint venture agreements and memoranda of understanding, use EXTERNAL RELATIONS.

Cross references to other records authorities

For strategic reviews of proposed or ongoing programs and projects, such as those undertaken through the Australian Government Assurance Review process, use COMMONWEALTH GOVERNANCE AND RESOURCE MANAGEMENT POLICIES AND PROGRAMS.

For the making of grants where recipients are required to act in accordance with specified terms or conditions for the funding received, use General Records Authority 28 - GRANT MANAGEMENT.

Class no	Description of records	Disposal action
63239	<p>Records documenting:</p> <ul style="list-style-type: none"> the preparation and passage of Commonwealth appropriation legislation through the Parliament, including: <ul style="list-style-type: none"> Budget preparation and finalisation; special appropriations drafting instructions and proposed Bill; consultation with agencies and other stakeholders; and preparation of explanatory memoranda and parliamentary speeches; provision of advice to the Minister and Cabinet on Commonwealth Budget-related matters or financial and fiscal management policies and strategies, such as "Green Briefs" and new policy proposals; <p>Excludes communications with the Minister and Cabinet actioned through the Parliamentary Document Management System (PDMS) or successor system.</p> <ul style="list-style-type: none"> development and establishment of Commonwealth Budget and financial management policies, including proposals, research, consultation and final policy documents; 	Retain as national archives

Commonwealth Budget and Financial Management

Class no	Description of records	Disposal action
	<ul style="list-style-type: none"> public addresses and other information products delivered by the Minister, the Secretary or other senior executives in relation to this function, including major Budget or fiscal announcements; and master financial accounts and statistical collections showing long-term trends. <p>Includes major drafts that contain significant changes or annotations, or information supporting decision making and recommendations.</p>	
63240	<p>Records documenting:</p> <ul style="list-style-type: none"> master sets of manuals, procedures, and guidelines supporting this function including Budget Process Operational Rules; final versions of reports, evaluations and reviews of government programs or operations for Budget or Commonwealth financial management purposes; and final versions of financial statements e.g. Final Budget Outcome and or Consolidated Financial Statements, including for special accounts. 	Destroy 20 years after action completed
63241	<p>Records documenting:</p> <ul style="list-style-type: none"> routine operational administrative tasks supporting the function; and activities other than those covered in classes 63239 and 63240. 	Destroy 7 years after action completed