

Ref No	Lead Department	Lead Service	Function Description	Examples of Records	Retention Periods (Authority) Officer decision	Retention Periods (Authority) Legislation	Legislation/Guidance	Indicative Protective Marking	Disposal method
Section 1 - Financial Services									
R1.1	R	Accountancy	Accounts & audit reporting						
R1.1.1	R	Accountancy	Records for the process of consolidating financial transactions on an annual basis for corporate reporting purposes	Consolidated annual reports and financial statements Statement of financial position Operating statements General ledger Grant claims / returns		Current Year + 6 years	Limitation Act (1980) Section 4A (5) HMRC - Compliance Handbook Manual CH15400	Official	Secure
R1.1.2	R	Accountancy	Process that supports and consolidates financial transactions on a periodic less than annual basis, superseding those from the previous period. NOT journals, subsidiary ledgers or cash books	Consolidated monthly and quarterly reports & financial statements Working papers for the above Monthly accrual statements Cashflow statements Creditor listings and reports Debtor listings & reports				Official	Secure
R1.2	R	Accountancy	Financial transactions management						
R1.2.1	R	Accountancy	Management of the approvals process for purchase, including investigations	Appointments & delegations Audit investigations		Current Year + 6 years	Limitation Act (1980) Section 4A (5) Local Government Finance Act 1992 HMRC - Compliance Handbook Manual CH15400	Official	Secure
R1.2.2	R	Accountancy	Identification of the receipt, expenditure and write of R of public monies	Allowances, Creditors of Payroll Overpayments, Invoices, Credit card statements, Cash books, Receipts, Cheque counterfoils, Bank statements, Subsidiary ledgers annual, Journals annual, Vouchers, Till Rolls (Car Parks), BACS transaction, amendment and error reports				Official	Secure
	R	Accountancy		Merchant copies of credit/debit card receipts	Where retained for reconciliation purposes. Merchant copies of credit/debit card receipts must not contain the full 16 digit PAN number. All but the last 4 digits of the PAN must be obscured as soon as the receipt is printed.			Official	Secure
	R	Accountancy		Write off schedules	Indefinitely			Official	Archive
R1.2.3	R	Accountancy	Process for the provision and support for individuals using public transport	Applications, Card issue, Rail warrants	6 years after the conclusion of the financial transaction that the record			Official	Secure
R1.2.4	R	Accountancy	Processes that balance & reconcile financial accounts	Reconciliation (including bank) Summaries of accounts				Official	Secure
R1.3	R	Accountancy	Financial provisions, budgets and estimates						
R1.3.1	R	Accountancy	Process of finalising council's annual budget	Annual budget	6 years after annual budget adopted by council	Current Year + 6 years	Limitation Act (1980) Section 4A (5)	Not protectively marked	Dispose
R1.3.2	R	Accountancy	Process of developing council's annual budget	Draft budgets, Departmental budgets, Draft estimates				Official	Secure
R1.3.3	R	Accountancy	Process of reporting which examines the budget in relation to actual revenue and expenditure	Monthly statements	Destroy after next year's annual budget has been adopted by council			Official	Secure
R1.4	R	Accountancy	Housing						
R1.4.1	R	Accountancy	Mortgages	Mortgage agreements	Last payment + 6 years if signed		Limitation Act (1980) Section 4A (5)	Official	Secure
	R	Accountancy		Correspondence	Last payment +12 years if unsigned			Official	Secure
R1.4.2	R	Accountancy	"Right to Buy"	Agreement concerning sale	2 years after sale of house			Official	Secure
R1.4.3	R	Accountancy	Home Improvement Grants	Agreement to pay loan	6 years after last payment for grants under £50,000			Official	Secure
	R	Accountancy		Details of payments	12 years for over £50,000		Official	Secure	
R1.5	R	Accountancy	Council Tax valuation						
R1.5.1	R	Accountancy	The valuation of rateable land within a municipal district for the purpose of the making of the rate	Valuation lists	Valuation lists- Permanent.		Limitation Act (1980) Section 4A (5)	Official	Secure
	R	Accountancy		Correspondence	10 years after the year in which the valuation was made			Official	Secure
	R	Accountancy		Objections				Official	Secure
	R	Accountancy		Reports				Official	Secure
R1.6	R	Accountancy	Property history						
R1.6.1	R	Accountancy	Recording of information for rateable properties identifying the person or company rated, value of the property. Note: records containing primarily accounts information and not being a source of	Rate books	7 years.		Limitation Act (1980) Section 4A (5)	Official	Secure
	R	Accountancy		Rate cards	Tenants Details 20 years			Official	Secure
	R	Accountancy		Register of rateable properties				Official	Secure
R1.7	R	Accountancy	Summary assets management						
R1.7.1	R	Accountancy	See Property Management for real property assets. (Section 15)						
	R	Accountancy	See Transport Management for vehicle assets. (Section 15)						
R1.7.2	R	Accountancy	Summary management reporting on the overall assets of the local authorities	Schedules of acquisitions	5 years		Limitation Act (1980) Section 4A (5)	Official	Secure
	R	Accountancy		Consolidated current asset reports				Official	Secure
	R	Accountancy		Annual reports				Official	Secure
	R	Accountancy		Summary of current assets	6 years after disposal of item/asset or last one in register			Official	Secure
	R	Accountancy		Asset registers				Official	Secure
R1.8	R	Accountancy	Asset monitoring and maintenance						
R1.8.1	R	Accountancy	Management systems that allow the monitoring & management of assets in summary form	Subsidiary asset registers	10 years after the conclusion of the financial transaction that the record supports		HMRC - Compliance Handbook Manual CH15400	Official	Secure
R1.8.2	R	Accountancy	Reporting and reviewing assets status	Returns & reports on asset status	2 years after administrative use is concluded			Official	Secure
	R	Accountancy		Inventories				Official	Secure
	R	Accountancy		Stocktaking				Official	Secure
	R	Accountancy		Acquisition and disposal reports & proposals				Official	Secure
R1.8.3	R	Accountancy	Process of maintaining assets		7 years		Official	Secure	
R1.8.4	R	Accountancy	Process of maintaining plant & equipment	Service records, Plant files			Official	Secure	
R1.9	R	Accountancy	Expenditure records including accounts payable						
R1.9.1	R	Accountancy	Records relating to expenditure	Cash books/sheets, Expenditure sheets, Petty cash records, Record/book/sheet/receipts, Postal cash book/ sheets, postage/courier account/cash records, Register of postage expenditure, Creditors history records, lists/reports, Credit notes, Postage paid records, postage books/sheets, Summary cash books	Current Year + 6 years		HMRC - Compliance Handbook Manual CH15400		
R.1.9.2	R	Accountancy		Statements of accounts outstanding, outstanding orders Statement of accounts-rendered; statements of accounts – payable Subsidiary records	2 years			Official	Secure
R1.10	R	Accountancy	Ledger records						
R1.10.1	R	Accountancy	Records relating to general and subsidiary ledgers produced for preparing certified financial statements or published information	Budget Book	Indefinitely		HMRC - Compliance Handbook Manual CH15400	Official	Archive
	R	Accountancy		Statement of Accounts				Official	Archive
R1.10.2	R	Accountancy		Other ledgers e.g. contracts, costs, purchases, etc, Creditors ledgers, Related records, Audit sheets – ledger postings / transfers, Journals prime records for the raising of charges, Journals routine adjustments, Trial balances & reconciliation, Year-end balances, reconciliation and variations to support ledger balances and published accounts	Current Year + 6 years			Official	Secure
R1.11	R	Accountancy	Receipts and revenue records						
R1.11.1	R	Accountancy	Receipt butts/books; office copies of receipts.	Cashiers', cash register, fines and costs, sale of publications and general receipt books/butts/records	Current Year + 6 years		HMRC - Compliance Handbook Manual CH15400	Official	Secure
R1.11.2	R	Accountancy	Cash registers	Butts/copies of cash register forms, Cash register reconciliation sheets, Cash register audit rolls, Analysis and summary records, Cash register reading books/sheets				Official	Secure
R1.11.3	R	Accountancy	Revenue records	Revenue cash books /sheets/records; receipt cash books/sheets				Official	Secure
R1.11.4	R	Accountancy	Debtors invoices – includes invoices paid and invoices unpaid and registers of invoices – debtors ledgers					Official	Secure
	R	Accountancy	Source documents/records used for raising of invoices/debit notes					Official	Secure
R1.11.5	R	Accountancy	Debts/refunds	Records relating to unrecoverable revenue, debts and overpayments – include register of debts written off, register of refunds, etc				Official	Secure
R1.12	R	Accountancy	Stores and services records						
R1.12.1	R	Accountancy	Stores records	Delivery dockets Stock/stores control cards/sheets/records	2 years		Limitation Act (1980) Section 4A (5)	Official	Secure
R1.12.2	R	Accountancy	Stock/stores issue	Goods inwards books, records, Purchase order records, Purchase order books/records, Railway/courier consignment books/records, Stock transfer forms	6 years after disposal of item/asset, or last one in register				
R1.12.3	R	Accountancy	Assets	Requisition records, Asset registers, Assets/equipment	3 years			Official	Secure
R1.12.4	R	Accountancy	Financial statements	Ad Hoc Statements	1 year			Official	Secure
	R	Accountancy		Statements/summaries prepared for inclusion in the quarterly and annual reports				Official	Secure
R1.12.5	R	Accountancy	Periodic financial statements prepared for		2 years			Official	Secure

	R	Accountancy	management on a regular basis		Destroy when cumulated into quarterly or annual reports			Official	Secure
R1.13	R	Accountancy	Systems management						
R1.13.1	R	Accountancy	Process to develop or extend the capabilities of a system.		Retain for life of system		RGLA 8.11	Official	Secure
R1.13.2	R	Accountancy	Process to implement a system.	Implementation plan	Review 6-12 months after Implementation			Official	Secure
R1.13.3	R	Accountancy	Process to support and administer a system.		5 years after last action			Official	Secure
R1.14	R	Accountancy	Transport management						
R1.14.1	R	Accountancy	Acquisition and disposal of vehicles through lease or purchase	Leases, Contracts, Quotes, Approvals	7 years after the disposal of the vehicle	Destroy 6 years after disposal of the vehicle	Limitation Act (1980) Section 4A (5)	Official	Secure
	R	Accountancy		Fleet authorisation numbers		Destroy 6 years after disposal of the vehicle		Official	Secure
R1.14.2	R	Accountancy	Managing allocation & maintenance of vehicles	Approvals as drivers	7 years after the sale or disposal of the vehicle	Destroy 7 years after disposal of the vehicle	RGLA 8.15	Official	Secure
	R	Accountancy		Allocations & authorisations for vehicles Maintenance		Destroy 7 years after disposal of the vehicle	RGLA 8.15	Official	Secure
R1.14.3	R	Accountancy	Recording vehicle usage	Vehicle usage reports	18 months – VOSA	Termination + 6 years	Limitation Act (1980) Section 4A (5)	Official	Secure
	R	Accountancy			7 years HMRC			Official	Secure
R1.14.4	R	Accountancy	Recording drivers usage	Vehicle log book	18 months – VOSA	Termination + 6 years		Official	Secure
	R	Accountancy			7 years HMRC			Official	Secure
R1.15	R	Accountancy	Insurance policy management						
R1.15.1	R	Accountancy	Summary management of insurance arrangements	Insurance register	Indefinite		Limitation Act 1980 (Section 2)	Official	Archive
R1.15.2	R	Accountancy	Insuring council officers, property, vehicles and equipment against negligence, loss or damage	Insurance policies	Indefinite			Official	Archive
	R	Accountancy		Correspondence				Official	Secure
	R	Accountancy		Schedules				Official	Secure
	R	Accountancy		Valuations	6 years			Official	Secure
R1.15.3	R	Accountancy	Renewing insurance policies	Insurance policy	5 years after the insurance policy has been renewed			Official	Secure
	R	Accountancy		Renewal records				Official	Secure
	R	Accountancy		Correspondence				Official	Secure
R1.15.4	R	Accountancy	Insurance Claims Management	Claims records	7 years after all obligations/entitlements are concluded,			Official	Secure
	R	Accountancy	Process that records insurance claims against the council or it's officers	Correspondence				Official	Secure
R.16	R	Treasury	Bank records						
R.16.1	R	Treasury	Records related to banking and cheques	Cheques and associated records types, Paid and Presented Lists, Cheque numbers, Cancelled, Dishonoured, Stoppage of cheque, Record of open cheque books, Record of cheques drawn for payment, Bank deposits, Bank deposit book/slip/butts, Bank deposit summary sheets, Summaries of daily banking, cheque schedules, Register of cheques lodged for collection, Reconciliation files/sheets, Unpaid cheques, Daily list of paid cheques	Current Year + 6 years		HMRC - Compliance Handbook Manual CH15400	Official	Secure
R1.16.2	R	Treasury	Bank statements	Periodic reconciliation				Official	Secure
	R	Treasury		Bank certificates of balance				Official	Secure
R1.16.3	R	Treasury	Electronic banking and electronic funds transfer (CHAPS)					Official	Secure
R1.16.4	R	Treasury	Cash transactions, payment instructions, deposits and withdrawals					Official	Secure
R1.16.5	R	Treasury	Securicor Records				Official	Secure	
R1.17	R	Treasury	Loans and investments						
R.17.1	R	Treasury	Borrowing money to enable the council to perform its functions and exercise its powers	Loan files	7 years after the loan has been repaid	Current Year + 6 years	Limitation Act (1980) Section 4A (5)	Official	Secure
	R	Treasury		PWLB Year End Statements		Current Year + 6 years		Official	Secure
R1.17.2	R	Treasury	Summary management of loans	Loan certificates and registers	5 years	Current Year + 6 years		Official	Secure
R1.17.3	R	Treasury	Investing money to generate income.	Investment files	6 years after the investment has been repaid	Termination + 5 years	The Money Laundering Regulations 2007 No. 2157. Section 19(1)	Official	Secure
R1.17.4	R	Treasury	Summary management of investments	Investment certificates and registers	6 years			Official	Secure
Section 2 - Revenues and Benefits									
R2.1	R	Revenues & Benefits	Benefits						
R2.1.1	R	Revenues & Benefits	Records relating to the assessment and payment of benefit and support claims, discretionary payments, recovery of overpaid benefits, provision of benefits advice and the prevention and detection of fraud.	Claim forms, income details, rent information, identity paperwork, medical forms, housing information, personal information	7 years		HMRC - Compliance Handbook Manual CH15400 Limitation Act 1980	Official - Sensitive	Secure
R2.1.2	R	Revenues & Benefits	Regulation of Investigatory Powers Act authorisations for the use of surveillance			5 years from date of completion	Criminal Procedure and Investigations Act 1996 Codes of Practice (Part 5) and Department of Work and Pensions Guidance.	Official - Sensitive	Secure
R2.1.3	R	Revenues & Benefits	Documents received by Benefit Service in support of a benefit claim. Documents include claim form and any supporting evidence			Current + 6 years		Official - Sensitive	Secure
R2.1.4	R	Revenues & Benefits	Telephone calls received by Benefit Service in support of a specific benefit claim.			Current + 6 years		Official - Sensitive	Secure
R2.1.5	R	Revenues & Benefits	Actual Housing & Council Tax claim records			Current + 6 years		Official - Sensitive	Secure
R2.1.6	R	Revenues & Benefits	Government returns (DHP, mid-year and final subsidy returns)			Current + 6 years		Official - Sensitive	Secure
R2.1.7	R	Revenues & Benefits	Customer Information System (CIS) – client records			18 months		Official - Sensitive	Secure
R2.1.8	R	Revenues & Benefits	Case closed - no investigation conducted or no fraud established. (includes physical evidence gathered, interview tapes and electronic information held on Civica)			2 years from completion of the investigation.	Criminal Procedure and Investigations Act 1996 Codes of Practice (Part 5) and Department of Work and Pensions Guidance.	Official - Sensitive	Secure
R2.1.9	R	Revenues & Benefits	Case closed - fraud established but no further action to be taken			2 years	Criminal Procedure and Investigations Act 1996 Codes of Practice (Part 5) and Department of Work and Pensions Guidance.	Official - Sensitive	Secure
R2.1.10	R	Revenues & Benefits	Case closed – sanction applied. This could be a caution, administration penalty or prosecution for an offence (including physical evidence gathered, interview tapes and electronic information held on Academy)			6 years from date of case closure		Official - Sensitive	Secure
R2.1.11	R	Revenues & Benefits	Case closed – prosecution for an offence but individual is then acquitted (including evidence gathered, interview tapes and electronic information held on Civica)			2 years from date of acquittal.		Official - Sensitive	Secure
R2.1.12	R	Revenues & Benefits	QB50 notebooks			5 years from date of completion	Criminal Procedure and Investigations Act 1996 Codes of Practice (Part 5) and Department of Work and Pensions Guidance.	Official - Sensitive	Secure
R2.1.13	R	Revenues & Benefits	Vehicle Information and Communications System (VICS) visiting records			Current year + 6 years	DWP requirement	Official - Sensitive	Secure
R.2.2	R	Revenues & Benefits	Local Taxation						
R2.2.1	R	Revenues & Benefits	Records relating to the billing, collection and recovery of Council Tax, Non Domestic Rates and Business Improvement District Levy due to be collected by the council and prevention of fraud.	Notices, objections, applications, correspondence, rate certificates, notices of acquisition and disposition, property files, appeals	7 years after last action		Limitation Act (1980) Section 4A (5)	Official	Secure
Section 3 - Internal Audit									
R3.1	R	Internal Audit	Internal Audit						
R3.1.1	R	Internal Audit	Core audit files and reports – hard copy.		Current + previous audit.			Official - Sensitive	Secure
R3.1.2	R	Internal Audit	Core audit files and reports – electronic.		Current + last 3 audits.			Official - Sensitive	Secure
R3.1.3	R	Internal Audit	Non-Core audit files and reports – hard copy.		Current year only.			Official - Sensitive	Secure
R3.1.4	R	Internal Audit	Non-Core audit files and reports – electronic.		Current + previous audit.			Official - Sensitive	Secure
R3.1.5	R	Internal Audit	Allegations with no further action taken.		Retain for a period of 1 year.			Official - Sensitive	Secure
R3.1.6	R	Internal Audit	Investigation files including electronic records where there is no conclusive evidence of offence/disciplinary issue being committed but there has been a positive saving achieved.		Retain for a period of 2 years following the conclusion of the investigation.			Official - Sensitive	Secure
R3.1.7	R	Internal Audit	Investigation files including electronic records where there is no conclusive evidence either to prove or disprove that an offence/disciplinary issue being committed and/or no positive saving has been achieved.		Retain for a period of 2 years following the conclusion of the investigation.			Official - Sensitive	Secure
R3.1.8	R	Internal Audit	Investigation files including electronic records resulting in a Caution.		Retain for a period of 5 years following the acceptance of the Caution.			Official - Sensitive	Secure

R3.1.9	R	Internal Audit	Investigation files including electronic records resulting in an Administrative Penalty.		Retain for a period of 5 years following the acceptance and 'cooling off' period of the Administrative Penalty and until repayment of the Penalty.			Official - Sensitive	Secure
R3.1.10	R	Internal Audit	Investigation files including electronic records resulting in a prosecution.		Retain for a period of 7 years following the successful prosecution and appeal periods of the conviction have expired or the appeal has been determined and until repayment of any costs/fines/orders imposed.			Official - Sensitive	Secure
R3.1.11	R	Internal Audit	Investigation files including electronic records resulting in disciplinary action.		Retain for a period of 7 years following the disciplinary action being concluded.			Official - Sensitive	Secure
R3.1.12	R	Internal Audit	RIPA Surveillance Records and QB50 pocket notebooks.		Retain for 5 years from the date of the last entry.			Official - Sensitive	Secure
R3.1.13	R	Internal Audit	Audit Management Files.	Strategic Audit Plan, Reports to Committee.	Current + 2 years.			Official - Sensitive	Secure
R3.1.14	R	Internal Audit	Audit Charter & Strategy.		Current + 1 year.			Official - Sensitive	Secure
R3.1.15	R	Internal Audit	Audit Manual.		Current only.			Official - Sensitive	Secure
R3.1.16	R	Internal Audit	CIPFA matrices.		Current + 1 year where a new version has been released.			Official - Sensitive	Secure