MANAGING RECORDS

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ONLY STUDY GUIDE FOR **ARM** **1502**

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INTRODUCTION

We all create or receive records in our personal capacity, eg we write our friends letters and e-mails, and send photos captured on cellphones and cameras, etc. We also receive records from friends or from credit providers such as Woolworths, Truworths, banks, cellphone companies and municipalities. If the records we have in our households or gadgets are many, we may arrange them in a certain way for easy retrieval, eg by date or sender or alphabetically. It is because of the value of those records (photos, e-mails, accounts, etc) that we decide to either keep or discard them. For example, you may decide to keep all the accounts records as proof that you have paid your debt. You may destroy a photo from a friend if you are no longer on good terms. The same principle applies to official records created by organisations even though there are rules for organisations to manage and keep records.

In every organisation records are created. Letters are received and copies of outgoing letters are kept, evidence of financial transactions is kept and minutes of meetings where decisions are taken are created. All these records form the memory of an organisation. It is impossible for staff to remember the details of every transaction, and owing to staff the records constitute the only evidence of what was decided and when. The records must be readily available. In a small organisation it will be fairly easy to locate the required record, but in larger businesses it becomes increasingly difficult to track down the required record.

This module is an overview of the practices involved in managing records throughout their entire life cycle. The broad aim of the module is to guide you on the development, implementation and maintenance of a sustainable records management programme. The module has eight study units.

Unit 1.1:   provides a definition of the concepts of records and records management

Unit 1.2:   gives a historical account, as well as the importance of records and records management

Unit 1.3:   deals with records creation and classification (file plans)

Unit 1.4:   covers the management of a registry and a records centre

Unit 1.5:   provides the steps of conducting records audits/surveys

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UNIT 1.1

DEFINITION OF KEY CONCEPTS

After you have completed this study unit, you should be able to

■   define the key concepts in records management
■   explain records management processes

Record

As this module is concerned with managing records, it is appropriate to start by defining the key concepts "record" and "records management". Records are the outputs that record each and every business and administrative transaction of an organisation. In other words, it is recorded information regardless of form or media created or received by institutions or individuals in the course of administrative transactions (IRMT 1999:7). Records are essential resources for an organisation's effective continuation. They also form the organisation's collective memory that must be available beyond the memory or working life of any single member of staff.

The record is the final statement about the transaction or business process which it represents. Once "declared", it must remain unaltered across time, no matter how many times it is recalled for use. It will contain unique information and/or data and is likely to be the end result of a document and version management process. If the information or data it contains is required for further processing then this should be copied and a new document created. Figure 1 illustrates the process of a record.

> Records provide evidence of business activity; they document what people do as employees of any organisation and can be in any format.
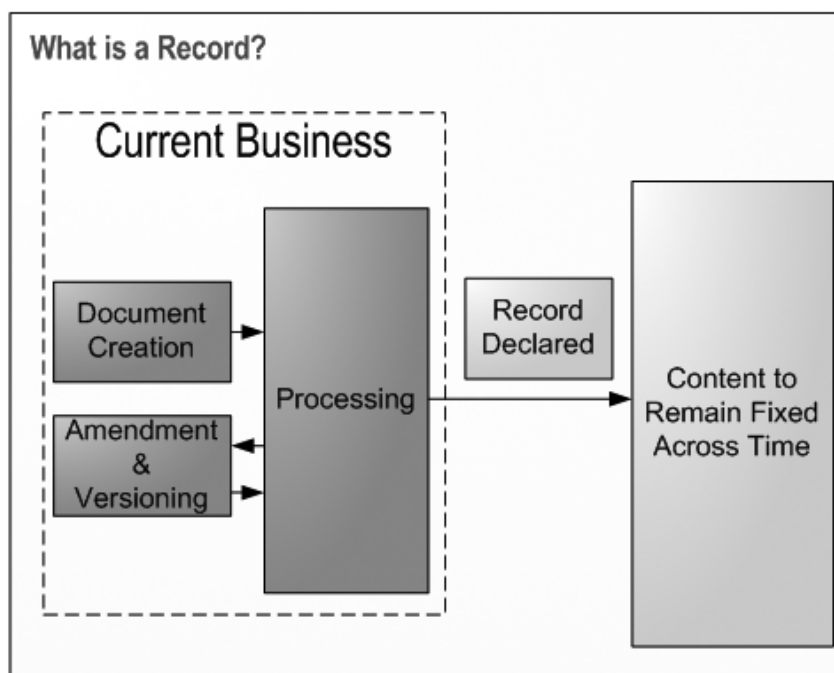

Figure 1: Process of record creation (What is a record? [s.a.])

Bear in mind that even when the transmission method of a record may use paper, the document is likely to have been created electronically on a PC using a word processing package. The original may therefore be the final electronic, pre-printed version rather than a photocopy or second printout copy that is placed in a manual filing system. If the paper version is signed or otherwise formally authenticated, then that will be considered as the "original" in law. According to Smith (2007:1), records are essential for the following:

- Supporting the delivery of services – documenting how policies and statutes are carried out, what services are provided, who carried out the work, how much it cost and the organisation's accomplishments.
- Supporting administration – by providing information for the direction, control, decisionmaking and coordination of business.
- Documenting rights and responsibilities – records are important in documenting the rights of corporate bodies and individuals in matters such as ownership, legacy, etc.
- Evidence of the work of public authorities – organisations need to document decisions, actions and obligations that they undertake.
- Future research – some of the records organisations create will be preserved and will form the contents of archival establishments, providing important historical information.

Public record – record created or received and maintained in any public sector organisation.

Private record – record created, received and maintained by non-governmental organisations, families or individuals relating to their private and public affairs.

Records management

Because of their importance and values, records have to be managed properly. This is done through a model called *records management*. Records management is the process of managing records from creation to disposal. According to Smith (2007:2), it provides a framework that aims to ensure that the record

- is present
- can be accessed
- can be interpreted
- can be trusted
- can be maintained through time
- can be disposed of

According to IRMT (1999:5), the care of records and archives particularly within the context of the public sector is governed by four important principles or theories. "These are (1) that records must be kept together according to the agency responsible for their creation or accumulation, in the original order established at the time of their creation; (2) that records follow a life cycle; (3) that the care of records should follow a continuum; and (4) that records can be organised according to hierarchical levels in order to reflect the nature of their creation" (IRMT 1999:5). These principles and concepts are known as

- the principle of *respect des fonds*
- the life cycle concept
- the continuum concept
- the principle of levels of arrangement and description

Refer to module ARM1501 for more information about the four principles for the care of records and archives. The information provided here should familiarise you with the concepts.

When a records management system works well, the information contained in records can be readily retrieved, thereby facilitating administration. In addition, it is easier to manage the disposal of unneeded records and the retention of valuable information. Space, facilities and resources

can be used efficiently and economically. Because they are accessible and identifiable, records retain their value and utility both to government and to society as a whole (IRMT 1999:57). Table 1 explains the records management processes through the entire life cycle.

Table 1: Records management processes

Process	Description
Records capture	– Identifying business information as records and putting them aside for future use and reference – Registering a record by assigning it a unique identifier – Entering, generating or copying metadata into a record profile
Records classification	– For retrieval – assigning a code, number or index term that can be used to retrieve the record – For disposal – assigning a disposal authority that can be used to determine the record's retention period and its eventual disposal (destruction or preservation) – For security – assigning a security classification code to determine who may access the records and under what conditions
Records storage	– Providing a reliable storage location and ensuring that records are not altered or tampered with to protect their integrity
Records preservation	– Implementing a preservation plan that, in the case of e-records, anticipates technology obsolescence and media degradation to protect the long-term usability of the records
Records access	– Providing records users with search, retrieve and display tools – Enforcing records access and security restrictions
Records tracking	– Tracking the current custody and location of records – Maintaining audit trails on the access and use of the records – Establishing version control and differentiating originals from copies
Records disposal	– Appraising groups of records (disposal classes) and assigning them a common retention period and final disposal (preservation or destruction) – Identifying and monitoring the retention period for records and triggering a disposal event when the retention period expires – Transferring records to semi-current or archival repository for storage – Securely destroying records

Ngoepe (2008:16)

Summary

In this unit we defined the key concepts in records management, ie records and records management. We also outlined the records management process and listed the principles of records management. The next unit will give a historical account, as well as the benefits of records and records management.

SELF-ASSESSMENT QUESTIONS

(1) What is a record?
(2) Differentiate between a public and a private record.
(3) List four principles and concepts of records management.
(4) What is records management?
(5) Discuss the process of records management.

References

Abbreviation used in the citations

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What is a record? [s.a.] http://www.jiscinfonet.ac.uk/InfoKits/records-management/what-is-a-record [Accessed 15 May 2010].

UNIT 1.2
THE ROLE AND HISTORICAL ACCOUNT OF RECORDS AND RECORDS MANAGEMENT

In the previous unit we defined the key concepts in managing records. After you have completed this study unit, you should be able to

■   explain the historical background of records and records management
■   discuss the importance of records and records management in any organisation

Historical account

The face of records management has changed tremendously. Records management has evolved from a paper-based function responsible for the storage of an organisation's miscellaneous documents, to one concerned with the management of specified internal records in a multitude of media (De Wet & Du Toit 2000:74). Despite these changes, the basic underlying principles of record keeping are still of paramount importance. This unit provides a brief overview of the historical trends of records and records management. Most modern records management commentators trace the profession's history to post World War II federal administration in the United States (Ngoepe 2008:28).

However, the records management profession is as old as the first societal groups, because the need for a memory arises naturally in any organisation. The most ancient forms of memory were oral and the most ancient keepers of records were the remembrances, ie individuals entrusted with the task of memorising rules, contracts and sentences and transmitting them by recitation to their juniors (Ngoepe 2008:29). People have kept records in some form since the earliest development of writing. However, simply recording information or having records is not the same as managing records. There have been major inventions that have had a significant impact on records management, for example writing, paper, the typewriter, microfilming and the computer. The first major invention was made in ancient times when writing was conceived and detailed records were kept (Krevolin 1986:2; Lundgren & Lundgren 1989:6). Very little, if any, management of those records was done (or needed) because the volume of information did not require it (Thomas, Schubert & Lee 1983:59).

The huge logistical operations of the First World War were responsible for an explosion of paperwork, in both the private and public sectors. This resulted in an increased need for individuals who could establish the requirements and devise the policies, strategies and systems so that information was recorded and stored and made available when it was needed in an appropriate format.

Widespread use of the computer for record keeping by governments worldwide developed in the 1950s (Kemoni & Wamukoya 2000). The proliferation of electronic records presents national archives around the globe with a unique opportunity for growth and development. For example, computers offer speed, precision, diversity, flexibility and a rich and comprehensive documentation of process, and it is no wonder that they have been so quickly embraced around the world as a critical information management and communication tool. However, ever since the 1950s, archivists, academics and records managers have been concerned about the fragility and impermanence of electronic records. Research and development initiatives during the 1980s and 1990s contributed partial solutions to these challenges but much more remains to be done. By the 1980s most archivists, academics and records managers acknowledged that managing and

preserving electronic records are among the most challenging problems facing their profession (Blouin 1996:1). For example, computer systems change rapidly and there is no guarantee that today's software will be readable by tomorrow's hardware (Mullon 2004:7; Ngoaketsi 2003:31). The other problem is that of media deterioration (Cloonan & Sanett 2002:70). These records are by nature fragile and impermanent, for example they can be written, rewritten, cut and pasted, or deleted (Ngoepe 2003:47).

The practice of using computers has grown tremendously with the norm now being almost every worker having a PC on his/her desk. Today computers are performing all the traditional functions of records management and managing records in ways that were not feasible before the computer age. However, whether on paper or electronic, records have value and need to be managed.

Importance of records

An appropriate place to begin is by exploring the issue of why records are created and why they need to be managed. Records are created by all sorts of people and institutions as a result of an activity being undertaken. In the course of doing business, records are created through a variety of government activities such as vehicle registration and procurement contract transactions. For example, the Department of Public Works is responsible for buildings maintenance and as part of its responsibilities it might create architectural plans for a new building. It might also take photographs of that building as it is built and it might create minutes of meetings and reports at various stages of construction. Organisations will thus either create the records internally or receive them from an external source, as a result of the activities or transactions they undertake. Therefore information is generated by work processes and is linked to those work processes in order to enable retrieval at another time and place (Thomassen 2002:375).

Creating records is a fundamental part of doing business. Business processes that involve the creation and transmission of documents routinely result in the creation of records as evidence of those processes. Records are also created to document what was decided or done. They are a means of providing evidence of business activity or of remembering events and transactions that have occurred. There are legal and regulatory requirements for creating and keeping records. As indicated by Wamukoya (2000:25), the need for records and the role of record keeping operates in three distinct domains, ie the business domain, the accountability domain and cultural domain.

- Business domain – government departments need records to conduct their business and to support further service delivery.
- Accountability domain – records are an indispensable ingredient in organisational accountability, both internal (such as reporting relationships) and external (to regulators, customers, shareholders and the law). Records show whether the organisation or individuals in it have met defined legal, organisational, social or moral obligations in specific cases. In all accountability forums, records are consulted as proof of activity by senior managers, auditors, etc.
- Cultural domain – demands that records are preserved and made available to society for posterity and for historical research. This provides the basis for writing a country's cultural and national history. This is when records are used for any purpose beyond the support of the business activity which created them or for accountability for that business activity. Records may be regarded as becoming part of the resources available to society to account for its collective behaviour. Records function as the memory of individuals, organisations and society.

Trustworthy records contain reliable evidence of decisions taken, rights acquired and commitments made. Without records, no assessment can be made of whether individuals and public organisations have actually carried out the actions and transactions that they had to execute, whether they have performed these actions and whether they have done the things which they were not supposed to do (Thomassen 2002:376).

ACTIVITY

> In your own words, provide a brief historical account of records and records management.

In the above context, a distinction is made between the primary and secondary functions of records. The primary functions of records are the functions that the creator had in mind when creating them and in particular the evidential functions (NARS 2004:34). The primary or administrative value is the current value that records have for the office from which they originated. In their primary function records play an active role: they document and regulate social relations. These records are used

— for administrative and accounting purposes
— to ensure logical, responsible and consistent actions
— for the protection of the legal and financial rights and obligations of the office of origin
— to ensure proper control of activities

The secondary function of records is the function which the creator generally does not have in mind and which records only acquire once they have fulfilled their primary functions: the cultural-historical function or the function of source for historical research (Thomassen 2002:376). It is the long-term practical and cultural value that records have for the public and researchers at large. The practical value lies in the use of records in family history studies, proof of property and other rights and evidence in court. From the cultural value, records can be used for research into, among other things, political, social and economic matters. In other words, records can be used to describe or reconstruct an event or situation of the past.

> Primary value includes administrative, fiscal, legal
>
> Secondary value includes evidential, research, informational

Importance of records management

Keakopa (2007:70) and Smith (2007:13) list the reasons why records management is important:

— **As evidence of activities (organisational memory)** – they are kept for administrative purposes and use in daily operations.
— **Fiscal value** – financial records as proof of how money has been allocated and used properly (eg tax returns, financial statements and invoices).
— **Legal value** – as proof of evidence in courts and for purposes of compliance in regulated areas, eg pharmaceutical companies.
— **Historical value** – evidence of organisational accomplishment, eg minutes of meetings.
— **Informational value** – as information relating to activity, but which may not necessarily be evidence. This information can help an organisation restructure.
— **Business continuity and risk management** – for organisational survival if there is a disaster.

The aims and objectives of records management within the context of business, legal, fiscal and other regulatory requirements, according to Keakopa (2007:70), include the following:

▪ It ensures that only necessary records are created.
▪ It ensures that records are **kept appropriately** (helps with design of file plans/classification systems based on organisational functions).
▪ It ensures that records are **disposed of appropriately** when no longer needed based on retention/disposition schedules.
▪ **It reduces storage capacity and associated costs** – records will be disposed of in a timely manner, thereby reducing the total volume of records being stored.

- **It provides saving in human resources** – less time is spent on processing, filing and retrieval, and less time is wasted looking for records.
- **It ensures easy retrieval of records and information** – fewer records in organisation, coupled with proper filing, will ensure easy location and identification of records needed for decisionmaking.
- **It ensures a better image of the organisation** – when retrieval is quick, decisions are made on time and this helps improve the image of the organisation.

Summary

This unit has given a historical account, as well as the benefits of records and records management. In the next unit we will discuss records creation and classification of records.

SELF-ASSESSMENT QUESTIONS

(1) What is the primary value of a record?

    (a) the functions that the creator had in mind when creating the record
    (b) (the function which the creator generally does not have in mind
    (c) the cultural-historical function
    (d) the long-term practical and cultural value that records have for the public and researchers at large

(2) Paul needs to access the records of the Public Protector for research purposes. The value associated with Paul's needs is … value.

    (a) primary
    (b) secondary
    (c) tertiary
    (d) None of the above.

(3) Which value is not related to the others?

    (a) legal value
    (b) fiscal value
    (c) administrative value
    (d) secondary value

(4) Which domain demands that records be preserved and made available to society for posterity and for historical research?

    (a) accountability domain
    (b) culture domain
    (c) business domain
    (d) archival domain

(5) Records have administrative, legal, financial and research value.

    (a) True
    (b) False

(6) A record can have tertiary value.

    (a) True
    (b) False

(7) Discuss the importance of records and records management to organisations, and give examples to explain your answer.

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UNIT 1.3
RECORDS CREATION AND CLASSIFICATION SYSTEMS

In the previous unit we discussed the essence and historical account of records and records management. Records are created by all sorts of people and institutions as a result of an activity being undertaken. The overall purpose of creating records is to support the business of the organisation. After a record is created, it needs to be classified so that it can easily be retrievable. We examine the creation phase of records in this unit and attempt to answer the question: *when do we make records*? We also discuss the development of classification systems or **file plans**. It is worth mentioning that the words *file plan* and *classification system* will be used interchangeably.

Records creation

According to the National Archives of Australia (2010), a record is created within an organisation when you need to show

- what happened
- what was decided or recommended
- what advice or instruction was given
- when it happened
- who was involved
- the order of events and/or decisions

You need to ask yourself the following questions in order to create a record:

- Does it relate to my work?
- Did I write or send it in the course of my work?
- Am I required to act on it?
- Is it external correspondence I have received?
- Is it something I have used to do my work or to reach a decision?

If the answer is yes, then a record has to be created. A record of meetings where business decisions are taken has to be made. Examples of the record will include the agenda (if any), minutes and any papers presented at the meeting. A record of work-related discussions where business decisions are made or directions are given should be made: phone calls, voicemail messages and conversations with your supervisor.

According to the Association of Commonwealth Archivists and Records Managers (ACARM), there is a framework for the creation of records. ACARM (2010) argues that records are created when there is a need to remember the details of an event, decision or action such that anyone needing recourse to the facts, whether or not they were party to the original matter, can rely on it. Therefore, the keyword in records creation is evidence. In other words, records should provide credible and authoritative evidence. Records are crucial in the auditing process.

ACTIVITY

Do the following situations require Paul to make or keep a record? Give a reason for your answer.

(1) Paul sent an approval to a client via e-mail. Does he need to make a record?

(2) Paul's supervisor will need to act on the information contained in this briefing. Does he need to make a record?

(3) The information in this document will need to be referred to at the next project meeting. Does Paul need to make a record?

(4) Paul received an e-mail from a colleague about a braai on the weekend. Does he need to make a record?

(5) An unsolicited advertising brochure arrived from a company. Does Paul need to make a record?

(6) Paul had a phone conversation with a client regarding problems with their case. Does he need to make a record?

Records classification system

Once records have been created, it is necessary to have a logical system to store the records in order to retrieve them when the need arises. For example, in a doctor's office, which is dealing primarily with patients, the records can be stored according to each patient's surname and initials. Inside the patient's file the records can be stored chronologically or according to date order. The earliest date is placed in the file and the subsequent dates are placed on top of the first document (file from bottom to top). In this way the most recent document will always be on top of the file. Picture 1 depicts poorly classified and arranged records. It will be difficult for a person to retrieve a record from such a system depicted in the picture.

Picture 1: Example of poorly managed and classifying records

A records classification system is a tool for classifying records into common characteristics. It is the basis for any organisation's records management system.

Different types of classification system

There are several indexing techniques that are used worldwide by both public and private organisations to arrange and describe records. Some of these, according to Van der Westhuizen and Schellnack-Kelly (2010:243–244), include

- Alphabetical system, eg   Agenda
  Bridges
  Budgets
  Buildings
  Finance
  Minutes

- Numerical system: records are allocated numbers and separated by stroke, point or dash, eg

1.	Staff
1/1	Leave
1/1/1	Sick
1/1/2	Vacation
1/1/3	Study

In most countries (eg South Africa and Canada), the numerical system is considered to be the most flexible, efficient and uncomplicated method used to index and arrange records.

- Alphanumerical system: this system makes use of a combination of both alphabetical and numerical symbols. The system is ideal for use as subdivision in the index and to distinguish case files (files opened per item, person, building, etc), eg   3/1/1 A   Alberts, K
  3/1/1 B   Botha, D
- Decimal system: the best example is the Dewey Decimal Classification (DDC) System used by libraries, eg 150 NGO (the classification number for a psychology book written by the author Ngoepe. 150 represents psychology and NGO is the first three letters of the surname of the author). The DDC cannot be used to classify records as it is too rigid and unable to accommodate the diverse nature of records created by offices.
- Geographical system: this is a system where information is arranged and accessed according to regions, geographical areas or provinces. For example, records dealing with trading licences for Gauteng may be arranged together in alphabetical sequence according to the local authority. These would be separated from those of Limpopo.

The system that is generally regarded as the most efficient form of referencing for documentation is the numerical system. The advantages of the numerical system over the other options are the following:

- It does not have the limitations of the alphabetical technique, which can be comparatively inflexible.
- It is more flexible than the decimal system.
- The functional and procedural relatedness of documentation is blurred by the alphabetical technique. Consequently, the system becomes more complex and there is a greater risk of misfiling.

Example: If in the alphabetical system there are two separate provisions for Agenda and Minutes, there is a chance that misfiling will occur because the descriptions chosen are not mutually exclusive. Thus, it would be possible for an office to keep correspondence dealing with agendas of meetings in either of these files.

- The alphabetical technique involves a great degree of subjectivity when choosing descriptions that could result in inconsistencies in the system. Language differences can also be a major factor.

Example: One person may refer to an item as Offices, while another person may refer to the same item as Business Premises. Therefore, there is no effective way of ensuring that people using the records will be able to trace the correspondence or information they are seeking.

Functional classification system

Almost any filing system may be used. However, in this module we will concentrate only on the development of a functional classification system. By functional file plan we mean all documents on a specific subject are together and can be retrieved quickly; valuable is separated from ephemeral. This is the system that is used widely throughout the world (eg in countries such as South Africa, Canada and Australia). It is regarded as the most effective method of managing records. It is basically a numbering technique, but it may include alphabetical, alphanumerical, as well as geographical classifications. This is a self-indexing file plan based on the functions of the office and the subjects on which correspondence is conducted in the execution of its functions.

The basic component of the functional file plan is a hierarchical classification structure, with the top level containing the broadest categories and the lower levels becoming increasingly specific (Van der Westhuizen & Schellnack-Kelly 2010:246).

New considerations on file plan have been arisen over the last few years largely as a result of the increasing use of electronic records management systems. However, the approach is still applicable to paper-based records. The paper records system and electronic records management system should mirror each other. The purpose of the file plan is to

- provide links between records that originate from the same activity or from related activities
- determine where a record should be placed in a larger aggregation of records
- assign and control retention periods
- assign and control access rights
- easily retrieve records
- determine the disposal of records
- provide physical and intellectual control of records
- comply with archival legislation
- standardise the final product sent to the archives repository
- link activities of an organisation with its legal and policy direction (mandate)

According to Smith (2007:54), the intellectual structure for a file plan falls into four types, as detailed below:

- Functional – the functions that an organisation carries out change less frequently than its organisational structure. As changes move functions between organisations, it is easier to restructure the file plan.
- Subject/thematic – this structure enables a more common approach across information systems: intranet, EDRM, etc.
- Organisational
- Hybrid – it is functional at a broad level with subject-based subclasses.

Table 2: Advantages and disadvantages of the four structures

Structure	Advantages	Disadvantages
Functional	– Highly rigorous – Provides future proofing against changes in organisational structure – Business analysis required to set it up can prompt effective business change – Best suited to situations where the functions are discrete, regular and simple	– Requires extensive change management programme – May be alien to end-users
Subject/thematic	– Easy to map to other subject classification	– Some users do not find subject indexing and retrieval easy – May be difficult to maintain without full thesaurus support
Organisational	– Easy to map to organisational structure	– Frequent changes usually necessary to keep abreast of organisational restructuring
Hybrid	– Can, if implemented properly, gain most of the advantages of the functional and subject approaches while minimising the disadvantages	– Perceptual difficulties in set up – Often confused for the purist functional approach

Smith (2007:55)

The design of the functional file plan should be based on the simple framework of function, activity and task.

Function = the largest unit of business process/procedure in the organisation; it entails the major responsibilities, managed by the organisation to fulfil its goals; it refers to the higher level aggregate of activities. The function can be divided into line and support functions, eg the line functions of a university are to provide research and teaching. The support functions may include student administration, finance and human resources.

Activity = the major pieces of work performed by the organisation to accomplish its functions; several activities are often associated with each function, eg curriculum development

Task/transaction = the smallest unit of business activity, eg setting exam scripts, marking.

The three important considerations should underpin the design of the file plan, ie simplicity, flexible/elastic and logic/consistency. Simplicity means the file plan should reflect functions, activities and tasks that are easily recognisable by users. It must be obvious into which file or folder a document should be placed.

ACTIVITY

Indicate which of the following can be regarded as support or line functions of a university

Student registration	
Library services	
Research	
Information Technology curriculum	
Student Representative Council	
Financial assistant	
Course development	

Consistency means the file plan must have rules and guidelines that ensure that all staff follow the same procedures. Inconsistencies typically manifest themselves as duplicate files/folders on the same activity being separated. Flexibility means the file plan must be adaptable. It must be designed so that new files and folders can be fitted in as and when required without tampering with the original numbering.

> **Characteristics of functional file plan** (Van der Westhuizen & Schellnack-Kelly 2010:252)
>
> – arranged according to subject records
>
> – stroke numbering technique – representing relationship of subject matters
>
> – consideration of values of different records to facilitate disposal programme
>
> – can be used both manually and electronically

Fundamental principles of functional file plan

There are three fundamental principles of a functional file plan:

Organisational principle – implies that an organisation may opt to have one file plan or separate a departmental file plan from an organisational one, eg Human Resources can have separate file plan, or there can be a separate file plan for regional offices.

Functional principle – implies that the file plan is based on the functions of an organisation.

One subject one folder principle – it doesn't matter from whom the document comes, or by whom or which organisation it was created. What matters is the subject. This principle simply means that documents authored by different people in different business units will share the same folder by virtue of their common subject, ie documents on the same subject should belong to a single home (file cover/folder).

Type of files used in a functional file plan

The following are specific type of files used in a functional file plan:

Policy files

Policy files are identified by the symbol "P" as the last component of the reference number, eg 1/P, 2/P. All matters concerning policy, rulings, instructions, procedures and directions should be dealt with in these files to ensure easier reference. The policy file is always the first provision under the subject that it deals with.

Routine enquiries

Routine enquiry files are identified by the symbol "R" as the last component of the reference number, eg 3/R, 3/1/1/R. These files are for enquiries of an ephemeral nature which require no further action subsequent to the normal reply. Normally they are the second provision (after the policy file) under the subject that it deals with. However, if there is no policy file under a particular subject, the routine enquiries file would be the first provision.

Underline description

All underlined descriptions indicate subject headings only. Subdivisions must be made under these subject descriptions, but no files may be opened for any underlined description.

Guidelines when designing file plan

According to Van der Westhuizen and Schellnack-Kelly (2010:243), the following should be taken into consideration:

■ Even though there is no theoretical framework, do not go further than the seventh level of division, eg 2/2/2/2/2/2/2. Otherwise, there will be confusion when a person opens files.
■ Each document must be stored in one file.
■ File description should be well thought out so that overlapping of subjects is avoided.
■ File description must be accurate, precise and not vague. A file with the description "general", "correspondence" or "miscellaneous" should be avoided.

Example: Can you tell what is wrong with this file plan?

2	<u>ACCOMMODATION</u>
2/1	Buildings
2/1/1	Erection
2/1/2	Cleaning
2/1/3	Allocation
2/1/4	Office Buildings

In the above example (NARS 2007:116), the description of file 2/1/4 is not accurate or precise enough. The fact that the description of file 2/1/4 does not state which activities or aspects of office buildings should be dealt with leads to overlapping between file 2/1/4 and files 2/1/1 – 2/1/3. Correspondence on the subject "cleaning of office buildings" could, for example, be filed in either file 2/1/2 or file 2/1/4. To avoid overlapping of files, subjects on same level of division should be equal and like in nature (NARS 2007:117).

With regard to equal value, you cannot, for example, have an activity such as Subsidised Transport on the same level as Transport. They are not of equal value as Subsidised Transport is more specific than the general subject Transport. Therefore, Subsidised Transport should be a subdivision of the subject Transport, eg

15	<u>Transport</u>
15/1	Subsidised Transport

The following is an example of how a main subject can be subdivided into various levels (NARS 2007:119)

■ 1 <u>FINANCIAL MATTERS </u>(Main Subject)

  – 1/P Policy)
  – 1/1 Budget) Subdivision according to
  – 1/2 Revenue) various aspects dealt with
  – 1/3 Expenditure)

■ It may transpire that correspondence in connection with <u>Expenditure </u>(1/3) is comprehensive enough to justify a further division of the subject. This can be done as follows:

  – 1/3 <u>Expenditure</u>
  – 1/3/1 Advances
  – 1/3/2 Salaries
  – 1/3/3 Accounts

■ Should it prove necessary to subdivide accounts 1/3/3 even more closely, it could be done as follows:

  – 1/3/3 <u>Accounts</u>
  – 1/3/3/1 Water and electricity accounts
  – 1/3/3/2 Telephone accounts

■ An even finer subdivision of telephone accounts (1/3/3/2) could, for example, be done as follows:

  – 1/3/3/2 <u>Telephone accounts</u>
  – 1/3/3/2/1 Cape Town
  – 1/3/3/2/2 Pretoria

The following should be taken into consideration:

■ The main series should **not** be arranged alphabetically.
■ An alphabetical arrangement prevents related matters from being grouped together, and moreover, the arrangement cannot be kept alphabetical because new additions will not fit into the alphabetical sequence.
■ It can also be a source of confusion if a portion of a file plan is alphabetical and another portion not.
■ Files are numbered mainly because the number is a simple and easy symbol for reference purposes and to maintain the sequence of files in storage.

As no file plan can remain static, provision has to be made for later additions and extensions in such a way that additions can be made at the correct place without dislocating the numbering. By correct place is meant that place where the subject fits or where it would have been placed had it been known when the file plan was compiled. To achieve this, use is made of stroke numbers (eg 2/2/3/4). The more stroke numbers used, the more flexible the file plan will be.

Compilation of series

A file plan should be divided into main series that accurately reflect the functions of an organisation. In the compilation of a file plan the support functions should be listed first, because they remain the same over time (Westhuizen & Schellnack-Kelly 2010:259). Main series should not be arranged alphabetically but in order of importance. The headings for main series subjects are given in capital letters.

ACTIVITY

Divide the subject "Education" into the following subdivisions using the correct numbering technique of functional subject file plan:

5. <u>EDUCATION</u>

Routine Enquiries on Education

Gauteng

Maths Education

Language Education

Eastern Cape

Limpopo

Criminology

Education Policy

Answer: **5. <u>EDUCATION</u>**

5/P Policy

5/R Routine Enquiries

5/1	<u>Maths</u>
5/1/1	Gauteng
5/1/2	Eastern Cape
5/1/3	Limpopo
5/2	<u>Language</u>
5/2/1	Gauteng
5/2/2	Eastern Cape
5/2/3	Limpopo
5/3	<u>Criminology</u>
5/3/1	Gauteng
5/3/2	Eastern Cape
5/3/3	Limpopo

The alternative answer will be:

5. <u>EDUCATION</u>

5/P	Policy
5/R	Routine Enquiries
5/1	<u>Gauteng</u>
5/1/1	Maths
5/1/2	Language
5/1/3	Criminology
5/2	<u>Eastern Cape</u>
5/2/1	Maths
5/2/2	Language
5/2/3	Criminology
5/3	<u>Limpopo</u>
5/3/1	Maths
5/3/2	Language
5/3/3	Criminology

Determining the effectiveness of a file plan

An organisation can ask itself two questions to determine the effectiveness of a file plan:

■ *Does the file plan facilitate easy access to records when they are required?* The file plan should ensure that all the documents created or received on a particular subject matter are placed together. By doing this, the organisation ensures that the information can be made available in the quickest and most satisfactory manner.
■ *Does the file plan facilitate the implementation of a disposal programme?* An efficient file plan clearly distinguishes between records with permanent and temporary value. By separating these records, a systematic disposal programme can be implemented.

Summary

In this unit we discussed the process for creation of a record. The principles for the development of a functional classification system were also discussed. The next unit deals with the registry and records centre management.

SELF-ASSESSMENT QUESTIONS

(1)   E-mail sent to clients in the course of your work is a record.

    (a)   True
    (b)   False

(2)   Records do not help you to produce evidence when required to explain a decision.

    (a)   True
    (b)   False

(3)   I should keep records I create where no one else can see them.

    (a)   True
    (b)   False

(4)   Which one of the following is not an essential requirement when designing a file plan?

    (a)   simplicity
    (b)   logic
    (c)   classification
    (d)   flexibility

(5)   Which one of the following is not a principle of a file plan?

    (a)   principle of *respect des fond*
    (b)   organisational principle
    (c)   one folder one file principle
    (d)   functional principle

(6)   List and discuss different types of record classification systems.
(7)   What are the benefits of a records classification system?
(8)   Suppose you are a records manager for the organisation dealing with human resources. Divide the subject "Human Resources" into the following subdivisions using the correct numbering technique. You should remember the principles of designing a file plan.

<table>
<tr><td colspan="2">4. HUMAN RESOURCES</td></tr>
<tr><td>4/P</td><td>Policy</td></tr>
<tr><td>4/1</td><td>Recruitment and Selection</td></tr>
<tr><td></td><td>Appointment of Casual Workers</td></tr>
<tr><td></td><td>Internal Advertisement of Posts</td></tr>
<tr><td></td><td>Appointment of Permanent Staff: Regional Offices</td></tr>
<tr><td></td><td>Temporary Staff Appointments</td></tr>
<tr><td></td><td>Policy for Appointments</td></tr>
<tr><td></td><td>Invitations to Interviews: Candidates</td></tr>
<tr><td></td><td>Arrangements for Short Listing</td></tr>
<tr><td></td><td>Invitations to Interviews: Panellists</td></tr>
<tr><td></td><td>External Advertisement of Posts</td></tr>
<tr><td></td><td>Routine Enquiries on Appointment</td></tr>
<tr><td></td><td>Permanent Staff Appointment</td></tr>
<tr><td></td><td>Appointment of Permanent Staff: Head Office</td></tr>
</table>

(9)   Box A is an extract from the file plan of a small service company. Box B is a list of some records generated by the company. Select the classification number which you think most accurately applies to each record series in box B (Van der Westhuizen & Schellnack-Kelly 2010:248).

Box A: Extract from the file plan of a service company

<table>
<tr><td colspan="2">2. Personnel</td></tr>
<tr><td>2/1</td><td><u>Recruitment</u></td></tr>
<tr><td>2/1/1</td><td>Vacancy</td></tr>
<tr><td>2/1/2</td><td>Temps</td></tr>
<tr><td>2/2</td><td><u>Training</u></td></tr>
<tr><td>2/2/1</td><td>In-house</td></tr>
<tr><td>2/2/2</td><td>Contract</td></tr>
<tr><td>2/3</td><td>Pensions</td></tr>
<tr><td>2/4</td><td>Payroll</td></tr>
<tr><td>2/5</td><td><u>Company Car Scheme</u></td></tr>
<tr><td>2/5/1</td><td>Renewal Schedule</td></tr>
<tr><td>2/5/2</td><td>Insurance</td></tr>
<tr><td>2/5/3</td><td>Accidents</td></tr>
<tr><td colspan="2">6.   Facilities</td></tr>
<tr><td>6/1</td><td><u>Health and Safety</u></td></tr>
<tr><td>6/1/1</td><td>Inspections</td></tr>
<tr><td>6/1/2</td><td>Accidents</td></tr>
<tr><td>6/2</td><td><u>Insurance</u></td></tr>
<tr><td>6/2/1</td><td>Premises</td></tr>
<tr><td>6/2/2</td><td>Plant and Equipment</td></tr>
<tr><td>6/2/3</td><td>Vehicles</td></tr>
<tr><td>6/3</td><td><u>Security</u></td></tr>
<tr><td>6/3/1</td><td>Inspections</td></tr>
<tr><td>6/3/2</td><td>Incidents</td></tr>
</table>

6/4	Services
6/4/1	Electricity
6/4/2	Gas
6/4/3	Water
6/5	Maintenance
6/5/1	Lifts
6/5/2	HVAC
6/5/3	Boilers
6/5/4	Lightning
6/5/5	Vending Machines
6/6	House-keeping
6/6/1	Office Cleaning
6/6/2	Waste Disposal
6/7	Communication
6/7/1	Telephones
6/7/2	Pagers

Box B: Some types of records generated by a small service company

1. Accident reports

2. Boiler inspection certificates

3. Boiler maintenance contracts

4. Car insurance claims

5. Car insurance policies

6. Window cleaning schedules

7. Maintenance schedules

8. Lift service reports

9. Fire drill notifications

10. Induction course materials

11. Safety audit reports

12. Training course bookings

(10) Using the file plan of the Auditor-General of South Africa in annexure A, allocate file reference numbers to the following correspondence:

- minutes of the Eastern Cape Business Unit meeting
- ICT policy
- personnel file for Dlamini M
- accident report on the Auditor-General of South Africa's pool car
- request for petty cash
- a request in terms of the Promotion of Access to Information Act by a member of the public
- secret file of the Exco minutes
- regularity audit report for the Great Kei Local Municipality in the Eastern Cape
- control self-assessment (CSA) tool file
- AGSA press release
- performance audit report for Limpopo Department of Agriculture

- transfer of records to off-site storage
- disciplinary hearing
- policy on acquisition of books
- internal audit report
- inspection of records by the National Archives
- regularity report on United Nations Population Fund

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Abbreviations used in the citations

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UNIT 1.4
REGISTRY AND RECORDS CENTRE MANAGEMENT

In the previous unit we examined the creation phase of records. We also discussed the development of functional classification systems. In this unit we discuss the management of a registry and a records centre.

Three types of storage areas can be identified for different types of records as illustrated by the life cycle concept in figure 2: current records are kept in the registry; semi-current records are kept in records centres (in South Africa the records centres have since been replaced by commercial off-site storage such as Metrofile, Document Warehouse, Stattuford, etc; however, some organisations do have their own records centres); records of enduring value are kept in an archival repository.
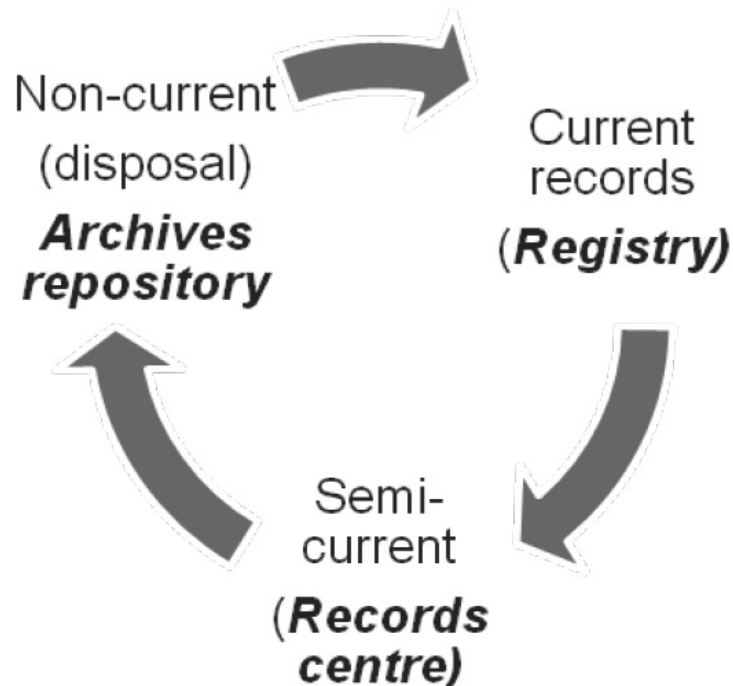
Figure 2: Storage of records as per the life cycle concept (IRMT 1999:19)

The focus in this unit is only on the management of registries (where current records are kept within an organisation) and records centres (where semi-current records are kept). Refer to module *ARM1503* for information on managing archives. Unit 8 will cover a little about the management of archives.

The organisation and function of a registry

A registry controls the formal channel of communication and enables an organisation to perform its functions. It is the link between the organisation it serves, the various sections of the organisa-

tion and the outside world. A well-organised registry ensures that records are correctly classified, filed, stored and disposed of when no longer needed (NARS 2006:197).

NARS (2006:197) recommends that an organisation's registry be centrally situated in order to facilitate and expedite the distribution and flow of files. The office space allocated to a registry must be able to accommodate the growth in documentation. Registries are usually established on a centralised basis, but sometimes it is necessary to establish decentralised registries. Decentralised registries are established if it would cause unnecessary delays in accessing files that are not kept near the individuals working with them or if the access requirements of the files prevent them from being kept in a general registry, eg human resource files (Van der Westhuizen & Schellnack-Kelly 2010:332).

Organisations should decide which of the two systems would work best for them. A general guideline is that it is better to keep files in a central registry when files are used by more than one section in an organisation or if the workflow process requires the file to move to more than one section. When only one section uses certain files they could be kept at that section, provided they are managed properly (NARS 2006:197). Table 3 lists the advantages and disadvantages of centralised and decentralised registries.

Table 3: Centralised versus decentralised registries

	Advantages	Disadvantages
Centralised registry	– Ensures uniformity in records management practices – Achieves better training results – Personnel and accommodation are utilised optimally – Provides for the interchange of staff	– In a large organisation, the registry may be located too far away from certain departments, causing them to file their records at irregular intervals and causing delays in obtaining items
Decentralised registry	– Files are kept by or near the individual working with them	– Can cause the development of dissimilar records classifications, as well as duplication of files – Requires the use of more office space and shelving – Prevents the accurate estimation of personnel recruiting and training needs

Van der Westhuizen and Schellnack-Kelly (2010:335)

Should an organisation decide to decentralise its registries, the following requirements should be met:

■ The file plan and records management practices should remain uniform.
■ The receipt and dispatch of mail should remain the function of the main registry, which will ensure that the correct file reference numbers are allocated to all mail before they leave the registry.

- Staff should be trained in the registry to enable them to gain the necessary skills to manage records properly and to facilitate the interchange of staff when necessary.

Functions of a registry

Every organisation should compile a registry procedure manual taking into account its own unique circumstances and needs. It should be compiled in such a manner that it can be used for training purposes within the particular office. The basic functions of a registry are

- receipt, opening, sorting and dispatch of mail
- preparation of file covers
- numbering and placing of documents in files
- classification of records according to a file plan
- control, custody and care of all records
- distribution of files from registry
- tracing of files

Records control mechanism in the registry

Each organisation should implement and maintain the following records control mechanisms:

- **Register of files opened**, which contains a description and opening dates of all files that were actually opened according to the subject provisions in the filing system. It is necessary to know at any stage what files have been opened. This will ensure that duplicates of existing files are not opened by mistake.
- **Register of disposal authorities**, which contains copies of all disposal authorities issued by the National Archives and Records Service, to that specific governmental body.
- **Destruction register**, which contains information on the year in which non-archival records are due for destruction.
- **Control card,** used for issuing files in the registry. People who borrow files will sign and the card is put in the place of the file.
- **Control sheet,** for indexing files.

Elements of an efficient registry (Van der Westhuizen & Schellnack-Kelly 2010:332)

– use of correct classification

– accurate filing of records on a daily basis

– efficient retrieval of records

– adequate and secure storage of records

– dedicated, capable and trained staff

– availability of registry procedures and methods

Records centres

Semi-current records need to be removed from current active storage space (registries) to a central storage space where they can be stored safely and used as sources of information until they may be disposed of systematically. The period of time after which a current record becomes semi-current should be determined in the organisation's registry procedure manual. The storage space to keep records that are semi-current is called a records centre.

The purpose of a records centre is to house semi-current records and make them available for use (when necessary) until their disposal date. These disposal instructions are contained in the retention schedule. The records centre is a temporary or intermediate storage facility between the organisation's records offices (registries) and the archives repository.

Functions of a record centre

According to IRMT (1999:17), the functions of a records centre are to

- receive and administer all records, regardless of form or medium, that are removed from current records systems (storage)
- provide a reference service based upon the records (retrieval)
- dispose (destroy or transfer to an archives repository) of all records according to disposal schedule
- enable the administrative and intellectual control of the organisation's records

Summary

We discussed the management of registry and records centre in this unit. In the next unit we will identify steps for conducting a records audit.

SELF-ASSESSMENT QUESTIONS

(1) Which one of the following is not a records storage area?

    (a)   registry
    (b)   library
    (c)   archives repository
    (d)   records centre

(2) Which one of the following is not part of the life cycle of a record?

    (a)   semi-current record
    (b)   active record
    (c)   non-current record
    (d)   vital record

(3) Where are semi-current records kept?

    (a)   registry
    (b)   archives repository
    (c)   records centre
    (d)   museum

(4) Which one of the following is not a records control mechanism?

    (a)   books
    (b)   register of files opened
    (c)   destruction registercontrol card

(5) If you want to avoid the duplication of files in the registry, which one of the following controls would you utilise?

    (a)   register of files opened
    (b)   library books
    (c)   control sheet
    (d)   destruction register

(6) Discuss the functions of a registry.

(7) Discuss the advantages and disadvantages of a centralised and decentralised registry.

References

Abbreviations used in the citations
IRMT *see*   International Records Management Trust
NARS *see*   National Archives and Records Service of South Africa

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UNIT 1.5

STEPS IN CONDUCTING A RECORDS AUDIT/ SURVEY

The previous unit dealt with the management of the registry and the records centre. In this unit we discuss the steps of conducting a records audit/survey.

A records audit is vital for an effective records management programme because it both identifies and quantifies all records that are created and processed by an organisation. In other words, this process identifies what records exist within an organisation, their form and media, their function, locations and how often they are referenced. A records audit is a precursor to defining a records management strategy. A successful records management programme starts with an understanding of an organisational record-keeping environment.

Records audits are primarily concerned with the examination of active records but occasionally it may be necessary to survey semi-active or inactive material when, for example, retention and disposal periods are being revised. It can be a time-consuming and very resource-intensive undertaking – but these are time and resources well spent. The time and resources invested at this stage will make subsequent work in the records and information management life cycle much easier to execute (ACARM 2010).

Whether an organisation is embarking on a records management programme or it simply intends to improve its existing one, the starting point for any such activity is an information audit. Records audit is a systematic examination of information use, resources and flows, with verification by reference to both people and existing documents, in order to establish the extent to which they are contributing to an organisation's objective (Mnjama 2004:66). A records audit must provide an objective assessment of an organisation's records. It is the first and most important step in gaining control of records. Smith (2007:43) cites the following as some of the outcomes of recent audits:

■   unnecessary duplication of records
■   likely cost savings
■   too many records being kept for too long
■   lack of corporate record-keeping (silos of records)
■   uncertainty over what should be confidential and what can be open

According to Smith (2007:44), the records audit needs to include the following:

■   a full understanding of the organisation, ie the nature of its activities, mission, objectives, components and operations
■   level of staff awareness of records management
■   what records are held and the activities to which they relate
■   an inventory of records containers (cabinets and shelves)
■   records documentation (inventories, indexes, etc)
■   frequency of consultation of records
■   tracking system of records
■   current records management system and competency level of records management staff

Table 4 is a list of auditable records management aspects.

Table 4: Auditable aspects of records management

Records audit	To identify records series and locations
Records management organisational structure	To look into the suitability of location of the records management function within the organisation
Human resources/ staffing for records management	To assess the staffing needs of records management units within the organisation
Record-keeping systems, policies and guidelines	To assess the availability and use of records classification systems (file plan, records control schedule), policies and procedures
Financial resources	To assess the funding patterns for records management needs
Material resources	To assess resource allocation for records management initiatives
Skills audit	To assess if relevant staff receive appropriate training in records management
Compliance with archival legislation	To assess compliance with archival legislation
Electronic records	To assess if media and related technologies to manage electronic records are maintained properly
Disposal of records	To assess the process involved in the disposal of records
Disaster recovery plan	To assess the organisation's readiness to cope with disaster that could damage records

Sebaka (2009)

Purpose of the audit

The audit is the basis for the physical and intellectual management decisions that you will take on the management of records and information in your organisation. The data that you collect should provide the basis for decisions that enable the development and/or confirmation of the procedures that underpin the records management programme, such as retention schedules, file plans and vital records protection. According to ACARM (2010) and Smith (2007:45), the main purposes of the audit are to

- describe the organisation's records
- provide data on the quantity of records
- provide data on the medium and format of records
- identify and evaluate the nature and location of records storage and locations
- provide information on the functions and activities that give rise to or are supported by the records
- gather data on who uses records and the information flows between different functional areas
- gather information to help assess the value and longevity of the records
- identify sensitive or confidential records
- provide information on legal and regulatory considerations

The audit also provides the records manager with the opportunity to meet and talk to a wide range of colleagues who have been identified as key stakeholders in the organisation. It will also give those stakeholders the opportunity to raise their own concerns relating to records management. A major purpose and outcome of the audit will be to raise the profile and organisational awareness of records management.

Process of carrying out a records audit

The following is based on information from the Association of Commonwealth Archivists and Records Managers (2010).

Planning

Many of the difficulties associated with introducing new records management procedures can be overcome by careful planning of the records audit. This should include the following:

- Commitment from top management – The first step is to obtain senior management support. This should take the form of a directive from the chief executive/head of the organisation, informing staff that the audit is taking place and that they are expected to cooperate. The passage of the audit will be eased significantly with such a directive.
- Organisation of the audit – The person or persons who will carry out the audit will depend very much on the nature and size of the organisation. For example, in a small organisation it may be possible for it to be undertaken solely by the records manager. In many cases it can be a small team, representative of the organisation as a whole, who drive the audit forward. The records manager must maintain control of the audit and provide any advice and guidance required.
- Aims and objectives – Aims and objectives must be established before the audit is undertaken. These parallel the aims of records management in general and are actually part of the strategy in achieving those overall aims. They may be short term or long term. Short-term aims are usually the basics of records management improvement programmes, for example

  - the introduction of more economical records storage and retrieval
  - how current records are created and managed
  - the development of disposal schedules

Long-term aims will address the infrastructure of records and information management in the organisation:

— reappraisal of the records management structure of the organisation
— link between business functions and records creation
— use of records
— who controls the creation and management of local records and information
— how long records are required for business purposes
— long-term (historical) value of records
— legacy systems and hybrid records
— identification of vital records
— what information is held (for example, to meet freedom of information requirements)

The overall objective of the survey should therefore be to gather only the information that addresses the aims and objectives that have been identified.

- Communication – There should be a communication strategy. People need to know not only that an audit is taking place but also why it is necessary. It needs to be put into context. Prior to carrying out the audit a notice should be sent to all managers and staff concerned identifying the nature of the audit, its objectives, how it will affect their work and when it will begin. It is often useful to hold orientation sessions with key staff, and to keep managers informed by the issue of progress reports. The communication plan needs to include a timetable of visits. Don't just turn up one morning, but at the same time don't give the client

so much notice that they forget about it. Two weeks maximum is usual. Consider the best ways to communicate this information. It may be departmental meetings, newsletters, the intranet, informal discussions or any combination of these.

■ Data collection – The collection phase of the audit needs careful consideration. You should only be collecting information that is in line with the aims and objectives of the audit. Collecting information during the audit is a time-consuming and labour-intensive exercise. There is no easy or quick way. There are three main methods:

1. Physical observation

A physical survey requires records staff to visit business areas and look into each item of records storage equipment, ask questions and complete a standard survey form. It is usually sufficient to sample a series or collection of records rather than examine individual records. The physical survey needs to be planned carefully and executed with a minimum of disruption. An initial investigation to establish the whereabouts, ownership, volume and condition of the records may be required to make the plan more effective. When the plan and timetable have been drawn up the detailed survey can take place.

According to ACARM (2010) and Smith (2007:46), four main actions form the key to finding out information from the survey:

— **Find** every storage place (including tops of cabinets, disks, commercial storage, under desks).
— **Look** at all the records and information in the location.
— **Ask** questions until understanding is complete.
— **Record** the information acquired for future analysis.

2. Questionnaires

The use of questionnaires relies on individuals to complete them accurately and promptly. A great deal of time can be wasted finding missing questionnaires and following up unclear information on completed, or partly completed, questionnaires. Because of the heterogeneous nature of information resources, careful consideration should be given before deciding whether the use of a questionnaire will provide results comprehensive enough to enable crucial decisions to be made. Although a well-constructed questionnaire that produces a high percentage response can be a sound, cost-effective approach to gathering information, greater coverage may be achieved through physical observation.

Consideration should be given to the issue of anonymity. If names are not included on completed questionnaires it may cause difficulties in checking the extent of replies received. However, replies might be more honest and open if the respondent is not required to include their name on the form.

3. Interviewing

Formal or informal interviews can be held with key members of staff to elicit the information required by the audit. These might be carried out in one-to-one situations

or with small groups of staff from discrete areas of the organisation's business. It is vital to target those who have most knowledge about the records in the framework in which the audit is set. For example, it is not always the head of a unit or department; it may be a clerk who has been in charge of record keeping for several years.

Preferred approach

The best method is probably a combination of all these methods:

■ Send the questionnaire to key personnel in each business area.
■ Ask them to complete the questionnaire as far as possible and retain it.

■ Make an appointment (for up to one hour) at which the issues raised by the questionnaire can be discussed and clarified.

Use the appointment as an opportunity to look at some records and storage equipment.

■ Compilation of forms – If the audit requires that participants complete a form (as may often be the case), this form must only ask for information that is relevant to the aims and objectives of the audit. In this respect, therefore, there is no one standard form that is recommended.
■ Reporting – Quantitative data from the audit can be presented in tabular form (eg number of different types of storage equipment), with charts (eg percentage of records covered by disposal schedules) or by graphs (eg comparison of number of staff and number of records serviced). Qualitative data, such as physical condition or staff comments, will need to be presented in narrative form.

The audit report should frame recommendations that are clear and that are constructive proposals for improvement or development. They should be short and supported by facts in the report. The report should be as short as possible. The recommended structure is as follows:

— executive summary (this is often the only part of a report which many people will read, so it needs to highlight major issues and recommendations clearly and concisely)
— introduction and background (why the audit was commissioned, respective roles of the client and auditor in the process)
— methodology
— findings (general and specific to business areas; data should be in annexes, eg people seen, file list, breakdown of storage equipment)
— recommendations
— summary of recommendations (short/concise and referring to paragraphs in the main body of the report)

Summary

In this unit we discussed the steps of conducting a records audit. We also discussed the methods of data collection for a records audit. In the next unit we will discuss the development of a records management programme.

SELF-ASSESSMENT QUESTIONS

(1) What is a records audit?
(2) What are the purposes of a records audit?
(3) Discuss the process of conducting a records audit and give examples to illustrate your answer.
(4) Which one of the following is not a data collection tool for a records audit?

   (a) interviews
   (b) reporting
   (c) questionnaires
   (d) observation

(5) Which method of records audit would you prefer and why?

References

Abbreviation used in the citations
ACARM   *see*   Association of Commonwealth Archivists and Records Managers

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UNIT 1.6
THE DEVELOPMENT OF A RECORDS MANAGEMENT PROGRAMME

The previous unit covered the steps in conducting a records audit. The records audit is a precursor to the development of a records management programme. In this unit we will discuss the various elements of a records management programme and emphasise the core elements that need to be incorporated as the basis of any records management programme. A records management programme consists of several elements based on the functions of the programme. However, there is no standard guide as to what elements should be included and what the scope of the programme should be (Yusuf & Chell 2005:69). These elements are based on the life cycle/continuum of records as these concepts form the backbone of any records management programme.

According to IRMT (1999:62) and Yusuf and Chell (2005:70), the six key stages in developing a records management programme are as follows:

1. **Restructuring existing systems**

■   reviewing and revising legislation and policies
■   reviewing and revising organisational policies and structures
■   determining resource requirements, such as facilities and staffing
■   developing strategic and business plans

2. **Organising and controlling records**

■   building sound record-keeping systems
■   managing the creation, maintenance and use of files

3. **Providing physical protection for records**

■   implementing and maintaining preservation measures
■   developing emergency plans to protect records
■   identifying and protecting vital records

4. **Managing records in records centres**

■   developing and maintaining records centre facilities
■   transferring, storing and retrieving records according to disposal schedules
■   disposing of records as indicated by the schedules

5. **Managing archives**

■   acquiring and receiving archives
■   arranging and describing archives according to archival principles
■   providing public access to the archives

6. **Supporting and sustaining the records management programme**

■   promoting records services to the government and the public
■   promoting education for records and archives personnel
■   developing and expanding the records and archives professions

ACTIVITY

How is the records management unit structured in your organisation or any organisation that you know?

Figure 3 provides an overview of records management programme.

```
┌─────────────────────────────────┐
│     RM SYSTEMS INVESTIGATION     │
│        Understand problem        │
└─────────────────────────────────┘

┌─────────────────────────────────┐
│       RM SYSTEMS ANALYSIS        │
│        Understand solutions      │
└─────────────────────────────────┘

┌─────────────────────────────────┐
│        RM SYSTEMS DESIGN         │
│     Select and plan best solution│
└─────────────────────────────────┘

┌─────────────────────────────────┐
│     RM SYSTEM IMPLEMENTATION     │
│      Place solution into effect  │
└─────────────────────────────────┘

┌─────────────────────────────────┐
│   RM SYSTEMS MAINTENANCE AND     │
│              REVIEW              │
│     Evaluate results of solution │
└─────────────────────────────────┘
```
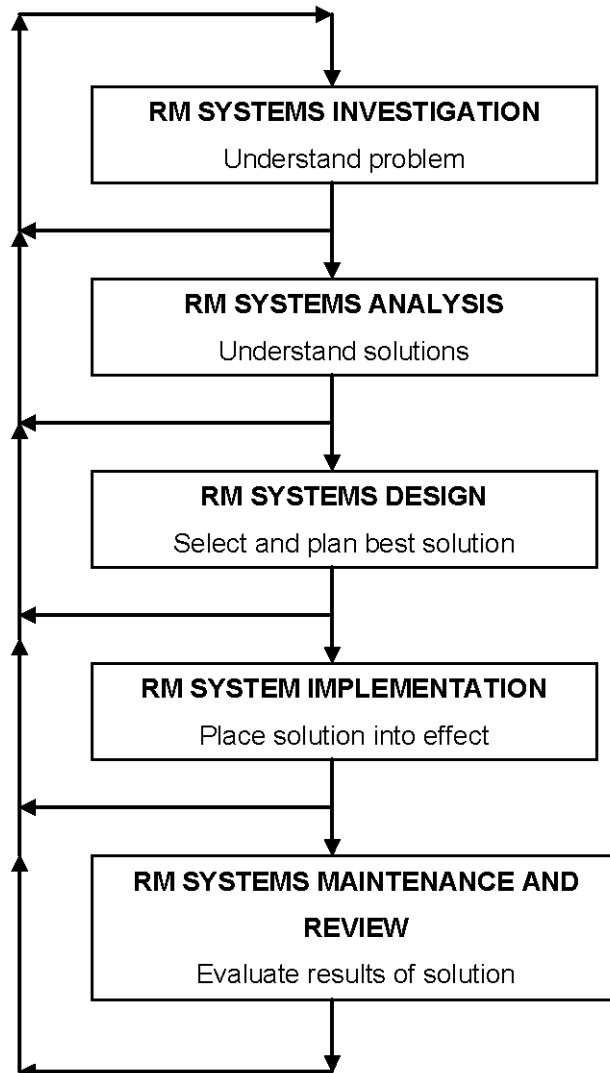
Figure 3: Overview of records management (RM) programme (Stair & Reynolds 2006:32)

Evaluating the success of any project is critical to ensuring its success and sustainability. One method of evaluation is to conduct an audit. As noted by Shepherd and Yeo (2003:6), no records management programme can be established, maintained or improved without an understanding of the organisation's existing records management system. Whether a government department is embarking on a records management programme or if it simply intends to improve the existing one, the starting point is to gain an understanding of the department's role, purpose and environment (ISO 15489–1:2001, clause 8.4). This involves examining why the organisation exists, what products or services it offers, how it operates in the present, how it plans to operate in the future and what changes to its operations and methods have been made in the past. It also involves an investigation of external factors affecting the way in which the department operates, including its economic, political, legal, regulatory and social environment (Stair & Reynolds 2006:32).

The next step will be to undertake a records survey in order to establish the extent to which records are contributing to an organisation's objectives (Diamond 1995:3; Mnjama 2004:9). Without this information it will be virtually impossible to plan for the records management programme. The

information gathered at this stage can be utilised to develop retention schedules, identify vital records, justify the appointment of a records manager, assign responsibilities, design a records management policy, etc.

The goal of systems investigation is to gain a clear understanding of the problem to be solved or opportunity to be addressed (Stair & Reynolds 2006:33). The next step is to ascertain whether the problem is worth solving. If the decision is to continue with the solution, the next step, system analysis, defines the problem and opportunities of the existing system.

No project will be complete without a post-implementation review. A records management programme is similar to a car that needs oil changes and repairs at certain times (Stair & Reynolds 2006:646). Experience has shown that frequent minor maintenance of a records management programme, if done properly, can prevent major failures. Some of the reasons for records management programme maintenance, according to Stair and Reynolds (2006:646), include the following:

- changes in business processes
- new requests from stakeholders, users and managers
- government regulations
- additions to, or relinquishing of, functions to other organisations, for example after the Department of Arts, Culture, Science and Technology split into two in 2003, the Arts and Culture portfolio involved language and heritage preservation while Science and Technology's functions involved innovation in new technologies. Each new department had to review its records management programme to establish if the inherited functions were accommodated.

There are two types of reviews, ie event-driven review (review triggered by a problem or opportunity such as a merger between organisations (for example, the merger between Unisa and TSA). With this approach an organisation makes changes to a system even when small problems or opportunities occur. Although continuous improvement can keep the system current and responsive, doing the repeated design and implementation can be both time consuming and expensive (Mnjama 2004:9). A time-driven review is performed after a specified amount of time, for example every six months or once a year. With this approach an existing records management system is monitored on a schedule. If problems or opportunities are uncovered, a new system development cycle may be initiated (Ngoepe 2008:51).

Summary

In this unit we discussed the steps of developing a records management programme. In the next unit we will discuss the maintenance of records systems.

SELF-ASSESSMENT QUESTION

Discuss the steps of developing a records management programme.

References

Abbreviation used in the citations

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UNIT 1.7
MAINTENANCE OF A RECORDS SYSTEM

The previous unit was about the development of a records management programme. This unit covers risk assessment and the requirements for a vital records programme.

Risk assessment

The process of risk assessment has three elements: identification, estimation of potential disasters and evaluation. Each of these is discussed in detail below.

1. Identification

Storage: A single spacious area has been identified for records storage. The walls, floor and roof of the identified area is constructed of non-flammable materials which is in compliance with international standards. Ideally, records should be stored in premises specifically built and equipped for effective records storage. This way records could be completely protected, thus ensuring their durability.

Fire extinguishers: Fire can be one of the most destructive dangers to records and all possible precautions should be taken to protect the records. Therefore, a reputable service provider that can install carbon dioxide (CO_2) fire extinguishers is recommended as the gas will not damage the records. Water, dry powder or foam-based extinguishers are not to be used as these will damage the records.

Shelving: Shelves used should be constructed from non-flammable materials to provide additional protection to the records. In this regard, moveable steel shelves are recommended.

Temperature and humidity: Humidity is a factor which can have serious effects on paper documents. If it is above 50%, there is a risk of mould; if it is below 40%, there is a risk of des-iccation. In extremely dry climatic conditions, paper records become brittle and break easily. Therefore, the recommended temperature for records storage area is 18–20 °C while a humidity of 45 – 50% is required.

Dust: Air conditioning is required to maintain an atmosphere with minimum levels of dust or dirt particles, which could be a significant source of pollution.

Light: When records are exposed to light, their durability is severely affected. Paper-based records bleach and the writing fades. This is particularly the case of records exposed to direct sunlight. However, even exposure to indirect sunlight and artificial light damages records over time. Thus, no direct sunlight should be allowed to shine on records. The electric lights should be switched off when nobody is working in the storage area.

Unless preventive measures are taken, damage can be caused to records by unrestricted ultraviolet and visible radiation light from natural and artificial lighting.

Water: Water on documents results in records becoming illegible. Every precaution should be taken to avoid records being damaged by water.

When installing equipment for the records storage area, the above factors should be taken into consideration.

Table 5 lists recommended storage conditions for different records media.

Table 5: Storage temperature for different types of records	
Medium	**Recommended storage conditions**
Paper	Steady temperature of 13 – 18 °C with a relative humidity of between 55 and 65%.
Microfilm	Temperature of 15 – 20 °C. Must be kept free from dust.
Magnetic tapes and disks	Steady temperature of 20 °C with a relative humidity of 50%. Must be kept free from dust and magnetic influences.
Optimal media	Temperature of 10 – 20 °C with a relative humidity of 10 – 80%.

Adapted from Van der Westhuizen and Schellnack-Kelly (2010:348–349)

2. Estimation of potential disasters

- What is the likelihood of flooding? Information in this regard can be obtained from local emergency services who will be able to identify vulnerable areas.
- What is the quality of the fire precautions system? This should be checked regularly.
- Is any work of the organisation of a sensitive nature that might attract theft or bomb threats?
- What is the volume of the identified vital records?
- Are special storage facilities required for all or some of the records, such as electronic media and microfilm?

These estimations should be prioritised in order of the degree of risk. The risks to electronic records may be significant.

3. Evaluation

An indicator system might be used to evaluate the risks. Table 6 shows the process of risk evaluation.

Table 6: Risk evaluation	
Impact	**Likelihood**
– Major problem; mixture of business risks and project risks – Could cause problems – mainly project risks – Unlikely to cause real problems	a high – likely to happen b medium to high – could happen b medium – might happen in right condition d low to medium – probably will not happen e low – very unlikely

Smith (2007:90)

Identification of vital records

Vital records are those records without which an organisation could not continue to operate. For the purpose of identifying vital records, all records might be classified into four groups:

- Vital – those records without which an organisation cannot continue to operate and which cannot easily be reproduced, if at all, from other sources, eg contracts.
- Important – can be reproduced from original sources but only at considerable expense, eg minutes of meetings.
- Useful – loss would cause temporary inconvenience, eg presentations.
- Non-essential – no value beyond immediate purpose, eg visitors records, newsletter.

Once identified, vital records should be documented. There are three options for protecting vital records:

- duplication and dispersal (the duplicate may be in paper or alternative format, such as microfilm or CD)
- use of fireproof and secure storage facilities
- remote storage

Recovery plan

The business recovery plan brings together the action necessary at the time of an incident, and details who needs to be involved, how and when they are to be contacted. The plan should cover

- identification of business recovery teams
- training and awareness programme
- emergency equipment
- supplies and services
- back-up and off-site storage arrangements
- vital records

Summary

In this unit we discussed risk assessment and the requirements for a vital records programme. In the next unit we will discuss the appraisal, retention and disposal of records.

SELF-ASSESSMENT QUESTIONS

(1)   Discuss the three elements of risk assessment.
(2)   What is a vital record?
(3)   Develop a records disaster recovery plan that incorporates preparedness for an organisation of your choice.

Reference

Smith, K. 2007. *Public sector records management: a practical guide.* Aldershot: Ashgate.

UNIT 1.8
APPRAISAL AND DISPOSAL OF RECORDS

In the previous unit we discussed risk assessment and the requirements for a vital records programme. In this unit we discuss the appraisal and disposal of records. Appraisal is a process that identifies the need for records. The outcomes of appraisal are decisions and plans that set out the actions to be taken for the creation, capture, maintenance and disposal of records. During this step records are either disposed of or they are sent to an archival repository. We examine the evaluation of records for business and historical retention in this unit. Disposal is the last step in the life cycle model.

Key terms

- Disposal authority: An authority issued by an archival institution regarding records to be retained for permanent preservation and records to be destroyed.
- Appraisal: The process of determining the value of records for further use, for whatever purpose, and the length of time for which that value will continue. Also known as evaluation, review or selection.
- Archival records (A20): Records with archival value.
- Ephemeral/non-archival records (D): Records without archival value.
- Retention period: The length of time, as provided for by legislation, regulation or administrative procedure or based upon an estimate of the frequency of continuing use, that records should be retained in an office or records centre before they are transferred to an archival institution or otherwise destroyed.
- Disposal: The actions taken with regard to records as a consequence of their appraisal and the expiration of their retention periods.
- Destruction: The disposal of documents of no further value by shredding or another secure method.
- Transfer: To an archives repository.

When do we close files?

- file not retrieved or accessed after a specified period
- end of a project or cycle
- the file (electronic folder) exceeds a certain size
- a specified number of years after the file was opened
- no addition of material to the file

Paper files should be marked closed when they are formally designated as such. Electronic folders should be tagged so that metadata indicates that the record is closed.

Appraisal methods

- file-by-file review
- appraisal of the series or group level
- macro appraisal – organisational level

Factors influencing retention periods

- whether the records are masters or copies
- how important the function is that the records support
- what the creators and users of the records say about their requirements for access to the records
- what legal or regulatory requirements exist

- requirements of any authorising body such as archival authority or auditors
- what interests or rights any stakeholders might have
- whether there is any significant risk to the organisation should certain records not be retained
- faster retrieval of records due for early elimination
- clear instructions on what happens to records when they are no longer needed to support business
- definitive periods of time for which records should be kept and remain accessible
- consistency in retention of records across the organisation
- compliance with legislation
- identification of archival records from an early stage

Archives management

This is the function which archivists are responsible for and it emerges at the end of the life cycle. Archives are sub-sets of records. The functions include the following:

- Acquisition – The process of taking archives into archival repository, whether by transfer from the creating body, or by donation or on loan as a collecting repository.
- Accession – The activity of logging each new archival acquisition. The following details are usually recorded:

  - date received
  - depositing person or organisation
  - a brief description of the contents
  - quantity and conditions of records
  - the terms under which records have been transferred or deposited
  - archival reference

- Arrangement and description – When archives are accessioned, their original order and origins should be kept – this is commonly known as maintaining provenance. The levels of arrangement and description should include

  - the creating organisation
  - the class or series – bringing together those records that relate to the same function or activity or have a common form
  - the item or unit – the basic unit (file, map, etc) that will be produced to the user; a number is allocated to each unit

- Preservation – The term used to describe the measure necessary to ensure that records are stored (Smith 2007:153).
- Access – Physically and intellectually accessible.
- Outreach – Marketing of archives so that people can know and use them.

Summary

We discussed the appraisal, retention and disposal of records in this unit. We also provided brief notes about archives management. Comprehensive information about archives management can be found in Module ARM1503.

SELF-ASSESSMENT QUESTIONS

(1) What is appraisal?

(a) records with archival value
(b) records with no archival value
(c) deciding what should or should not be preserved
(d) records found in the archives

(2) The records manager decides to keep all the minutes and policies of his/her organisation for 15 years before disposing of them. A 15-year period denotes the … period.

    (a) review
    (b) retention
    (c) appraisal
    (d) arrangement

(3) Disposal means … records.

    (a) destroying
    (b) archiving/preserving
    (c) appraising
    (d) A and B.
    (e) None of the above.

(4) Which of the following is incorrect? The word "archive" can mean …

    (a) a record already in the archives repository.
    (b) a building where historical records are kept.
    (c) a record that does not have value.
    (d) preserving or storing a record.

(5) Which one of the following is not a record appraisal method?

    (a) performance appraisal
    (b) macro appraisal
    (c) file-by-file review
    (d) appraisal of the series or group level

(6) Which one of the following is not a function of archives management?

    (a) acquisition
    (b) records management
    (c) accessioning
    (d) arrangement and description

(7) Discuss the factors that influence records retention periods.

References

Smith, K. 2007. *Public sector records management: a practical guide*. Aldershot: Ashgate.

Annexure A: Auditor-General South Africa File Plan

Annexure A is an example of a file plan of a government department: the AUDITOR-GENERAL SOUTH AFRICA FILE PLAN.

CONTENTS

GENERAL INSTRUCTIONS TO FILE PLAN

LIST OF MAIN SERIES

SUBJECT CLASSIFICATION

LIST OF SERIES OF SEPARATE CASE FILES

ANNEXURE: A   LIST OF AUDITOR-GENERAL BUSINESS UNITS

                   B   LIST OF AUDITEES CATEGORISED BY AUDIT BUSINESS UNIT RESPONSIBLE

                   C   LISTING OF INTERNATIONAL AUDIT ASSIGNMENTS

GENERAL INSTRUCTIONS TO FILE PLAN

NAME OF OFFICE:

1.   This file plan is for the use of the **Auditor-General South Africa** and it may not be applied to any other office without the prior approval of the National Archivist.

REPORTING:

2.   All amendments and additions (the omission or insertion of an underlining is an amendment as well) should be submitted regularly to the National Archivist for notifications and formal approval. In cases where the amendments/additions are circulated by means of circular minutes, it will suffice if a copy thereof is forwarded to the National Archivist. For easy reference and effective control the notifications should be numbered each year starting at number one, e.g. 2007/1, 2007/2, etc. It is advisable that in cases where major amendments and/or additions are required, the prior approval of the National Archivist should be obtained before covers for new files are opened. (For unclassified correspondence see par. 14 of these instructions. For secret files see par. 20).

CONTROL OF FILE PLAN:

3.   Control of the file plan is assigned to the Records Manager. No amendments / additions to the file plan may be made, without the approval of this official. Further duties of this officer comprise *inter alia* the following:

    (a)   He/She should scrutinise the office's daily file regularly to ensure that all correspondence is dealt with on the correct files.

    (b)   He/She must ensure that paragraphs 5 and 6 of the instructions are strictly adhered to by scrutinising the relevant files regularly to ensure that they are used correctly.

    (c)   He/She must keep the Master Copy up to date (See also par. 7).

(d)   The efficiency of the plan should be examined regularly to ensure that the necessary amendments are provided. When new functions are acquired, new files should be created and when necessary, existing files should be broken up or combined as the case may be. Parent files (i.e. headings which are subdivided but also used as files) should be examined regularly to prevent them from becoming general files and where necessary further sub-files should be created.

(e)   Attention should be paid to cases where correspondence starts on one file and where the emphasis then passes on to another aspect, that the matter be dealt with on the appropriate file.

(f)   For duties in respect of descriptions on file covers and unclassified correspondence, see paragraphs 11 and 14 further on.

(These duties should be reflected on the relevant duty sheet).

ACCURATE FILING OF CORRESPONDENCE:

4.   All officials conducting correspondence should be supplied with a copy of the file plan. Officials must be conversant with the series with which they work and should ensure that all correspondence is dealt with on the correct file. Incorrect filing should be rectified immediately to ensure that valuable material is not destroyed and to prevent the retention of ephemeral documents.

POLICY FILES:

5.   Provision has been made for policy files. These files are identified by the symbol "P" as the last component of the reference number, e.g. 1/P, 2/P, etc. All matters concerning policy, rulings, instructions, procedures and directions, should be dealt with on these files to ensure easier reference. It must be noted that the term "instructions", as used above, indicates instructions regarding the work of a section and not instructions to officials. Until such time as disposal authority is issued on the file plan and a case arises where a policy matter is decided on a subject file, the Records Manager will decide whether copies of the correspondence as a whole or a copy of the decision only, should be placed on the relevant policy file. Once disposal authority has been issued, copies of the final decision taken on an A20-file should be placed on the policy file with a cross-reference to the file on which the case was finalised. If a decision is taken on a D file, copies of all relevant documents should be placed on the relevant policy file. Where a bulky document, e.g. a report, contains a policy decision or ruling, only an extract of the relevant section of the report should be placed on the policy file. Correspondence dealt with on policy files should be limited to that relating to the formulation and/or revision of policy. The following correspondence should not be placed on policy files:

(a)   Enquiries regarding policy that do not result in the formulation of new policy or the amended interpretation of existing policy.

(b)   Dealings with individual cases which do not result in the formulation of new policy or amendments to existing policy.

(c)   Cases concerning the main or sub-series as a whole, but which are not policy matters, as well as individual aspects of the particular subject for which no file exists. IN SUCH CASES SUITABLE FILES SHOULD BE OPENED.

ROUTINE ENQUIRIES:

6.   At appropriate places in the file plan files for routine enquiries have been provided. These files are identified by the symbol "R" as the last component of the reference number, e.g. 3/R, 3/1/1/R. These files are for enquiries of an ephemeral nature which require no further action subsequent to the normal reply. Under no circumstances may important matters be filed here.

7.   The Master Copy is that copy of the file plan which contains all approved subjects and which indicates how files are to be opened and filed. No file may be opened unless the file-description has already been recorded in the Master Copy and the approval of the Records Manager has been obtained. Individual case files which are opened according to notes in the plan are not recorded in the Master Copy. The Records Manager must ensure that all amendments and/or additions are recorded in the Master Copy immediately.

REGISTER OF FILES OPENED:

8.   The purpose of this register is to keep a complete record of ALL files opened. A loose-leaf binder is recommended as it enables the insertion of extra pages which are usually required for case files which form part of the numerical classification. The register is maintained in the same form as the file plan and files are entered in the same consecutive order. An extra column should be provided opposite the file descriptions in which to note the date of opening (date of first document) next to the file title. The first page of the register should indicate the name of the office to which the file plan is applicable as well as the date of implementation. (For secret files, see par. 20).

REGISTER OF FILES FOR DESTRUCTION:

9.   A register of closed D-files should be drawn up as soon as disposal instructions have been obtained. This register is divided into years, e.g. 2008, 2009, 2010 etc. When a volume is closed, its reference number should be entered under the year in which it will be destroyed. A volume which is closed in 2007 and for which the disposal instruction is D3 will therefore be entered under the year 2010, thus making it easily apparent which files are to be destroyed in any particular year. The use of a loose-leaf binder is recommended as it is not possible to determine the number of pages needed per year beforehand. (For disposal see par. 16 further on).

IMPLEMENTATION OF THE NEW FILE PLAN:

10.   This file plan will be implemented on **1 September 2009** and thereafter no correspondence may be dealt with on the files of the old file plan with the exception of current case files. All old files should be closed on the day prior to the date of implementation. If necessary, case files should be renumbered to coincide with the new file plan.

OPENING OF FILES AND DESCRIPTION ON FILE COVERS:

11.   Files should be opened only when required. Care should be taken that the numbering and description of the files, as indicated in the file plan, are strictly adhered to. In cases where file descriptions are too lengthy, certain components which do not form an essential part of the heading, may be omitted. Although certain components may be omitted, the title of the MAIN SERIES must always be given and the heading must be sufficiently complete to describe the contents of the file. In order to assist the archival assistants, the Records Manager should indicate which components may be omitted in such cases. Titles should be printed in indelible ink. The dates of the first and last correspondence as well as applicable disposal instructions, when available, should be indicated on the file cover. Worn covers should be replaced regularly.

UNDERLINED DESCRIPTIONS:

12.   All underlined descriptions indicate subject headings only. Subdivisions must be made under these subject descriptions BUT NO FILES MAY BE OPENED FOR ANY UNDERLINED DESCRIPTIONS.

EXPLANATIONS IN BRACKETS:

13. The explanations in brackets under the subject headings or file descriptions are intended as a guide and should not be entered on file covers.

UNCLASSIFIED CORRESPONDENCE: PROCEDURE:

14. When correspondence is received for which no file is provided, the Records Manager should be approached immediately to indicate on which existing file the correspondence should be placed, or which new file should be opened.

ANNEXURE FILE COVERS:

15. An additional cover must be opened where necessary for storing bulky literature, etc., which would otherwise result in the unnecessary increase in the volume of a file. No correspondence, however, may be filed in such a cover. The cover should be marked clearly with the correspondence file reference number and "Annexure File" written on the outside cover. Every document contained in the Annexure file should bear a cross-reference to the relevant correspondence on which it was received.

DISPOSAL OF FILES:

16. Once disposal authority has been issued such instructions are reflected opposite each file in the disposal column provided in the file plan. The disposal symbols indicate the following:

    A.20   =   Keep for eventual transfer to the appropriate archives repository.

    D   =   Destroy after the lapse of number of years which is indicated by the number following the letter D.

Files should be disposed of regularly, but at least once a year. The prescribed disposal certificate should be submitted to the National Archivist. In the case of files not closed, but containing correspondence which may be destroyed, such correspondence may be removed and destroyed. The date on the file cover denoting the date of the first document on the file should then be amended accordingly.

THICKNESS OF FILES:

17. Files should not exceed 3cm in thickness. On reaching this thickness a file must be closed and a new cover, marked "Volume 2" should be opened. A sheet of paper with the wording "Closed; see Volume ……." should be filed as the last item on the closed volume.

CLOSURE OF IMPORTANT FILES:

18. The following procedure should be followed when A20-files are closed:
    (a) Every page of the correspondence should be examined in order to rule out any misfiling. A sheet of paper with the words "Closed – continued in Volume …….." written on it, is then filed as the last item in the file cover.
    (b) Worn file covers should be replaced.
    (c) The files are then placed and stored in cartons especially used for this purpose.

CASE FILES:

19. Case files which form part of the file plan are to be opened in accordance with the instructions appearing at the appropriate places in the file plan.

20. Regarding secret files the following procedure should be followed:

(a) Secret files may be opened for any main series, sub-series or file appearing in the Master Copy of this file plan. These files are distinguished from the ordinary files by the addition of a capital letter S to the existing reference number.

(b) Should a secret file be needed for a subject for which a suitable main series, sub-series or file does not exist, an appropriate heading should be provided and should be reported in the usual way to the National Archivist. It is not necessary, however, to indicate when the addition is reported, that it is intended for secret correspondence.

(c) Secret files are not indicated as such in the Master Copy and are also not recorded in the Register of Files Opened for ordinary files. A separate Register of Secret Files Opened, should, however, be kept along the same lines as set out in paragraph 8 of these instructions.

(d) Separate arrangements for the safe-keeping of secret files must be made and should not be incorporated as a part of these instructions.

(e) The disposal instruction for all secret files is A20 and they should be dealt with accordingly.

LIST OF MAIN SERIES

1. LEGISLATION AND LEGAL ADMINISTRATION
2. ORGANISATION AND CONTROL
3. INFORMATION SERVICES
4. INTERNAL AND EXTERNAL PUBLICITY
5. FINANCIAL MANAGEMENT AND PROCUREMENT
6. HUMAN CAPITAL
7. FACILITIES MANAGEMENT
8. INTERNATIONAL AND NATIONAL RELATIONS
9. REGULARITY AUDITING
10. PERFORMANCE AUDITING
11. FORENSIC AND SPECIAL INVESTIGATIONS
12. ENVIRONMENTAL AUDITING
13. INFORMATION SYSTEM AUDITING
14. INTERNATIONAL AUDITING

1. LEGISLATION AND LEGAL ADMINISTRATION

(This main series covers all functions relating to the drafting and amendment of Acts, Bills, Regulations, White papers, etc. and all functions relating to obtaining legal opinions and interpretations)

NO	SUBJECT	DISPOSAL
1/1	Legislation	
1/1/P	Policy	
1/1/R	Routine Enquiries	
1/1/1	Own Acts	
1/1/1/1	Public Audit Act	
1/1/1/1/R	Routine Enquiries	
1/1/1/1/1	Drafting and Alterations	
1/1/1/1/2	Interpretation and Legal Opinion	
1/1/1/2	(Name of next Act, with the same sub-divisions as above)	
1/1/2	Own Regulations	
1/1/2/1	Public Audit Regulations	
1/1/2/1/R	Routine Enquiries	

NO	SUBJECT	DISPOSAL

1/1/2/1/1   Drafting and Alterations
1/1/2/1/2   Interpretation and Legal Opinion

1/1/2/2   (Name of next regulation, with the same sub-divisions as above)

1/1/3   Other Acts
1/1/3/1   Public Finance Management Act
1/1/3/1/R   Routine Enquiries
1/1/3/1/1   Alterations
1/1/3/1/2   Interpretation and Legal Opinion
1/1/3/2   (Name of next Act, with the same sub-divisions as above)

1/1/4   Other Regulations
1/1/4/1   Financial Regulations
1/1/4/1/R   Routine Enquiries
1/1/4/1/1   Alterations
1/1/4/1/2   Interpretation and Legal Opinion

1/1/4/2   (Name of next regulation, with the same sub-divisions as above)

1/2   Legal Administration
1/2/1   Legal Opinions
           (These files are for other legal opinions. For legal opinions regarding specific acts or regulations, see sub-series 1/1/1, 1/1/2, 1/1/3 and 1/1/4 above)

1/2/1/1   Audit Related
           (Open a file per business unit and number according to Annexure A)

1/2/1/2   on-Audit Related
           (Open a file per business unit and number according to Annexure A)

1/2/2   Court Cases
           (1. For labour court cases see file 6/6/4/3.
           2. Open a file per case and number according to case number e.g. 1/2/2 – 426.)

1/2/3   Litigations
           (Open a file per case and number according to case number, e.g. 1/2/3 – 236)
1/2/4   Complaints Management

1/2/5   Access to Information in terms of Promotion of Access to Information Act
1/2/5/R   Routine Enquiries
1/2/5/1   Manual
1/2/5/2   Requests
1/2/5/3   Reports

2.   ORGANISATION AND CONTROL

(All functions relating to the determination of the Auditor-General South Africa's goals and objectives such as strategic planning, control systems, meetings, transformation, security, risk management, etc. To open CSA tool files see List of series of separate case files at the end of subject classification)

2/P   Policy
2/1   Functions
2/1/1   Acquired
2/1/2   Surrendered

2/2   Delegation of Authority
2/2/1   By Auditor-General
2/2/1/1   Delegations of a Permanent Nature
2/2/1/2   Arrangements for Temporary Absent

NO	SUBJECT	DISPOSAL

2/2/2 <u>By Deputy Auditor-General</u>
2/2/2/1 Delegations of a Permanent Nature
2/2/2/2 Arrangements for Temporary Absent

2/3 <u>Corporate Restructuring</u>
2/3/R Routine Enquiries
2/3/1 Business Process Mapping
2/3/2 Change Management
2/3/3 Planning

2/3/4 <u>Establishment of New Business Units</u>
2/3/4/P Policy
2/3/4/R Routine Enquiries

2/3/4/1 <u>Business Units</u>
(Open a file per business unit established and file according to the name of business unit, e.g. 2/3/4/1 – Reputation and Stakeholder Management)

2/4 Organisational Structure
(For organisational development see sub-series 6/1)

2/5 <u>Corporate Planning</u>
2/5/1 <u>Strategic Plans</u>
2/5/1/P Policy
2/5/1/2 Corporate Strategic Plan
2/5/1/3 Medium Term Strategic Framework

2/5/2 <u>Business Plans</u>
2/5/2/P Policy
2/5/2/P/1 Procedures
2/5/2/R Routine Enquiries
2/5/2/1 Auditor-General
2/5/2/2 <u>Individual Business Units</u>
(Open a file per business unit and number according to Annexure A)

2/5/2/3 <u>Individual Centres</u>
(Open a file per centre and number consecutively)

2/5/3 <u>Operational Plans</u>
(Open a file per business unit and number according to Annexure A)
2/5/4 <u>Balanced Score Cards</u>
(For personnel balanced score cards see Main series 6)
2/5/4/1 <u>Business Units</u>
(Open a file per business unit and number according to Annexure A)
2/5/4/2 <u>Individual Centres</u>
(Open a file per centre and number consecutively)
2/5/5 Dashboard Reports
(Open a file per business unit and number according to Annexure A)

2/6 Office Procedures, Circulars and Instructions

2/7 <u>Quality Control</u> (QC)
2/7/P Policy
2/7/P/1 Procedures
2/7/R Routine Enquiries
2/7/1 <u>Quality Assessments and Reviews</u>

NO	SUBJECT	DISPOSAL

2/7/1/1 Audit Business Units
(Open a file per business unit and number according to Annexure A)

2/7/1/2 Corporate Service Business Units
(Open a file per business unit and number according to Annexure A)

2/8   Internal and External Control
2/8/1   Internal Audit
(For records audits see sub-series 3/4/4 and for security audits see file 7/3/3)
2/8/1/P Policy
2/8/1/R Routine Enquiries
2/8/1/1 Institute for Internal Auditors: Liaison
2/8/1/2 Appointment of Auditors
2/8/1/3 Internal Audit Reports

2/8/2   External Audit
2/8/2/R Routine Enquiries
2/8/2/1 Appointment of Auditors
2/8/2/2 External Audit Reports

2/8/3   Risk Management
(For fraud management see sub-series 5/1/8)
2/8/3/P Policy
2/8/3/R Routine Enquiries
2/8/3/1 Risk Awareness
2/8/3/2 Risk Assessments
(Open a file per assessment and number according to the year of audit e.g. 2/8/3/2 – 2008/2009)

2/8/3/3 Quarterly Risk Reviews
(Open a file per review and number per quarter e.g. 2/8/3/3 – Jun – Sep 2007)

2/9   Corporate Secretariat Services

2/9/P   Policy
2/9/P/1 Management Approval Framework
2/9/R   Routine Enquiries
2/10   Advisory Board
2/10/1   Appointment of Members
2/10/2   Specialised Advice Provision
2/10/2/1 Strategy and Governance
2/10/2/2 Risk Management
2/10/2/3 Financial Management
2/10/2/4 Auditing
2/10/2/5 Human Resource Management
2/10/2/6 Reputation and Stakeholder Management
2/10/3   Meetings: Agendas and Minutes

2/11   Meetings
2/11/1   Internal Committees
2/111/1   Quality Assurance Review Committee
2/11/1/2 Audit Committee
2/11/1/3 Remuneration Committee
2/11/1/4 Executive Committee (Exco)
2/11/1/5 Tender Committee
(For tender board meetings see file 5/2/3/1)

NO	SUBJECT	DISPOSAL
2/11/1/6	Corporate Executive Committee	
2/11/1/7	Business Executive Committee	
2/11/1/8	Information and Communication Technology Steering Committee	
2/11/1/9	Corporate Contract Work Committee	
2/11/1/10	People Management Committee	
2/11/1/11	Strategy and Balanced Scorecard Committee	
2/11/1/12	Risk Management Committee	
2/11/2	Internal Forums	
2/11/2/1	Senior Management Forum	
2/11/2/2	Trainee Accountant Forum	
2/11/2/3	Language Specialist Forum	
2/11/2/4	Joint Consultative Forum	
2/11/3	Business Units	
	(Open a file per business unit and number according to Annexure A)	
2/11/4	External Committees	
2/11/4/1	SCoAG	
2/11/4/2	INTOSAI	
2/11/4/3	INCOSAI	
2/11/4/4	AFROSAI	
2/11/4/5	UNBOA	
2/11/4/6	UNIDO	
2/11/4/7	ICGEB	
2/11/4/8	Common Wealth	
2/11/4/9	Thuthuka Bursary Fund	
2/11/4/10	SCOPA	
2/11/4/11	Accounting Standard Board	
2/11/4/12	International Federation of Accountants	
2/11/4/13	Institute for Public Finance and Authority	
2/11/4/15	Multilateral Audit Advisory Group	
2/11/4/16	Global Working Group	
2/11/5	BU Management Meetings	
2/12	Research	
2/12/P	Policy	
2/12/R	Routine Enquiries	
2/12/1	Internal Projects	
	(Open a file per project and number consecutively)	
2/12/2	External Projects	
	(Open a file per project and number consecutively)	
2/12/3	Research Tracking	
2/12/3/1	Database	
2/12/3/2	Publications	
2/12/3/3	Benchmarking and Best Practices	

3.   INFORMATION SERVICES

(All functions relating to the provision and management of information resources of the AGSA,
e.g. library, records management, information management, knowledge management, information technology)

NO	SUBJECT	DISPOSAL
3/1	Information and Communication Technology	
3/1/P	Policy	
3/1/R	Routine Enquiries	
3/1/1	Technological Developments	
3/1/1/1	Planning	
3/1/1/2	Dissemination of Information	
3/1/1/3	Development and Investigations	
3/1/2	IT Applications and Infrastructure	
3/1/3	Acquisition and Maintenance	
3/1/3/1	IT System	
3/1/3/2	Hardware and Software	
3/1/4	Design Data and Information Flow	
3/1/5	Training Support	
3/1/6	Help Desk Services	
3/1/7	Security and Information Recovery	
3/2	Information Management (Library)	
3/2/1	Acquisition of Publications	
3/2/1/P	Policy	
3/2/1/R	Routine Enquiries	
3/2/1/1	Purchases	
3/2/1/2	Donations	
3/2/1/3	Subscriptions	
3/2/1/3/1	Newspapers	
3/2/1/3/1/1	Distribution	
3/2/1/3/2	Journals/Periodicals	
3/2/1/3/3	Databases	
3/2/2	Classification and Indexing	
3/2/3	Repairs and Binding	
3/2/4	Loan Management	
3/2/4/P	Policy	
3/2/4/R	Routine enquiries	
3/2/4/1	Overdue Notices	
3/2/4/2	Interlibrary Loan	
3/2/4/2/P	Policy	
3/2/4/2R	Routine Enquiries	
3/2/4/2/1	Requests	
3/2/5	Current Awareness Services	
3/2/5/1	Article Copies	
3/2/5/2	Content Pages	
3/2/5/3	Press Clippings	
3/2/6	Weeding	
3/3	Knowledge Management	
3/3/R	Routine Enquiries	
3/3/1	E-content Management	
3/3/1/P	Policy	
3/3/1/R	Routine Enquiries	
3/3/1/1	Sharing Sessions: Reports	
3/3/1/2	Intranet	
3/3/1/3	Internet	
3/3/1/4	Extranet	
3/3/1/5	AGNet	

NO	SUBJECT	DISPOSAL
3/4	Records Management	
3/4/P	Policy	
3/4/R	Routine Enquiries	
3/4/1	Delegations and Authorities for Records Manager	
3/4/2	File Plan	
3/4/2/R	Routine Enquiries	
3/4/2/1	Compilation and Alterations	
3/4/2/2	Implementation	
3/4/3	Disposal of Records	
3/4/3/1	Applications	
3/4/3/2	Transfer to Archives Repository/Offsite Storage/ Provincial Offices	
3/4/3/3	Destruction of Records	
3/4/4	Inspections/Records Audits	
	(For internal audit see sub-series 2/8/1)	
3/4/4/1	National Archives and Records Service of South Africa	
3/4/4/2	Auditor-General South Africa	
3/4/5	Disaster Plan	
3/5	Parliamentary Questions	

4.   INTERNAL AND EXTERNAL PUBLICITY

(All functions relating to the systematic planning, implementation, monitoring, and revision of publication and marketing strategy)

NO	SUBJECT	DISPOSAL
4/1	Corporate Communications	
4/1/P	Policy	
4/1/R	Routine Enquiries	
4/1/1	Internal Liaison	
4/1/1/1	AudiTalk	
4/1/1/2	eTalk	
4/1/1/3	eFlash	
4/1/1/4	TV Broadcasts	
4/1/1/5	Exco Briefs	
4/1/1/6	Management Electronic Newsletter (SMW in Action)	
4/1/2	External Liaison	
4/2	Language Services	
4/2/P	Policy	
4/2/R	Routine Enquiries	
4/2/1	Editing	
4/2/2	Translation and Interpreting	
4/2/3	Printing	
4/3	Events Management	
4/3/P	Policy	
4/3/R	Routine Enquiries	
4/3/1	Senior Management Workshop	
4/3/2	PFMA and MFMA Road Shows	
4/3/3	Deputy-Auditor General Road Shows	
4/3/4	Employee Golf Days	
4/3/5	AGSA Centenary Celebrations 2011	
4/4	Corporate Identity and Branding	
4/4/P	Policy	
4/4/R	Routine Enquiries	

NO	SUBJECT	DISPOSAL

4/4/1   <u>Design and Monitoring</u>
4/4/1/1   2 Dimensional Products
           (These include items such as AGSA official documents, business cards, stationery, banners, posters, templates and photo library)
4/4/1/2   3 Dimensional Products
           (These include items such as art work, office furniture, signage specifications, etc.)

4/4/2   <u>Visual and Content Audit</u>
           (Open a file per BU and file according to according to Annexure A)

4/4/3   AGSA Promotional and Gift Shop

4/5   <u>Media Management</u>
4/5/P   Policy
4/5/R   Routine Enquiries

4/5/1   Press Releases
4/5/2   Media Invites
4/5/3   Media Monitoring
4/5/4   Media Training
4/5/5   Advertorials

4/6   <u>Stakeholder Management and Communication Support</u>
4/6/P   Policy
4/6/R   Routine Enquiries

4/6/1   Internal
4/6/2   External

4/7   <u>Leadership Profiling</u>
4/7/P   Guidelines
4/7/R   Routine Enquiries

4/7/1   Corporate Messages and Briefings
4/7/2   Training

4/8   <u>Reputation and Perception Management</u>
4/8/P   Policy
4/8/R   Routine Enquiries

4/8/1   <u>Reputation Index</u>
4/8/1/1   Planning
4/8/1/2   Execution
4/8/1/3   Reporting

4/8/2   <u>Vision Alignment and Organisational Analysis (VA and OA)</u>
4/8/2/1   Planning
4/8/2/2   Execution
4/8/2/3   Reporting

4/8/3   <u>Customer Relationship Assessment (CRA)</u>
4/8/3/1   Planning
4/8/3/2   Execution
4/8/3/3   Reporting

4/8/4   <u>User Acceptance Surveys</u>
4/8/4/1   Planning
4/8/4/2   Execution
4/8/4/3   Reporting

4/9   <u>Corporate Public Affairs</u>
4/9/P   Policy
4/9/R   Routine Enquiries

NO	SUBJECT	DISPOSAL
4/9/1	Sponsorships	
4/9/2	AGSA Social Responsibility	
4/9/3	Industry Events	
4/10	Reporting	
4/10/1	General Reports	
4/10/1/1	National Departments	
4/10/1/2	Provincial Departments	
4/10/1/3	Local Governments	
4/10/1/4	Public Entities	

4/10/2   AGSA Annual Report
4/10/2/1   Composite Report
4/10/2/2   Contributions by Business Units
            (Open a file per business unit and number according to Annexure A)
4/10/2/3   Printing
4/10/2/4   Distribution
4/10/2/5   Tabling
4/10/3   Quarterly Reports
            (Section 133 & 126 of PFMA)

4/11   Speech and presentations
            (For budget speeches see file 5/1/1/1)
4/11/1   Not Separately Provided For
4/11/2   Auditor-General
4/11/3   Deputy-Auditor General
4/11/4   Other Executives

4/12   AGSA Constitutional Stakeholder Management
4/12/P   Policy
4/12/P/1   Procedures
4/12/R   Routine Enquiries
4/12/1   Stakeholder Analyses, Maps and Survey

4/12/2   CS Liaison
4/12/2/1   AG Interaction with CS forums (RSCE)
4/12/2/2   AGSA Interaction with National Assembly / NCOP (RSCL)

4/12/3   APAC
4/12/4   CS Research and Development
4/12/5   CS Monitoring (Environmental Scanning)

5. FINANCIAL MANAGEMENT AND PROCUREMENT

(All functions relating to raising, allocating, using and accounting for financial resources of the AGSA, e.g. planning, budgeting, accounting, analysis and reporting, as well as the acquisition, maintenance and management of consumable assets)

5/1   Financial Management
5/1/P   Policy
5/1/R   Routine Enquiries
5/1/1   Budget
5/1/1/1   Speeches
            (For other speeches see sub-series 4/11)
5/1/1/2   Income Budget
            (Audit Fees)
5/1/1/3   Debtors Control
            (Monitor and follow-up)

5/1/2   Reports on Financial Management
5/1/2/1   Monthly Reports

NO	SUBJECT	DISPOSAL
5/1/2/1/1	State of Programme Expenditure	
5/1/2/1/2	Management Information	
5/1/2/1/3	Grant Management	
5/1/2/2	<u>Quarterly Reports</u>	
5/1/2/2/1	Management Information	
5/1/2/3	<u>Annual Reports</u>	
5/1/2/3/1	Financial Statements	
5/1/3	<u>Transversal Systems</u>	
5/1/3/1	People Soft Finance	
5/1/3/2	People Soft HR	
5/1/4	<u>Expenditure</u>	
5/1/4/P	Policy	
5/1/4/1	<u>Salary and Wages</u>	
	(1. For compensation management see sub-series 6/4.	
	2. A separate file is opened for each employee. See List of series of separate case files at the end of the subject classification.)	
5/1/4/1/R	Routine Enquiries	
5/1/4/1/1	Payment	
	(Including Overtime)	
5/1/4/1/2	<u>Deductions</u>	
5/1/4/1/2/1	Income Tax	
5/1/4/1/2/2	Medical Fund	
5/1/4/1/2/3	Unemployment Insurance Fund	
5/1/4/1/2/4	Garnishee Orders	
5/1/4/2	<u>Allowances</u>	
5/1/4/2/1	<u>Subsistence and Travel Allowance</u>	
5/1/4/2/1/1	Local	
5/1/4/2/1/2	International	
5/1/4/3	<u>Petty Cash</u>	
5/1/4/3/1	Request for funds	
5/1/4/3/2	Returns	
5/1/4/4	<u>Payment of Accounts</u>	
5/1/4/4/R	Routine Enquiries	
5/1/4/4/1	Suppliers	
5/1/4/5	Value Added Tax	
5/1/4/6	Writing-offs	
	(Including unauthorised, irregular and fruitless expenditure)	
5/1/5	<u>Revenue</u>	
5/1/5/P	Policy	
5/1/5/1	Determination of Tariffs	
5/1/5/2	Collection and Allocation of Revenue	
5/1/5/3	Donations	
5/1/5/4	Investments	
5/1/6	<u>Authorities</u>	
5/1/6/1	National Treasury	
5/1/7	<u>Banking Arrangements</u>	
5/1/7/1	SA Reserve Bank	
5/1/7/2	Own Deposit Account	

NO	SUBJECT	DISPOSAL

5/1/8   <u>Fraud Management</u>
(For risk management see sub-series 2/8/3.)

5/1/8/P   Policy

5/1/8/R   Routine Enquiries

5/1/8/1   Awareness Campaign

5/1/8/2   <u>Investigations</u>
(Open a file per case and number consecutively)

5/2   <u>Procurement</u>

5/2/P   Policy

5/2/R   Routine Enquiries

5/2/1   <u>Acquisition</u>

5/2/1/1   <u>Preferential Procurement</u>

5/2/1/1/1   BEE/SMME Procurement

5/2/1/1/2   <u>Database of Suppliers and Service Providers</u>
(Open a file for each supplier and number consecutively)

5/2/1/2   <u>Tenders and Contracts</u>

5/2/1/2/1   <u>Major Works</u>

5/2/1/2/1/1   Successful
(Open a file per successful tender and number consecutively)

5/2/1/2/1/2   Unsuccessful

5/2/1/2/2   <u>Minor Works</u>

5/2/1/2/2/1   Successful
(Open a file per successful tender and number consecutively)

5/2/1/2/2/2   Unsuccessful

5/2/1/3   <u>Unsolicited Bids</u>
(Open a file per bid and number consecutively)

5/2/2   <u>Reports</u>

5/2/2/1   Contracts Awarded

5/2/2/2   Procurement Reform

5/2/3   <u>Meetings</u>

5/2/3/1   Tender Board
(For tender committee meetings see file 2/11/1/5.)

5/2/4   Stocktaking

5/2/5   Disposal of Assets

6.   HUMAN CAPITAL

1. All functions relating to Human Resource matters, e.g. organisational development, conditions of service, recruitment, performance management, training, etc.
2. For personnel files see List of series of separate case files at the end of the subject classification)

6/1   <u>Organisational Development and Human Resource Planning</u>
(For organisational structure see file 2/4)

6/1/1   <u>Posts Control</u>

6/1/1/P   Policy

6/1/1/R   Routine Enquiries

6/1/1/1   Designation and Classification of Posts

6/1/1/2   Creation and Abolition of Posts

6/1/1/3   Promotion of Efficiency

NO	SUBJECT	DISPOSAL
6/1/1/4	Job Profiles	
6/1/1/4/P	Policy	
6/1/1/4/R	Routine Enquiries	
6/1/1/4/1	Individual Job Profiles	
	(Open a file per occupational category and number consecutively)	
6/1/1/5	Job Evaluations	
6/2	Conditions of Service	
6/2/P	Policy	
6/2/P/1	Basic Conditions of Employment Act	
6/2/1	Leave	
6/2/1/P	Policy	
6/2/1/R	Routine Enquiries	
6/3	Personnel Provision and Termination	
6/3/1	Recruitment	
6/3/1/1	Applications	
6/3/1/2	Secondments	
6/3/1/3	Temporary Appointments	
6/3/1/4	Acting Appointments	
6/3/1/5	Fixed-Term Contracts	
6/3/1/6	Competency Assessment/Testing	
6/3/2	Termination of Service	
6/3/2/1	Leaving the Service	
	(Resigning, Expiring of Contract etc.)	
6/3/2/1/1	Retrenchment (Restructuring)	
6/3/2/2	Transfer to other Provinces	
6/3/2/3	Service Certificates	
6/4	Compensation Management	
	(For salary and wages see sub-series 5/1/4/1)	
6/4/P	Policy	
6/4/1	Market Survey Information	
6/4/2	Compensation Structure	
6/4/2/1	Trainee Auditors	
6/4/2/1	General Staff	
6/4/3	Compensation Adjustments	
6/4/3/1	Trainee Auditors	
6/4/3/1	General Staff	
6/4/4	Budget	
6/4/5	Pay Progression	
6/4/5/1	Trainee Auditors	
6/4/5/2	Registered Government Auditors (RGAs)	
6/4/5/3	Board 1	
6/4/5/4	Board 2	
6/4/5/5	Other Staff	
6/4/6	Medical Assistance: Retired Personnel	
6/4/7	Job Evaluations	
6/5/7/1	Requests	
6/5/7/2	Reporting	
6/5	Performance Management	
6/5/1	Individual Performance Contracts	
	(Contracts are kept on personnel files. See List of series of separate case files at the end of the subject classification)	
6/5/2	Personal Development Programme	

NO	SUBJECT	DISPOSAL
6/5/3	Reviews	
6/5/3/1	Midterm	
6/5/3/2	Year End	
6/5/3/4	Moderation	
6/5/3/5	Poor Performance	
6/6	Labour Relations	
6/6/P	Policy	
6/6/P/1	Labour Relations Act	
6/6/R	Routine Enquiries	
6/6/1	Employment Equity	
6/6/1/P	Policy	
6/6/1/R	Routine Enquiries	
6/6/1/1	Managing Diversity	
6/6/1/2	Affirmative Action	
6/6/1/3	Equalising Opportunities	
6/6/1/4	Non-discrimination	
6/6/2	Misconduct	
6/6/2/1	Disciplinary Procedures	
6/6/2/2	Reports	
6/6/3	Grievances and Complaints	
6/6/3/P	Policy	
6/6/3/P/1	Guidelines	
6/6/3/1	Reports	
6/6/4	Dispute Resolutions	
6/6/4/1	Conciliation	
6/6/4/2	Arbitration	
6/6/4/3	Labour Court Cases	
	(For other court cases see sub-series 1/2/2)	
6/6/5	Abscondence	
6/6/5/P	Policy	
6/6/5/P/1	Guidelines	
6/6/5/1	Reports	
6/6/6	Dismissals	
6/6/6/P	Policy	
6/6/6/P/1	Guidelines	
6/6/6/1	Reports	
6/6/6/2	Incapacity	
6/6/7	Industrial Actions	
6/6/7/P	Policy	
6/6/7/P/1	Rules	
6/6/7/1	Reports	
6/6/8	Trade Unions	
6/6/8/1	Meetings	
	(For other committee meetings see sub-series 2/11)	
6/7	Human Resource Development	
6/7/P	Policy	
6/7/R	Routine Enquiries	
6/7/1	Training Management	
6/7/1/1	Needs Assessment	

NO	SUBJECT	DISPOSAL

6/7/1/2   Plans
6/7/1/2/1   Soft Skills
6/7/1/2/2   Mentorships
6/7/1/2/3   Prospectus

6/7/1/3   Development of Trainers
6/7/1/3/1   Train-the-trainer Seminar

6/7/1/4   Academic Training
6/7/1/4/1   Article Schemes
6/7/1/4/1/1 South African Institute of Chartered Accountants
6/7/1/4/1/2 Association for Certified Chartered Accountants
6/7/1/4/2   Trainee Accountant Scheme
6/7/1/4/2/1 Recruitment

6/7/1/5   On-the-job Training

6/7/2   Course Development
6/7/2/1   Internal Courses
             (Open a file per course and number consecutively)
6/7/2/2   External Courses
             (Open a file per course and number consecutively)

6/7/3   Workshops: Arrangements and Reports
6/7/3/1   Investment in Excellence Workshops
6/7/3/2   Professional Bodies Workshops
6/7/3/3   Senior Management Workshops

6/7/3/4   Computer Audit Workshops
6/7/3/5   Management and Leadership Skills Workshops

6/7/4   Bursaries and Study Loans
6/7/4/P   Policy
6/7/4/R   Routine Enquiries

6/7/4/1   Applications and Contracts

6/7/5   Declaration of Interests

7. FACILITIES MANAGEMENT

(All functions relating to the administration of travel arrangements and the provision of transport to deliver services. All functions relating to planning, designing, and managing of buildings, grounds as well as postal and telecommunication services)

7/R   Routine Enquiries

7/1   Transport
7/1/P   Policy
7/1/R   Routine Enquiries

7/1/1   AG Pool Cars
7/1/1/1   Requisitions
7/1/1/2   Misuse of vehicles
7/1/1/3   Accident Reports
7/1/1/4   Repair and Maintenance

7/1/2   Hired Cars
7/1/2/P   Policy
7/1/2/R   Routine Enquiries
7/1/2/1   Requisitions
7/1/2/2   Misuse of Vehicles
7/1/2/3   Accident Reports

NO	SUBJECT	DISPOSAL
7/2	Travel	
7/2/P	Policy	
7/2/R	Routine Enquiries	
7/2/1	Requests for and Approval of Travels	
7/2/1/1	Auditor-General staff	
7/2/1/2	Visitors	
7/2/2	Travel Agencies	
7/2/2/R	Routine Enquiries	
7/2/2/1	Service Level Agreements and Service Evaluation	
7/2/2/2	Reports	
7/2/3	Accumulated Travel Rands and Voyager Miles	
7/3	Security Measures	
7/3/P	Policy	
7/3/R	Routine Enquiries	
7/3/1	Personnel Security	
7/3/1/1	Vetting of Personnel	
7/3/2	Access	
7/3/2/1	Physical	
7/3/2/2	Electronic	
7/3/3	Security Audit	
	(For internal audit see sub-series 2/8/1)	
7/3/4	Breaches of Security	
7/3/5	Theft	
7/3/6	Security Service Providers	
7/3/6/1	Vetting	
7/3/6/2	Service Level Agreements	
7/3/7	Contingency Plan	
7/3/7/P	Policy	
	(Includes procedures)	
7/3/7/R	Routine Enquiries	
7/4	Services	
7/4/1	Registry and Mail Services	
7/4/1/P	Policy	
7/4/1/R	Routine Enquiries	
7/4/1/1	Courier Services	
	(Open a file per courier service and number consecutively)	
7/4/1/2	Messenger Services	
7/4/1/3	Postal Services	
7/4/2	Cleaning Services	
7/4/2/R	Routine Enquiries	
7/4/2/1	Service Level Agreements and Evaluation of Service	
7/4/2/2	Protective Clothing	
7/4/3	Hygienic Services	
7/4/4	Pest Control	
7/4/4/R	Routine Enquiries	
7/4/4/1	Reports	
7/4/5	Catering Services	
7/4/5/P	Policy	
7/4/5/R	Routine Enquiries	
7/4/5/1	Evaluations and Reports	
7/4/5/2	Service Level Agreements	

NO	SUBJECT	DISPOSAL

7/4/6   <u>Telecommunication Services</u>
7/4/6/P   Policy
7/4/6/R   Routine Enquiries
7/4/6/1   <u>Telephones and Data Lines</u>
7/4/6/1/1   Telephone Management System
7/4/6/1/2   Detailed Telephone Reports/Accounts
7/4/6/1/3   Private Calls/Recovery
7/4/6/1/4   Service Level Agreements
7/4/6/1/5   Upgrades and Maintenance
7/4/6/1/6   Integrated Services Digital Network Lines
7/4/6/1/7   Consolidated Departmental Accounts

7/4/6/2   <u>Cellular Phones</u>
7/4/6/2/P   Policy
7/4/6/2/R   Routine Enquiries
7/4/6/2/1   Applications and Approvals

7/4/7   <u>Reproduction Services (Photocopying)</u>
7/4/7/P   Policy
7/4/7/R   Routine Enquiries
7/4/7/1   Statistics
7/4/7/2   Maintenance
7/4/7/3   Service Level Agreements

7/5   <u>Accommodation</u>
7/5/P   Policy
7/5/R   Routine Enquiries
7/5/1   <u>Acquisition and Hiring of Buildings</u>
         (Open a file per building and number consecutively)
7/5/2   <u>Application and Allocation</u>
7/5/2/1   <u>Office Accommodation</u>
7/5/2/1/P   Policy
7/5/2/1/R   Routine Enquiries
7/5/2/1/1   Head Office
7/5/2/1/1/1   Lefika House
7/5/2/1/2   <u>Regional Offices</u>
         (Open a file per regional office and number consecutively)
7/5/2/2   Parking
7/5/2/2/P   Policy
7/5/2/2/R   Routine Enquiries

7/5/2/3   Conferences/Board Rooms

7/5/3   <u>Beautifying</u>
7/5/3/1   Gardening
7/5/3/2   Requests for General Assistance

7/5/4   <u>Occupational Health and Safety</u>
7/5/4/P   Policy
7/5/4/R   Routine Enquiries
7/5/4/1   Inspections

7/5/5   Air-conditioning System

8.   <u>INTERNATIONAL AND NATIONAL RELATIONS</u>

8/P   Policy
8/P/1   Accounting Standards
8/R   Routine Enquiries

NO	SUBJECT	DISPOSAL

8/1   International Relations
8/1/1   International Organisation of Supreme Audit Institutions (INTOSAI)
8/1/1/P   Policy
8/1/1/P/1   Statutes
8/1/1/1   Congresses
            (Open a file per congress and number per year e.g. 8/1/1/1 – 2008)
8/1/1/2   Agreements

8/1/2   United States Agency for International Developments
8/1/2/1   Agreements

8/1/3   International Supreme Audit Institutions (SAIs)
8/1/3/1   Collaborations
8/1/3/2   Staff Exchange Schemes
8/1/3/2/1   International Auditor Fellowship Programme

8/1/4   International Federation of Accountants (IFAC)
8/1/5   African Organisation of Supreme Audit Institutions
8/1/5/P   Policy
8/1/5/P/1   Statutes
8/1/5/1   Congresses
            (Open a file per congress and number per year e.g. 8/1/5/1 – 2008)
8/1/5/2   Agreements

8/1/6   Southern African Development Community Organisation of Supreme Audit
            Institutions
8/1/6/P   Statutes
8/1/6/1   Congresses
            (Open a file per congress and number per year e.g. 8/1/6/1 – 2008)
8/1/6/2   Operational Plans
8/1/6/3   Newsletter
8/1/6/4   Projects
8/1/6/4/1   SADC Regional Harmonisation Project
8/1/6/4/2   Sida/RRV Co-operation Project

8/1/6/5   SADC Regional Capacity Building Programme of the African Organisation of
            English-speaking Supreme Audit Institution (AFROSAI-E)

8/2   National Relations
8/2/P   Policy
8/2/R   Routine Enquiries

9.   REGULARITY AUDITING

9/P   Policy
9/P/1   Standards
9/P/2   Guidelines
9/R   Routine Enquiries

9/1   Regularity Audits
            (To open files on regularity audits, see list of series of separate case files at the end
            of subject classification)
9/1/R   Routine Enquiries
9/1/1   Contracted Work Files
            (To open files on contracted work, see list of series of separate case files at the end
            of subject classification)

10.   PERFORMANCE AUDITING

10/P   Policy

NO	SUBJECT	DISPOSAL

10/P/1   Standards
10/P/2   Guidelines
10/R   Routine Enquiries
10/1   Performance Audits
     (To open files on performance audits, see list of series of separate case files at the end of subject classification)
10/2   Contracted Work Files
     (To open files on contracted work, see list of series of separate case files at the end of subject classification)

11.   FORENSIC AND SPECIAL INVESTIGATIONS

11/P   Policy
11/P/1   Standards
11/P/2   Guidelines
11/R   Routine Enquiries

11/1   Economic Crime
11/1/1   Prevention
11/1/2   Detection
11/1/3   Awareness Programme

11/2   Criminal Justice System
11/2/1   Review
11/2/2   Risk Assessment

11/3   Investigations
     (To open files on forensic and special audits, see list of series of separate case files at the end of subject classification)
11/4   Contracted Work Files
     (To open files on contracted work, see list of series of separate case files at the end of subject classification)

12.   ENVIRONMENTAL AUDITING

12/P   Policy
12/P/1   Standards
12/P/2   Guidelines
12/1   Strategic Planning
12/1/1   Water Service Strategy
12/1/2   Auditor-General Environmental Auditing Strategy
12/1/3   Strategic Environment Assessment in South Africa

12/2   Audit Assignments
     (To open files on environmental audits, see list of series of separate case files at the end of subject classification)
12/3   Contracted Work Files
     (To open files on contracted work, see list of series of separate case files at the end of subject classification)

13.   INFORMATION SYSTEM AUDITING

13/P   Policy
13/P/1   Procedures
13/P/2   Standards
13/P/3   Guidelines

13/1   Audit Assignments
     (To open files on information system audits, see list of series of separate case files at the end of subject classification)

NO	SUBJECT	DISPOSAL

13/2   Contracted Work Files
(To open files on contracted work, see list of series of separate case files at the end of subject classification)

14.   INTERNATIONAL AUDITING

14/P   Policy
14/P/1   Standards
14/P/2   Guidelines

14/1   Audit Assignments
(To open files on international audits, see list of series of separate case   files at the end of subject classification)

14/2   Contracted Work Files
(To open files on contracted work, see list of series of separate case files at the end of subject classification)

LIST OF SERIES OF SEPARATE CASE FILES

NO	SUBJECT	DISPOSAL
Employee Number, Surname and Initials (e.g. 5131, Dlamini M)		Personnel File (This file contains appointment letter, contract and copies of qualifications. It is opened for each official)
Employee Number, Surname and Initials (e.g. 5131, Dlamini M)		Salary File (This file contains salaries and allowances. It is opened for each official)
Employee Number, Surname and Initials (e.g. 5131, Dlamini M)		Assessment File (This file contains results of assessment test. It is opened for each official when necessary)
Computer generated number (Debtor/customer number) + REG + Financial Year) (e.g. 02164/REG – 08/09)		Regularity Audit File (This file contains pre engagement activities, planning, execution of audits and reporting. See Annexure B for debtor numbers)
Computer generated number (Debtor/customer number) + PEF + Financial Year) (e.g. 02164/PEF – 08/09)		Performance Audit File (This file contains pre engagement activities, planning, execution of audits and reporting. See Annexure B for debtor numbers)
Computer generated number (Debtor/customer number) + FOR + Financial Year (e.g. 02164/FOR – 08/09)		Forensic Audit File (This file contains pre engagement activities, planning, execution of audits and reporting. See Annexure B for debtor numbers)
Computer generated number tomer number) Financial Year (e.g. 02164/SPC – 08/09)		Special Audit File (This file contains pre engagement activities, (Debtor/cus- planning, execution of audits and reporting. See +SPC + Annexure B for debtor numbers)

	Environmental Audit File
Computer generated number tomer number) + ENV + Financial Year. (e.g. 02164/ENV –08/09)	(This file contains pre engagement activities, (Debtor/cus- planning, execution of audits and reporting. See Annexure B for debtor numbers)
	Information Audit File
Computer generated number (Debtor/customer number) Financial Year (e.g. 02164/ISA – 08/09)	(This file contains pre engagement activities, planning, execution of audits and reporting. See +ISA + Annexure B for debtor numbers)
	International Audit File
Computer generated number tomer number) Financial Year (e.g. 02164/INT – 08/09)	(This file contains pre engagement activities, (Debtor/cus- planning, execution of audits and reporting. See + INT + Annexure C for debtor numbers)
	Trainee Auditors File
Surname and Initials (e.g. Dlamini, T)	(This file contains copy of the ID and degree, as well as all the documentation during the article period, i.e. remis- sion forms, suspension forms, communication, transfer forms and extension forms)
	CSA Tool File
[1]CSA + BU name & Centre name + Financial Year (e.g. CSA – ARD2 – 09/10)	This file contains information on assets, expense report, advances, time report, overtime, etc.)
	Contract Work File
[2]CWC + BU name + Type of audit Financial Year + Contract Number (e.g. CWC – Nat F/REG – 09/10)	(This file contains engagement letter, Memorandum of Agreement. CWC champion determines the Agreement, payments, invoices and voucher number)

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1   This is just an example of how to number the files. BUs are allowed to use their own discretion on how to file CSA and CWC files.

Annexure B: List of Auditor-General Business Units

1. National A
2. National B
3. National C
4. National D
5. National E
6. National F
7. Information Systems Audit
8. International Auditing
9. Specialised Audit Services
10. Africa Projects
11. Eastern Cape
12. Free State
13. Gauteng
14. KwaZulu-Natal
15. Limpopo
16. Mpumalanga
17. Northern Cape
18. North West
19. Western Cape
20. Strategy
21. Reputation and Stakeholder Management: Non-audit
22. Governance
23. Transformation
24. Finance
25. Information and Communication Technology
26. Human Capital
27. Information and Knowledge Management
28. Audit Research and Development
29. Reputation and Stakeholder Management: Audit

Annexure C: List of Auditees Categorised by Audit Business Unit Responsible

1.   Head Office

1/1   National A

1/1/1   Departments
06661	Department of Agriculture
06531	Department of Housing
06591	Department of Land Affairs
05471	Department of Provincial and Local Government
06641	Department of Justice and Constitutional Development
06631	Department of Trade and Industry
06581	Department of Public Works
06511	Government Communications Information Systems
06491	Office of the Presidency

1/1/2   Statutory Bodies
07505	Agricultural Research Council
19985	Competition Commission
20115	Competition Tribunal
60096	Construction Industry Development Board
60185	ITAC
00655	Land and Agricultural Bank
07405	Legal Aid Board
60521	Milk SA
20045	Municipal Demarcation Board
07535	National Agricultural Marketing Council
00081	National Lotteries Board
60507	National Lottery Distribution Fund
19435	National Gambling Board
60529	Potato Development Trust
00031	Registration of Deeds
60501	Small Enterprise Development Agency (SEDA)
00255	South African Bureau of Standards

1/1/3   Funds
21051	Criminal Asset Recovery Account
19131	Guardian Fund
07555	Independent Development Trust
06631	National Supplies Procurement Fund
19111	President's Fund
14081	South African Housing Fund

1/1/4   Companies
60120	Municipal Infrastructure Investment Unit

1/1/5   Miscellaneous and Other
60095	CIPRO Trading Entity
00175	Citrus Board Liquidation Committee
60139	Citrus Growers Association of SA
	Commission on Gender Equality

00075	Cotton SA
60286	Council for Built Environment
60115	Deciduous Fruit Levies
60113	Dried Fruit Technical Services
00215	Maize Board
00215	Meat Board
60337	Monies in Trust
60013	National Prosecuting Authority
21135	National Youth Commission
00115	Oil Seed Board
21285	Public Protector
	Represented Political Parties Fund
60137	SAWIS Levies
06935	Sorghum Levies
	South African Human Rights Commission
21196	South African Local Government Association
07755	Special Investigating Unit
00085	Wheat Board
60135	Winetech Levies
60114	Winter Cereal Trust Levies
60162	WOSA Levies

1/2 **National B**

1/2/1 **Departments**

06521	Department of Transport
06541	Foreign Affairs
06721	Dept of Environmental Affairs
13801	Department of Education
19271	National Revenue Fund
21172	National Treasury

1/2/2 **Public Entities**

00235	SA Tourism Board
00345	Financial & Fiscal Commission
00485	SA National Parks
00635	Pension Funds Adjudicator
00655	Land Bank
00695	South African National Road Agency Ltd
00765	Finance : Public Investment
07271	Statistics South Africa
07455	SA Qualifications Authority
07465	South African Maritime Safety Authority
07475	Financial Services Board
07525	Cross-Border Road Transport Agency
07565	SA Rail Commuter Corporation
07811	SA Revenue Services
10175	Finance : Pension Administration
10175	Technical Assistant Unit
20135	Council for Higher Education
21173	Consolidated Financial Statements
21414	SA Weather Service
60154	Financial Intelligence Centre
60159	Road Traffic Management Corporation
60297	Railway Safety Regulator
60299	Education Labour Relations Council
60307	FAIS Ombud

60481	National Treasury Project Dev. Facility
60677	Independent Regulatory Board for Auditors
60693	National Credit Regulator
60694	SA Civil Aviation Authority

1/2/3   **Funds**

00705	Urban Transport Fund
00715	Road Accident Fund
13801	South Africa Norway Tertiary Education
14005	Reconstruction & Development Programme Fund
14641	State Debt and Tax Loan Acc
19271	National Revenue Fund
60518	Transformation Fund
60810	Government Employees Pension Fund

1/3   **National C**

1/3/1   **Departments**

06611	Dept of Defence (DoD)
06651	Correctional Services
07111	Special Defence Account
13791	Sport and Recreation SA
13991	Social Development

1/3/2   **Listed Public Entities**

00525	Armscor
21145	National Development Agency
60037	Boxing SA
60624	South African Social Security Agency
60642	Erasmusrand Eiendomme (Pty) Ltd
60643	Overberg Toetsbaan (Pty) Ltd
60644	Sportrand (Pty) Ltd
60645	Institute for Maritime Technol (Pty) Ltd
60646	Oospark (Pty) Ltd
60647	Armscor Business (Pty) Lmt

1/3/3   **Unlisted Public Entities**

06611	NCACC
09175	Social Relief Fund
10145	Refugee Relief Fund
10155	Disaster Relief Fund
10165	State President Fund
21216	SANDF Fund
21250	High School Vorentoe Disaster Fund

1/3/4   **Local Authorities**

60020	Tshwane Metro Municipality

1/3/5   **Municipal Entities**

60650	Temba Roodeplaat Water Services Trust
60651	Sandspruit Works Association
60652	Civirelo Water
60654	Housing Company Tshwane

1/4   **National D**

1/4/1   **Departments**

06771	Department of Health

12825	Communication
16121	Department for Safety and Security (SAPS)
60143	Department of Science & Technology
60165	Department of Arts & Culture

1/4/2   **Public Entities**

00041	Independent Complaints Directorate (ICD)
00061	Water Trading Acc (Equipment Trading Acc)
00265	Council for Science and Industrial Research (CSIR)
00385	Robben Island
00475	Human Science Research Council (HSRC)
00585	Mines & Works (CCOD)
00615	National Forest Recreation & Asset Trust
00625	Water Research Commission
00735	Universal Service Agency of SA
06671	Water Affairs & Forestry
06701	National Intelligence Agency
07575	PANSALB
10105	National Library of SA
10115	Northern Flagship Institution
10125	National Research Foundation (NRF)
14151	South African Secret Agency
15921	SAPS Secret Service Account
19855	Universal Service Fund of SA
21223	Council for Medical Schemes
60017	Erf 706 Rietfontein
60039	Africa Institute of SA
60040	Freedom Park Trust
60344	South African National Academy for Intelligence
60358	National Heritage Council
60359	Market Theatre
60360	State Theatre
60418	Windybrow Theatre
60454	National Electronic Media Institute of SA

1/5   **National E**

1/5/1   **National Departments**

05491	Department of Public Enterprises
06681	Minerals and Energy Affairs
06731	Department of Home Affairs
06741	Public Service Commission
15231	Department Public Serv &Admin
19531	SA Manag + Develop Institute/Palama

1/5/2   **Public Entities**

00335	Film and Publication Board
00335	Film and Publication Board
00755	CEF (Pty) Ltd
00755	COTEC Development (Pty) Ltd
00755	COTEC Partrade (Pty) Ltd
10405	National Nuclear Regulator
11685	Energy Africa Rehabilitation
11685	PetroSA Brass (Pty) Ltd
11685	PetroSA Egypt (Pty) Ltd
11685	PetroSA Equatorial Guinea SA (Pty) Ltd
11685	PetroSA Gryphin Marin Permit (Pty) Ltd
11685	PetroSA Iris (Pty) Ltd

11685	PetroSA North America Inc.
11685	PetroSA Sudan (Pty) Ltd
11685	PetroSA Synfuels International (Pty) Ltd
11685	PetroSA Themis (Pty) Ltd
11685	The Petroleum Oil and Gas Corporation of South Africa (Namibia) (Pty) Ltd
11685	The Petroleum Oil and Gas Corporation of South Africa (Pty) Ltd
13355	Council for Geoscience
14065	Klippoortje Koolmyne (Pty) Ltd
14065	Mahnes Areas (Pty) Ltd
14065	SFF Association
15005	National Energy Regulator of SA
19955	SITA
20191	Petroleum Agency SA(Pty) Ltd
21413	SA Gas Development Co
60121	Oil Pollution Control SA
60132	Mine Health & Safety Council
60282	Electricity Distribution Industry
60459	AEC Amersham (Pty) Ltd
60460	The South African Nuclear Energy
60483	Cyclotope (Pty) Ltd
60483	NTP Logistics
60483	NTP Radiosotopes (Pty) Ltd
60484	Cyclofil
60484	Pelchem
60486	Flouro Pack (Pty) Ltd
60486	Fluorochem
60486	Fluoropharm
60583	South African National Energy Research Institute
60739	Arecsa Human Capital Pty Ltd
60772	African Exploration (Pty) Ltd

1/5/3   **Non-PFMA**

60260	Ner Norad Grant
60330	Petro SA Development Trust
60617	S A Extended Continental Shelf
60649	CEF NORAD
60663	Rehabilitation Trust: Department of Mineral & Energy
60737	Upstream Training Trust
60741	Darling Windpower (Pty) Ltd
60850	CEF Imports And Export
60850	CEF Sustainability (Pty) Ltd
60851	Petrosa Imports and Export

1/5/4   **Constitutional Bodies**

13405	Independent Electoral Commission

1/5/5   **Statutory Bodies**

15505	Represented Political Parties

1/5/6   **Trading Accounts**

00591	Government Printer
60534	Immigration Account/Alien Control Account

1/5/7   **Fund**

14055	Equalisation Fund

1/6/1   **Departments**
06591   Department of Rural Development
06621   Dept of Labour
06661   Dept of Agriculture

1/6/2   **Public Entities**
00031   Reg. of Deeds Trading Account
00075   Cotton SA
00075   Cotton Levies
00105   Maize Board
'00555   Compensation Fund
'00565   Unemployment Insurance Fund
06935   Sorghum Levies
07505   Agricultural Research Council
07535   The Nat Agricultural Marketing Council
17885   CCMA
21085   Textiles : SETA
21170   MAP SETA (Media & Publishing)
21170   Mappp Seta
21203   Services Seta
21204   THETA
21205   Transport SETA (TETA)
21206   MERSETA
21207   Mining Qualification Authority
21208   Local Gov SETA
21209   Forest Industries SETA (FIETA)
21210   Food + Beverages (SETA)
21211   ENERGY SETA
21211   HWSETA
21211   Energy Sector SETA (ESETA)
21212   Educ Training & Dev Pract SETA
21213   Chem Industries SETA (Chieta)
21220   AGRI SETA
21221   BANKSETA
21222   FASSET SETA
21224   SETASA
21225   PSETA
21226   Safety & Security Seta
21227   ISSETA
21229   CETA
21230   W + RSETA
21231   INSETA
21374   HWSETA
60113   Dried Fruit Levies
60114   Winter Cereal Trust
60115   Deciduous Fruit Levies
60135   Winetech
60137   SAWIS
60139   Citrus Growers Association
60162   Wines of South Africa
60521   Milk SA
60529   Potato Industry Development Trust
60554   Sheltered Employment Factories
60555   National Skills Fund
60678   Red Meat Levy Admin

1/7	**Specialised Audit Services**
1/8	**Africa Projects**
1/9	**EASTERN CAPE**

1/9/1	**Departments**
00211	EC: Dept of Sport, Recreation, Arts & Cu
00221	EC: Department of Safety and Liaison
06581	Department of Public Works
06611	Department of Defence
06651	Correctional Services
10315	Amathole Museum
10365	Sterkstroom Museum
10415	Fort Beaufort Hist. Museum
10595	Queenstown (Frontier) Museum
11191	SAPS – Eastern Cape
13991	Department of Social Development
15751	Eastern Cape : Office Premier
15761	Eastern Cape: Prov. Legislature
15771	Eastern Cape : Health
15781	EC: Dept of Social Development
15791	Eastern Cape : Works
15801	Eastern Cape : Dept of Education
15811	Eastern Cape : Housing & Local
15821	EC: Department of Agriculture
15831	Ec: Economic Affairs Envir & Tour
15841	Eastern Cape : Transport
15861	Eastern Cape : Finance & Prov.
17635	Eastern Cape Tourism Board
17705	Mayibuye Transport Corporation
60350	Eastern Cape Parks Board
60362	EC: Development Corporation
60565	Amothole Economic Development Agency
60581	Eastern Cape Liquor Board
99987	Default

1/9/2	**Statutory bodies**
06495	EC: Gambling and Betting Board
10205	Great Fish River Museum
10305	East London Museum
10315	Amathole Museum
10365	Sterkstroom Museum
10395	Somerset East Museum
10415	Fort Beaufort Hist. Museum
10485	Barkly-East Museum
10525	Uitenhage Historical Museum
10545	Port Elizabeth Museum
10555	Albany Museum
10585	Graaff-Reinet Museum
10595	Queenstown (Frontier) Museum
11875	Albany (Settlaars) Hospital Board
11885	Frere Hospital Board
11895	Frontier Hospital Board
11915	Burgersdorp Hospital Board
11925	Grey Hospital Board
11935	Steynsburg Hospital Board
11945	Aliwal North Hospital Board

11955	Bedford Hospital Board
11965	Cathcart Hospital Board
11975	Cloete Joubert Hospital Board
11985	Cradock Hospital Board
11995	Elliot Hospital Board
12165	Graaff-Reinet Hospital Board
12175	Humansdorp Hospital Board
12195	Wilhelm Stahl Hospital Board
12225	Provincial Hospital Board (PE)
12235	Livingstone Hospital Board
12245	Dora Nginza Hospital Board
12255	Andries Vosloo Hospital Board
12265	Uitenhage Hospital Board
17635	Eastern Cape Tourism Board
18505	Eastern Cape Appropriate
21332	Our Heritage Museum
21333	EC: Provincial Arts & Culture Council
60332	Eastern Cape Youth Commission
60351	Burgersdorp Cultural Historical Museum
60362	EC: Development Corporation
60362	EC: Development Corporation
60565	Amothole Economic Development Agency
60565	Amothole Economic Development Agency
60581	Eastern Cape Liquor Board
99992	Default

1/9/3	**Municipalities**
00795	Alfred Nzo District Municipality
03564	Sakhisizwe Municipality
04554	Nelson Mandela Metropolitan Municipality
05245	CACADU
05254	Ukhahlamba District Municipality
05714	Matatiele Municipality
18194	Umzimkulu Municipality
18214	Bizana Municipality
18254	Mhlontlo Municipality
18274	Tabankulu Municipality
18314	Port St. Johns Municipality
18324	Mbhashe Municipality
18354	Nyandeni Municipality
18384	Elundini Municipality
18444	Engcobo Municipality
18454	Qaukeni Municipality
21288	Buffalo City Municipality
21289	Amatole District Municipality
21290	Senqu Municipality
21291	Malethswai Municipality
21292	Chris Hani District Municipality
21293	Nqgushwa Municipality
21294	Gariep Municipality
21295	Makana Municipality
21296	Ndlambe Municipality
21297	Mnquma Municipality
21298	Great Kei Municipality
21299	Amahlati Municipality
21300	Nkonkobe Municipality

21301	Nxuba Municipality
21302	Inxuba Yethemba Municipality
21303	Tsolwana Municipality
21304	Inkwanca Municipality
21305	LUKANJI Municipality
21306	Intsika Yethu Municipality
21307	Emalahleni Municipality
60043	Blue Crane Route Municipality
60044	Baviaans Municipality
60045	Camdeboo Municipality
60046	Kouga Municipality
60047	Sundays River Valley Municipality
60071	Inkwezi Municipality
60072	Kou Kamma Municipality
60081	King Sabata Dalindyebo Municipality
60082	OR Tambo District Municipality
60083	Umzimvubu Municipality

1/9/4   **Municipal entities**

60504	Buffalo City Development Agency
60503	Ntinga or Tambo Development Agency
60527	Mandela Bay Development Agency

1/9/5   **Miscellaneous and Others**

20065	United Nations Board of Auditors
10035	SA Library for the Blind
11775	Nat English Literary Museum
60030	Nelson Mandela Museum
99990	Default
17705	Mayibuye Transport Corporation

1/10   **FREE STATE**

1/10/1   **Departments**

19331	Vote 1 – Premier
19421	Vote 2 – Legislature
19391	Vote 3 – Tourism, Environmental and Economic Affairs
19481	Vote 4 – Provincial Treasury
19371	Vote 5 – Health
14181	Vote 6 – Education
19501	Vote 7 – Social Development
19511	Vote 8 – Local Government and Housing
19751	Vote 9 – Public Works, Roads and Transport
19461	Vote 10 – Public Safety, Security and Liaison
19471	Vote 11 – Agriculture
19401	Vote 12 – Sport, Arts, Culture, Science and Technology
60546	Provincial Revenue Fund
60545	Consolidated Statements

1/10/2   **Municipalities**

21393	Moqhaka Local Municipality
21379	Mohokare Local Municipality
21380	Naledi Local Municipality
21382	Mantsopa Local Municipality
21395	Metsimaholo Local Municipality
21386	Matjhabeng Local Municipality
21387	Nala Local Municipality

21396	Mafube Local Municipality
21390	Nketoana Local Municipality
21378	Kopanong Local Municipality
21389	Dihlabeng Local Municipality
21391	Maluti-A-Phofung Local Municipality
21383	Masilonyana Local Municipality
21388	Setsoto Local Municipality
21381	Mangaung Local Municipality
21385	Tswelopele Local Municipality
21377	Letsemeng Local Municipality
21394	Ngwathe Local Municipality
21384	Tokologo Local Municipality
21392	Phumelela Local Municipality
21397	Motheo District Municipality
21401	Xhariep District Municipality
21398	Lejweleputswa District Municipality
21399	Thabo Mofutsanyane District Mun.
21400	Fezile Dabi District Mun.

1/10/3	**Municipal Entities**
60620	Lejwe Le Putswa Development Agency (Pty) Ltd
60696	Maluti – A – Phofung Water Pty Ltd
60408	CENTLEC

1/10/4	**Public Entities**
60150	Youth Commission
9145	National Museum
12915	War Museum
60621	Tourism Authority
	FS Investment Agency
11911	Free State Housing Fund
7245	Phakisa
15295	FS Development Corp. (FDC)
60287	FS Performing Arts Centre (PACOFS)
21439	FS Gambling & Racing Board

1/10/5	**Trading accounts**
60543	Central Medical
60549	Government Garage
60548	Road Building Equipment

1/10/6	**Trust Funds**
60544	Patient Private Fund
60542	Recreation Trust Fund
60676	PMU Fund
60541	Nature Conservation Fund
60776	Thomas Robertson Bursary Fund
60777	James Robertson Bursary Fund
60550	Small Holdings Trust Fund

1/10/7	**Miscellaneous and Other**
11141	SAPS
6621	Labour
13991	SASSA
06611	Department of Defence
06581	Dept of Public Works
06641	Justice

06651	Correctional Services
06591	Land Affairs
00031	Registration of Deeds Trading Account

1/11   **GAUTENG**

1/11/1   **Departments**

13501	Office of the Premier
13511	GAU: Health
13541	Gau: Transport & Public Works
13551	Gau: Housing and Land Affairs
13561	Gau: Education
13931	Gau: Welfare & Population
13941	Gau: Development Planning
13951	Agriculture, Conservation & Environment
13961	Gau: Sport & Recreation
14211	Gauteng Finance and Eco Affair
14221	Gau: Public Safety and Security
15211	Legislature Gauteng
60016	Gauteng Shared Serv. Centre
60618	Gauteng Public Entity Consolidation
60619	Gauteng Provincial Revenue
60687	Gauteng Treasury

1/11/2   **Municipalities**

02124	Kungwini TLC
02214	Lesedi Local Municipality
02244	Mogale City TLC
02574	Westonaria City Council
07364	Sedibeng District Council
11714	Nokeng Tsa Taemane Municipality
14564	Greater Johannesburg Metro
60019	Emfuleni Local Municipality
60023	Randfontein Loc. Municipality
60024	West Rand District Municipality
60041	Midvaal
60066	Ekhuruleni Metro
60111	Metsweding District Council

1/11/3   **Public Entities**

00575	Mintek
05575	SA Diamond Board
13475	Gauteng Gambling and Betting Board
17885	Commission for Conciliation Me
20195	Gauteng Tourism Authority
21065	Nat. Arts Council
21218	ICASA
21235	NHBRC
21248	National Film and Video Foundation
21472	Medsas
60031	Government Garage
60032	Imphophoma Infrastr Sup
60089	Gauteng Econ. Dev. Agency
60182	International Marketing Council
60183	Media Development & Diversity
60438	Xhasa Accounting & Technical
60439	Gauteng Partnership Fund

60453	Blue IQ Investment Holdings
60480	Gauteng Film Office
60568	Greater Newton Dev. Company
60570	Blue Catalyst Investment
60582	Gauteng Enterprise Propeller
60691	Gautrain
60702	Emoyi Trading Entity
60738	Urban Transport Trading Entity
60770	Cradle of Humankind – WHS Trad Johannesburg
60771	Dinokeng Trading Entity
60775	Gauteng Kokopong Precinct
60782	State Diamond Trader
60783	SA Diamond &v Previous Metal Regulator
60784	Gauteng Fund Project Office
60807	Constitutional Hill
60885	Gauteng Liquor Board
60886	Gauteng Motorsport Company
60887	Gauteng Housing Fund

1/11/4   **Municipal Entities**

21402	Metro Bus Company JHB
21403	Johannesburg Water
21405	Civic Theatre JHB
21406	Johannesburg Roads Agency
21408	Pikitup – JHB
21409	City Parks – JHB
21410	Fresh Produce Market – JHB
21411	Johannesburg Development Agency
21412	Johannesburg Zoo
60419	ERWAT
60420	ERTEK
60421	Brakpan Bus Company
60422	Greater Germiston Inner City
60423	Greater Germiston Inner City Housing
60424	Greater Germiston Inner City Ho Germ
60425	Lethabong Housing Institute
60448	Metropolitan Trading Company
60449	City Power Johannesburg (Pty) Ltd
60455	Johannesburg Tourism Company
60456	Johannesburg Property Co.
60457	Johannesburg Social Housing Co.
60502	Roodepoort City Theatre
60537	City Housing Company

1/12   **KWAZULU- NATAL**

1/12/1   **Departments**

06581	National Department of Public Works
06591	Department of Land Affairs
06611	Dept of Defence
06641	Dept of Justice – Vote Account
06651	Correctional Services
11111	Department of Housing
13991	Department of Social Development – Grants
15601	KZNPA: Office of the Premier
15611	KZN Legislature
15661	Department of Social Development

15671	KZNPA : Health
15681	KZNPA : Department of Works
15691	KZNPA Department of Education
15701	KZNPA Agriculture
15711	KZNPA Finance
15721	Dept of Local Government & Traditional Affairs
42315	Provincial Planning and Development
60337	Dept of Justice – Third Party Funds
60464	Department of Sport & Recreation
60624	SASSA
60625	KZN Transport
60627	KZN Community Safety & Liaison
60634	Dept of Arts, Culture & Tourism

1/12/2	**Public Entities**
00061	Water Trading Account
07175	Voortrekker Museum
09285	Natal Museum
13224	Impendhle Town Board
15721	Tribal Levis
20095	KN: Gambling Board
21045	Tourism Authority
60035	Trade and Investment KwaZulu-Natal
60153	Isimangaliso Wetland Park Authority
60301	KZN Performing Arts
60370	Ithala Development Finance Corp.
60371	Ithala Limited
60374	Dube Trade Port
60385	Natal Sharks Board
60566	Luthuli Museum
60616	KZN Growth Fund
60628	KZN Taxi Council
60630	Amafa AkwaZulu-Natali
60635	Uthukela Water
60763	Hibiscus Coast Development Agency
60774	Provincial Medical Supply Centre
60866	Umhlosingana Development Agency

1/12/3	**Municipalities**
02994	Phongolo Municipality
05654	Umngeni Municipality
05724	Mpofana Municipality
05754	Msunduzi Municipality
05984	Richmond LC
06124	Ubuhlebezwe Municipality
06295	Umsekeli Municipality
06854	Mkhambathini Municipality
07144	Mshwathi Municipality
07854	Ugu district municipality
18194	Umzimkulu Municipality
19184	lLembe District Municipality
21239	Mtubatuba Municipality
21240	Mandeni Municipality
21241	Kwadukuza Municipality
21244	Umhlathuze Municipality
21245	Umdoni Municipality
21246	Umuziwabantu Municipality

21247	Hibiscus Coast Municipality
21266	Umkhanyakude District Municipality
21267	Izingolweni Municipality
21268	Umzumbe Municipality
21269	Vulamehlo Municipality
21270	Mbonambi Municipality
21272	Nkandla Municipality
21273	Hlabisa Municipality
21274	The big 5 False Bay Municipality
21275	Jozini Municipality
21276	Umhlabuyalingana Municipality
21277	Ndwedwe Municipality
21278	Maphumulo Municipality
21444	Umzinyathi District Municipality
21445	Uthukela District Municipality
21446	Nquthu Municipality
21447	Umvoti Municipality
21448	Umtshezi Municipality
21449	Endumeni Municipality
21450	Emnambithi Municipality
21451	Imbabazane Municipality
21452	Indaka Municipality
21453	Okhahlamba Municipality
21454	Msinga Municipality
21455	KwaSani Municipality
21459	Greater Kokstad Municipality
21461	Abaqulusi Municipality
21463	Nongoma Municipality
21470	Umgungunglovu District Municipality
21477	Sisonke District Municipality
60128	eThekwini Municipality
60128	eThekwini Municipality
60472	KZN Development Trust
60631	Amajuba District Municipality
60632	Dannhauser Municipality
60633	Newcastle Municipality
60634	Utrecht Municipality
60636	Edumbe Municipality
60637	Ulundi Municipality
60638	Zululand District Municipality
60827	KZN Provisional Trust

1/12/4 **Municipal entities**

00031	Reg. of Deeds Trading Account
06365	Natal Joint Municipal Pension – Superannuation
06375	Natal Joint Municipal Pension – Retirement
06395	Natal Joint Municipal Pension – Provident
20065	United Nations Board of Auditors
60372	Ilembe Development Corporation
60497	Ushaka Marine
60530	ICC

1/13 **LIMPOPO**

1/13/1 **Departments**

| 00021 | Safety, Security and Liaison |
| 14391 | Local Government and Housing |

14401	Roads and Transport
14421	Premier
14441	Public Works
14451	Provincial Treasury
14481	Legislature
14511	Education
14521	Agriculture
14541	Health
14551	Social Development
21256	Sports, Arts and Culture
60535	Economic Development and Tourism

1/13/2   **Municipalities**

00264	Makhado Municipality
02284	Musina Municipality
02324	Mokgophong Municipality
02354	Modimolle Municipality
02374	Ba-Phalaborwa Municipality
02384	Polokwane Municipality
02414	Mogalakwena Municipality
02494	Thabazimbi Municipality
02504	Greater Tzaneen Municipality
02564	Greater Letaba Municipality
02734	Elias Motsoaledi Municipality
02824	Marble Hall Municipality
07324	Lephalale Municipality
07995	Capricorn District Council
08005	Waterberg District Municipality
15194	Thulamela Municipality
21255	Molemole Municipality
21281	Maruleng Municipality
60051	Aganang Municipality
60052	Blouberg Municipality
60055	Fetagomo Municipality
60056	Greater Giyani Municipality
60057	Lepelle-Nkumpi municipality
60058	Makhudutamaga Municipality
60059	Mopani District Municipality
60060	Mutale Municipality
60061	Sekhukhune District Municipality
60063	Vhembe District Municipality

1/13/3   **Public Entities**

01095	Limpopo Gambling Board
20155	Roads Agency Limpopo
60778	Limpopo Tourism Board
60779	Gateway International Airport

1/14   **MPUMALANGA**

1/14/1   **Departments**

14761	Mpumalanga: Safety & Security
14781	Dept of Health & Social Services: Social
14801	Mpumalanga : Prov. Legislature
60363	Dept of Health & Social Services: Health
60364	Department of Economic Development and P
60365	Department of Finance

14721	Mpumalanga : Dept Agriculture
14741	Mpumalanga : Education
14821	Mpumalanga: Sports, Recreation
19621	Mpumalanga Housing Fund
60366	Department of Local Government and Housing
60367	Department of Roads and Transport
60368	Department of Public Works

14/1/2   **Statutory Bodies**

14165	Gaming Board – Mpumalanga
60697	Mpumalanga Regional Training Trust
60698	Mpumalanga Tourism and Parks Agency
60699	Mpumalanga Agriculture Development Corporation
60700	Mpumalanga Housing Finance Company
60701	Mpumalanga Economic Growth Agency

14/1/3   **Municipalities**

60053	Bushbuckridge Municipality
02164	Delmas Municipality
02634	Dipaliseng Municipality
18014	Dr JS Moroka Municipality
02584	Emalahleni Municipality
07334	Gert Sibande Municipality
03014	Govan Mbeki Municipality
02474	Lekwa Municipality
11794	Nkangala Municipality
02304	Steve Tswete Municipality
18004	Thembisile Municipality
02144	Albert Luthuli Municipality
09154	Ehlanzeni District Municipality
02064	Emakhazeni Local Municipality
02334	Mbombela Local Municipality
02394	Mkhondo Local Municipality
02184	Msukaligwa Local Municipality
07464	Nkomazi Municipality
02554	Pixley Ka Seme Municipality
02274	Thaba Chweu
02054	Umjindi Municipality

1/15   **NORTHERN CAPE**

1/15/1   Departments

00011	NC: Legislature
13851	Northern Cape: Finance
14831	NC: Economic Affairs and Tourism
19671	NC: Sport, Arts and Culture
19691	NC: Social Serv and Popl Devel
19711	NC: Education
19741	Education BAC DC

1/15/2   **Municipalities**

21335	Nama Khoi: GCR
21340	Ubuntu: GCR
21344	Rensterberg: GCR
21345	Siyathemba: GCR
21350	Khara Hais: GCR
21354	Sol Plaatjie: GCR
21356	Magareng: GCR

21357	Phikwane Mun: GCR
21361	Namakwa DM: GCR
21362	Pixley ka Seme
21363	Siyanda DM: GCR
21431	Ubuntu: Limited GCR
21435	Renosterberg: Limited GCR
21436	Siyathemba: Limited GCR

| **1/15/3** | **Public Entities** |
| 25135 | NC: Tourism Authority |

1/15/4	**CWC Firms**
60028	Gobodo Incorporated
60470	Du Toit van den Heever
60471	SAB & T Inc

| **1/15/5** | **Provincial Revenue Fund** |
| 60519 | NC Provincial Revenue Fund |

| **1/15/6** | **Unlisted Public Entities** |
| 60742 | National Institute of Higher E |

| **1/16** | **NORTH WEST** |

1/16/1	**Departments**
13651	Department of Health
13681	Department of Transport, Roads and Community Safety
13691	Dept of Development, Local Government and Housing
13701	Department of Education
16341	NW Public Works
16391	Department of Agriculture, Conservation and Environment
16451	NW Office of the Premier
16461	NW Provincial Legislature
16481	NW Safety and Security
16501	Department of Finance
21219	Dept of Social Development
60163	Department of Public Works
60173	NW Prov Gov: Finance
60409	NW Housing
60468	Department of Sport, Arts and Culture
60569	Department of Economic Development and Tourism

1/16/2	**Municipalities**
02114	Madibeng Municipality
02254	Ditsobotla Local Municipality
02254	Lichtenburg TLC
02444	Rustenburg Local Municipality
02614	Ramotshere Molioa Local Municipality (formerly Zeerust)
02684	Tswaing Local Municipality
02784	Kgetlengrivier Local Municipality
02874	Mamusa Local Municipality
05485	Bophirima District Municipality
05485	Dr. Ruth Mompati District Municipality
07425	Bojanala Platinum District Municipality
14825	Ngaka Modiri Molema
16694	Mafikeng Local Municipality
18904	Moses Kotane Local Municipality

60019	Emfuleni Local Municipality
60022	Merafong City Local Municipality
60050	Moretele Local Municipality
60073	Southern District Municipality
60074	Ventersdorp Local Municipality
60075	Potchefstroom Local Municipality
60077	Maquassi Hills Local Municipality
60078	Lekwa-Teemane Local Municipality
60085	Ratlou Local Municipality
60086	Greater Taung Local Municipal
60087	Molopo Local Municipality
60091	Kagisano Local Municipality
60126	Naledi Municipality1

1/16/3 **Public Entities**

16125	NW Parks and Tourism Board
16351	North West Tribal Authorities
16365	NW Agricultural Bank (POT1)
16375	NW: Housing Corporation
16405	NW Development Corporation (POT1)
16501	Contingency Reserve
16785	NW Mmabana Arts, Culture and Sport Foundation (RUS1)
16965	Kgama Wildlife Operations
17015	NW Directorate of Entrepreneurial Development (AGRISERVE)
17135	NW Transport Investments (RUS3)
21286	NW Gambling Board
21441	NW Tribal and Trust Fund
44445	North West Housing Fund
60026	Invest North West (RUS1)
60075	Tlokwe City Council
60076	City of Matlosana (Klerksdorp City Council)
60124	North West Youth Development T
60164	NW PPAC SUPPORT
60178	Signal Developments (Pty) Ltd
60328	Provincial Council on Aids (RUS2)
60498	Agribank Creditors Settlement
60505	Rustenburg Water Services Trust
60526	NW: Special Investigations
60539	Dirapeng (Pty) Ltd
60540	Golden Leopard Resorts (RUS1)
60730	Magalies Water Board
60731	Botshelo Water Board
60743	Mafikeng Industrial Dev. Zone
60748	Moses Kotane Development Agenc

1/17 **WESTERN CAPE**

1/17/1 **Departments**

00305	Provincial Development Council
06581	Department of Public Works
06611	Department of Defence
06621	Department of Labour
06641	Department of Justice
06651	Correctional Services
06671	Dept: Water Affairs & Forestry
11121	SAPS – Western Cape
12575	Provincial Restaurants

13991	Department of Social Development
14251	Western Cape : Education
16211	Provincial Parliament : Wes-Cap
16241	PAWC: Health
16251	Department of the Premier (WC)
16271	PAWC: Social Services
16311	WC Provincial Treasury
16331	PAWC: Community Safety
60112	Department of Cultural Affairs & Sport
60116	Department of Economic Development & Tou
60117	Department of Transport & Public Works
60131	Department of Local Government
60149	PAWC: Department of Agriculture
60560	Provincial Revenue Fund Western Cape

1/17/2	**Statutory Bodies**
00031	Reg. of Deeds Trading Account
00061	Water Trading Account
00495	Parliamentary Villages Management Board
00505	SA Medical Research Council
04565	Porterville Tourism Buro
05200	Hopefield Tourism Bureau
05201	Moorreesburg Tourism Bureau
05203	Stilbaai Tourism Bureau
05205	Overberg Regional Service
06415	National Botanical Institute
06475	W/C Gambling and Racing Board
06501	Parliament
09185	Marine Living Resource Fund
10055	S.A. Institute for Drug Free Sport
10255	Montagu Museum
10285	Paarl Museum
10345	Wellington Museum
10425	Drostdy Museum
10445	Wheat Industry Museum
10455	Old Harbour Museum
10515	Simonstad Museum
10535	Oude Kerk Volksmuseum
11735	Huguenot Memorial Museum
12285	False Bay Hospital Board
12305	Teaching Hospitals Board (Ct)
12325	Tygerberg Hospital Board
12335	Somerset Hospital Board
12365	Hermanus Hospital Board
12375	Hottentots Holland Hospital
12395	Paarl Hospital Board
12415	Red Cross War Memorial Children
12455	Western Cape R/C for Cultural
12665	Ladysmith Hospital Board
12675	Montagu Hospital Board
12695	Lapa Munnik Hospital Board
12705	Riversdal Hospital Board
12715	Robertson Hospital Board
12765	Vredenburg Hospital Board
12775	Vredendal Hospital Board
12785	Worcester Hospital Board

12805	Wesfleur Hospital Board
12815	Northern Suburbs Hospital Boar
16121	Safety & Security – ND03 Audits
16281	Environmental Affairs & Development Plan
18915	Genadendal Sendingmuseum
20065	United Nations Board of Auditors
20105	WC Nature Conservation Board
20190	Wildernes Eco Tourism Association
20199	Gansbaai Tourism Bureau
20816	Hermanus Tourism Bureau
21081	Langebaan Tourism Bureau
21155	Western Cape Language Committee
21197	National Student Financial Aid Scheme
21373	Riviersonderend Tourism Bureau
21440	Franschhoek Toerisme Buro
21473	Hangklip/Kleinmond Toerisme Buro
21475	Greyton Toerisme Buro
22225	Stanford Tourism Bureau
60004	Yzerfontein Tourism Bureau
60006	Plettenberg Bay Tourism Bureau
60011	Velddrif Toerisme Buro
60065	South African Heritage Resources Agency
60100	Heidelberg Tourism Buro
60123	Piketberg Toerisme Buro
60134	Genadendal Tourism Bureau
60138	Elgin Valley Tourism Bureau
60186	West Coast Peninsula Tourism Bureau
60260	Goedverwacht Toerisme Buro
60331	Heritage Western Cape
60337	Monies in Trust
60430	Philippi East Trading Centre (Pty) Ltd
60433	Khayelitsha Community Trust
60469	South African National Biodiversity Inst
60522	Government Motor Transport
60555	National Skills Fund
60559	Youth Commission
60567	Regional Electricity Distributor One (PT)

1/17/3	**Public Entities**
01345	Castle Control Board
05202	Albertina Tourism Bureau
05265	Cape Metropolitan Transport
05465	Central Karoo Regional Servic
09135	Afrikaans Language Museum
10375	Caledon Museum
10385	CP Nel Museum
10495	Bredasdorp Museum
11755	Ceres Togryers Museum
12275	Bredasdorp Hospital Board
12315	Caledon Hospital Board
12345	Conradie Hospital Board
12405	Community Health Hospital Board
12635	Ceres Hospital Board
12645	Citrusdal Hospital Board
14145	Caledon Tourism Buro
21140	Clanwilliam Tourism Buro

21165	Cape L'Agulhas Tourism Bureau
21423	City of Cape Town
60001	Darling Tourist Bureau
60002	Citrusdal Tourism Bureau
60434	Cape Town Internat. Convention Centre
60496	Brewelskloof Gesondheidsfasiliteitsraad
60520	Cape Town Visitors Services Ass
60553	Cape Medical Depot
60561	Consolidation Public Entities Western Cape
60562	Consolidation Provincial Depts WC
99987	Default
99992	Default

1/17/4   **<u>Municipalities</u>**

03194	Beaufort-West Municipality
03394	Cederberg Municipality
03634	George Municipality
04074	Knysna Municipality
04164	Laingsburg Municipality
04414	Oudtshoorn Municipality
04524	Bitou Municipality
04824	Stellenbosch Municipality
04924	Swellendam Municipality
05104	Matzikama Munisipaliteit Vredendal
05515	West Coast District Municipality
21252	Swartland Municipality
21309	Overstrand Municipality
21311	Kannaland Municipality
21312	Langeberg Municipality
21418	Bergrivier Municipality
21419	Boland District Municipality
21420	Breede Valley Municipality
21421	Wineland Municipality
21422	Cape Agulhas Municipality
21424	Drakenstein Municipality
21425	Garden Route/Klein Karoo Municipality
21426	Mossel Bay Municipality
21427	Prince Albert Municipality
21428	Saldanha Bay Municipality
21429	Theewaterskloof Municipality
21430	Witzenberg Municipality

1/17/5   **<u>Municipal Entities</u>**

10245	Beaufort-West Museum
10295	Stellenbosch Museum
12155	George Hospital Board
12185	Knysna Hospital Board
12215	Oudtshoorn Hospital Board
12385	Stellenbosch Hospital Board
12615	Beaufort-West Hospital Board
12685	Mosselbaai Hospital Board
12735	Swartland Hospital Board
12755	Swellendam Hospital Board
21249	George TB
50505	Knysna Tourism Bureau
60005	Mosselbay Tourism Bureau
60010	Western Cape Investment & Trade Agency

60090	Stellenbosch Tourism & Information Assoc
60109	Swartland Toerisme Buro
60142	Prince Albert Tourism Bureaux
60179	Oudtshoorn Tourism Bureau
60180	Beaufort West Tourism Bureau
60523	Saldanha Bay Tourism Bureau
60564	Swartland en Kus Toerisme

1/17/6   **<u>Miscellaneous</u>**

20198	Iziko
60288	Artscape
60450	Destination Marketing Organisation
60554	Sheltered Employment Factories
60556	HIV/AIDS