

## Recommended Periods for the Retention of Records

DOCUMENT	RETENTION PERIOD (YEARS)	REASON
<b>ACCOUNTANCY/FINANCIAL RECORDS</b>		
Abstract of Accounts	Indefinitely	Statute of Limitations
Asset Register	Indefinitely	Legal
Budgetary Control Records	6	Audit
Capital Code Lists (pre & post FIS)	Indefinitely	Audit
Capital Ledgers	Indefinitely	Audit
Capital Tabulations (year end)	Indefinitely	Audit
Capital Transfer Forms	Indefinitely	Legal
Cash Books	6	Audit
Central Estab. Est. Exercise	6	Audit
Central Establishment Actuals	6	Audit
Charities Final Accounts	6	Audit
Contract Register	Indefinitely	Audit
Control Accounts	Indefinitely	Audit
Creditors Names/Number List	6	Audit
Creditors Paid Invoices including Car Allowances etc	6	Audit
Daily Records of Receipts	6	Audit
Estimate Working Papers	3	Audit
Expenditure and Income	6	Audit
Final Accounts Working Papers	6	Audit
Financial Ledgers	Indefinitely	Legal
Financial Statements	Indefinitely	Legal
FIS Hard Copy of Revenue Accounts	6	Audit
FIS Ledger Accounts and Balance Sheet Print Outs	6	Audit
Government Department Returns	6	Legal
Grant Claim Forms and Supporting Documents		
- Revenue	3	Audit
- Capital	6	Audit
Financial Appraisals	3	Audit
Housing Advance Records	3 after final payment	Legal
Journal Transfer	6	Legal
Leasing Records	12 after lease end	Statute of Limitations
Loans and Investments Records and Correspondence	Indefinitely	Legal
Microfilm Records	6	Legal
Parishes Income and Expenditure Forms	Indefinitely	Legal
Register of Appropriations	Indefinitely	Legal

DOCUMENT	RETENTION PERIOD (YEARS)	REASON
<b>ACCOUNTANCY/FINANCIAL RECORDS</b> (Continued)		
Register of Receipts	Indefinitely	Legal
Returns of Receipts and Payments	3	Audit
RO/CO Forms and Working Papers CE(9)	6	Audit
Routine Correspondence (Financial Matters)	6	Audit
VAT Returns and Records	6	HM Revenues & Customs
<b>BANKING RECORDS</b>		
Bank Charges	6	Audit
Bank Paying-in Books/Records	6	Statute of Limitations
Bank Reconciliation's and Supporting Documentation	6	Statute of Limitations
Bank Statements	6	Statute of Limitations
Bank Transfers/BACS/CHAPS Records	6	Statute of Limitations
Banking Return	6	Statute of Limitations
Cancelled Cheques	2	Statute of Limitations
Cash Received Records/DD/SO	6	Statute of Limitations
Cheque Lists	6	Statute of Limitations
Cheque Payment Sheets	6	Statute of Limitations
GIRO Statements	6	Statute of Limitations
Paid Cheques and Cheque Book Counterfoils	6	Statute of Limitations
Returned Cheque Records	3	Statute of Limitations
<b>BENEFITS RECORDS</b>		
Case Files (Dead)	6	Audit
End of Day Reports	3	Audit
Legislation	Indefinitely	Commercial
<b>COUNCIL TAX/NNDR RECORDS</b>		
Assessment Files (Dead)	1	Audit
Council Tax Benefit Records	3	Legal
Council Tax Setting Working Papers	6	Statute of Limitations
Valuation Lists/Records	Indefinitely	Legal

DOCUMENT	RETENTION PERIOD (YEARS)	REASON
<b>EXPENDITURE RECORDS</b>		
Customs and Excise Returns	6	VAT
Duplicate Invoice Reports	3	Audit
Invoice Books	6	VAT
Manual Payment Records	6	VAT
Order Books/Copy Orders	3	VAT
Payment Vouchers (Prime)	6	VAT
Payments Listings	6	Statute of Limitations
Periodic Payment Records	6	Audit
Petty Cash and Postage Books and Records	6	VAT
Quotations (Successful) – Capital	Indefinitely	Audit
Quotations (Successful) – Revenues	6	Audit
Quotations (Unsuccessful)	3	Audit
Sub Contractors Documents	6	Legal
<b>INCOME RECORDS</b>		
Collecting Officers Ledgers	6	Legal/Audit
Collection and Deposit Records	6	Statute of Limitations
Customer Orders	6	Commercial
Excess Charge Notices	3	Audit
Income Banking Tabulation and Returns	6	Statute of Limitations
Income Posting Slips and Tabulations	3	Audit
Income Vouchers/Receipt Books	3	Audit
Journal Transfers	6	Legal/Audit
Management Reports/Arrears Reports	3	Audit
Periodic Income Records	6	Audit
Remittance Registers	3	Audit
Sales Books/Lettings Books	6	Legal
Sundry Debtor Copies	3 after payment/write off	Legal/Audit
Sundry Debtors Ledgers	6	Legal/Audit
Till Rolls/Transaction Reports	3	Audit

DOCUMENT	RETENTION PERIOD (YEARS)	REASON
<b>INSURANCE RECORDS</b>		
Accident/Claims Correspondence	3 after settlement	Commercial
Expired Insurance Contracts	Indefinitely	Legal
Insurance Claims (Fire)	4	Legal
Insurance Claims (Motor Vehicles)	4	Legal
Insurance Claims (Public/Employer Liability)	20	Legal
Insurance Register	Indefinitely	Legal
Policies	3 after lapse	Commercial
<b>LEGAL RECORDS</b>		
Approved list of Contractors	3 after expiry	Audit
Certain Classes of Special Contract	12 from cause of action	Legal
Contracts made under seal & related correspondence	12 after expiry of contact	Statute of Limitations
Contracts other than those made under seal & related correspondence	6 after expiry of contract	Statute of Limitations
Disposal of Assets Records	Indefinitely	Commercial/Audit
Fatal Accidents	3 from death	Legal
Interest	12 after interest ceases	Statute of Limitations
Judgements	12 from enforcement	Legal
Land Charges Searches	Indefinitely	Legal
Legal Documents inc. Title Deeds/Property Related Documents/Leases etc.	Indefinitely	Statute of Limitations
Light Obstruction	12 from date of action	Legal
Maintenance Records for Assets	6	Legal
Major Agreements of Significance	Indefinitely	Commercial
Mortgages	Indefinitely	Legal
Personal Injuries	3 from cause of action	Legal
Recovery of Land	12 from right of action	Legal
Rights of Way	20	Legal
Simple Contract or Tort	5 from cause of action	Legal
Tenders – successful	12 years after expiry <i>if under Seal</i> 6 years after expiry <i>if not under Seal</i>	Commercial
Tenders – unsuccessful	3 yrs or length of Contract, whichever longer	Commercial
Tendering Records	3 after final payment	Legal/Audit
Title Deeds/Documents Relating to Property	Indefinitely	Legal

<b>DOCUMENT</b>	<b>RETENTION PERIOD (YEARS)</b>	<b>REASON</b>
<b>MEMBER/COMMITTEE RECORDS</b>		
Bound copies of Minutes	Indefinitely	Legal
Council/Committee Minutes/Agendas	6	Legal
Members Expense Claims	12 Years	Legal
Register of Member Expenses	Indefinitely	Statute of Limitations
Register of Gifts and Hospitality	Indefinitely	Legal
Register of Pecuniary/Non Pecuniary Interests	Indefinitely	Legal

<b>DOCUMENT</b>	<b>RETENTION PERIOD (YEARS)</b>	<b>REASON</b>
<b>PAYROLL RECORDS</b>		
Amendment/Input Documents – Permanent Data	3	Audit
Annual Earnings Summary	12	Legal
BACS Amendments and Output	3	Audit
Car Loans/Car Leasing Records	3 after termination	Audit
Deduction Records	6	Taxes Management Act
Employee Leave/Sickness Records	3	Commercial
Income Tax Records	7	Taxes Management Act
P11D/P35/P45/P60 Returns	6	Taxes Management Act
Part-Time Employees Claim Forms	3	Audit
Payroll NT and Income Tax Records	7	Statute of Limitations/Taxes Management Act
Payrolls	6	Statute of Limitations/Taxes Management Act
Redundancy/Long Service Records	7 after expiry	Legal
Salaries, Wages and Pension Registers	Indefinitely	Commercial
SSP Records	3	Commercial
Starter/Leaver Forms	3	Audit
Superannuating Records	Indefinitely	Commercial/Legal
Timesheets/Overtime Sheets and Bonus Claims	3	Audit
Travelling and Subsistence Forms	3	Audit

DOCUMENT	RETENTION PERIOD (YEARS)	REASON
<b>PERSONNEL/EMPLOYEE RECORDS</b>		
Absentee Records	Indefinitely	Commercial
Accident Reports	Indefinitely	Commercial
Flexitime Records (Prime)	3	Audit
Other Statutory Registers	Indefinitely	Legal
Register of Gifts and Hospitality	Indefinitely	Legal
Register of Pecuniary/Non-Pecuniary Interest	Indefinitely	Legal
Staff Personal Records/Staff Contracts	7 after employment	Statute of Limitations
Unsuccessful Application Forms and Records	6 months	Commercial

DOCUMENT	RETENTION PERIOD (YEARS)	REASON
<b>STORES RECORDS</b>		
Receipt, issue and return notes	3	Audit
Requisition Books and Sheets	3	Audit
Stock Lists	3	Audit
Stock Adjustment Sheets	3	Audit
Stores Ledgers	6	Audit
Stores records	3	Audit
<b>MISCELLANEOUS RECORDS</b>		
Bus passes	3	Audit
Case Papers/Personal Files – Financial	6	Audit
Driver's log sheets and log books	3	Audit
DSO Contract Bids Submitted with 3 <sup>rd</sup> Parties	6	Audit
Inventories	Indefinitely	Audit
Performance Indicator Records	6	Audit
Primary Records	6	Audit
Prime Computer Tabulations and Records relating to Expenditure and Income	6	Audit
Receipt, issue and return notes	3	Audit
Requisition Books and Sheets	3	Audit
Routine Correspondence	6	Audit
Staff report sheets	3	Audit
Stores Ledgers	6	Audit
Stores records	3	Audit
Supporting Documents	3	Audit
System Control Reports	6	Audit
Year End Records	6	Audit