



RECORD RETENTION AND DESTRUCTION POLICY

Last Update Status: *Updated November 2024*

PURPOSE

The purpose of this Policy is to ensure that necessary records and documents are adequately protected and maintained and to ensure that records that are no longer needed by ToGGeL or are of no value are discarded at the proper time. This Policy is also for the purpose of aiding school employees in understanding their obligations in retaining electronic documents - including e-mail, PDF documents, and all Microsoft Office or other formatted files.

POLICY

This Policy represents ToGGeL's policy regarding the retention and disposal of records and the retention and disposal of electronic documents.

ADMINISTRATION

Appendix A outlines the Record Retention Schedule. The Information Officer is the officer in charge of the administration of this Policy and the implementation of processes and procedures to ensure that the Record Retention Schedule is followed. The information officer is also authorized to: make modifications to the Record Retention Schedule from time to time to ensure that it complies with laws and includes the appropriate document and record categories for ToGGeL, monitors laws affecting record retention, annually reviews the record retention and disposal program and monitors compliance with this Policy.

SUSPENSION OF RECORD DISPOSAL IN EVENT OF LITIGATION OR CLAIMS

In the event the school is served with any subpoena or request for documents or data or any school employee becomes aware of an investigation or audit concerning the school or the commencement of any litigation against or concerning the school, such school employee shall inform the ToGGeL information officer and any further disposal of documents shall be suspended until such time as the ToGGeL information officer, with the advice of counsel, determines otherwise.

APPLICABILITY

This Policy applies to all physical records generated during ToGGeL's operation, including both original documents and reproductions. It also applies to the electronic documents described above. This Policy was approved by the Board of Directors of ToGGeL (Pty) Ltd on 8 November 2022.



APPENDIX A - RECORD RETENTION SCHEDULE

The Record Retention Schedule is organised as follows:

1. Accounting and Finance
2. Contracts
3. Corporate Records
4. Correspondence and Internal Memoranda
5. Credit Data
6. Electronic Documents
8. Legal Files and Papers
9. Miscellaneous
12. Personnel Records
14. Tax Records
15. Contribution Records
16. Fiscal Sponsor Project Records
17. Revision History



1. ACCOUNTING AND FINANCE

Record Type	Retention Period
Accounts Payable ledgers and schedules	7 years
Accounts Receivable ledgers and schedules	7 years
Annual Audit Reports and Financial Statements	Permanent
Annual Audit Records, including work papers and other documents that relate to the audit	7 years after completion of audit
Annual Plans and Budgets	2 years
Bank Statements and Canceled Checks	7 years
Employee Expense Reports	7 years
General Ledgers	Permanent
Interim Financial Statements	7 years
Notes Receivable ledgers and schedules	7 years
Investment Records	7 years after sale of investment

2. CONTRACTS

Record Type	Retention Period
Contracts and Related Correspondence (including any proposal that resulted in the contract and all other supportive documentation)	7 years after expiration or termination

3. CORPORATE RECORDS

Record Type	Retention Period
Corporate Records (minute books, signed minutes of the Board and all committees, corporate seals, articles of incorporation, by-laws, annual corporate reports) Licenses and Permits	Permanent

4. CORRESPONDENCE AND INTERNAL MEMORANDA

General Principle: Most correspondence and internal memoranda should be retained for the same period as the document they pertain to or support. For instance, a letter pertaining to a particular contract would be retained as long as the contract (7 years after expiration). It is recommended that records which support a particular project be kept with the project and take on the retention time of that project file.



Correspondence or memoranda that do not pertain to documents having a prescribed retention period should generally be discarded sooner. These may be divided into two general categories:

4.1 Those pertaining to routine matters and having no significant, lasting consequences should be discarded within two years. Some examples include:

- Routine letters and notes that require no acknowledgment or follow-up, such as notes of appreciation, congratulations, letters of transmittal, and plans for meetings.
- Form letters that require no follow-up.
- Letters of general inquiry and replies that complete a cycle of correspondence.
- Letters or complaints requesting specific action that have no further value after changes are made or action taken (such as name or address change).
- Other letters of inconsequential subject matter or that close correspondence to which no further reference will be necessary.
- Chronological correspondence files.

Please note that copies of inter-office correspondence and documents where a copy will be in the originating department file should be read and destroyed unless that information provides reference to or direction to other documents and must be kept for project traceability.

4.2 Those pertaining to non-routine matters or having significant lasting consequences should generally be retained permanently.

5. **CREDIT DATA**

Record Type	Retention Period
Section 14 of the POPI Act states that “records of personal information must not be retained any longer than is necessary for achieving the purpose for which the information was collected.” Therefore, personal information must be destroyed as soon as reasonably possible after you no longer have any legal justification to retain it.	
Consumer Profile Bureau Data	72 hours
Credit Builder Data	Credit Builder is in the process of getting authorization from the regulator to store the data relevant to creating a consumer profile built on alternative spent data, specifically aimed at credit invisible consumers. This data will be stored permanently.



6. ELECTRONIC DOCUMENTS

Record Type	Retention Period
All e-mail—from internal or external sources	Must be deleted after 12 months

6.1 Electronic Mail: Not all email needs to be retained, depending on the subject matter:

- Staff will strive to keep all, except for an insignificant minority, of their e-mails related to business issues.
- ToGGeL will archive e-mails for six months after the staff have deleted them, after which time the e-mails will be permanently deleted.
- All ToGGeL business-related emails should be downloaded to a service center or user directory on the server.
- Staff will not store or transfer ToGGeL-related e-mails on non-work-related computers except as necessary or appropriate for ToGGeL-related purposes.
- Staff will take care not to send confidential/proprietary ToGGeL information to outside sources.
- Staff with more than 500MB in their e-mail account will be unable to send or receive messages until the size of their account is reduced. Staff will be notified by ToGGeL Server Support when their account size approaches 500 MB.
- Any e-mail staff deems vital to the performance of their job should be copied to the staff's H: drive folder and printed and stored in the employee's workspace.

6.2 Electronic Documents: including Microsoft Office Suite and PDF files. Retention also depends on the subject matter.

- PDF documents: The length of time that a PDF file should be retained should be based upon the content of the file and the category under the various sections of this policy. The maximum period that a PDF file should be retained is 6 years. PDF files the employee deems vital to the performance of his or her job should be printed and stored in the employee's workspace.
- Text/formatted files: Staff will conduct annual reviews of all text/formatted files (e.g., Microsoft Word documents) and will delete all those they consider unnecessary or outdated. After five years, all text files will be deleted from the network and the staff's desktop/laptop. Text/formatted files the staff deems vital to the performance of their job should be printed and stored in the staff's workspace.

6.3 Web Page Files: Internet Cookies

- All workstations: Internet Explorer should be scheduled to delete Internet cookies once per month.



- ToGGeL does not automatically delete electronic files beyond the dates specified in this Policy. It is the responsibility of all staff to adhere to the guidelines specified in this policy.
- Each day ToGGeL will run a backup copy of all electronic files (including email) on ToGGeL’s servers, as specified in the ToGGeL Disaster Recovery Plan. This backup is a safeguard to retrieve lost information within a one-year retrieval period should a document on the network experience problems. The backup copy is considered a safeguard for the record retention system of ToGGeL but is not considered an official repository of ToGGeL’s records. All monthly and yearly backups are stored offsite according to ToGGeL’s Disaster Recovery Policy. In certain cases, a document will be maintained in both paper and electronic form. In such cases the official document will be the electronic document.

7. GRANT RECORDS

Record Type	Retention Period
Original grant proposal	7 years after completion of grant period
Grant agreement and subsequent modifications, if applicable	7 years after completion of grant period
All requested SARS/grantee correspondence including determination letters and “no change” in exempt status letters	7 years after completion of grant period
Final grantee reports, both financial and narrative	7 years after completion of grant period.
All evidence of returned grant funds	7 years after completion of grant period.
All pertinent formal correspondence including opinion letters of counsel 7 years after completion of grant period Report assessment forms	7 years after completion of grant period
Documentation relating to grantee evidence of invoices and matching or challenge grants that would support grantee compliance with the grant agreement	7 years after completion of grant period
Pre-grant inquiry forms and other documentation for expenditure responsibility grants	7 years after completion of grant period.
Grantee work product produced with the grant funds	7 years after completion of grant period



8. LEGAL FILES AND PAPERS

Record Type	Retention Period
Legal Memoranda and Opinions (including all subject matter files)	7 years after close of matter
Litigation Files	1 year after expiration of appeals or time for filing appeals
Court Orders	Permanent
Requests for Departure from Records Retention Plan	10 years

9. MISCELLANEOUS

Record Type	Retention Period
Consultant's Reports	2 years
Material of Historical Value (including pictures, publications)	Permanent
Policy and Procedures Manuals	Original Current version with revision history
Policy and Procedures Manuals	Copies Retain current version only
Annual Reports	Permanent

10. PAYROLL DOCUMENTS

Record Type	Retention Period
Employee Deduction Authorizations	4 years after termination
Payroll Deductions	7 years after termination
Garnishments, Assignments, Attachments	7 years after termination
Labor Distribution Cost Records	7 Years
Payroll Registers (gross and net)	7 Years

11. PENSION DOCUMENTS AND SUPPORTING EMPLOYEE DATA

Record Type	Retention Period
General Principle: Pension documents and supporting employee data shall be kept in such a manner that Donors Forum can always establish whether or not any pension is payable to any person and if so the amount of such pension.	
Retirement and Pension Records	Permanent



12. PERSONNEL RECORDS

Record Type	Retention Period
Commissions/Bonuses/Incentives/Awards	7 years
Employee Earnings Records	Separation + 7 years
Employee Handbooks	1 copy kept permanently
Employee Medical Records	Separation + 6 years
Employee Personnel Records (including individual attendance records, application forms, job or status change records, performance evaluations, termination papers, withholding information, garnishments, test results, training, and qualification records)	6 years after separation
Employment Contracts – Individual	7 years after separation
Employment Records - Correspondence with Employment Agencies and Advertisements for Job Openings	3 years from date of hiring decision
Employment Records - All Non-hired Applicants (Including all applications and resumes – whether solicited or unsolicited, results of post-offer, pre-employment physicals, results of background investigations, if any, related correspondence)	2-4 years (4 years if file contains any correspondence which might be construed as an offer)
Job Descriptions	3 years after superseded
Personnel Count Records	3 years

13. PROPERTY RECORDS

Record Type	Retention Period
Correspondence, Property Deeds, assessments, Licenses, Rights of Way	Permanent
Original Purchase/Sale/Lease Agreement	Permanent
Property Insurance Policies	Permanent



14. TAX RECORDS

Record Type	Retention Period
General Principle: Donors Forum must keep books of account or records as are sufficient to establish amount of gross income, deductions, credits, or other matters required to be shown in any such return.	
These documents and records shall be kept for as long as the contents thereof may become material in the administration of income, franchise, and property tax laws.	
Tax Exemption or Directive Documents and Related Correspondence	Permanent
SARS Rulings	Permanent
Import/Excise Tax Records	7 Years
Payroll Tax Records	7 Years
Tax Assessments, Receipts, Statements	7 Years
Tax Returns - Income, Franchise, Property	Permanent
VAT Records	7 Years
Annual Tax Returns	Permanent
SARS Audit Records	Permanent

15. CONTRIBUTION RECORDS

Record Type	Retention Period
Records of Contributions or Gifts	Permanent

16. FISCAL SPONSOR PROJECT RECORDS

Record Type	Retention Period
Sponsorship agreements	Permanent

17. REVISION HISTORY

Date of Change	Responsible	Summary of Change
November 2022	ToGGeL Information Officer	Updated and converted to new format.