

## MEMO

**From** Government Records Service Director

**To** Permanent Secretaries and  
Heads of Departments

**Ref.** (11) *in* GRS RSDO/206/4 IX

(*Attn.:* Departmental Records Managers )

**Tel. No.** 2195 7790

**Your Ref.** *in*

**Fax No.** 2463 5200

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### **Updated Part I, Schedules 3 and 4 of General Administrative Records Disposal Schedules (Records Management Publication No. 4)**

#### **Purpose**

This memorandum promulgates the updated **Part I - Explanatory Notes, Schedule 3 - Procurement and Supplies** and **Schedule 4 - Finance and Accounting** of the **General Administrative Records Disposal Schedules (GARDS)** (i.e. Records Management Publication No. 4) and a new procedural guide on applying the retention and disposal requirements prescribed in the GARDS.

#### **General Administrative Records Disposal Schedules**

2. The GARDS, comprising six schedules<sup>1</sup>, were promulgated in 1998 by the Government Records Service (GRS) to guide government bureaux and departments (B/Ds) to establish standard retention and disposal schedules to ensure systematic planning and orderly implementation of records disposal for administrative records common to B/Ds. They also help identify potential archival records for appraisal by the Public Records Office of GRS. In accordance with paragraph 14 of General Circular (GC) No. 2/2009 entitled “Mandatory Records Management Requirements”, B/Ds should adopt the GARDS to dispose of their administrative records.

#### **Updating of the General Administrative Records Disposal Schedules**

3. To incorporate updated records retention and disposal requirements

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<sup>1</sup> The six schedules include Schedule 1: Administration; Schedule 2: Accommodation and Facilities; Schedule 3: Procurement and Supplies; Schedule 4: Finance and Accounting; Schedule 5: Human Resources (previously known as Personnel); and Schedule 6: Information Systems and Services.

prescribed in the prevailing legislation, and various government regulations, circulars and directives as well as to reflect the prevailing archival need for preserving administrative records with historical value, GRS is in the process of reviewing and updating the GARDS. The entire review and updating exercise will take some time to complete. Therefore, we have adopted a phased approach to update the six schedules of the GARDS and to let B/Ds know the respective updated schedules once they are available. Part I - Explanatory Notes, Schedules 3 and 4 of the GARDS have been reviewed and updated for promulgation now.

#### **Updated Part I - Explanatory Notes and Schedules 3 and 4**

4. **Part I - Explanatory Notes**, which elaborates the purposes, scope and application of the GARDS, has been revised to highlight key concepts relating to records scheduling and disposal and to incorporate the relevant mandatory records management requirements stipulated in GC No. 2/2009. The updated Part I is attached at **Appendix I**.

5. **Schedules 3 and 4** of the GARDS dealing with retention and disposal of records relating to procurement and supplies, and finance and accounting respectively have been revised and attached at **Appendices II and III** respectively with summaries of major amendments attached at **Appendix IV** for reference.

6. The retention and disposal requirements of some records groups in Schedules 1, 2, 5 and 6 of the GARDS are cross referenced to those set out in Schedules 3 and 4. To align with the revisions made in the updated Schedules 3 and 4, we have updated those cross references and listed them in the reference table attached at **Appendix V**. We will suitably revise the cross-references stated in Schedules 1, 2, 5 and 6 when they are updated.

#### **Guidelines on Using the GARDS to Dispose of Administrative Records**

7. To guide B/Ds to apply the retention and disposal requirements prescribed in the GARDS, GRS has developed a procedural guideline entitled “*Guidelines on Using the General Administrative Records Disposal Schedules to Dispose of Administrative Records*” (“Guidelines”) (**Appendix VI**). Records management staff in B/Ds are advised to familiarize themselves with the Guidelines before conducting regular reviews on time-expired administrative records for disposal in accordance with paragraph 17 of GC No. 2/2009.

## **Updating of Other Schedules in the GARDS**

8. The rest of other Schedules (1, 2, 5 and 6) of the GARDS will be updated and promulgated in due course. Meanwhile, B/Ds should note that there may be inconsistencies in the retention and disposal requirements for certain records types such as maintenance records between the updated Schedules 3 and 4, and the other Schedules of the GARDS. In case of doubts, B/Ds may seek advice from GRS.

## **Enquiries**

9. Should you have any enquiries on application of the GARDS to dispose of administrative records, please contact Executive Officer (Records Management)<sup>3</sup> (tel no. 2460 3762) or Senior Clerical Officer (tel no. 2460 3766) of the Records Management and Administration Office of GRS. The updated GARDS, the Guidelines and other relevant documents (including all the appendices above) are also accessible at the Central Cyber Government Office (<http://grs.host.ccg.hksarg/>).

(Miss Ruby AU)  
for Government Records Service Director

Encl.

## **PART I - EXPLANATORY NOTES**

### **OBJECTIVES OF THE GENERAL ADMINISTRATIVE RECORDS DISPOSAL SCHEDULES**

1. The General Administrative Records Disposal Schedules (GARDS) are standard disposal schedules developed by the Government Records Service (GRS) to regulate the retention and disposal of administrative records in government bureaux and departments (B/Ds). Administrative records (also referred to as “housekeeping records”) are those records created or received by a B/D during the course of day-to-day administrative activities that deal with finance, accommodation, procurement and supplies, establishment, human resources and other general administrative matters. **Records of this nature are common to all B/Ds.**
  
2. The GARDS aim to -
  - (a) assist B/Ds in meeting the requirements of legislation, government regulations, policies and directives on retention and disposal of administrative records;
  - (b) establish standard records retention periods and disposal requirements for administrative records common to B/Ds thereby minimizing the efforts of B/Ds to draw up disposal schedules and avoiding unnecessary duplication of work;
  - (c) achieve systematic and consistent disposal of administrative records;
  - (d) identify and preserve records with archival value for public access; and
  - (e) facilitate the records management work of B/Ds by arranging the records disposal schedules in line with the standard records classification scheme for administrative records (see GRS’ Records Management Publication No. 3: ***Subject Filing*** which is accessible at <http://grs.host.ccgo.hksarg/pub3.htm>).

## **GENERAL CONCEPTS OF RECORDS DISPOSAL SCHEDULE**

3. A “records disposal schedule” sets out the arrangements to be made for the retention and final disposal for a certain description of government records.
4. Disposal instructions in a schedule normally contain the following information -
  - (a) description (subject, nature, etc.) of the records;
  - (b) retention period of the records; and
  - (c) disposal actions, such as immediate destruction or appraisal by the Public Records Office (PRO) of GRS, for the records at the expiry of the prescribed retention period.
5. We have developed the GARDS in light of these general concepts. Details on the arrangement of the GARDS are set out in paragraphs 26 - 33 below.

## **TYPES OF RECORDS DISPOSAL SCHEDULES**

6. There are **TWO** types of records disposal schedules. They are -
  - (a) disposal schedules for administrative records (hereinafter referred to as the **General Administrative Records Disposal Schedules** or the **GARDS**); and
  - (b) disposal schedules for programme records.
7. **This publication deals with the retention and disposal requirements for administrative records only.**

## APPLICATION OF THE GARDS

### *Scope of Coverage*

8. Since administrative records are common to all B/Ds, GRS has promulgated a standard classification scheme for administrative records, vide its Publication No. 3, which provides standard primary subject terms on administrative matters to help B/Ds achieve greater efficiency and accuracy in organizing common administrative records. The GARDS, which prescribe the retention periods and disposal actions of administrative records by subject group, resemble in structure the standard classification scheme specified in Publication No. 3. In addition to administrative records classified by subject, the GARDS also deal with administrative records in case files, e.g. personal files.
9. **The GARDS do not apply to programme records** which are records created and received by a B/D whilst carrying out the primary functions, activities or mission for which the B/D was established. Records of this nature are unique to each B/D. For example, the Government Property Agency (GPA), whose primary responsibility is the provision of services on accommodation matters across the Government, may have programme records bearing the same title as those listed in Schedule 2 “Accommodation and Facilities” of the GARDS. The retention and disposal of these programme records created and received by GPA in pursuit of its departmental portfolio are, however, not governed by the GARDS as the latter pertain only to records created and received in the course of common administrative activities of B/Ds.
10. To draw up disposal schedules for programme records, B/Ds should make reference to General Circular No. 2/2009 entitled “**Mandatory Records Management Requirements**” and GRS’ Records Management Publication No. 1 - *A Practical Guide to Records Scheduling and Disposal* (accessible at <http://grs.host.ccgo.hksarg/pub1.htm>).

***Guidelines on Using the GARDS to Dispose of Administrative Records***

11. To provide guidance for B/Ds to apply the retention and disposal requirements for common administrative records prescribed in the GARDS to dispose of time-expired administrative records, GRS has developed a set of “*Guidelines on Using the General Administrative Records Disposal Schedules to Dispose of Administrative Records*” (“*Guidelines*”). It is accessible at the Central Cyber Government Offices (CCGO) (<http://grs.host.ccgo.hksarg/>).

***Retention and Disposal Requirements Prescribed in Legislation, Government Regulations and Directives***

12. The GARDS primarily set out the retention periods of records and the disposal actions at the end of the prescribed retention periods, such as immediate destruction or appraisal by PRO of GRS. While disposal actions are prescribed according to the potential archival value of records, retention periods are determined according to the provisions in legislation, government regulations and directives where applicable. Where no concrete retention period is specified in legislation, government regulations and directives, GRS makes reference to established practices and sets the retention period in consultation with the relevant B/Ds.
13. GRS has incorporated into the GARDS records retention and disposal requirements prescribed in the prevailing legislation, government regulations and directives, including General Regulations, Civil Service Regulations, Financial and Accounting Regulations, Standing Accounting Instructions, Stores and Procurement Regulations, and various government circulars and circular memoranda, etc. Although GRS will review and update the disposal schedules set out in Part II from time to time, B/Ds are reminded to refer to the prevailing records retention and disposal requirements set out in legislation, government regulations, and directives whenever in doubt. For easy reference, the major legislation, government regulations, directives, etc. that prescribe the retention and disposal requirements of records are set out in the relevant Schedules.

14. When applying the disposal schedules set out in the GARDS to administrative records, B/Ds should ensure that the disposal of the concerned administrative records will not contravene any legal and regulatory requirements, government regulations and directives. When there is a conflict between the provisions in the GARDS and the said requirements, regulations and directives, GRS should be consulted.

***Separate Administrative Records of Different Retention and Disposal Requirements***

15. To achieve a higher accuracy and efficiency in applying the retention and disposal requirements of the GARDS, B/Ds should file, as far as practicable, administrative records of different retention and disposal requirements into separate files upon records creation. When applying the retention and disposal requirements of the GARDS, B/Ds should examine whether administrative records of different retention and disposal requirements are mingled together, e.g. policy and routine records are mixed in a file. If so, B/Ds should follow the principle to retain the file according to the longest retention period of the records contained therein under normal circumstances and ensure that disposal actions<sup>1</sup> “P” and “SOP” should take precedence over “D” and “SOD” to protect records with potential archival value from destruction. Please refer to the “*Guidelines*” for details.
16. B/Ds should **not** retain those records that must be disposed of in a timely manner as stipulated by legislation or government regulations or directives.

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<sup>1</sup> Please see the definitions of disposal actions in paragraph 32 below.



***Disposal of Time-expired Administrative Records***

17. Regular disposal of records helps meet the legal and regulatory requirements, facilitates easy retrieval of records in active use, and minimizes costs for maintaining and storing inactive records. Accordingly, it is necessary to arrange prompt disposal of time-expired administrative records, i.e. records which have been retained for the period specified in Part II of the GARDS. B/Ds are required to dispose of time-expired administrative records **at least once every two years** in accordance with paragraph 17 of General Circular No. 2/2009.
18. **In accordance with paragraph 18 of General Circular No. 2/2009, B/Ds must obtain the prior agreement of the GRS Director before they destroy any government records.** This is to safeguard against premature disposal of records and destruction of records having archival value.
19. For records to be destroyed after retention for the periods as specified in Part II of the GARDS, B/Ds should write to seek GRS' approval for the disposal **at least one month in advance** with the necessary supporting information to the Records Management and Administration Office (RMAO) of GRS direct (please refer to the "***Guidelines***" for details).
20. For records having potential archival value as indicated in Part II of the GARDS, they should be referred to GRS for appraisal by PRO, B/Ds are required to provide a complete list of these records with supporting information to PRO of GRS direct (please refer to the "***Guidelines***" for details).
21. B/Ds intending to transfer inactive administrative records to the records centres of GRS should contact RMAO of GRS direct.

22. In carrying out records disposal upon receipt of GRS' approval, B/Ds should ensure that there is no outstanding action, having regard to their administrative, operational, audit and statutory requirements including litigation and potential litigation requirements. B/Ds should also avoid culling individual enclosures/records items from a file/group of record items. The whole file/group of record items should be disposed of in one go. Please refer to Appendix IV to General Circular No. 2/2009 for detailed procedures on records disposal.

***Special Arrangements for Administrative Records Created 40 Years Ago or Earlier***

23. In addition to those records carrying potential archival value as specified in Part II of the GARDS, administrative records that were created 40 years ago or earlier (**i.e. the period between the earliest year in which the records of a file were created and the current year**) may also possess archival value. A file containing these records should therefore be referred to GRS for appraisal by PRO together with the file's subsequent parts (which may contain records created less than 40 years) proposed to be disposed of in the same exercise to facilitate appraisal work. For personal files and staff report files of officers, such requirement apply only to those **who have reached the level of Head of B/D; held a statutory position; or appointed by the Chief Executive.**
24. Records created before 1950 often have archival value because many earlier records had been destroyed during the war. Further, they may also have intrinsic value beyond the information contained. If B/Ds have pre-1950 records in their custody, they should exercise due care in managing and protecting these records, and contact GRS as soon as practicable for appraisal by PRO and for permanent preservation where appropriate.
25. Please follow the procedures set out in paragraph 20 above for referral of records having potential archival value as specified in paragraphs 23 and 24 above to GRS for appraisal by PRO.

## **ARRANGEMENT OF THE GARDS**

26. The GARDS consist of three parts -

Part I	Explanatory Notes
Part II	The Disposal Schedules
Part III	Relative Index

### ***Part I - Explanatory Notes***

27. Part I states the objectives of the GARDS, general concepts and types of records disposal schedules, and application and arrangement of the GARDS.

### ***Part II - The Disposal Schedules***

28. Part II sets out disposal instructions in the following six schedules -

Schedule 1: Administration

Schedule 2: Accommodation and Facilities

Schedule 3: Procurement and Supplies (*known as "Equipment and Supplies" in Publication No. 3*)

Schedule 4: Finance and Accounting (*known as "Finance" in Publication No. 3*)

Schedule 5: Human Resources (*known as "Personnel" in Publication No. 3*)

Schedule 6: Information Systems and Services

29. Each of these schedules has a foreword defining the scope of the schedule and highlighting the points to note.

30. Subject groups within each schedule are arranged according to alphabetical order. In general, the subject groups prescribed in Part II follow the subject terms prescribed in the standard classification scheme for administrative records specified in Publication No. 3. Under each subject group, records are divided into different records groups of different nature.

31. For schedules with records common to different subject groups, the retention periods and disposal actions applicable to these records are set out in the Appendix to the relevant Schedule. The retention and disposal requirements of personal case records are set out in the Appendix to Schedule 5.
32. Guideline for records disposal comprises two columns -

(a) **Nature/Description:** A subject group is further broken down into records groups by nature as follows:

- Policy: This records group covers policy records which contain information relating to the formulation and changes to policy on any function or activity of the B/D.
- Routine: This records group cover routine records which contain information not relating to policy, such as internal and external communication on transactions or on general or minor matters. Routine records exclude records specified in “Others with specific retention and disposal requirements” below.
- Others with specific retention and disposal requirements: This records group covers specific records (as itemized) with their own retention and disposal requirements.

(b) **Disposal Remarks:** The disposal remarks state the retention periods of records and the disposal actions for records at the expiry of the prescribed retention periods.

- Retention Period

A retention period indicates the prescribed duration (in number of year(s) or month(s)) that records should be retained (i) **after the business dealt with has been superseded or has become obsolete**, or (ii) **after action has been completed which means that the business or case dealt with has been actually over and done**.

*(Note: As a general yardstick, B/Ds should review whether action on a file has been completed if no record has been added to it; or no action/reference has been recorded for the past two years.)*

- Disposal Action

A disposal action specifies the way to deal with the time-expired records ready for disposal. There are four types of disposal actions in the GARDS. The abbreviations used for different disposal actions are reproduced below for easy reference -

- P = Refer to GRS for appraisal by PRO
- D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)
- SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO
- SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

The word “**See...**” directs users to follow the retention and disposal requirement(s) specified in the mentioned records group(s) or Appendix of the relevant Schedule.

### ***Part III - Relative Index***

33. An alphabetical index of subject terms and cross-references has been included in Part III of the GARDS to facilitate searching of the proper subject group to which a record relates.

### **SCHEDULE 3 - PROCUREMENT AND SUPPLIES**

Schedule 3 is concerned with records relating to procurement and supplies to document the acquisition of goods and services, control of stocks, maintenance of equipment and facilities, loan, transfer, write-off, disposal and other related management matters of day-to-day procurement and supplies operations.

This Schedule has incorporated records retention and disposal requirements prescribed in prevailing legislation, government regulations, directives, etc. relevant to procurement and supplies operations as far as possible. They include Stores and Procurement Regulations (SPRs) 530, 535, 539, 635 and 675, Standing Accounting Instructions (SAIs) 225 and 230, and Accounting Circular (AC) No. 9/2005 entitled "Proper Maintenance and Retention of Accounting Books and Records". For records common to different subject groups which are created and used regardless of the nature of the goods and services, their retention and disposal requirements are detailed in the **Appendix** to this Schedule unless otherwise specified in individual subject groups.

When a claim is filed by or against the Government, records relating to the claim must be retained until the claim is resolved or the case is settled.

This schedule **DOES NOT COVER:**

- (a) Records relating to procurement, installation, management, maintenance and disposal of communication systems and utilities as well as procurement of building management services, cleaning services, pest control services and security services that are dealt with in **Schedule 2: ACCOMMODATION AND FACILITIES**. However, this Schedule does cover records on procurement and supplies of computer systems, including electronic mail systems and telecommunications equipment;

- (b) Financial records of payments arising from the procurement of equipment, supplies and services that are dealt with in **Schedule 4: FINANCE AND ACCOUNTING**; and
  
- (c) Records relating to the provision of internal library or related reference services, and the administration of departmental library including acquisition, collection development, classification and cataloguing, procurement and disposal of library materials and supplies that are dealt with in **Schedule 6: INFORMATION SYSTEMS AND SERVICES**. However, according to paragraph 406(a) of the *Records Management Manual*, “library and museum materials acquired solely for reference or exhibition purposes” are non-records and fall outside the scope of the GARDS.

### 3-5 EQUIPMENT, SUPPLIES AND SERVICES

For records relating to policies, procedures and routine matters regarding the procurement, issue, general management and use, loan, maintenance and servicing, stock taking, write-off, transfer and disposal, etc. of equipment, supplies and services, where applicable, if such records are **not covered by other subject groups in this Schedule**.

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>2 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
Items in Appendix to Schedule 3	See Appendix to Schedule 3	

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)



### 3-10 AUDIOVISUAL AND PHOTOGRAPHIC EQUIPMENT AND SUPPLIES

For records relating to policies, procedures and routine matters regarding the procurement, issue, general management and use, loan, maintenance and servicing, stock taking, write-off, transfer and disposal, etc. of audiovisual and photographic equipment and supplies such as projectors, tape recorders, video cassette recorders, video cameras, television sets, films, microfilms, tapes, etc. and related services where applicable.

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<i>Policy</i>	Retain for <b>4 years</b> , then <b>D</b>	
<i>Routine</i>	Retain for <b>2 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
(1) Sales samples	Return to supplier or <b>SOD</b> where applicable	
(2) Items in Appendix to Schedule 3	See Appendix to Schedule 3	

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

### 3-15 CANTEEN AND PANTRY EQUIPMENT AND SUPPLIES

For records relating to policies, procedures and routine matters regarding the procurement, issue, general management and use, loan, maintenance and servicing, stock taking, write-off, transfer and disposal, etc. of equipment and supplies for canteens, pantries and cafeterias and related services where applicable.

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<i>Policy</i>	Retain for <b>4 years</b> , then <b>D</b>	
<i>Routine</i>	Retain for <b>2 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
(1) Records relating to utilities such as air conditioning, heating and water supply systems	See <b>2-50 Utilities</b>	
(2) Items (1) to (10), (12) and (13) in Appendix to Schedule 3	See Appendix to Schedule 3	

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

### 3-20 CATALOGUES, MANUALS AND PRICE LISTS

For records relating to policies, procedures and routine matters regarding the procurement, collection, disposal, etc. of technical data, equipment and supplies catalogues, manuals, price lists, etc.

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<i>Policy</i>	Retain for <b>4 years</b> , then <b>D</b>	
<i>Routine</i>	<b>SOD</b>	
<i>Others with specific retention and disposal requirements</i>		
For items acquired through procurement, see items (1) to (4), (8) to (10) and (12) in Appendix to Schedule 3	See Appendix to Schedule 3	

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

**3-25 CLOTHING**

For records relating to policies, procedures and routine matters regarding the procurement, issue and return, use, loan, stock taking, write-off, transfer and disposal, cleaning services and general management of clothing, uniforms, smocks, outfits, etc.

<b>NATURE/DESCRIPTION</b>	<b>DISPOSAL REMARKS</b>	<b>REFERENCE</b>
<i>Policy</i>	Retain for <b>4 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>2 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
(1) Records relating to research or studies, history, designs and specifications of uniforms	<b>SOP</b>	
(2) Uniform Record Card (GF 203)	See <b>item (1)</b> in Appendix to Schedule 3	
(3) Counter Record of Issues/ Returns of Uniform (GF 292)	See <b>item (1)</b> in Appendix to Schedule 3	
(4) Items (1) to (4), (8) to (10), (12) and (13) in Appendix to Schedule 3	See Appendix to Schedule 3	

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

### 3-30 COMPUTER EQUIPMENT AND SUPPLIES

For records relating to policies, procedures and routine matters regarding the procurement, issue, general management and use, loan, maintenance and servicing, stock taking, write-off, transfer and disposal, etc. of computer equipment, including electronic mail systems, and related supplies and services where applicable.

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>3 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
Items in Appendix to Schedule 3	See Appendix to Schedule 3	

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

### 3-35 FURNITURE AND FURNISHINGS

For records relating to policies, procedures and routine matters regarding the procurement, issue, general management and use, loan, maintenance and servicing, stock taking, write-off, transfer and disposal, etc. of furniture and furnishings, clocks, chairs, desks, records storage equipment, etc. of office accommodation and staff quarters where applicable.

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<i>Policy</i>	Retain for <b>4 years</b> , then <b>D</b>	
<i>Routine</i>	Retain for <b>2 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
Items (1) to (10), (12) and (13) in Appendix to Schedule 3	See Appendix to Schedule 3	

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

**3-40 MEDICAL EQUIPMENT AND SUPPLIES**

For records relating to policies, procedures and routine matters regarding the procurement, issue, general management and use, loan, maintenance and servicing, stock taking, write-off, transfer and disposal, etc. of medical equipment, such as cardiac defibrillator, drugs, and related supplies and services where applicable.

<b>NATURE/DESCRIPTION</b>	<b>DISPOSAL REMARKS</b>	<b>REFERENCE</b>
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>3 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
Items in Appendix to Schedule 3	See Appendix to Schedule 3	

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

### 3-45 OFFICE MACHINES AND EQUIPMENT

For records relating to policies, procedures and routine matters regarding the procurement, issue, general management and use, loan, maintenance and servicing, stock taking, write-off, transfer and disposal, etc. of office machines and equipment such as photocopiers, typewriters, calculating machines, paper shredders, telecommunications equipment (e.g. mobile phones, fax machines, pagers, telephone handsets and hand-held radios) and related supplies and services where applicable.

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<i>Policy</i>	Retain for <b>4 years</b> , then <b>D</b>	
<i>Routine</i>	Retain for <b>2 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
Items in Appendix to Schedule 3	See Appendix to Schedule 3	

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)



**3-50 PRINTING**

For records relating to policies, procedures and routine matters regarding printing requests for documentation, departmental forms, stationery, manuals, books, posters, etc.

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<i>Policy</i>	Retain for <b>4 years</b> , then <b>D</b>	
<i>Routine</i>	Retain for <b>2 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
(1) Printing Orders (GF 3 and GF 3A) - (a) For cases where the orders are used to take on charge printing items as stocks in a stores ledger (b) For cases other than (a) above (2) Items (3), (4), (10), (12) and (13) in Appendix to Schedule 3	<b>D</b> when relevant stores ledger sheets are disposed of [See <b>item (2)</b> in Appendix to Schedule 3] See <b>item (1)</b> in Appendix to Schedule 3 See Appendix to Schedule 3	

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D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

**3-55 RECREATIONAL EQUIPMENT AND SUPPLIES**

For records relating to policies, procedures and routine matters regarding the procurement, issue, general management and use, loan, maintenance and servicing, stock taking, write-off, transfer and disposal, etc. of recreational equipment, and related supplies and services where applicable.

<b>NATURE/DESCRIPTION</b>	<b>DISPOSAL REMARKS</b>	<b>REFERENCE</b>
<i>Policy</i>	Retain for <b>4 years</b> , then <b>D</b>	
<i>Routine</i>	Retain for <b>2 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
Items in Appendix to Schedule 3	See Appendix to Schedule 3	

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D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

### 3-60 SECURITY EQUIPMENT AND SUPPLIES

For records relating to policies, procedures and routine matters regarding the procurement, issue, general management and use, loan, maintenance and servicing, stock taking, write-off, transfer and disposal, etc. of security equipment and supplies such as access control system, alarm systems, CCTV, locks, safes, etc. and services where applicable.

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<i>Policy</i>	Retain for <b>5 years</b> , then <b>D</b>	
<i>Routine</i>	Retain for <b>2 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
(1) Combination of safe/strong room	<b>SOD</b>	
(2) Items in Appendix to Schedule 3	See Appendix to Schedule 3	

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

**3-65 STATIONERY**

For records relating to policies, procedures and routine matters regarding the procurement, issue, general management and use, loan, stock taking, write-off, transfer and disposal, etc. of stationery items.

<b>NATURE/DESCRIPTION</b>	<b>DISPOSAL REMARKS</b>	<b>REFERENCE</b>
<i>Policy</i>	Retain for <b>4 years</b> , then <b>D</b>	
<i>Routine</i>	Retain for <b>2 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
(1) Requests for printing (GF 3 and GF 3A)	See <b>item (1) of 3-50 Printing</b>	
(2) Items (3), (4), (10), (12) and (13) in Appendix to Schedule 3	See Appendix to Schedule 3	

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D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

### 3-70 TECHNICAL EQUIPMENT AND SUPPLIES

For records relating to policies, procedures and routine matters regarding the procurement, issue, general management and use, loan, maintenance and servicing, stock taking, write-off, transfer and disposal, etc. of technical equipment including specialist equipment such as fire fighting equipment, and related supplies and services, where applicable, if such records are **not covered in subject groups 3-10 to 3-65 and 3-75 in this Schedule.**

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>3 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
Items in Appendix to Schedule 3	See Appendix to Schedule 3	

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

**3-75 VEHICLES**

For records relating to policies, procedures and routine matters regarding the procurement, issue, general management and use, loan, maintenance and servicing, stock taking, write-off, transfer and disposal, etc. of vehicles. The scope of this subject group also covers aircrafts and vessels.

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>2 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
<p>(1) Records relating to research or studies, history, designs and specifications of specialized vehicles - <sup>[Note 1]</sup></p> <p>(a) For records falling within the purview of Standing Accounting Instructions (SAIs) 225 and 230</p> <p>(b) For records other than (a) above</p>	<p>(i) <b>P</b> at the end of the retention period specified in <b>items (2) and (3)</b> in Appendix to Schedule 4 ; or</p> <p>(ii) <b>P</b> when the vehicle is disposed of,</p> <p>whichever is the later.</p> <p><b>P</b> when the vehicle is disposed of</p>	SAIs 225 & 230

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**D** = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

**SOP** = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

**SOD** = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
(2) Fuel and parking fees - (a) Original  (b) Copies	<b>D 7 years</b> after the end of the financial year in which the last entry recurred  <b>D 2 years</b> after the end the relevant financial year to which they apply	SAI 225(1)  SAI 230
(3) Vehicle Log Books (GF 100)	Retain for 2 years, then D provided that the period covered does not relate to any possible court cases or disciplinary proceedings in which the log books may have to be presented as evidence	Note 2
(4) Items in Appendix to Schedule 3	See Appendix to Schedule 3	

*Note 1: The term “specialized vehicles” means vehicles used for performing specific functions of bureaux/departments, e.g. police cars, ambulances and fire engines.*

*Note 2: Advice given by the Director of Government Logistics vide paragraph 5 of its e-memo ref. (26) in L/M (5/2010) to GLD SV/G/4/9 dated 28 May 2010.*

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D = Destroy (except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.)

**Appendix to Schedule 3****Retention and Disposal Requirements of  
Records Common to Different Subject Groups in Schedule 3**

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<b>I. Books of Store Vouchers/Forms &amp; Store Ledger Sheets</b>		
<p>(1) Used or partly used books of stores vouchers/control-numbered stores forms -</p> <p>(a) Containing original copies of used vouchers and forms</p> <p>(b) Not containing original copies of used vouchers and forms</p> <p>(2) Completed manual or computerised stores ledger sheets</p>	<p><b>D</b> by Departmental Stores Manager (DSM) <b>7 years</b> after the end of the financial year containing the last entry, or earlier subject to approval from the Director of Accounting Services</p> <p><b>D</b> by DSM after <b>3 years</b> and audited by the Director of Audit</p> <p><b>D</b> by DSM <b>7 years</b> after the end of the financial year containing the last entry subject to the approval of the Director of Audit without reference to the Director of Government Logistics and the Director of Accounting Services</p>	<p>SPR 675</p> <p>SPR 675</p> <p>SPR 635</p>

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SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)



NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<b>II. Tender<sup>[Note 1 to Appendix]</sup>/Contract Documents</b>		
<p>(3) Documents relating to a tender or consultants selection exercise <u>not</u> covered by the World Trade Organization Agreement on Government Procurement (WTO GPA) -</p> <p>(a) Documents submitted by unsuccessful tenderers</p> <p>(b) Documents submitted by successful tenderers falling outside the scope of a contract</p> <p>(c) Contracts and their related documents such as security bond, bank guarantee and insurance policy, if any - <sup>[Note 3 to Appendix]</sup></p> <p>(i) Original in respect of simple contracts</p>	<p><b>D 3 months</b> after execution of contract</p> <p>(i) Retain according to specific departmental retention requirements, then <b>D</b>; or</p> <p>(ii) <b>D 7 years</b> for documents in respect of simple contracts after completion of contracts; or <b>P 13 years</b> for documents in respect of contracts executed under seal after completion of contracts, if no departmental retention requirements have been specified.</p> <p><b>D 7 years</b> after completion of contract</p>	<p>SPR 530(c)</p> <p>Note 2 to Appendix</p> <p>AC No. 9/2005 Appendix II para. 2</p>

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SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<b>II. Tender<sup>[Note 1 to Appendix]</sup>/Contract Documents</b>		
(ii) Original in respect of contracts executed under seal	<b>P 13 years</b> after completion of contract	AC No. 9/2005 Appendix II para. 2
(iii) Copies in respect of (i) and (ii) above <sup>[Note 3 to Appendix]</sup>	<b>D 2 years</b> after the end of the relevant financial year to which they apply	SAI 230
(4) Documents relating to procurements covered by WTO GPA -		
(a) Tender documents and all documents submitted by the tenderers <sup>[Note 4 to Appendix]</sup>	<b>D 3 years</b> after execution of contract	SPR 530 last paragraph
(b) Contracts and their related documents such as security bond, bank guarantee and insurance policy, if any - <sup>[Note 3 to Appendix]</sup>		
(i) Original in respect of simple contracts	<b>D 7 years</b> after completion of contract	AC No. 9/2005 Appendix II para. 2
(ii) Original in respect of contracts executed under seal	<b>P 13 years</b> after completion of contract	AC No. 9/2005 Appendix II para. 2
(iii) Copies in respect of (i) and (ii) above <sup>[Note 3 to Appendix]</sup>	<b>D 2 years</b> after the end of the relevant financial year to which they apply	SAI 230

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NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<b>III. Other Documents Relating to Equipment, Supplies and Services</b>		
<p>(5) Records on the background and justification leading to the procurement and supplies of equipment</p> <p>(a) For records falling within the purview of SAIs 225 and 230 (i.e. accounting forms and records)</p> <p>(b) For records other than (a) above</p> <p>(6) Maintenance, testing and servicing records, and equipment logs or similar records</p> <p>(7) Operating manuals</p> <p>(8) Loan registers</p> <p>(9) Destruction certificate</p>	<p>(i) <b>D</b> at the end of the retention period specified in SAIs 225 and 230; or</p> <p>(ii) <b>SOD</b>;</p> <p>whichever is the later.</p> <p><b>SOD</b></p> <p><b>D</b> after <b>7 years</b> or when relevant equipment is obsolete/replaced/disposed of</p> <p><b>D</b> when relevant equipment is obsolete/replaced/disposed of</p> <p><b>D</b> after the item has been returned and when relevant GF 277 and GF 278 (if applicable) are disposed of</p> <p>[See <b>item (1)</b> above]</p> <p><b>D</b> when relevant GF 277 is disposed of</p> <p>[See <b>item (1)</b> above]</p>	<p>SAIs 225 &amp; 230</p>

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NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<b>III. Other Documents Relating to Equipment, Supplies and Services</b>		
(10) Complaint files in respect of the procurement, issue, general management and use, loan, maintenance and servicing, stock taking, write-off, transfer and disposal, etc. of equipment, supplies and services, where applicable	<b>D 3 years</b> after case has been settled and all obligations ceased	
(11) Investigations, analyses, studies and reviews of major/unique systems and equipment <small>[Note 5 to Appendix]</small>	<b>SOP</b>	
(12) Suppliers lists and information	<b>SOD</b>	
(13) Performance records on contractors or consultants in respect of contracts with a value exceeding the prevailing threshold as specified in SPRs 535 and 539 ( <i>in the updated version of June 2009, the contract value threshold is \$1.43 million for goods and services, and \$4 million for services for construction and engineering works</i> ) -		SPRs 535 & 539
(a) Records in respect of contract other than (b) below	<b>D 3 years</b> after completion of contract	
(b) Records in respect of contract executed under seal	<b>P 3 years</b> after completion of contract	

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SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

## ***Notes to Appendix***

*Note 1: As advised by the Secretary for Financial Services and the Treasury, in general, all documents submitted by tenderers and the correspondences between the tenderers and the procuring departments in respect of tender exercises should be subject to the requirements stipulated in SPRs, relevant ordinances (e.g. Limitation Ordinance, Cap. 347), and government circulars (e.g. Accounting Circular No. 9/2005)/instructions (e.g. Standing Accounting Instructions)/guidelines (e.g. those issued by the Secretary for Development for works contracts). Government bureaux and departments (B/Ds) should consider such requirements when determining the retention and disposal requirements for documents concerned.*

*Note 2: There are no specific retention and disposal requirements prescribed in the SPRs on documents submitted by successful tenderers that fall outside the scope of a contract for tender exercises not covered by WTO GPA. B/Ds are advised to follow the retention requirements for contracts as specified in Accounting Circular No. 9/2005 entitled "Proper Maintenance and Retention of Accounting Books and Records" (paragraph 2 of Appendix II to Accounting Circular No. 9/2005) to dispose of such document if they have no specific departmental retention and disposal requirements on those documents.*

*Note 3: The retention requirements for contracts and their related documents, in general, should be **7 years** or **13 years** after completion of the contracts where appropriate, as specified in Accounting Circular No. 9/2005 (paragraph 2 of Appendix II to Accounting Circular No. 9/2005). As advised by the Director of Accounting Services, if a "copy" of a contract bears the same legal and contractual function as that of the original contract, the retention and disposal should be the same as the original contract and related documents specified in Accounting Circular*

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*No. 9/2005 (paragraph 2 of Appendix II to Accounting Circular No. 9/2005). Otherwise, such “copy” should be treated in the same way as other copies and be disposed of according to SAI 230.*

*B/Ds should also take into account the advice set out in paragraph 2 of Appendix II to Accounting Circular No. 9/2005 which states “original contracts and their related documents should be kept for an appropriate retention period depending on the nature of the contracts and the relevant provisions in the Limitation Ordinance (Cap. 347)”. Moreover, B/Ds should conform to the retention requirements prescribed in departmental instructions and those promulgated by their respective policy bureau (e.g. those issued by the Secretary for Development for works contracts), if any, so long as these do not contradict Cap. 347 and the Accounting Circular.*

*Note 4: As advised by the Secretary for Financial Services and the Treasury, the retention and disposal requirements stipulated in the last paragraph of SPR 530 are applicable to tender documents and all documents submitted by all tenderers covered by WTO GPA irrespective of whether they are successful or unsuccessful in a tender exercise.*

*Note 5: Major/unique systems and equipment are regarded as those systems and equipment that are important to fulfill the primary responsibilities or enhance the core services of B/Ds, e.g. the meteorological facilities of the Hong Kong Observatory and vehicle speed detection equipment of the Hong Kong Police Force.*

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## SCHEDULE 4 - FINANCE AND ACCOUNTING

Schedule 4 is concerned with financial and accounting records common to government bureaux and departments (B/Ds), including records relating to expenditure, revenue, fixed assets, allotments, appropriations and disbursements, audits, claims, debts to and of the Government, estimates, funds, grants, banking operations, salary and wage matters and various types of financial transactions. It also covers records of various activities performed by B/Ds relating to receipt, control, management, use and audit of public funds.

This Schedule has incorporated records retention and disposal requirements prescribed in the prevailing legislation, government regulations, directives, etc. relevant to financial and accounting operations as far as possible. They include Standing Accounting Instructions (SAIs) 220, 225 and 230, Accounting Circular (AC) No. 9/2005 entitled “Proper Maintenance and Retention of Accounting Books and Records”, Civil Service Bureau Circular (CSBC) No. 13/2002 entitled “Personal Data (Privacy) Ordinance: Guidelines for Users of Employment-Related Personal Data in the Civil Service”.

Records on financial and accounting operations in B/Ds are largely standardized by SAIs and ACs. Retention and disposal requirements for these standardized records, e.g. books of accounts that are created, received and used common to different subject groups are detailed in the **Appendix** to this Schedule unless otherwise specified in individual subject groups.

This Schedule **DOES NOT COVER** records relating to procurement and supplies matters, which are dealt with in **Schedule 3: PROCUREMENT AND SUPPLIES**. However, it does cover records relating to payments arising from procurement and supplies.

## 4-5 FINANCE AND ACCOUNTING

For records relating to policies, procedures and routine matters regarding finance and accounting **not covered by other subject groups in this Schedule.**

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>3 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
Items in Appendix to Schedule 4	See Appendix to Schedule 4	

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## 4-10 ACCOUNTS AND ACCOUNTING

For records relating to policies, procedures and routine matters regarding the administration of accounting systems, classification of accounts, accounting control and analysis, summary and reporting of accounting transactions. This subject group covers records on accrual accounting, including those on fixed assets, receipt of deposits and bail money by government bureaux and departments, and any accounting matters **not covered by subject groups 4-15 to 4-30, 4-40, 4-50 and 4-60 to 4-85.**

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>3 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
(1) Registers for internal control purposes (e.g. Surprise Inspection Book GF 377)	See <b>item (4)</b> in Appendix to Schedule 4	
(2) Items in Appendix to Schedule 4 other than (1) above	See Appendix to Schedule 4	

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**4-15 EXPENDITURE**

For records relating to policies, procedures and routine matters regarding expenditure, including correspondence, originals and copies of payment transactions and other supporting documentation in relation to departmental expenses, personal emoluments, personnel related expenses and other financial charges of government bureaux and departments **not covered by subject groups 4-25, 4-30, 4-40, 4-50 and 4-60 to 4-85.**

<b>NATURE/DESCRIPTION</b>	<b>DISPOSAL REMARKS</b>	<b>REFERENCE</b>
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>3 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
Items in Appendix to Schedule 4	See Appendix to Schedule 4	

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D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

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**4-20 REVENUE**

For records relating to policies, procedures and routine matters regarding revenue, including revenue generated through sales, services, fines, contract penalties and sources other than taxation **not covered by subject groups 4-25, 4-40, 4-50, 4-60 to 4-70, 4-80 and 4-85.**

<b>NATURE/DESCRIPTION</b>	<b>DISPOSAL REMARKS</b>	<b>REFERENCE</b>
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>3 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
Items in Appendix to Schedule 4	See Appendix to Schedule 4	

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

**4-25    ADVANCES**

For records relating to policies, procedures and routine matters regarding cash, salary and other advances.

<b>NATURE/DESCRIPTION</b>	<b>DISPOSAL REMARKS</b>	<b>REFERENCE</b>
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>3 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
Items in Appendix to Schedule 4	See Appendix to Schedule 4	

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D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

**4-30 ALLOWANCES**

For records relating to policies, procedures and routine matters regarding the administration of allowances such as housing, travelling, subsistence, overseas, hardship, extraneous duties, shift duty, overtime, and honoraria paid under CSR 679, etc.

<b>NATURE/DESCRIPTION</b>	<b>DISPOSAL REMARKS</b>	<b>REFERENCE</b>
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>3 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
(1) Allowance claim forms	See <b>items (2) and (3)</b> in Appendix to Schedule 4	SAIs 225 & 230 and Appendix II to AC No. 9/2005
(2) Reimbursement claim forms	See <b>items (2) and (3)</b> in Appendix to Schedule 4	SAIs 225 & 230 and Appendix II to AC No. 9/2005
(3) Items in Appendix to Schedule 4 other than (1) and (2) above	See Appendix to Schedule 4	

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

**4-35 AUDITS**

For records relating to policies, procedures and routine matters regarding the administration of audits, which includes examination of financial records, audit queries, reviews of agreements/contracts, internal control and computer systems.

<b>NATURE/DESCRIPTION</b>	<b>DISPOSAL REMARKS</b>	<b>REFERENCE</b>
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>4 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
(1) Audits, surveys, reviews, investigation reports and audit background documentation	Retain for <b>7 years</b> , then <b>D</b>	
(2) Registers for internal control purposes (e.g. Surprise Inspection Book GF 377)	See <b>item (4)</b> in Appendix to Schedule 4	

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

**4-40 BANKS AND BANKING**

For records relating to policies, procedures and routine matters regarding the establishment, maintenance and closing of accounts with banks and other financial institutions.

<b>NATURE/ DESCRIPTION</b>	<b>DISPOSAL REMARKS</b>	<b>REFERENCE</b>
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>3 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
(1) Cheque payment lists	See <b>items (1) and (3)</b> in Appendix to Schedule 4	SAIs 220 & 230 and Appendix II to AC No. 9/2005
(2) Spoiled cheques		
(a) original other than those relating to contract executed under seal	<b>D 7 years</b> after the end of the financial year in which the entry occurred	SAI 225(1)
(b) original in respect of contract executed under seal	<b>D 13 years</b> after completion of contract	SAI 225(2)
(3) Bank reconciliation		
(a) original other than those relating to contract executed under seal	<b>D 7 years</b> after the end of the financial year in which the entry occurred	SAI 225(1)
(b) original in respect of contract executed under seal	<b>D 13 years</b> after completion of contract	SAI 225(2)
(c) copies	<b>D 2 years</b> after the end of the financial year to which they apply	SAI 230

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

NATURE/ DESCRIPTION	DISPOSAL REMARKS	REFERENCE
(4) Bank statements	See <b>items (2) and (3)</b> in Appendix to Schedule 4	SAI 225(1) & (2)
(5) Cheques stubs		
(a) original other than those relating to contract executed under seal	<b>D 7 years</b> after the end of the financial year in which the entry occurred	SAI 225(1)
(b) original in respect of contract executed under seal	<b>D 13 years</b> after completion of contract	SAI 225(2)

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)



**4-45 BUDGETS**

For records relating to policies, procedures and routine matters regarding budgetary practices, controls, programmes, forecasts, estimates, etc. These include records relating to the preparation of Budgets.

<b>NATURE/DESCRIPTION</b>	<b>DISPOSAL REMARKS</b>	<b>REFERENCE</b>
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>4 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
(1) Work and information copies of allocation, commitment, summaries and other related records (e.g. calculations of the Operating Expenditure Envelope with justifications and supporting documents, and bases for allocation of resources, etc.)	Retain for <b>5 years</b> , then <b>D</b>	
(2) Financial management reports for budget control/monitoring purpose and for management information (e.g. financial management reports produced by Government Financial Management Information System (GFMIS))	See <b>item (5)</b> in Appendix to Schedule 4	

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

**4-50 CLAIMS**

For records relating to policies, procedures and routine matters regarding the financial arrangement and settlement of various claims made to or by government bureaux and departments.

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>3 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
<p>(1) Records relating to claims for employees' compensation</p> <p>(2) Applications for claims and records relating to processing of claims other than those in (1) above, including -</p> <p>(a) allowance claim forms</p> <p>(b) reimbursement claim forms</p>	<p>(i) <b>D 7 years</b> after officer has left the service; or</p> <p>(ii) <b>D 12 months</b> after resolution of any claim/appeal/complaint, whichever is the later.</p> <p>See <b>items (2) and (3)</b> in Appendix to Schedule 4</p>	<p>Annexes 5 &amp; 10 to Encl. (1) of CSBC No. 13/2002</p> <p>SAIs 225 &amp; 230 and Appendix II to AC No. 9/2005</p>

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

**4-55 EXPENDITURE CONTROL**

For records relating to policies, procedures and routine matters regarding the expenditure guidelines, and the administration and control of expenditure.

<b>NATURE/DESCRIPTION</b>	<b>DISPOSAL REMARKS</b>	<b>REFERENCE</b>
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>4 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
Financial management reports for budget control/monitoring purpose and for management information (e.g. financial management reports produced by GFMIS)	See <b>item (5)</b> in Appendix to Schedule 4	

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

**4-60 FEES AND CHARGES**

For records relating to policies, procedures and routine matters regarding the calculation of fees and charges for services rendered and received, and for facilities and equipment provided and used, etc.

<b>NATURE/DESCRIPTION</b>	<b>DISPOSAL REMARKS</b>	<b>REFERENCE</b>
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>4 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
Items in Appendix to Schedule 4	See Appendix to Schedule 4	

*Note: As advised by the Secretary for Financial Services and the Treasury, the retention period for routine records should be 4 years as fresh costing in respect of fees and charges should be conducted at least once every four years according to Financial Circular No. 6/2006 entitled "Fees and Charges".*

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

**4-65 GRANTS AND FUNDS**

For records relating to policies, procedures and routine matters regarding the award of grants or funds to, from and within the Government to carry out specific projects and assignments, etc.

<b>NATURE/DESCRIPTION</b>	<b>DISPOSAL REMARKS</b>	<b>REFERENCE</b>
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>4 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
Items in Appendix to Schedule 4	See Appendix to Schedule 4	

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

**4-70 INSURANCE**

For records relating to policies, procedures and routine matters regarding insurance such as fire, liability, theft for properties and vehicles, death gratuity, ex-gratia payment, Surviving Spouses' and Children's Pensions Scheme, Widows and Orphans Pension Scheme, etc.

<b>NATURE/DESCRIPTION</b>	<b>DISPOSAL REMARKS</b>	<b>REFERENCE</b>
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>3 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
Items in Appendix to Schedule 4	See Appendix to Schedule 4	

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

**4-75 PENSION**

For records relating to policies, procedures and routine matters regarding the administration of staff pension, annual allowance, short service gratuity, provident fund, pension gratuity, long service payment and severance payment, etc.

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>3 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
(1) Records relating to Civil Service Provident Fund (CSPF) and Mandatory Provident Fund (MPF) of civil servants including records on payment of the relevant income	(i) <b>D 12 months</b> after officer has left the service; or (ii) <b>D 12 months</b> after resolution of any claim/appeal/complaint, whichever is the later, subject to completion of a Record of Service (GF 115) and Notification of retirement/resignation (GF 539), if applicable.	Annex 5 to Encl. (1) of CSBC No. 13/2002
(2) Records relating to MPF of non-civil service contract staff / Government employees other than civil servants including records on payment of MPF relevant income	(i) <b>D 12 months</b> after officer has left the service; or (ii) <b>D 12 months</b> after resolution of any claim/complaint, whichever is the later. <sup>[Note]</sup>	Annex 10 to Encl. (1) of CSBC No. 13/2002

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
(3) Long service payment/severance payment records for non-civil service contract staff / Government employees other than civil servants	(i) <b>D 12 months</b> after officer has left the service; or (ii) <b>D 12 months</b> after resolution of any claim/complaint,  whichever is the later. <sup>[Note]</sup>	Annex 10 to Encl. (1) of CSBC No. 13/2002
(4) Records of information included in the CSPF and MPF remittance statement	<b>D 7 years</b> after the date of the remittance statement disregarding whether the officer has left the service or not	Annexes 5 & 10 to Encl. (1) of CSBC No. 13/2002

*Note : In accordance with paragraph 4.2.3 of the Code of Practice on Human Resource Management issued by the Privacy Commissioner for Personal Data in September 2000, an employer should not retain the personal data of a former employee for a period longer than 7 years from the date of termination of employment unless there is a subsisting reason that obliges the employer to retain the data for a longer period or the former employee has given prescribed consent for the data to be retained beyond 7 years.*

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SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)



**4-80 RETURNS AND STATEMENTS**

For records relating to policies, procedures and routine matters regarding returns and statements of financial transactions.

<b>NATURE/DESCRIPTION</b>	<b>DISPOSAL REMARKS</b>	<b>REFERENCE</b>
<i>Policy</i>	Retain for <b>5 years</b> , then <b>P</b>	
<i>Routine</i>	Retain for <b>3 years</b> , then <b>D</b>	
<i>Others with specific retention and disposal requirements</i>		
(1) Original accounting forms and records which provide details of and support to a prime entry in the books of accounts as detailed in SAI 220	See <b>item (2)</b> in Appendix to Schedule 4	SAI 225(1) & (2) and Appendix II to AC No. 9/2005
(2) Copies of (1) above	See <b>item (3)</b> in Appendix to Schedule 4	SAI 230 and Appendix II to AC No. 9/2005
(3) Bank Statements	See <b>items (2) and (3)</b> in Appendix to Schedule 4	SAI 225(1) & (2), 230 and Appendix II to AC No. 9/2005

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

**4-85 SALARIES**

For records relating to policies, procedures and routine matters regarding the administration and payment of employee salaries, wages and contract gratuity. Includes records relating to the calculation of pay, deductions from and adjustments to pay.

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<p><i>Policy</i></p> <p>(1) Original salary records</p> <p>(2) Copies of (1) above</p>	<p><b>P 7 years</b> after the end of the financial year in which the entry occurred</p> <p><b>D 2 years</b> after the end of the relevant financial year to which they apply</p>	<p>SAI 225 (1) and Appendix II to AC No. 9/2005</p> <p>SAI 230 and Appendix II to AC No. 9/2005</p>
<p><i>Routine</i></p> <p>(1) Original salary records</p> <p>(2) Copies of (1) above</p>	<p><b>D 7 years</b> after the end of the financial year in which the entry occurred</p> <p><b>D 2 years</b> after the end of the relevant financial year to which they apply</p>	<p>SAI 225 (1) and Appendix II to AC No. 9/2005</p> <p>SAI 230 and Appendix II to AC No. 9/2005</p>

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

**Appendix to Schedule 4****Retention and Disposal Requirements of  
Records Common to Different Subject Groups in Schedule 4**

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<p>(1) All books of accounts include but are not limited to the following -</p> <ul style="list-style-type: none"> <li>• Cash book</li> <li>• Cheque payment list</li> <li>• Cheque register for manual receipt</li> <li>• Creditors ledger</li> <li>• Daily collection book</li> <li>• Debtors ledger</li> <li>• Deposit register</li> <li>• Fixed assets register</li> <li>• Imprest / sub- imprest cash book</li> <li>• Journal</li> <li>• Loan ledger</li> <li>• Payroll listing</li> <li>• Purchases day book</li> <li>• Refund register</li> <li>• Sales day book</li> <li>• Store ledger</li> </ul>	<p><b>D 7 years</b> after the end of the financial year containing the last entry</p>	<p>SAI 220 and Appendix II to AC No. 9/2005</p>

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<p>(2) <b>Original</b> accounting forms and records which provide details of and support to a prime entry in the books of accounts. These include but are not limited to the following -</p> <ul style="list-style-type: none"> <li>• Allowance claim form</li> <li>• Bank statement</li> <li>• Bank pay-in slip</li> <li>• Cash register audit roll</li> <li>• Delivery note</li> <li>• Director of Accounting Services' Receipt for Bank Pay-in Slip (GF 37)</li> <li>• Invoice of Accounts Payable Module</li> <li>• Purchase Order</li> <li>• Reimbursement claim form</li> <li>• Remittance advice</li> <li>• Transfer Journal (GF 6, adjustment journal and cross-departmental journal)</li> <li>• Supplier's invoice</li> </ul> <p>(a) <b>Original</b> other than those relating to contract executed under seal</p> <p>(b) <b>Original</b> in respect of contract executed under seal</p>	<p><b>D 7 years</b> after the end of the financial year in which the entry occurred</p> <p><b>P 13 years</b> after completion of the contract.</p>	<p>SAI 225 (1) and Appendix II to AC No. 9/2005</p> <p>SAI 225 (2) and Appendix II to AC No. 9/2005</p>

P = Refer to GRS for appraisal by PRO

D = Destroy (except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.)

NATURE/DESCRIPTION	DISPOSAL REMARKS	REFERENCE
<p>(3) <b>Copies</b> of accounting forms and records include but are not limited to the following -</p> <p>(a) <b>Copies</b> of the accounting forms and records listed in items (1) - (2) above</p> <p>(b) <b>Copies</b> or stubs of demand notes issued</p> <p>(c) <b>Copies</b> or counterfoils of receipts issued -</p> <p>(i) Revenue receipt (including forms Try. 44 and Try. 44a)</p> <p>(ii) Certificate, ticket, licence and permit which are used as receipts</p>	<p><b>D 2 years</b> after the end of the relevant financial year to which they apply</p>	<p>SAI 230 and Appendix II to AC No. 9/2005</p>
<p>(4) Registers for internal control purposes (e.g. Surprise Inspection Book GF 377)</p>	<p>(i) Retain according to specified departmental retention requirement, then <b>D</b>; or</p> <p>(ii) <b>SOD</b> if no departmental retention requirement has been specified.</p>	<p>Appendix II to AC No. 9/2005</p>
<p>(5) Financial management reports for budget control/monitoring purpose and for management information (e.g. financial management reports produced by GFMIS)</p>	<p>(i) Retain according to specified departmental retention requirement, then <b>D</b>; or</p> <p>(ii) <b>SOD</b> if no departmental retention requirement has been specified.</p>	<p>Appendix II to AC No. 9/2005</p>

P = Refer to GRS for appraisal by PRO

D = Destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

SOP = Retain until superseded or obsolete, then refer to GRS for appraisal by PRO

SOD = Retain until superseded or obsolete, then destroy (*except those records created 40 years ago or earlier which should be referred to GRS for appraisal by PRO. Please refer to Part I for details.*)

## **Summary of Major Amendments to Schedule 3 - Procurement and Supplies**

### **1. Updating records retention and disposal requirements according to prevailing government regulations, circulars, directives, etc.**

The retention and disposal requirements stipulated in Schedule 3 have been reviewed and updated as appropriate in accordance with the prevailing relevant government regulations, directives, etc. as far as possible. They include the following -

- (a) Stores and Procurement Regulations 530, 535, 539, 635 and 675;
- (b) Standing Accounting Instructions 225 and 230;
- (c) Accounting Circular No. 9/2005 entitled “Proper Maintenance and Retention of Accounting Books and Records”; and
- (d) Memo issued by the former Government Land Transport Administrator, ref. (72) in GLT 174/1 Pt.3 dated 17 January 2001.

A new column “Reference” has been added to list out the sources of government regulations, circulars, directives, etc. that govern the retention and disposal requirements of specific record types.

### **2. Updating records disposal actions to incorporate prevailing archival requirements**

After reviewing the types of records covered by Schedule 3, the following records are included in the group of records having potential archival value for referral to the Public Records Office of GRS for appraisal before final disposal.

- (a) original contracts executed under seal and their related documents (Appendix to Schedule 3);
- (b) policy records of the following subject groups -
  - (i) 3-5 EQUIPMENT, SUPPLIES AND SERVICES;
  - (ii) 3-25 CLOTHING;
  - (iii) 3-30 COMPUTER EQUIPMENT AND SUPPLIES;

- (iv) 3-40 MEDICAL EQUIPMENT AND SUPPLIES;
  - (v) 3-70 TECHNICAL EQUIPMENT AND SUPPLIES;
  - (vi) 3-75 VEHICLES;
- (c) records relating to research or studies, history, designs and specifications of uniform [Others (1) of subject group 3-25 CLOTHING]; and
- (d) records relating to research or studies, history, designs and specifications of specialized vehicles [Others (1) of subject group 3-75 VEHICLES].

### **3. Updating scope notes**

The scope notes of some subject groups have been revised and updated to enhance consistency among different subject groups and better reflect the coverage of the subject groups. Moreover, we have elaborated on the coverage of a number of items under the records group “Others with specific retention and disposal requirements” to facilitate B/Ds’ identification of the relevant records for disposal.

### **4. Adding a new Appendix on retention and disposal requirements of common record types**

A new Appendix has been added to Schedule 3 setting out the retention and disposal requirements for record types such as “loan registers” and “maintenance records” common to different subject groups in the Schedule. This aims to improve the existing arrangement which specifies the retention and disposal requirements for those common record types in subject group 3-5 EQUIPMENT SUPPLIES AND SERVICES.

### **5. Removing the list of examples on stores vouchers/forms**

The list of “*Examples of Stores Vouchers, Stores Forms and General Forms Subject to Audit and/or Accounting Requirements*” at the end of the existing Schedule 3 has been removed given that the relevant retention and disposal requirements have been updated.

## **Summary of Major Amendments to Schedule 4 - Finance and Accounting**

### **1. Updating records retention and disposal requirements in accordance with prevailing government regulations, circulars, directives, etc.**

The retention and disposal requirements stipulated in Schedule 4 have been reviewed and updated as appropriate in accordance with the prevailing relevant government regulations, directives, etc. as far as possible. They include the following -

- (a) Standing Accounting Instructions 220, 225 and 230;
- (b) Accounting Circular No. 9/2005 on “Proper Maintenance and Retention of Accounting Books and Records”; and
- (c) Annexes 5 and 10 to Enclosure 1 of Civil Service Bureau Circular No. 13/2002 entitled “Personal Data (Privacy) Ordinance: Guidelines for Users of Employment-Related Personal Data in the Civil Service”.

A new column “Reference” has been added to list out the sources of government regulations, circulars, directives, etc. that govern the retention and disposal requirements of specific record types.

### **2. Updating records disposal actions to incorporate prevailing archival requirements**

After reviewing the types of records covered by Schedule 4, the original accounting forms and records in respect of “*contracts executed under seal*” (Item 2(b) of the Appendix to the revised Schedule 4) are added to the group of records having potential archival value for referral to the Public Records Office of GRS for appraisal before final disposal.

### **3. Renaming titles of subject groups**

The titles of subject groups 4-15 ACCOUNTS PAYABLE and 4-20 ACCOUNTS RECEIVABLE have been renamed to 4-15 **EXPENDITURE** and 4-20 **REVENUE** respectively to better reflect their coverage of records relating to government expenditure and revenue.



#### **4. Updating scope notes**

The scope notes of some subject groups have been revised and updated to enhance consistency among different subject groups and better reflect the coverage of the subject groups. Moreover, we have elaborated on the coverage of a number of items under the records group “Others with specific retention and disposal requirements” to facilitate B/Ds’ identification of the relevant records for disposal.

#### **5. Adding a new Appendix on retention and disposal requirements for common record types**

A new Appendix has been added to Schedule 4 setting out the retention and disposal requirements for record types such as “cash books” and “store ledger” common to different subject groups in the Schedule. This aims to improve the existing arrangement which specifies the retention and disposal requirements for those common record types in subject groups 4-15 ACCOUNTS PAYABLE and 4-20 ACCOUNTS RECEIVABLE.

**Updated Cross-References in the Disposal Remarks in Schedules 1, 2, 5 and 6  
to the Updated Schedules 3 and 4 of the GARDS**

This document provides updated cross-references of relevant items in Schedules 1, 2, 5 and 6 to the updated Schedules 3 and 4.

**SCHEDULE 1 - ADMINISTRATION**

\* “Others” denote *Others with specific retention and disposal requirements* in this document.

<b>Subject Group/Code</b>	<b>Records Group/Item No.</b>	<b>Cross-references Stated in Existing Disposal Remarks</b>	<b>Revised Cross-references to the Updated Schedules 3 and 4, and their Appendices<sup>Note</sup></b>
<b>1-5 ACCIDENTS</b>	Others* (4) - Financial records relating to damage and injuries	See 4-15 ACCOUNTS PAYABLE; and 4-20 ACCOUNTS RECEIVABLE	See items (1) - (3) in Appendix to updated Schedule 4
<b>1-30 CAFETERIAS AND EATING FACILITIES</b>	Others (3) - Purchase of equipment and supplies	See 3-15 CANTEEN AND PANTRY EQUIPMENT AND SUPPLIES	See 3-15 CANTEEN AND PANTRY EQUIPMENT AND SUPPLIES in updated Schedule 3
<b>1-70 COMPLAINTS</b>	Others (2) - Equipment related	See 3-5 EQUIPMENT, SUPPLIES AND SERVICES	See item (10) in Appendix to updated Schedule 3

<b>Subject Group/Code</b>	<b>Records Group/Item No.</b>	<b>Cross-references Stated in Existing Disposal Remarks</b>	<b>Revised Cross-references to the Updated Schedules 3 and 4, and their Appendices<sup>Note</sup></b>
<b>1-75 CONFERENCES AND SEMINARS</b>	Others (2) - Travel allowance	See 4-30 ALLOWANCES	See 4-30 ALLOWANCES in updated Schedule 4
	Others (3) - Travel expense claims	See 4-50 CLAIMS	See item (2) in Others of 4-50 CLAIMS in updated Schedule 4
<b>1-100 GIFTS AND DONATIONS</b>	Others (1) - Financial records	See 4-65 GRANTS AND FUNDS	See 4-65 GRANTS AND FUNDS in updated Schedule 4
<b>1-200 VISITS AND TOURS</b>	Others (3) - Travel allowance	See 4-30 ALLOWANCES	See 4-30 ALLOWANCES in updated Schedule 4
	Others (4) - Travel expenses claims	See 4-50 CLAIMS	See item (2) in Others of 4-50 CLAIMS in updated Schedule 4

## **SCHEDULE 2 - ACCOMODATION AND FACILITIES**

<b>Subject Group/Code</b>	<b>Records Group/Item No.</b>	<b>Cross-references Stated in Existing Disposal Remarks</b>	<b>Revised Cross-references to the Updated Schedules 3 and 4, and their Appendices<sup>Note</sup></b>
<b>2-5 ACCOMMODATION</b>	Others (2) - Staff housing application files	See 4-30 ALLOWANCES	See 4-30 ALLOWANCES in updated Schedule 4
	Others (3) - Financial records relating to Housing Allowance/ Home Purchase Scheme	See 4-30 ALLOWANCES	See 4-30 ALLOWANCES in updated Schedule 4
<b>2-20 ACCOMMODATION - DAMAGE</b>	Others (3) - Financial records relating to damage	See 4-15 ACCOUNTS PAYABLE; and 4-20 ACCOUNTS RECEIVABLE	See items (1) - (3) in Appendix to Updated Schedule 4
<b>2-25 ACCOMMODATION - FITTING OUT</b>	Others (3) - Furnishing items	See 3-35 FURNITURE AND FURNISHINGS	See 3-35 FURNITURE AND FURNISHINGS in updated Schedule 3

<b>Subject Group/Code</b>	<b>Records Group/Item No.</b>	<b>Cross-references Stated in Existing Disposal Remarks</b>	<b>Revised Cross-references to the Updated Schedules 3 and 4, and their Appendices<sup>Note</sup></b>
<b>2-30 ACCOMMODATION - SECURITY</b>	Others (4) - Security related equipment and Supplies	See 3-60 SECURITY EQUIPMENT AND SUPPLIES	See 3-60 SECURITY EQUIPMENT AND SUPPLIES in updated Schedule 3
<b>2-40 COMMUNICATION SYSTEMS - INSTALLATION AND DISPOSAL</b>	Others (2) - Standard forms used in procurement and supply, etc.	See 3-5 EQUIPMENT, SUPPLIES AND SERVICES	See item (1) in Appendix to updated Schedule 3
<b>2-50 UTILITIES</b>	Others - Related financial records	See 4-15 ACCOUNTS PAYABLE	See items (1) - (3) in Appendix to updated Schedule 4
<b>2-55 UTILITIES - INSTALLATION AND DISPOSAL</b>	Others (3) - Standard forms used in procurement and supply, etc.	See 3-5 EQUIPMENT, SUPPLIES AND SERVICES	See item (1) in Appendix to updated Schedule 3

**SCHEDULE 5 - PERSONNEL (to be re-titled as HUMAN RESOURCES in the next update)**

<b>Subject Group/Code</b>	<b>Records Group/Item No.</b>	<b>Cross-references Stated in Existing Disposal Remarks</b>	<b>Revised Cross-references to the Updated Schedules 3 and 4, and their Appendices<sup>Note</sup></b>
<b>5-5 ACCIDENTS AND INJURIES</b>	Others (3) - Financial arrangements relating to claims	See 4-50 CLAIMS	See item (1) in Others of 4-50 CLAIMS in updated Schedule 4
<b>5-40 HOURS OF WORK AND OVERTIME</b>	Others (2) - Financial arrangements for claiming overtime allowance	See 4-30 ALLOWANCES and 4-50 CLAIMS	See item (1) in Others of 4-30 ALLOWANCES in updated Schedule 4
<b>5-65 RECREATION AND WELFARE</b>	Others - Financial records relating to staff welfare funds	See 4-15 ACCOUNTS PAYABLE; and 4-20 ACCOUNTS RECEIVABLE	See items (1) - (3) in Appendix to updated Schedule 4

## **SCHEDULE 6 - INFORMATION SYSTEMS AND SERVICES**

<b>Subject Group/Code</b>	<b>Records Group/Item No.</b>	<b>Cross-references Stated in Existing Disposal Remarks</b>	<b>Revised Cross-references to the Updated Schedules 3 and 4, and their Appendices<sup>Note</sup></b>
<b>6-15 ELECTRONIC DATA PROCESSING MANAGEMENT</b>	Others (4) - Purchase, services and maintenance	See 3-30 COMPUTER EQUIPMENT AND SUPPLIES	See 3-30 COMPUTER EQUIPMENT AND SUPPLIES in updated Schedule 3
<b>6-35 INFORMATION SERVICES - BOOKS AND PUBLICATIONS</b>	Others (7) - Printing Orders (GF 3 and GF 3A)	See 3-5 EQUIPMENT, SUPPLIES AND SERVICES	See item (1) in Others of 3-50 PRINTING in updated Schedule 3
<b>6-55 LIBRARY SERVICES</b>	Others (1) - Accession Register (GF 39) <sup>#</sup>	See 3-5 EQUIPMENT, SUPPLIES AND SERVICES	See item (1) in Appendix to updated Schedule 3

# GF 39 is one of the control-numbered forms covered by SPR 675.

<b>Subject Group/Code</b>	<b>Records Group/Item No.</b>	<b>Cross References Stated in Existing Disposal Remarks</b>	<b>Revised Cross-References to the Updated Schedules 3 and 4, and their Appendices<sup>Note</sup></b>
<b>6-55 LIBRARY SERVICES</b>	Others (3) - Financial records	See 4-15 ACCOUNTS PAYABLE; and 4-20 ACCOUNTS RECEIVABLE	See items (1) - (3) in Appendix to updated Schedule 4

**Note**

For records common to different subject groups in **Schedules 3 and 4**, their retention and disposal requirements are detailed in the respective appendices to the schedules (i.e. **Appendix to Schedule 3** and **Appendix to Schedule 4**) unless otherwise specified in individual subject groups.



## **Guidelines on Using the General Administrative Records Disposal Schedules to Dispose of Administrative Records**

### **PURPOSE**

This document provides guidelines for government bureaux and departments (B/Ds) to apply the retention and disposal requirements and dispose of time-expired common administrative records prescribed in Records Management Publication No. 4 “**General Administrative Records Disposal Schedules**” (GARDS) promulgated by the Government Records Service (GRS).

2. This guidance document (“**Guidelines**”) should be read in conjunction with the GARDS and General Circular No. 2/2009 entitled “Mandatory Records Management Requirements”.

### **APPLICATION OF RETENTION AND DISPOSAL REQUIREMENTS OF THE GARDS**

3. To achieve a higher accuracy and efficiency in applying the retention and disposal requirements of the GARDS, B/Ds are advised to classify and organize administrative records according to the principles set out in paragraphs 4 - 5 and 7 below. Procedures to implement retention and disposal requirements of the GARDS are set out in paragraphs 11 and 12 below.

#### **Separate Administrative Records from Programme Records**

4. The GARDS, resembling in structure the standard classification scheme for administrative records<sup>1</sup> set out in GRS’ Records Management Publication No. 3 “**Subject Filing**”<sup>2</sup>, prescribes the retention and disposal requirements for common administrative records including case files such as personal files.

5. B/Ds should classify and organize administrative records in accordance with the standard classification scheme for administrative records and separate them from programme records which are of different nature and subject to different retention and

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<sup>1</sup> General Circular No. 2/2009 requires B/Ds, among others, to adopt the standard records classification scheme for administrative records **not later than April 2012**.

<sup>2</sup> Publication No. 3 is accessible at <http://grs.host.ccgo.hksarg/pub3.htm>.

disposal requirements.

6. For existing files where administrative and programme records have been mingled together, B/Ds should adopt the principles set out in paragraphs 8(a) and (b) and 9 below as appropriate to determine the proper retention periods and disposal actions of the concerned records.

### **Separate Administrative Records of Different Retention and Disposal Requirements**

7. B/Ds should file, as far as practicable, administrative records of different retention and disposal requirements into separate files upon records creation to facilitate efficient disposal of time-expired administrative records according to their specific retention and disposal requirements.

8. When applying the retention and disposal requirements of the GARDS to a file, B/Ds should examine whether administrative records (or in case administrative records have been mixed with programme records in a file) of different retention and disposal requirements have been mingled together in a file. If such situation occurs, B/Ds should adopt the following principles to determine the retention periods and disposal actions of the records -

- (a) retain the file according to the longest retention period of the records contained therein; and
- (b) where records in the file are subject to different disposal actions, e.g. “Destroy” (D) and “Refer to GRS for appraisal by Public Records Office” (P), the said file should be disposed of in accordance with the latter disposal action upon the expiry of the specified retention periods because disposal actions “P” and “SOP”<sup>3</sup> should always take precedence over “D” and “SOD” to protect records with potential archival value from destruction.

9. Nevertheless, paragraph 8(a) and (b) above are **not** applicable to records that are required to be disposed of in a timely manner as stipulated by legislation or government regulations/directives. For example, the testimonial of a former civil servant should **not** be retained for a period longer than seven years after the officer has left the service in accordance with CSB Circular No. 13/2002 entitled “**Personal**

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<sup>3</sup> “SOP” denotes disposal action “Retain until superseded or obsolete, then refer to GRS for appraisal by Public Records Office (PRO)” and “SOD” denotes disposal action “Retain until superseded or obsolete, then destroy”.

**Data (Privacy) Ordinance: Guidelines for Users of Employment-Related Personal Data in the Civil Service**". B/Ds should arrange timely disposal of those records upon the expiry of the prescribed retention periods according to the procedures set out in paragraphs 11 and 12 below and document the removal of such records from the files properly.<sup>4</sup> In case of doubt, B/Ds may seek advice from GRS.

**Procedures to Implement Retention and Disposal Requirements of the GARDS**

10. The procedures to implement retention and disposal requirements of the GARDS are set out in two stages -

- (a) **Stage 1** - Identify and determine the proper retention and disposal requirements for administrative records; and
- (b) **Stage 2** - Dispose of time-expired administrative records.

***Stage 1: Identify and determine the proper retention and disposal requirements for administrative records***

11. B/Ds should identify and determine the proper retention and disposal requirements for administrative records according to the procedures set out in the table below upon the creation of an administrative file. In case B/Ds have not done so in a timely manner, B/Ds may take the said actions prior to arranging disposal of administrative records set out in Stage 2.

Steps	Actions
1.	<b>Match administrative files to appropriate subject groups</b>
<p><b>Scenario 1:</b> <u>The standard classification scheme for administrative records has been adopted</u></p> <p>Relate the primary subject code/term (e.g. 3-50 PRINTING) of an administrative file to the corresponding subject code/group in the GARDS direct as it resembles in structure the standard classification scheme for administrative records set out in Records Management Publication No. 3 "<b>Subject Filing</b>".</p>	

<sup>4</sup> B/Ds may consider relocating those records that should be disposed of in a timely manner into separate files to facilitate disposal of such records.

Steps	Actions
	<p><b>Scenario 2:</b> <u>The standard classification scheme for administrative records has yet to be adopted</u></p> <p>Check the subject of an administrative file against the Relative Index in Part III of the GARDS, which is arranged according to alphabetical order, to identify the proper schedule, subject group and code number which govern the retention and disposal requirements of the administrative file.</p> <p><i>[Note: Please see the retention and disposal requirements for case files on personal records in Schedule 5 of the GARDS.]</i></p>
2.	<p><b>Identify and determine the proper retention and disposal requirements for records under subject group(s)</b></p>
	<p>(a) Examine records of an administrative file to determine whether they belong to different subject groups. Read information set out in the “Nature/Description” column of <u>each</u> of the relevant subject group(s) carefully to determine the appropriate records group [i.e. <i>Policy</i><sup>5</sup>; <i>Routine</i><sup>6</sup>; or Others with specific retention and disposal requirements (<i>Others</i>)] to which the records relate within a subject group, and then identify and determine the corresponding retention and disposal requirements in the column “Disposal Remarks” -</p> <p>(i) Check whether the records fall within the scope of those item(s) under the records group “<i>Others</i>”. If yes, go to (ii) below. If the records do not fall within the scope of “<i>Others</i>”, go to (iii) below.</p> <p>(ii) Check whether the identified item of records in the records group “<i>Others</i>” are also of policy nature; or such records are mixed with policy and/or routine records. If yes, follow the principles in paragraphs 8 and 9 above as appropriate to determine the proper retention and disposal requirements for those records. If not, identify the proper item(s) in the records group “<i>Others</i>” by reading information in the “Nature/Description” column and follow the prescribed retention and disposal requirements in the column</p>

<sup>5</sup> “Policy” records contain information relating to the formulation and changes to policy on any function or activity of the bureau/department.

<sup>6</sup> “Routine” records contain information not relating to policy, such as internal and external communication on transactions or on general or minor matters. In the context of the GARDS, routine records exclude records explicitly mentioned in “Others with specific retention and disposal requirements”.

Steps	Actions
	<p>“Disposal Remarks”.</p> <p>(iii) Check whether the records fall under the records group “<b><i>Policy</i></b>”. If yes, follow the retention and disposal requirements in the column “Disposal Remarks”. If not, go to (iv) below.</p> <p>(iv) Check whether the records fall under the records group “<b><i>Routine</i></b>”. If yes, follow the retention and disposal requirements in the column “Disposal Remarks”. In case of doubts, go back to Step 1 above to check and identify the appropriate subject group(s).</p> <p>(b) For a file containing administrative records belong to more than one subject group, follow the principles set out in paragraphs 8 and 9 above as appropriate to determine the proper retention and disposal requirements for those records.</p> <p><i>[Note: For personal case records, check the proper retention and disposal requirements in Schedule 5 of the GARDS.]</i></p>

***Stage 2: Disposal of time-expired administrative records***

12. To arrange disposal of time-expired administrative records, B/Ds should bring up inactive administrative files<sup>7</sup>, including closed files for review at a regular interval<sup>8</sup> so as to determine whether they should be disposed of upon the expiry of the prescribed retention periods when there are no outstanding actions on the files according to the following procedures -

Steps	Actions
<b>3.</b>	<b>Determine whether the administrative records should be disposed of</b>
	<p>(a) Check whether -</p> <p>(i) the specified retention periods for all records have been met (particularly</p>

<sup>7</sup> As a general yardstick, B/Ds should review whether actions on a file are completed if no record has been added to it; or no action/reference has been recorded for the past two years.

<sup>8</sup> General Circular No. 2/2009 requires B/Ds, among others, to dispose of time-expired administrative records at least once every two years. B/Ds are advised to conduct a review on a regular basis and as and when required to determine whether actions have been completed on inactive files.

Steps	Actions
	<p>for a file containing administrative records of different retention periods);</p> <p>(ii) there are any outstanding actions on the records, having regard to the administrative, operational, audit and statutory requirements, including litigation and potential litigation; or the business dealt with has been superseded or has become obsolete; and</p> <p><i>[Note: Subject officers may need to be consulted to confirm whether there are still outstanding actions required on the records.]</i></p> <p>(iii) there are records created 40 years ago or earlier<sup>6</sup> contained therein. If yes, such records are required to be referred to the Public Records Office (PRO) of GRS for appraisal. (Please see Step 5(b) below).</p> <p>(b) Proceed to seek internal endorsement of records disposal including the referral of records created 40 years ago or earlier to PRO of GRS for appraisal, if any, after the conditions set out at (a) (i) - (ii) above have been satisfactorily met. If not, B/Ds may bring up the files for consideration of disposal upon the relevant conditions are met or in the next records disposal review exercise.</p>
4.	<p><b>Seek internal endorsement to dispose of time-expired administrative records</b></p>
	<p>Seek endorsement of disposal of time-expired administrative records, including destruction of records and referral of records to PRO of GRS for appraisal, with a list of files to be disposed of and any other information deemed necessary<sup>9</sup> (e.g. the specified retention periods and disposal actions of the records) <b>from an officer not below the rank of Senior Executive Officer or equivalent</b> according to paragraph 17 of General Circular No. 2/2009. For the sake of efficient disposal of time-expired administrative records, B/Ds may arrange to seek endorsement for a number of files at one go.</p>

<sup>6</sup> B/Ds are required to refer administrative records that were created 40 years ago or earlier (i.e. the period between the earliest year in which the records of a file were created and the current year, e.g. a file is regarded to be created 40 years ago if any record contained therein was created in 1970 where the request for records disposal is made in 2010) to GRS for appraisal by PRO together with their subsequent parts of the files (which may contain records created less than 40 years) proposed to be disposed of in the same exercise to facilitate appraisal work. Such requirement is not applicable to those records kept in personal files and staff report files of officers who have **not** reached the level of Head of B/D; not held a statutory position; nor appointed by the Chief Executive.

<sup>9</sup> B/Ds may consider specifying a proforma to standardize the information required to seek internal endorsement of disposal of records.

Steps	Actions
	<p><i>[Note: Seek endorsement from a directorate officer in writing if there are valid reasons to defer transfer of time-expired files having archival value or potential value to PRO of GRS for retention or appraisal (i.e. disposal actions indicated as “P” or “SOP” in the GARDS and those records created 40 years ago or earlier) by more than two years after the expiry of the specified retention periods in accordance with paragraph 17 of General Circular No. 2/2009. Such cases have to be brought up to the directorate officer for direction in the next disposal exercise.]</i></p>
5.	<p><b>Seek GRS’ prior approval for disposal of time-expired administrative records</b></p>
	<p>Seek GRS’ <b>prior approval</b> for disposal of time-expired administrative records according to the disposal actions of the records. Procedures are set out below -</p> <p><u>Records for Destruction</u></p> <p><i>[i.e. Disposal actions indicated as “D” or “SOD” in the GARDS (for those records created 40 years ago or earlier, B/Ds should refer them to PRO of GRS for appraisal according to Step 5(b) below).]</i></p> <p>(a) Fill in the information required in the memo template at <b>Appendix 1(a)</b> and send the duly completed memo to the Records Management and Administration Office (RMAO) of GRS, together with the following information -</p> <ul style="list-style-type: none"> <li>(i) <b>Subject matter:</b> to clearly indicate the scope of the subject matter of the concerned records, e.g. Clothing (which is under the purview of the quoted subject group, and records groups as per (iii) below);</li> <li>(ii) <b>Quantity:</b> to fill in the quantity in terms of number of items/files and linear metres (lm), e.g. 0.06 lm;</li> <li>(iii) <b>In compliance with items in the GARDS:</b> to specify the code numbers of the relevant subject groups and records group(s)/item(s) of records groups specified in the GARDS, e.g. 3-25 (Routine);</li> <li>(iv) <b>Disposal remarks in the GARDS:</b> to specify the relevant disposal remarks, e.g. 2 years D (i.e. retain for 2 years, then destroy);</li> <li>(v) <b>Covering period:</b> to fill in the earliest opened date and the latest closed</li> </ul>

Steps	Actions
	<p>date amongst the concerned files, e.g. 1 April 2006 - 31 March 2008;</p> <p>(vi) <b>Action completion date</b>: to fill in the latest action completion date amongst the concerned files, e.g. 31 March 2008; and</p> <p>(vii) <b>Confirmation on meeting the mandatory conditions</b> set out in paragraph 2 of <b>Appendix 1(a)</b>.</p> <p><i>[Note: A disposal request failing to provide the required information and confirmation set out in (a)(i) to (vii) above will NOT be processed by GRS. There is no need to attach a list of files to be destroyed. A sample memo (addressed to RMAO) seeking GRS' approval for destruction of time-expired administrative records is at Appendix 1(b) for reference.]</i></p> <p><u>Records for Appraisal by PRO of GRS</u></p> <p><i>(i.e. Disposal actions indicated as "P" or "SOP" in the GARDS, or files with records created 40 years ago or earlier and their subsequent parts to be disposed of in the same exercise.)</i></p> <p>(b) Fill in the information required in the memo template at <b>Appendix 2(a)</b> and send the duly completed memo to the Public Records Office (PRO) of GRS together with a complete list of files showing the following information -</p> <p>(i) Information on the record/file title, reference number, and covering dates/years of each file/group of records items; and</p> <p>(ii) Specify whether the records/files were created 40 years ago or earlier and advise whether any <b>subsequent parts</b> of files are to be disposed of in the same exercise.</p> <p><i>[Note: A sample memo referring time-expired administrative records to PRO of GRS for appraisal is at Appendix 2(b).]</i></p>
<p><b>6.</b></p>	<p><b>Implement disposal of time-expired administrative records</b></p>
	<p>Upon receipt of GRS' written approval for disposal of time-expired administrative records, B/Ds should implement disposal of those records in accordance with the procedures set out in Appendix IV to General Circular No. 2/2009.</p> <p><b>[Notes:</b></p> <p><b>(1) To minimize the risks of inadvertent unauthorized destruction of records</b></p>

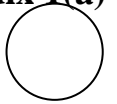


Steps	Actions
	<p><i>during the disposal process, B/Ds should designate an officer not below the rank of Executive Officer II or equivalent to ensure that the disposal process is properly supervised and the records disposal procedures as set out in Appendix IV to General Circular No. 2/2009 are complied with; and</i></p> <p><i>(2) B/Ds are required to retain the list of disposed files permanently for record purpose.]</i></p>

***Examples***

13. A flowchart illustrating the application of steps described in Stages 1 and 2 in paragraphs 11 and 12 above is at **Appendix 3**. Two specific examples to determine the retention and disposal requirements and dispose of time-expired administrative records of selected subject groups/records groups are at **Appendices 4(a)** and **4(b)** respectively.

**Government Records Service  
December 2010**

**MEMO**

**From** \_\_\_\_\_  
**Ref.** ( ) in \_\_\_\_\_  
**Tel. No.** \_\_\_\_\_  
**Fax No.** \_\_\_\_\_  
**Date** \_\_\_\_\_

**To** Government Records Service Director  
**(Attn. : RMAO** \_\_\_\_\_ **)**  
**Your Ref.** \_\_\_\_\_ **in** \_\_\_\_\_  
**Dated** \_\_\_\_\_ **Fax No.** 2454 8556  
**Total Pages** \_\_\_\_\_

**Disposal of Administrative Records under GARDS**  
**Concerning Records for Destruction**

I should be grateful for your agreement to dispose of the following general administrative records according to General Administrative Records Disposal Schedules (GARDS) -

<b>Subject Matter (subject/records group in GARDS)</b>	<b>Quantity of Records (no. of files &amp; linear metres)</b>	<b>In Compliance with Items in GARDS</b>	<b>Disposal Remarks in GARDS</b>	<b>Covering Period (date opened &amp; closed)</b>	<b>Action Completion Date</b>

2. I confirm that (a) the retention and disposal requirements specified in GARDS, and any governing legislation and relevant government regulations/circulars have been complied with; (b) there is no outstanding action on any of the records listed above; and (c) the disposal of records listed above has been considered and endorsed by an officer not below the rank of Senior Executive Officer or equivalent according to paragraph 17 of General Circular No. 2/2009.

3. For enquiries, please contact \_\_\_\_\_ at \_\_\_\_\_.

( \_\_\_\_\_ )  
 for Head of Bureau / Department

**MEMO**

<p><i>From</i> <u>Director of ABC</u></p> <p><i>Ref.</i> <u>(23) in ABC GR/6-60/2</u></p> <p><i>Tel. No.</i> <u>1234 5678</u></p> <p><i>Fax No.</i> <u>2345 6789</u></p> <p><i>Date</i> <u>18 January 2010</u></p>	<p><i>To</i> <u>Government Records Service Director</u></p> <p><i>(Attn. : RMAO)</i> _____ )</p> <p><i>Your Ref.</i> _____ <i>in</i> _____</p> <p><i>Dated</i> _____ <i>Fax No.</i> <u>2454 8556</u></p> <p><i>Total Pages</i> <u>2</u></p>
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**Disposal of Administrative Records under GARDS**  
**Concerning Records for Destruction**

I should be grateful for your agreement to dispose of the following general administrative records according to General Administrative Records Disposal Schedules (GARDS) -

Subject Matter (subject/records group in GARDS)	Quantity of Records (no. of files & linear metres)	In Compliance with Items in GARDS	Disposal Remarks in GARDS	Covering Period (date opened & closed)	Action Completion Date
Association and Club*	2 files (0.06 lm)	1-20 (Routine)	3 years D	1.7.2002 – 7.10.2006	7.10.2006
Accommodation – Building Management – Lift maintenance <sup>#</sup>	1 file (0.04 lm)	2-15 Others (4)	7 years D	12.1.1999 – 31.10.2002	31.10.2002
Clothing – Procurement – Tender documents (unsuccessful tender not covered by WTO) <sup>@</sup>	3 files (0.08 lm)	3-25 Others (4) - App. (3)(a)	3 months D after execution of contract	1.1.2008 – 31.8.2009	31.8.2009

2. I confirm that (a) the retention and disposal requirements specified in GARDS, and any governing legislation and relevant government regulations/circulars have been complied with; (b) there is no outstanding action on any of the records listed above; and (c) the disposal of records listed above has been considered and endorsed by an officer not below the rank of Senior Executive Officer or equivalent according to paragraph 17 of General Circular No. 2/2009.

3. For enquiries, please contact Ms LUK Siu-fung at 2456 7890.

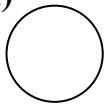
(CHAN Tai-man)  
for Director of ABC

**Notes:**

\* Since the two files, namely ‘ASSOCIATION AND CLUB – ABC Club’ and ‘ASSOCIATION AND CLUB – DEF Association’ are covered by the same subject group/records group (i.e. 1-20 (Routine)), we should group them into one entry. The covering period should indicate the earliest opened date and latest closed date amongst the two files. The action completion date should indicate the latest action completion date amongst the two files. For records that fall under the records group “Policy” or “Routine”, the secondary/tertiary/lower level subject term (e.g. ‘ABC Club’) of the files are **not** required to be specified in the “Subject Matter (subject/records group in GARDS)” column.

# A file, namely ‘ACCOMMODATION – BUILDING MANAGEMENT – Lift Maintenance’ is covered by the subject group/records group 2-15 Others (4). To clearly indicate the scope of records covered by records group “Others” for checking compliance with the relevant items in GARDS, the secondary/tertiary/lower level subject term or suitable elaboration on the subject matter (‘Lift Maintenance’) of the file should be specified in the “Subject Matter (subject/records group in GARDS)” column as appropriate.

@ Three files, namely Parts I to III of ‘CLOTHING – Procurement – Tender Documents’ are covered by the subject group/records group 3-25 Others (4). As the files contain unsuccessful tender documents (not covered by WTO), users are directed to refer to the Appendix to Schedule 3 for specific retention and disposal requirements, i.e. App.(3)(a). To clearly indicate the scope of records covered by records group “Others” for checking compliance with the relevant items in GARDS, the secondary/tertiary/lower level subject term or suitable elaboration on the subject matter (‘Procurement - Tender documents (unsuccessful tender not covered by WTO)’) of the files should be specified in the “Subject Matter (subject/records group in GARDS)” column as appropriate.

**MEMO**

**From** \_\_\_\_\_  
**Ref.** \_\_\_\_\_ *in* \_\_\_\_\_  
**Tel. No.** \_\_\_\_\_  
**Fax No.** \_\_\_\_\_  
**Date** \_\_\_\_\_

**To** Government Records Service Director  
 (Attn. : Public Records Office )  
**Your Ref.** \_\_\_\_\_ *in* \_\_\_\_\_  
**Dated** \_\_\_\_\_ **Fax No.** 2142 5756  
**Total Pages** \_\_\_\_\_

**Disposal of Administrative Records under the GARDS**  
**Concerning Records Requiring Appraisal by**  
**the Public Records Office of GRS**

I should be grateful for your agreement to dispose of the following general administrative records according to the General Administrative Records Disposal Schedules (GARDS) -

Subject Matter (subject/records group in GARDS)	Quantity of Records (no. of files & linear metres)		In Compliance with Items in GARDS	Disposal Remarks in GARDS	Covering Period (date opened & closed)	Action Completion Date
	All records in the group	40 years old records*				

\* "40 years old records" refer to the records created 40 years ago or earlier, and their subsequent parts.

The total quantity of the above records is \_\_\_\_\_ files in \_\_\_\_\_ linear metres. The complete list of the records is provided at the *Appendix*.

2. I confirm that (a) the retention and disposal requirements specified in GARDS, and any governing legislation and relevant government regulations/circulars have been complied with; (b) there is no outstanding action on any of the records listed above; and (c) the disposal of records listed above has been considered and endorsed by an officer not below the rank of Senior Executive Officer or equivalent according to paragraph 17 of General Circular No. 2/2009.

3. For enquiries, please contact \_\_\_\_\_ at \_\_\_\_\_.

( \_\_\_\_\_ )  
 for Head of Bureau / Department



**MEMO**

**From** Director of ABC  
**Ref.** (38) in ABC GR/6-60/2  
**Tel. No.** 2655-8899  
**Fax No.** 2654-4321  
**Date** 1 June 2010

**To** Government Records Service Director  
**(Attn. : Public Records Office )**  
**Your Ref.**          **in**           
**Dated**          **Fax No.** 2142 5756  
**Total Pages** 2+2

**Disposal of Administrative Records under the GARDS**  
**Concerning Records Requiring Appraisal by**  
**the Public Records Office of GRS**

I should be grateful for your agreement to dispose of the following general administrative records according to the General Administrative Records Disposal Schedules (GARDS) -

Subject Matter (subject/records group in GARDS)	Quantity of Records (no. of files & linear metres)		In Compliance with Items in GARDS	Disposal Remarks in GARDS	Covering Period (date opened & closed)	Action Completion Date
	All records in the group	40 years old records*				
Committees, Councils, Commissions	4 files (0.5 lm)	0	1-55 (Routine)	3 years P	29.01.1993 - 13.09.2006	13.09.2006
Accommodation - Security	1 file (0.05 lm)	0	2-30 (Policy)	5 years P	21.07.1998 - 25.05.2004	25.05.2004
Health and Safety	1 file (0.05 lm)	0	5-35 (Policy)	5 years P	04.01.1999 - 29.10.2003	29.10.2003
Community Services	2 files (0.1 lm)	2 files (0.1 lm)	1-65 (Routine)	2 years D	03.06.1955 - 15.12.1978	23.10.1987
Fees and Charges	2 files (0.1 lm)	2 files (0.1 lm)	4-60 (Routine)	3 years D	02.12.1960 - 28.12.1990	28.12.1990

\* "40 years old records" refer to the records created 40 years ago or earlier, and their subsequent parts.

The total quantity of the above records is 10 files in 0.8 linear metres. The complete list of the records is provided at the **Appendix**.

2. I confirm that (a) the retention and disposal requirements specified in GARDS, and any governing legislation and relevant government regulations/circulars have been complied with; (b) there is no outstanding action on any of the records listed above; and (c) the disposal of records listed above has been considered and endorsed by an officer not below the rank of Senior Executive Officer or equivalent according to paragraph 17 of General Circular No. 2/2009.

3. For enquiries, please contact the undersigned at 2655 8899.

(WONG Siu-wai)  
for Director of ABC



**List(s) of Administrative Records for Appraisal by PRO of GRS\***

- \* (a) Please list the records/files separately according to the subject group and records group/item of records group in the GARDS mentioned in the memo.
- (b) Please indicate the records/files created 40 years ago or earlier, and their subsequent parts in the column “40 years old records” by a tick (✓).

**Committees, Councils, Commissions (1-55) - Routine records**

<b>Reference No.</b>	<b>Record or File Title</b>	<b>Covering Period</b>	<b>40 years old records</b>
KE 22/5 Pt.7	Welfare Meeting	16.02.2000 - 13.09.2006	
KE 22/6/12 Pt.3	Sai Kung Area Committee	18.05.1998 - 30.09.2002	
KE 22/10/10 Pt.18	Sai Kung District - DMC	28.11.2002 - 30.04.2004	
KE 22/10/27 Pt.3	Community Building & Social Services	29.01.1993 - 25.09.2002	

**Accommodation - Security (2-30) - Policy records**

<b>Reference No.</b>	<b>Record or File Title</b>	<b>Covering Period</b>	<b>40 years old records</b>
KE 87/1 Pt.3	Building Security - Policy	21.07.1998 - 25.05.2004	

**Health and safety (5-35) - Policy records**

<b>Reference No.</b>	<b>Record or File Title</b>	<b>Covering Period</b>	<b>40 years old records</b>
KE 176/3 Pt.3	Occupational Health - Policy	04.01.1999 - 29.10.2003	

Community Services (1-65) - Routine records

<b>Reference No.</b>	<b>Record or File Title</b>	<b>Covering Period</b>	<b>40 years old records</b>
KT 35/6 I	Social Services	03.06.1955 - 15.12.1978	√
KE 35/7	Community Chest	26.05.1969 - 23.10.1987	√

Fees and Charges (4-60) - Routine records

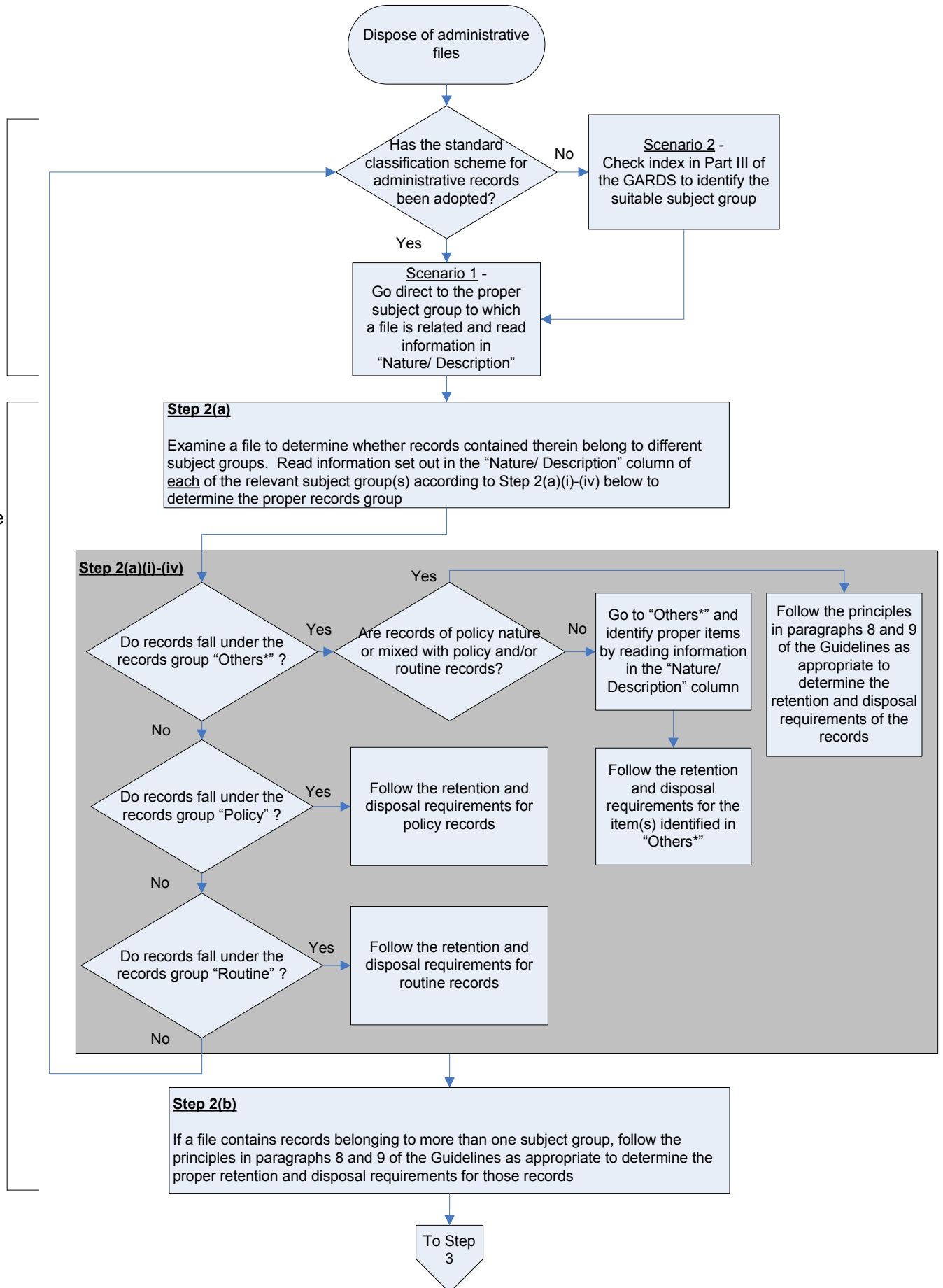
<b>Reference No.</b>	<b>Record or File Title</b>	<b>Covering Period</b>	<b>40 years old records</b>
KT 65/3 I	Licences - Charges	02.12.1960 - 15.01.1981	√
KT 65/3 II	Licences - Charges	23.03.1981 - 28.12.1990	√

**A Flowchart Illustrating the Application of Procedures in the Guidelines on Using the GARDS to Dispose of Administrative Records**

**Stage 1 - Identify and Determine the Proper Retention and Disposal Requirements for Administrative Records**

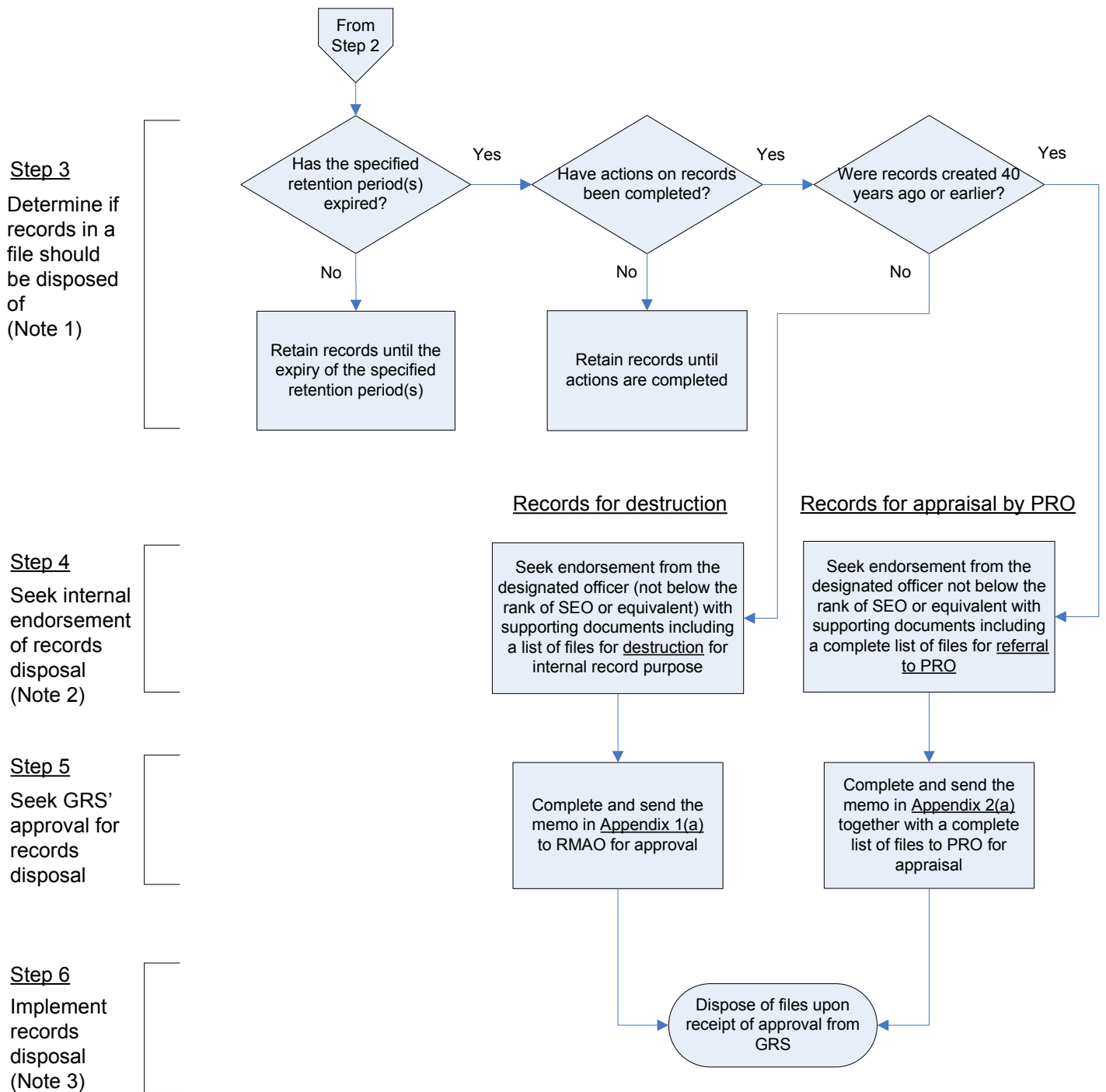
**Step 1**  
Match files to proper subject group(s) in the GARDS

**Step 2**  
Identify and determine retention periods and disposal actions



\* Others = Others with specific retention and disposal requirements

## Stage 2 - Disposal of Time-Expired Administrative Records



Note 1: Subject officers may need to be consulted to confirm whether there are still outstanding actions on the records.

Note 2: Seek endorsement from a director officer in writing if there are valid reasons to defer transfer of time-expired files having archival value or potential value to PRO of GRS for retention or appraisal (i.e. disposal actions indicated as "P" or "SOP" in the GARDS and records created 40 years ago or earlier) by more than two years upon the expiry of the specified retention periods in accordance with paragraph 17 of General Circular No. 2/2009 on "Mandatory Records Management Requirements". Such cases should be brought up to the directorate officer for direction during the next disposal exercise.

Note 3: (i) To minimize the risk of inadvertent unauthorized destruction of records during the disposal process, B/Ds should designate an officer not below the rank of Executive Officer II or equivalent to ensure that the disposal process is properly supervised and the records disposal procedures as set out in Appendix IV to General Circular No. 2/2009 on "Mandatory Records Management Requirements" are complied with; and

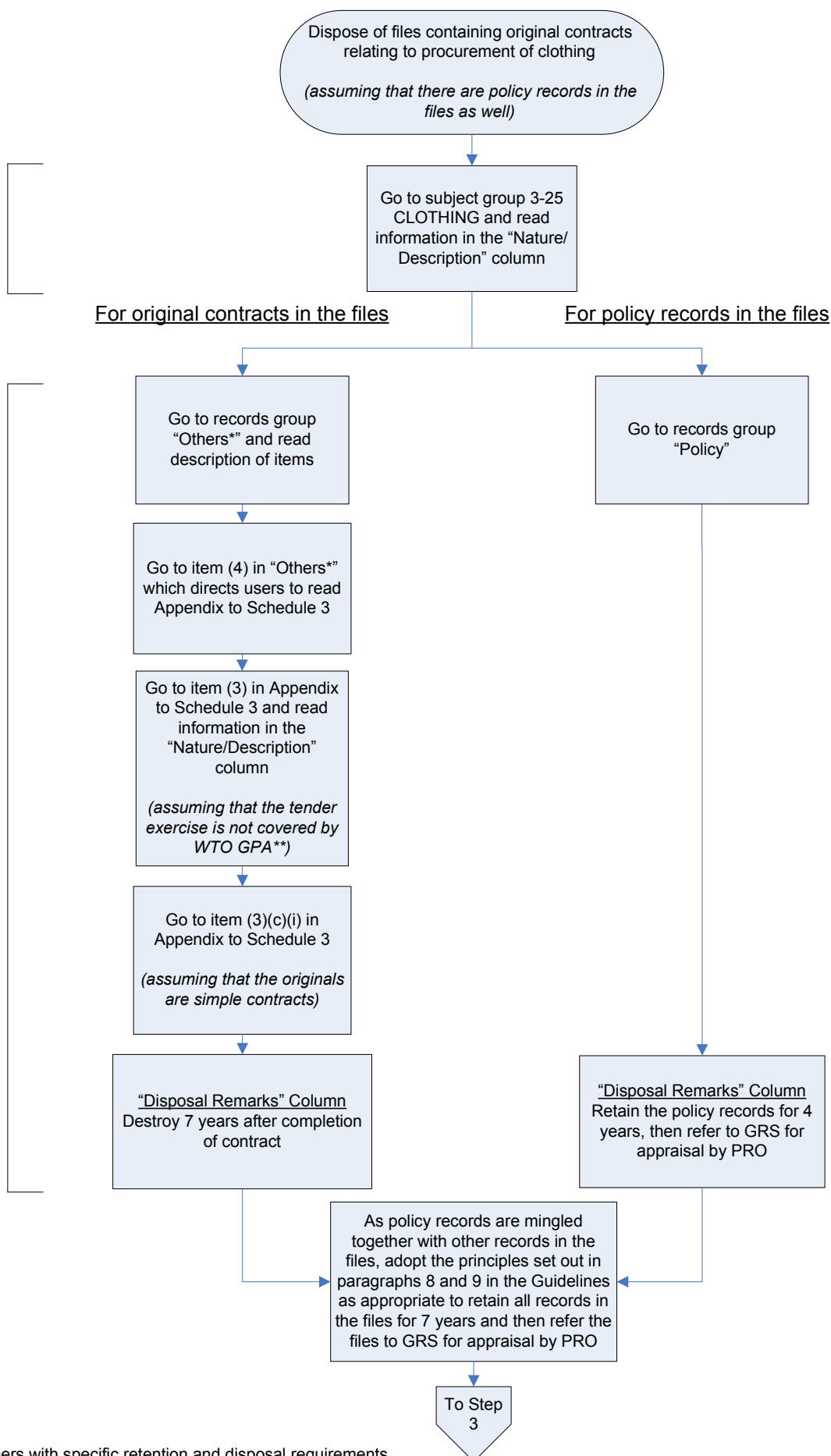
(ii) B/Ds are required to retain the list of disposed files permanently for record purpose.

**Example 1 - Disposal of Files Containing Original Contracts Relating to Procurement of Clothing**

**Stage 1 - Identify and Determine the Proper Retention and Disposal Requirements for Administrative Records**

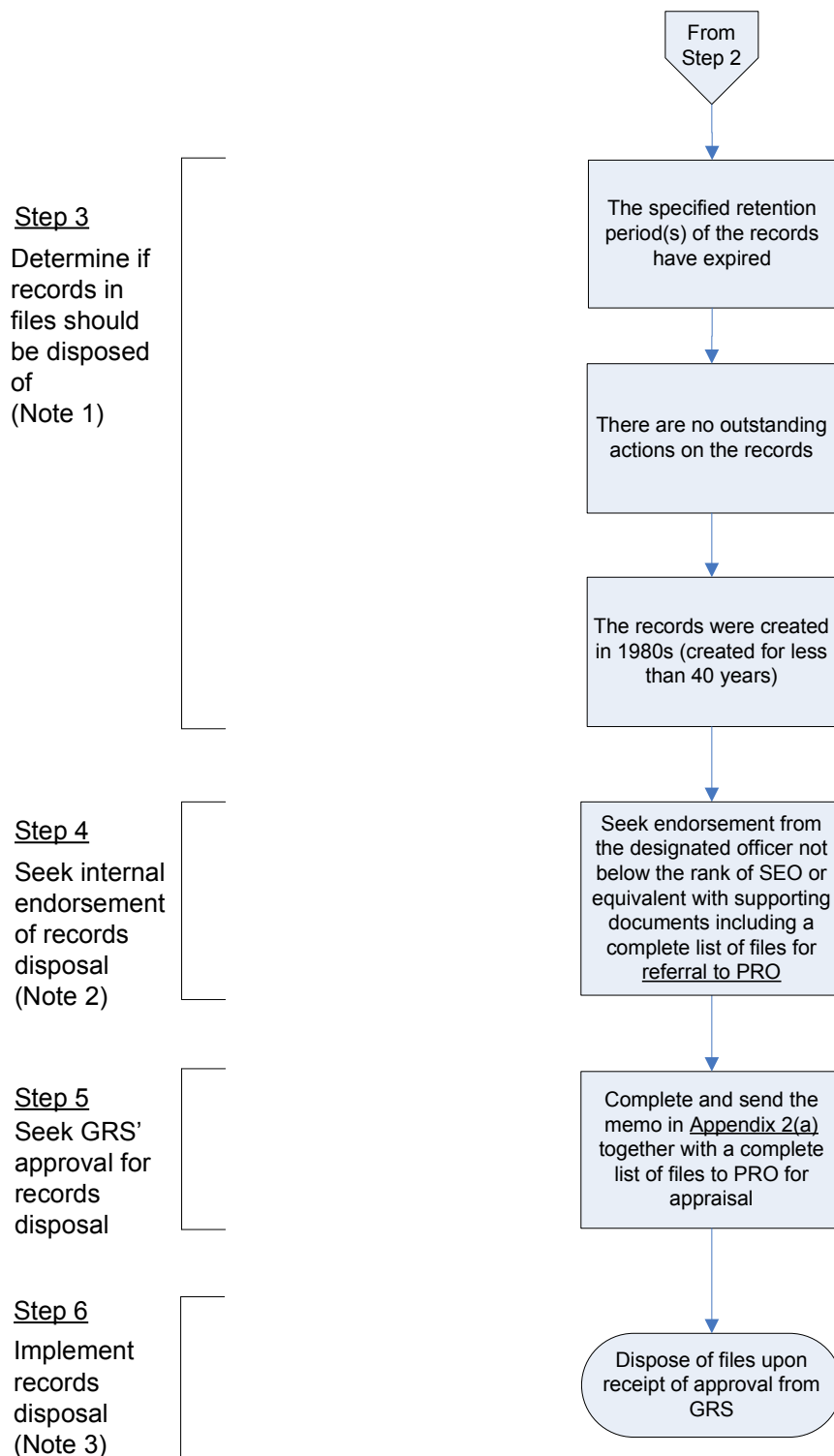
**Step 1**  
Match files to proper subject group(s) in the GARDS

**Step 2**  
Identify and determine retention periods and disposal actions



\* Others = Others with specific retention and disposal requirements  
 \*\* WTO GPA = World Trade Organization Agreement on Government Procurement

## Stage 2 - Disposal of Time-Expired Administrative Records



Note 1: Subject officers may need to be consulted to confirm whether there are still outstanding actions on the records.

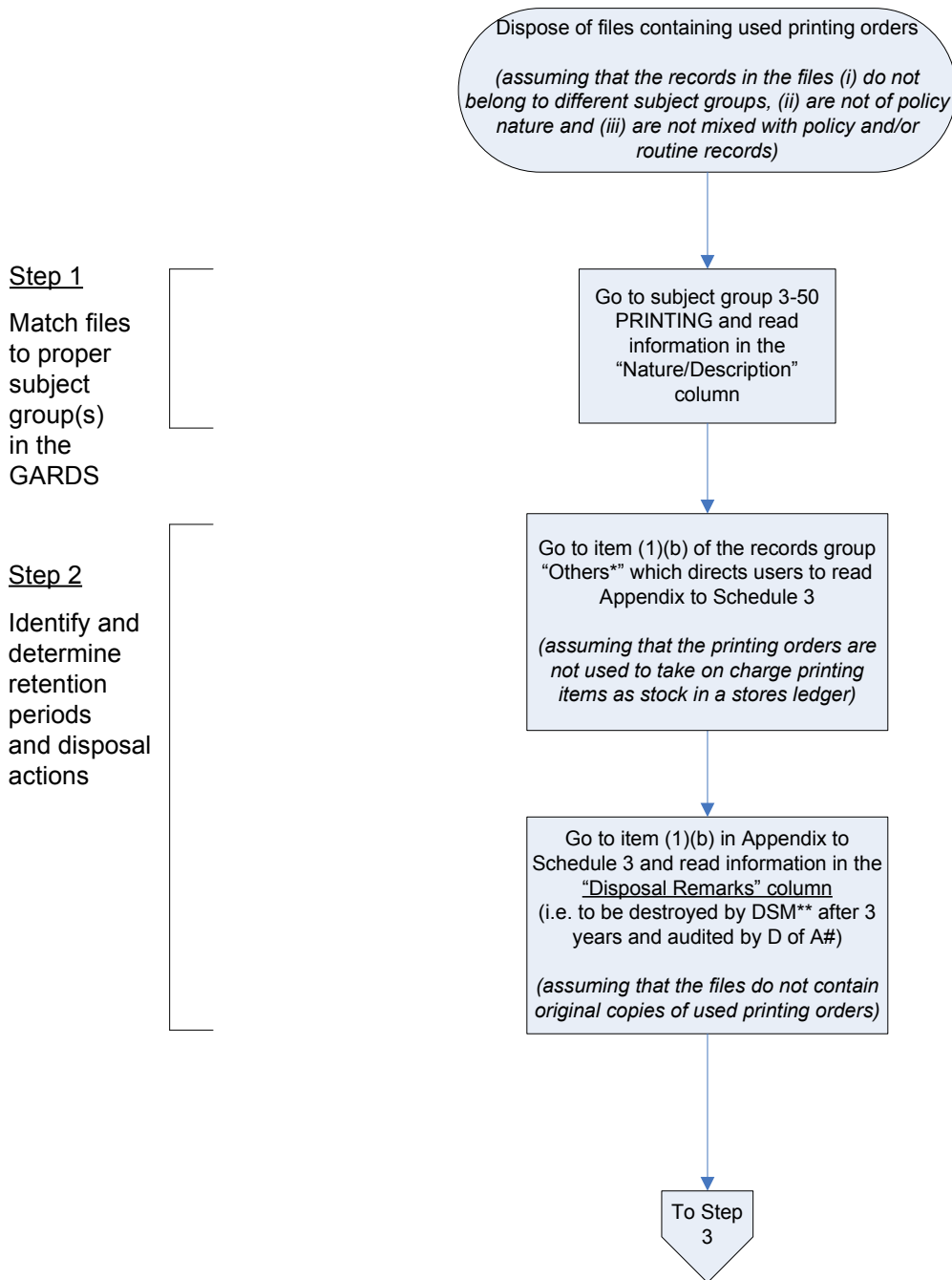
Note 2: Seek endorsement from a director officer in writing if there are valid reasons to defer transfer of time-expired files having archival value or potential value to PRO of GRS for retention or appraisal (i.e. disposal actions indicated as "P" or "SOP" in the GARDS and records created 40 years ago or earlier) by more than two years upon the expiry of the specified retention periods in accordance with paragraph 17 of General Circular No. 2/2009 on "Mandatory Records Management Requirements". Such cases should be brought up to the directorate officer for direction during the next disposal exercise.

Note 3: (i) To minimize the risk of inadvertent unauthorized destruction of records during the disposal process, B/Ds should designate an officer not below the rank of Executive Officer II or equivalent to ensure that the disposal process is properly supervised and the records disposal procedures as set out in Appendix IV to General Circular No. 2/2009 on "Mandatory Records Management Requirements" are complied with; and

(ii) B/Ds are required to retain the list of disposed files permanently for record purpose.

**Example 2 – Disposal of Files Containing Used Printing Orders (GF 3 and GF 3A)**

**Stage 1 - Identify and Determine the Proper Retention and Disposal Requirements for Administrative Records**

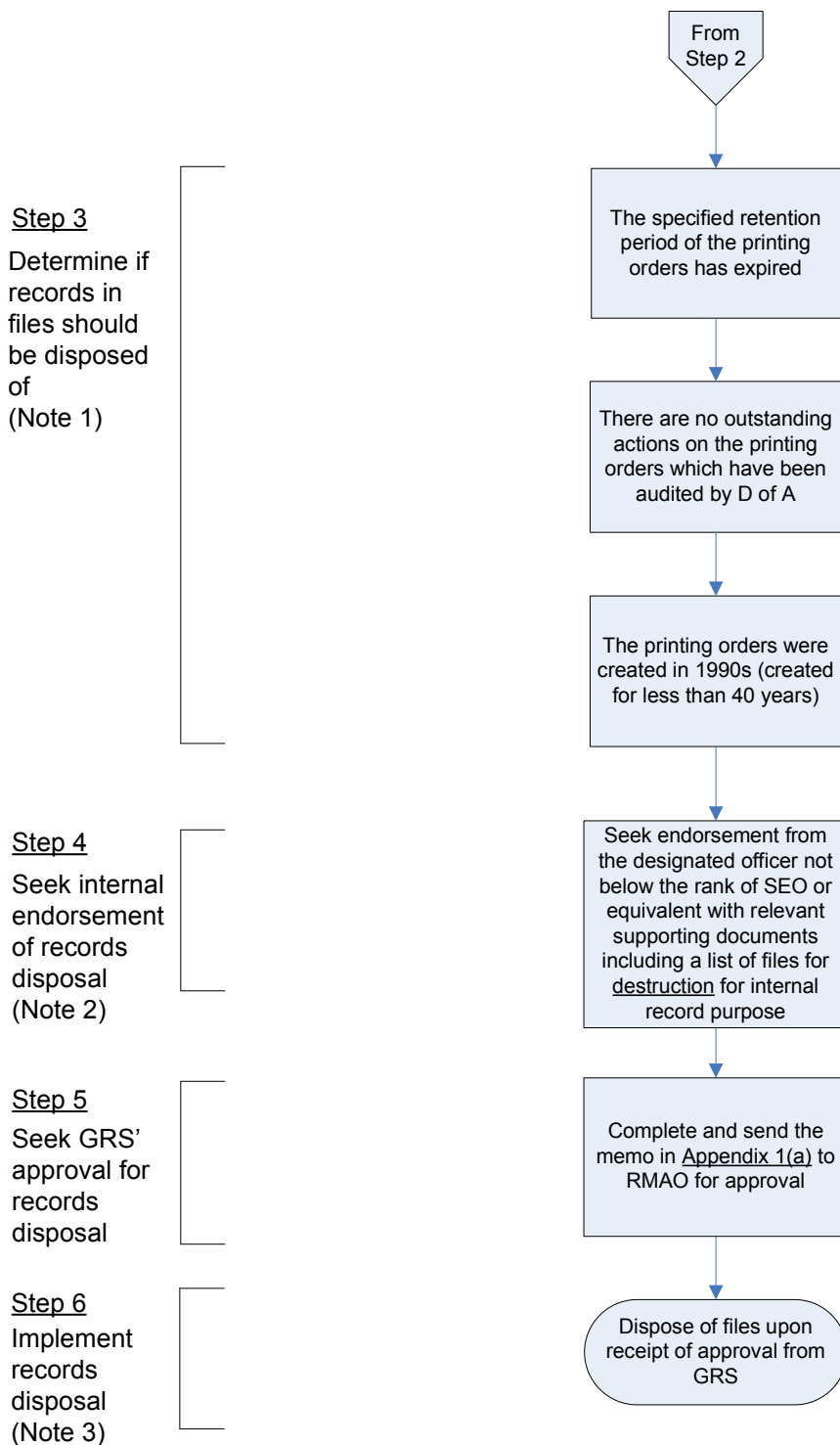


\* Others = Others with specific retention and disposal requirements

\*\* DSM = Departmental Stores Manager

# D of A = Director of Audit

## Stage 2 - Disposal of Time-Expired Administrative Records



Note 1: Subject officers may need to be consulted to confirm whether there are still outstanding actions on the records.

Note 2: Seek endorsement from a director officer in writing if there are valid reasons to defer transfer of time-expired files having archival value or potential value to PRO of GRS for retention or appraisal (i.e. disposal actions indicated as "P" or "SOP" in the GARDS and records created 40 years ago or earlier) by more than two years upon the expiry of the specified retention periods in accordance with paragraph 17 of General Circular No. 2/2009 on "Mandatory Records Management Requirements". Such cases should be brought up to the directorate officer for direction during the next disposal exercise.

Note 3: (i) To minimize the risk of inadvertent unauthorized destruction of records during the disposal process, B/Ds should designate an officer not below the rank of Executive Officer II or equivalent to ensure that the disposal process is properly supervised and the records disposal procedures as set out in Appendix IV to General Circular No. 2/2009 on "Mandatory Records Management Requirements" are complied with; and

(ii) B/Ds are required to retain the list of disposed files permanently for record purpose.