

Activity Code	Category	Function	Name	Description	Record Examples	Rule Name	Rule Rule Type	Rule Trigger	Rule Min Period	Approval	Rule Disposition Action
FIN-001-001	Finance	Accounts and audit	Accounting ledgers		General ledger, sub-ledger	Permanent	Business Value	Retain	Permanent	Service Manager	Transfer to Edinburgh City Archives
FIN-001-002	Finance	Accounts and audit	Published Consolidated Annual Accounts		Signed Account books	Permanent	Business Value	Retain	Permanent	Service Manager	Transfer to Edinburgh City Archives
FIN-001-003	Finance	Accounts and audit	In year budget monitoring		Working papers, internal recharging	Financial 3 years	Business Value	End of financial year	3 years	Service Manager	Destroy
FIN-001-004	Finance	Accounts and audit	Year end accounting		Working papers	Financial 6 years	Business Value	End of financial year	6 years	Service Manager	Destroy
FIN-001-005	Finance	Accounts and audit	Internal auditing records - no investigations			FIN 5 years from date audit closed	Business Value	Date audit closed	5 years	Service Manager	Destroy
FIN-001-006	Finance	Accounts and audit	Internal auditing records - investigations	Internal auditing records - investigations involving prosecution, disciplinary action etc		FIN 5 years from completion of court proceedings/disciplinary process	Business Value	Completion of court proceedings/disciplinary process	5 years	Service Manager	Destroy
FIN-002-001	Finance	Asset management	Tangible asset register - except Common Good assets	Documenting the value of the Council's tangible assets excluding Common Good assets	Asset registers	FIN 6 years from end of financial year in which audit completed	Legal Consideration	End of financial year in which audit completed	6 years	Service Manager	Destroy
FIN-002-002	Finance	Asset management	Capital asset disposal register - except Common Good assets	Documenting decisions and authorisations to dispose of capital assets excluding Common Good assets	Disposal registers	FIN 6 years from date sold/disposal of asset	Legal Consideration	Date sold/disposal of asset	6 years	Service Manager	Destroy
FIN-002-003	Finance	Asset management	Common Good asset register		Asset registers	Permanent statutory	Legal Consideration	Retain	Permanent	Service Manager	Transfer to Edinburgh City Archives
FIN-002-004	Finance	Asset management	Common Good asset disposal register		Disposal registers	Permanent statutory	Legal Consideration	Retain	Permanent	Service Manager	Transfer to Edinburgh City Archives
FIN-003-001	Finance	Financial provisions management	Preparation of the Council's annual capital and revenue budgets		Consolidated budget	Financial 6 years	Business Value	End of financial year	6 years	Service Manager	Destroy
FIN-003-003	Finance	Financial provisions management	Corporate budget monitoring	Budget monitoring and actions to deal with variances	Committee reports and associated working papers	Financial 6 years	Business Value	End of financial year	6 years	Service Manager	Destroy
FIN-003-005	Finance	Financial provisions management	Management of the Council cash investments		Investment documents and records	FIN 6 years from maturity of the investment	Business Value	Maturity of the investment	6 years	Service Manager	Destroy
FIN-003-006	Finance	Financial provisions management	The purchase/sale of investments			Financial 6 years	Business Value	End of financial year	6 years	Service Manager	Destroy
FIN-003-007	Finance	Financial provisions management	Council borrowing - bonds and other loans	The borrowing of money by the council	Bonds and other loan records	FIN 6 years from termination of loan agreement	Business Value	Termination of loan agreement	6 years	Service Manager	Destroy
FIN-003-008	Finance	Financial provisions management	Council borrowing - loan register	The borrowing of money by the council	Loan register	Permanent	Business Value	Retain	Permanent	Service Manager	Transfer to Edinburgh City Archives
FIN-003-009	Finance	Financial provisions management	Management of government and non-government grant funding - bid approved		Scottish Government (SG) circulars notifying the Council of funding allocations; preparation and submission of financial reports to SG	FIN 6 years from termination of funding agreement	Business Value	Termination of funding agreement	6 years	Service Manager	Destroy
FIN-003-011	Finance	Financial provisions management	Management of EU funding	Management of European Structural Fund, European Social Fund or European Regional Development Fund grant funding - bid approved	Funding bid, funding agreement, payment claims and reports to external funding organisation	FIN European Regional Development Fund	Business Value	End of funding programme/last payment of funding programme	6 years	Service Manager	Destroy

FIN-003-012	Finance	Financial provisions management	Management of government, non-government and EU grant funding - bid rejected		Funding bid	FIN financial provisions management 1 year	Business Value	Rejection of bid	1 year	Service Manager	Destroy
FIN-003-013	Finance	Financial provisions management	Gifts and bequests to the Council	The management of gifts, bequests and other donations of funds to the Council		FIN bequests	Business Value	Use of bequest	6 years	Service Manager	Review
FIN-003-014	Finance	Financial provisions management	Staff gifts and hospitality	Documenting gifts and hospitality received by staff	Register of gifts and hospitality	tbc	Business Value	End of financial year	10 years	Service Manager	Destroy
FIN-003-015	Finance	Financial provisions management	Debt management records – debts owed to the Council		Agreements and schedules between debtor and Council	FIN 6 years from date debt discharged	Business Value	Date debt discharged	6 years	Service Manager	Destroy
FIN-004-001	Finance	Financial transactions management	Delegation of authority for financial activities	Authorisation activities involved in delegating authority for carrying out financial activities on behalf of the council	Includes appointments and delegations, audit investigations, arrangements for the provision of goods and/or services	FIN 6 years from end of financial year in which delegated authority expired	Legal Consideration	End of financial year in which delegated authority expired	6 years	Service Manager	Destroy
FIN-004-002	Finance	Financial transactions management	Opening and closure of corporate bank accounts			FIN 6 years from closure of account	Business Value	Closure of account	6 years	Service Manager	Destroy
FIN-004-003	Finance	Financial transactions management	Instruction of individual bank payments			FIN 6 years from completion of instruction	Business Value	Completion of instruction	6 years	Service Manager	Destroy
FIN-004-004	Finance	Financial transactions management	Routine administration of bank accounts			FIN 6 years from closure of account	Business Value	Closure of account	6 years	Service Manager	Destroy
FIN-004-005	Finance	Financial transactions management	Deposits/withdrawals/transfer of funds			Financial 6 years	Business Value	End of financial year	6 years	Service Manager	Destroy
FIN-004-006	Finance	Financial transactions management	Processing and payment of invoices		Purchase invoices, sales invoices, tickets	FIN 6 years from end of financial year statutory	Legal Consideration	End of financial year	6 years	Service Manager	Destroy
FIN-004-007	Finance	Financial transactions management	Petty cash records			FIN 6 years from end of financial year statutory	Legal Consideration	End of financial year	6 years	Service Manager	Destroy
FIN-004-008	Finance	Financial transactions management	Processing and payment of expenses claims			FIN 5 years from end of financial year	Legal Consideration	End of financial year	5 years	Service Manager	Destroy
FIN-004-009	Finance	Financial transactions management	The investigation of fraud	Resulting in disciplinary or court proceedings		FIN 5 years from completion of court proceedings/disciplinary process statutory	Legal Consideration	Completion of court proceedings/disciplinary process	5 years	Service Manager	Destroy
FIN-004-010	Finance	Financial transactions management	Grant funding applications	Activities relating to the process of considering and administering applications to the authority for grant funding	Funding applications	FIN 6 years from end of financial year statutory	Legal Consideration	End of financial year	6 years	Service Manager	Destroy
FIN-004-012	Finance	Financial transactions management	Administering the use of national insurance numbers		Notification and input records	FIN 5 years from end of employment	Business Value	End of employment	5 years	Service Manager	Destroy
FIN-004-013	Finance	Financial transactions management	Year end reconciliations	Records of the processes that balance and reconcile financial accounts		Financial 6 years	Business Value	End of financial year	6 years	Service Manager	Destroy
FIN-004-014	Finance	Financial transactions management	In year reconciliations	Records of the processes that balance and reconcile financial accounts		Financial 3 years	Business Value	End of financial year	3 years	Service Manager	Destroy
FIN-004-015	Finance	Financial transactions management	Administering refunds			Financial 6 years	Business Value	End of financial year	6 years	Service Manager	Destroy
FIN-004-016	Finance	Financial transactions management	The investigation of fraud	No further formal action	Supplier fraud, business support grants	FIN 5 years from date of last action	Legal Consideration	Date of last action	5 years	Service Manager	Destroy

FIN-004-017	Finance	Financial transactions management	Financial Systems users	User set up and change on Financial Systems including 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	FIN 6 years – User Account Authorisations	Business Value	End of financial year in which the last cost centre or supplier linked to a terminated user account is closed	6 years	Service Manager	Destroy
FIN-004-018	Finance	Financial transactions management	Purchase Ordering			Financial 6 years	Business Value	End of financial year	6 years	Service Manager	Destroy
FIN-005-001	Finance	Local taxation	Council tax collection		Calculation payments due, preparation and issue of bills, collection	FIN 10 years from end of financial year	Business Value	End of financial year	10 years	Service Manager	Destroy
FIN-005-002	Finance	Local taxation	Council tax benefit - claim processing		Includes records documenting the calculation of adjustments to benefit due	Financial 6 years	Business Value	End of financial year	6 years	Service Manager	Destroy
FIN-005-003	Finance	Local taxation	Housing benefit - claim processing		Includes records documenting the calculation of adjustments to benefit due	Financial 6 years	Business Value	End of financial year	6 years	Service Manager	Destroy
FIN-005-004	Finance	Local taxation	Scottish Welfare Fund - claim processing		Includes records documenting awards of Community Care Grants and Crisis Grants	Financial 6 years	Business Value	End of financial year	6 years	Service Manager	Destroy
FIN-005-005	Finance	Local taxation	Collection of non domestic rates payable for a property		Calculation payments due, preparation and issue of bills, collection	FIN 10 years from end of financial year	Business Value	End of financial year	10 years	Service Manager	Destroy
FIN-005-006	Finance	Local taxation	Rateable property information			Permanent	Business Value	Retain	Permanent	Service Manager	Transfer to Edinburgh City Archives
FIN-005-007	Finance	Local taxation	Valuation lists			Permanent	Business Value	Retain	Permanent	Service Manager	Transfer to Edinburgh City Archives
FIN-006-001	Finance	National taxation	The preparation and submission of the Council's tax returns	Income Tax, VAT, Apprenticeship Levy, National Insurance, and Scottish Land and Buildings Transaction Tax		FIN 6 years from end of tax year	Legal Consideration	End of tax year	6 years	Service Manager	Destroy
FIN-007-001	Finance	Payroll and pensions	Managing the Council's payroll		Copy payslips, payroll year end prints, Salaries - cumulative listings, timesheets, monthly payroll prints	FIN 5 years from end of tax year	Legal Consideration	End of tax year	5 years	Service Manager	Destroy
FIN-007-002	Finance	Payroll and pensions	P45 (Income tax - employee leaving)			FIN 5 years from end of employment statutory	Legal Consideration	End of employment	5 years	Service Manager	Destroy
FIN-007-003	Finance	Payroll and pensions	P60			FIN 5 years from end of tax year	Legal Consideration	End of tax year	5 years	Service Manager	Destroy
FIN-007-004	Finance	Payroll and pensions	Statutory Sick Pay scheme records			FIN 5 years from end of tax year	Legal Consideration	End of tax year	5 years	Service Manager	Destroy
FIN-007-005	Finance	Payroll and pensions	Statutory Maternity Pay scheme records			FIN 5 years from end of tax year	Legal Consideration	End of tax year	5 years	Service Manager	Destroy
FIN-007-006	Finance	Payroll and pensions	Pension scheme reports		Accounts, returns, valuation	FIN 6 years from end of calendar year	Legal Consideration	End of calendar year	6 years	Service Manager	Destroy
FIN-007-007	Finance	Payroll and pensions	Individual staff pension files			FIN 10 years from end of calendar year	Legal Consideration	End of calendar year after date of payment out	10 years	Service Manager	Destroy
FIN-007-008	Finance	Payroll and pensions	Pension scheme management		Statement of Principles governing decisions about investments	FIN 10 years from when superseded	Legal Consideration	Superseded	10 years	Service Manager	Destroy