



Documentation and disposal schedules

A P&C meeting is a public forum and as such the minutes of the P&C, once ratified as a true and correct record, are public documents accessible to any member of the school community upon request.

All correspondence received by the P&C and sent on behalf of the P&C Association must be tabled and received at a P&C meeting (including email correspondence and sub-committee minutes). If a document received is of a libellous or derogatory nature, the document should be listed amongst the correspondence but not made available.

Important note: There is specific legislation that deals with defamation and libel. If the P&C Executive is in any doubt about their legal rights and responsibilities they should seek professional legal advice.

Records are to be maintained as per the governments *General Retention and Disposal Schedule for Administrative Records*.

Keeping records

All association financial records should be kept for the following periods:

➤ Minutes	forever
➤ Cashbook	20 years
➤ Financial Reports	5 years
➤ Audit Reports	7 years
➤ Receipt books	5 years
➤ Order books, invoices	2 years
➤ Events paperwork (see taxation)	5 years
➤ Pay sheets and acquittal sheets*	7 years
➤ Cash register strips	3 years
➤ Stock counting sheets	3 years
➤ Bank deposit slips	3 years
➤ Bank statements	2 years
➤ Petty cash and postage books	2 years
➤ Cheque butts/payment vouchers/invoices	5 years
➤ Volunteer and Membership Registers	20 years
➤ Letters, Contracts, Agreements	forever
➤ Other correspondence, junk mail	1 year or less
➤ Accident/Incident records/reports	20 years

*Where pay records apply to Long Service Leave accruals, records should be retained for the period of employment so that accruals can be substantiated.

Employer record keeping (retained for 5 years) – refer ATO website

For employees or contractors, you need to keep:

- copies of tax file number declarations or withholding declarations
- copies of any contracts you have with contractors
- records of wages, allowances and other payments made to workers
- copies of payments and reports provided to the ATO
- copies of payment summaries
- super records, including payments you made and records that show you have met your choice of super fund obligations
- records of fringe benefits provided, tax calculations, worksheets, declarations, elections and supporting details.

Superannuation records

You must keep records that adequately explain your super transactions, including documents that show how you calculated the amount of super you contributed for each employee. If you make super contributions under an award or employment agreement, you may have additional record-keeping obligations, so check your relevant award or regulation.

You also need to keep records that show you've met your choice of super fund obligations.

These include:

- details of employees who do not have to be offered a choice of super fund (for example, if an employee is not eligible to choose a fund because the certified agreement they are employed under requires super support to be provided to a specified super fund, you need to keep this information)
- records confirming that the super fund meets the insurance requirements (these could include a copy of the product disclosure statement provided by the fund or a record of a phone conversation with an authorised representative of the fund about the level of insurance it offers)
- records showing that you have provided the Choosing a super fund – How to complete your Standard choice form (NAT 13080) to all eligible employees.
- written information an employee provided when they nominated their chosen fund or retirement savings account
- receipts or other documents issued by funds showing that you have made super contributions for employees to their chosen fund.

After the storage periods, the records can be destroyed. Minute books should be kept indefinitely as a historical and reference record. All records should be kept at the school, under the care of the Principal and in an agreed upon location. The Treasurer should have access to the records for the current year and the year before taking only minimal records home and for short periods of time.

When a new Treasurer takes up the job, the outgoing Treasurer must pass on all records and documentation.