

Ref.	Category	Function	Activity	Record Series/Examples	Trigger - event that prompts start of retention period	Retention Period	Action	Authority	Reasons/Notes	Version	Publication Date
12	<b>FINANCE</b>								<b>NOTE records related to projects funded by the European Union may have longer retention periods and these should always take precedence over anything that follows</b>	X	X
<b>12.001</b>	<b>FINANCE</b>	<b>Accounts and audit</b>								<b>O</b>	<b>O</b>
12.001.001	FINANCE	Accounts and audit	Accounting; General Ledger, sub ledger			Permanent	Retain	Business requirement		2.0	18-Feb-2016
12.001.002	FINANCE	Accounts and audit	Published Consolidated Annual Accounts	Signed Account books		Permanent	Retain	Business requirement		2.0	18-Feb-2016
12.001.003	FINANCE	Accounts and audit	Accounting; In year working papers		End of financial year	3 years	Destroy	Business requirement		2.0	18-Feb-2016
12.001.004	FINANCE	Accounts and audit	Accounting; Year end working papers		End of financial year	3 years	Destroy	Business requirement		2.0	18-Feb-2016
12.001.005	FINANCE	Accounts and audit	Internal auditing records - <b>no investigations</b>		Date audit closed	5 years	Destroy	Business requirement		2.0	18-Feb-2016
12.001.006	FINANCE	Accounts and audit	Internal auditing records - investigations involving prosecution, disciplinary action etc		Completion of court proceedings/ disciplinary process	5 years	Destroy	Business requirement		2.0	18-Feb-2016
<b>12.002</b>	<b>FINANCE</b>	<b>Asset management</b>								<b>O</b>	<b>O</b>
12.002.001	FINANCE	Asset management	Documenting the value of the Council's tangible assets <b>(excluding Common Good assets)</b>	Asset registers	End of financial year (on completion of audit)	6 years	Destroy	Statutory	Taxes Management Act 1970; Prescription and Limitation (Scotland) Acts 1973 and 1984; VAT Act 1994; Audit Commission Act 1998	2.0	18-Feb-2016
12.002.002	FINANCE	Asset management	Documenting decisions (and authorisations) to dispose of capital assets <b>(excluding Common Good assets)</b>	Disposal registers	Date sold / disposal of asset	6 years	Destroy	Statutory	Taxes Management Act 1970; Audit Commission Act 1998	2.0	18-Feb-2016
12.002.003	FINANCE	Asset management	Documenting the value of the Council's Common Good assets	Asset registers		Permanent	Retain	Statutory	Taxes Management Act 1970; Prescription and Limitation (Scotland) Acts 1973 and 1984; VAT Act 1994; Audit Commission Act 1998. Separate records for Common Good assets required by LASAAC Accounting for the common good fund: a guidance note for practitioners, 2007	2.0	18-Feb-2016
12.002.004	FINANCE	Asset management	Documenting decisions (and authorisations) to dispose of Common Good assets	Disposal registers		Permanent	Retain	Statutory	Taxes Management Act 1970; Audit Commission Act 1998. Separate records for Common Good assets required by LASAAC Accounting for the common good fund: a guidance note for practitioners, 2007	2.0	18-Feb-2016
<b>12.003</b>	<b>FINANCE</b>	<b>Financial provisions management</b>								<b>O</b>	<b>O</b>
12.003.001	FINANCE	Financial provisions management	Preparation of the Council's annual capital and revenue budgets	Consolidated budget	End of financial year	6 years	Destroy	Business requirement	review for historical value?	2.0	18-Feb-2016

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12.003.002	FINANCE	Financial provisions management	Budget planning processes.	Draft budgets, departmental budgets	Current financial year	3 years	Destroy	Business requirement		2.0	18-Feb-2016
12.003.003	FINANCE	Financial provisions management	Budget monitoring and actions to deal with variances	Committee reports and associated working papers	Current financial year	6 years	Destroy	Business requirement		2.0	18-Feb-2016
12.003.004	FINANCE	Financial provisions management	Budget monitoring and actions to deal with variances	Departmental budget reports; budget virement transfers	Current financial year	3 years	Destroy	Business requirement		2.0	18-Feb-2016
12.003.005	FINANCE	Financial provisions management	Management of the Council cash investments	Investment documentation and records	Maturity of the investment	6 years	Destroy	Business requirement		2.0	18-Feb-2016
12.003.006	FINANCE	Financial provisions management	The purchase / sale of investments		Current financial year (of transaction)	6 years	Destroy	Business requirement		2.0	18-Feb-2016
12.003.007	FINANCE	Financial provisions management	The borrowing of money by the council	Bonds and other loan records	Termination of loan agreement	6 years	Destroy	Business requirement		2.0	18-Feb-2016
12.003.008	FINANCE	Financial provisions management	The borrowing of money by the council	Loan register		Permanent	Retain	Business requirement		2.0	18-Feb-2016
12.003.009	FINANCE	Financial provisions management	Management of government funding	Scottish Government (SG) circulars notifying the Council of funding allocations; preparation and submission of financial reports to SG	End of project	Minimum 6 years; where major project, retain until project closes and any reviews / inquiries have taken place	Destroy	Business requirement		2.0	18-Feb-2016
12.003.010	FINANCE	Financial provisions management	Management of non-government grant funding - <b>bid approved</b>	Funding bid, funding agreement, payment claims and reports to external funding organisation	Termination of funding agreement	6 years	Destroy	Business requirement		2.0	18-Feb-2016
12.003.011	FINANCE	Financial provisions management	Management of European Structural Fund grant funding - <b>bid approved</b>	Funding bid, funding agreement, payment claims and reports to external funding organisation	End of funding programme / last payment of funding programme	3 years	Destroy	Business requirement		2.0	18-Feb-2016
12.003.012	FINANCE	Financial provisions management	Management of European Social Fund grant funding - <b>bid approved</b>	Funding bid, funding agreement, payment claims and reports to external funding organisation	End of funding programme / last payment of funding programme	3 years	Destroy	Business requirement		2.0	18-Feb-2016
12.003.013	FINANCE	Financial provisions management	Management of European Regional Development Fund grant funding - <b>bid approved</b>	Funding bid, funding agreement, payment claims and reports to external funding organisation	End of funding programme / last payment of funding programme	5 years	Destroy	Business requirement		2.0	18-Feb-2016
12.003.014	FINANCE	Financial provisions management	Management of non-government grant funding - <b>bid rejected</b>	Funding bid	Rejection of bid	1 year	Destroy	Business requirement		2.0	18-Feb-2016
12.003.015	FINANCE	Financial provisions management	The management of gifts, bequests and other donations of funds to the Council			Permanent	Retain	Business requirement		2.0	18-Feb-2016
12.003.016	FINANCE	Financial provisions management	Documenting gifts and hospitality received by staff	Register	Date of last entry	10 years	Destroy	Business requirement	HR policy requirement	2.0	18-Feb-2016

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12.003.017	FINANCE	Financial provisions management	Debt management records – debts owed to the Council	Agreements and schedules between debtor and Council	Date debt discharged	6 years	Destroy	Business requirement		2.0	18-Feb-2016
12.003.018	FINANCE	Financial provisions management	Long term strategy and planning major records	3 year financial plan; financial strategic forecast		Permanent	Retain	Business requirement		2.0	18-Feb-2016
12.003.019	FINANCE	Financial provisions management	Long term strategy and planning preparatory records	Working papers, drafts, meeting papers, correspondence	Approval date	2 years	Destroy	Business requirement		2.0	18-Feb-2016
<b>12.004</b>	<b>FINANCE</b>	<b>Financial transactions management</b>								<b>0</b>	<b>0</b>
12.004.001	FINANCE	Financial transactions management	Authorisation activities involved in delegating authority for carrying out financial activities on behalf of the council	Includes appointments & delegations, audit investigations, arrangements for the provision of goods and/or services	Current financial year	6 years	Destroy	Statutory	Taxes Management Act 1970 c9; Prescription and Limitation (Scotland) Act 1973 c.52 and 1984 c.45;	2.0	18-Feb-2016
12.004.002	FINANCE	Financial transactions management	Opening and closure of corporate bank accounts		Closure of account	6 years	Destroy	Business requirement		2.0	18-Feb-2016
12.004.003	FINANCE	Financial transactions management	Instruction of individual bank payments		Completion of instruction	6 years	Destroy	Business requirement		2.0	18-Feb-2016
12.004.004	FINANCE	Financial transactions management	Routine administration of bank accounts		Closure of account	6 years	Destroy	Business requirement		2.0	18-Feb-2016
12.004.005	FINANCE	Financial transactions management	Deposits/withdrawals/transfer of funds		Current financial year	6 years	Destroy	Business requirement		2.0	18-Feb-2016
12.004.006	FINANCE	Financial transactions management	Processing and payment of purchase and sales invoices	Purchases, sales invoices and tickets	Current financial year	6 years	Destroy	Statutory	Taxes Management Act 1970; HMRC 700/21	2.0	18-Feb-2016
12.004.007	FINANCE	Financial transactions management	Petty cash records		Current financial year	6 years	Destroy	Statutory	HMRC 700/21	2.0	18-Feb-2016
12.004.008	FINANCE	Financial transactions management	Processing and payment of expenses claims		Current financial year	5 years	Destroy	Statutory	Taxes Management Act 1970	2.0	18-Feb-2016
12.004.009	FINANCE	Financial transactions management	The investigation of fraud		Completion of court proceedings / disciplinary process	5 years	Destroy	Statutory	Taxes Management Act 1970; Prescription and Limitation (Scotland) Acts 1973 and 1984	2.0	18-Feb-2016
12.004.010	FINANCE	Financial transactions management	Activities relating to the process of considering and administering applications to the authority for grant funding	Funding applications	End of financial year in which the records were created	6 years	Destroy	Statutory	Taxes Management Act 1970; Prescription and Limitation (Scotland) Acts 1973 and 1984	2.0	18-Feb-2016
12.004.011	FINANCE	Financial transactions management	Internal recharging	Internal claims/payments between business units for goods and services provided/received; control of petty cash allocations held by business units	Current financial year	1 year	Destroy	Business requirement		2.0	18-Feb-2016
12.004.012	FINANCE	Financial transactions management	Administering the use of national insurance numbers	Notification and input records	End of employment	5 years	Destroy	Business requirement		2.0	18-Feb-2016
12.004.013	FINANCE	Financial transactions management	Reconciliations - Year End	Records of the processes that balance and reconcile financial accounts	End of Financial Year	6 years	Destroy	Business requirement		2.0	18-Feb-2016

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12.004.014	FINANCE	Financial transactions management	Reconciliations - In Year	Records of the processes that balance and reconcile financial accounts	End of Financial Year	3 years	Destroy	Business requirement		2.0	18-Feb-2016
12.004.015	FINANCE	Financial transactions management	Administering refunds		End of financial year in which the records were created	6 years	Destroy	Business requirement		2.0	18-Feb-2016
<b>12.005</b>	<b>FINANCE</b>	<b>Local taxation</b>								<b>0</b>	<b>0</b>
12.005.001	FINANCE	Local taxation	Council tax collection	Calculation payments due, preparation and issue of bills, collection	End of financial year	10 years	Destroy	Business requirement	Note those accounts with outstanding debt fall under 12.003.014	2.0	18-Feb-2016
12.005.002	FINANCE	Local taxation	Council tax benefit - claim processing	Includes records documenting the calculation of adjustments to benefit due	End of financial year	6 years	Destroy	Business requirement		2.0	18-Feb-2016
12.005.003	FINANCE	Local taxation	Housing benefit - claim processing	Includes records documenting the calculation of adjustments to benefit due	End of financial year	6 years	Destroy	Business requirement		2.0	18-Feb-2016
12.005.004	FINANCE	Local taxation	Scottish Welfare Fund - claim processing	Includes records documenting awards of Community Care Grants and Crisis Grants	End of financial year	6 years	Destroy	Business requirement		2.0	18-Feb-2016
12.005.005	FINANCE	Local taxation	Collection of non domestic rates payable for a property	Calculation payments due, preparation and issue of bills, collection	End of financial year	10 years	Destroy	Business requirement	Note those accounts with outstanding debt fall under 12.003.014	2.0	18-Feb-2016
12.005.006	FINANCE	Local taxation	Rateable property information			Permanent	Retain	Business requirement		2.0	18-Feb-2016
12.005.007	FINANCE	Local taxation	Valuation lists			Permanent	Retain	Business requirement		2.0	18-Feb-2016
<b>12.006</b>	<b>FINANCE</b>	<b>National taxation</b>								<b>0</b>	<b>0</b>
12.006.001	FINANCE	National taxation	The preparation and submission of the Council's tax returns		End of current tax year	6 years	Destroy	Statutory	Taxes Management Act 1970	2.0	18-Feb-2016
<b>12.007</b>	<b>FINANCE</b>	<b>Payroll and pensions</b>								<b>0</b>	<b>0</b>
12.007.001	FINANCE	Payroll and pensions	Managing the Council's payroll	Copy payslips, payroll year end prints, Salaries - cumulative listings, copy pay slips  Timesheets, monthly payroll prints	End of Current tax year	5 years	Destroy	Statutory	Income Tax (Employments Regulations) SI 1993 / 744; National Minimum Wage Regulations SI 1999 / 584; Taxes Management Act 1970; Prescription and Limitation (Scotland) Acts 1973 and 1984	2.0	18-Feb-2016
12.007.002	FINANCE	Payroll and pensions	P45 (Income tax - employee leaving)		End of employment	5 years	Destroy	Statutory	Taxes Management Act 1970	2.0	18-Feb-2016
12.007.003	FINANCE	Payroll and pensions	P60		End of Current tax year	5 years	Destroy	Statutory	Taxes Management Act 1970	2.0	18-Feb-2016
12.007.004	FINANCE	Payroll and pensions	Statutory Sick Pay scheme records		End of Current tax year	5 years	Destroy	Statutory	Statutory Sick Pay (General) Regulations SI. 1982 / 894	2.0	18-Feb-2016
12.007.005	FINANCE	Payroll and pensions	Statutory Maternity Pay scheme records		End of Current tax year	5 years	Destroy	Statutory	The Statutory Maternity Pay (General) Regulations SI 1986 / 1960	2.0	18-Feb-2016
12.007.006	FINANCE	Payroll and pensions	Pension scheme reports	Accounts, returns, valuation	End of Calendar Year	6 years	Destroy	Statutory	Taxes Management Act 1970; Income and Corporation Taxes Act, 1988	2.0	18-Feb-2016
12.007.007	FINANCE	Payroll and pensions	Individual staff pension files		End of Calendar Year after date of payment	10 years	Destroy	Statutory		2.0	18-Feb-2016

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12.007.008	FINANCE	Payroll and pensions	Pension scheme management	Statement of Principles governing decisions about investments	Until superseded	10 years	Destroy	Statutory	The Local Government Pension Scheme (Management and Investment of Funds) (Scotland) Regulations 2010. S.S.I. 2010/233 Reg 12	2.0	18-Feb-2016
<b>22</b>	<b>PROCUREMENT</b>									<b>X</b>	<b>X</b>
<b>22.001</b>	<b>PROCUREMENT</b>	<b>Contracting</b>							SEE 20 Management	<b>O</b>	<b>O</b>
	Procurement	Contracting	Recording performance in relations to plans for the implementation of the Council's procurement strategy								
22.001.001	Procurement	Contracting	Contract Implementation / Mobilisation (for all CPS tendering activity/where in existence)	Project Closure Report; Contract Mobilisation Plan; Suppliers Catalogues;	Contract end date	5 years	Destroy	Business requirement		2.0	18-Feb-2016
22.001.002	Procurement	Contracting	Contract & Supplier Management (for all CPS tendering activity/where in existence)	Contract Handover Document; Record of Contract Variations; Contract Monitoring & Performance Records	Contract end date	5 years	Destroy	Business requirement		2.0	18-Feb-2016
22.001.003	Procurement	Contracting	Contract Correspondence (for all CPS tendering activity/where in existence)	Internal and external correspondence and communication (e.g. advisory & approval correspondence; minutes of meetings; tenderer challenge correspondence)	Contract end date	5 years	Destroy	Business requirement		2.0	18-Feb-2016
22.001.004	Procurement	Contracting	Supplier setup & management (Contracted)	Vendor Form (new supplier set up); HM Revenue and Customs' Employment Status check outcome; Vendor Change ( e.g. amendment to bank details / address / company name); Authorisation of Vendor Change	Contract end date	5 years	Destroy	Business requirement		2.0	18-Feb-2016
22.001.005	Procurement	Contracting	Supplier setup & management (Non contracted)	Vendor Form (new supplier set up); HM Revenue and Customs' Employment Status check outcome; Vendor Change ( e.g. amendment to bank details / address / company name); Authorisation of Vendor Change	End of financial year of last action	6 years	Destroy	Business requirement		2.0	18-Feb-2016
22.001.006	Procurement	Contracting	Waiver Forms	Waiver Form	End of current financial year	3 years	Destroy	Business requirement		2.0	18-Feb-2016

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22.001.007	Procurement	Contracting	User set up & change on Financial Systems (Oracle, Discoverer, Frontier)	New User Form (new user set up); User Change Form (e.g. amendment to cost centre/cost centre management); purchasing authorisation limits; internal authorisations for procurement	End of current financial year	3 years	Destroy	Business requirement		2.0	18-Feb-2016
22.001.008	Procurement	Contracting	Purchase Ordering		End of current financial year	3 years	Destroy	Business requirement		2.0	18-Feb-2016
22.001.009	Procurement	Contracting	Information on tender and award of contracts made by an authority acting in the capacity of a Utility		Award of contract	5 years	Destroy	Business requirement	Utilities Contracts (Scotland) Regulations 2006, SSI 2006 No 2 Regulation 37 (4)	2.0	18-Feb-2016
22.001.010	Procurement	Contracting	Register of contracts	Register of all an authority's current contracts	Expiration / conclusion of contract	Nil	Destroy	Business requirement	Procurement Reform (Scotland) Act 2014. Section 35. Register entries for contracts cannot be deleted until the contract expires or is terminated.	2.0	18-Feb-2016
<b>22.002</b>	<b>PROCUREMENT</b>	<b>Market information</b>								<b>0</b>	<b>0</b>
22.002.001	Procurement	Market information	Evaluating the product		Current	None	Destroy	Business requirement		2.0	18-Feb-2016
22.002.002	Procurement	Market information	Producing information about the product		Current	None	Destroy	Business requirement		2.0	18-Feb-2016
<b>22.003</b>	<b>PROCUREMENT</b>	<b>Tendering</b>								<b>0</b>	<b>0</b>
22.003.001	Procurement	Tendering	Quotations & Quick Quotes (undertaken outwith CPS / where in existence)	Invitation to Quote Documentation; CPS Notice / Invite; Submissions; Record of Evaluation; Award & Decline Notice / Notification; Correspondence, E.G. Approval, CPS and Legal & Compliance advice, Clarification and Debrief Requests & Responses	Contract end date	1 year	Destroy	Business Requirement		2.0	18-Feb-2016
60	Procurement	Tendering	Procurement Strategy (for all CPS tendering activity/where in existence)	Procurement Requirement Form; Idea Summary; Procurement Plan; Prior Information Notice	Contract end date	5 years	Destroy	Business Requirement		2.0	18-Feb-2016
22.003.003	Procurement	Tendering	Supplier selection & PQQ Evaluation (for all CPS tendering activity/where in existence)	Prequalification Questionnaire (PQQ) Submissions; Conflict of Interest Declarations; PQQ Consensus Scoring Record; Financial Probity Evaluation Results; PQQ Decline Letters; PQQ Debrief Requests & Responses	Contract end date	5 years	Destroy	Business Requirement		2.0	18-Feb-2016

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22.003.004	Procurement	Tendering	Published Documentation (for all CPS tendering activity/where in existence)	PQQ Documentation; Invitation to Tender (ITT) / Quote Documentation; Contract Notice/Invite; Buyer/Tenderer Clarification Requests & Responses	Contract end date	5 years	Destroy	Business Requirement		2.0	18-Feb-2016
22.003.005	Procurement	Tendering	Open & Evaluate Tender (for all CPS tendering activity/where in existence)	ITT / Quote Submissions; Tenderers' Presentations; Conflict of Interest Declarations; ITT / Quote Consensus Scoring Record; Financial Probity Evaluation Results; Cost Quality Ratio Calculations; ITT / Quote Debrief Requests & Responses	Contract end date	5 years	Destroy	Business Requirement		2.0	18-Feb-2016
22.003.006	Procurement	Tendering	Post Tender activity (for all CPS tendering activity / where in existence)	Post Tender Clarification & Negotiation	Contract end date	5 years	Destroy	Business Requirement		2.0	18-Feb-2016
22.003.007	Procurement	Tendering	Contract Award (for all CPS tendering activity / where in existence)	Contract Award Recommendation Report; Notification of Report to Committee Letters; Contract Award/Decline Notification Letters (before standstill); Contract Award Documentation (after standstill); Contract Award Notice / Notification	Contract end date	5 years	Destroy	Business Requirement		2.0	18-Feb-2016
22.003.008	Procurement	Tendering	Reporting to the Scottish Government on contracts awarded	Statistics	Date of creation	3 years	Destroy	Business Requirement		2.0	18-Feb-2016