

Retention Schedule - Finance & Accountancy

Note: This Retention Schedule applies to all data held in any format (i.e. paper, electronic, microfiche etc)

Function	Document Description	Retention Period
Accountancy	Audit Rolls (Bundles)	Current year + 1
Accountancy	Bank Balances Report	Current year (electronic)
Accountancy	Bank Paying-in Slips	Current year + 1
Accountancy	Bank Reconciliation Reports	Current year + 1 (if audit certified)
Accountancy	Bank Statements	2 years
Accountancy	Budget Book	Indefinite
Accountancy	Capital Asset Register	Indefinite on database + year end hard copy
Accountancy	Capital Returns (COR)	Current year + 6 (electronic). Current year + 2 (hard copy)
Accountancy	Car Loans redeemed files	5 years after redemption
Accountancy	Cash & Cheque collection slips	Current year + 1
Accountancy	Cash Receipting Control Sheet	Current year + 1
Accountancy	Cashiers Daily Returns and Adjustments	Current year + 1
Accountancy	Charity Accounts	Indefinite
Accountancy	Cheque Alteration Authorities	Current year + 6
Accountancy	Coast Protection files	Indefinite
Accountancy	Collection and Deposit Records	6 years electronic
Accountancy	Creditor Batch Reports	Current year + 6
Accountancy	Estimate Working Papers	Current year + 2
Accountancy	Euro Development Fund Projects	3 years from settlement and closure of programme

Accountancy	Grants to Voluntary Organisations	Current year + 2 (database)
Accountancy	Housing Act Advances (MIRAS)	Current year + 5
Accountancy	Housing Association Correspondence	Period of the mortgage + 2 years
Accountancy	Housing Subsidy Claims (including working papers)	Current year + 6 (hard copy)
Accountancy	Income Waybills	Current year + 1
Accountancy	Interface Daily Reports	Current year + 1
Accountancy	Journal Transfer Sheets	Current year + 1
Accountancy	Leased Car Tax	For the duration of employees employment or minimum of 6 years
Accountancy	Leased Flat Reconciliations	Current year + 5
Accountancy	Monthly Budget Monitoring Reports	Current year 1
Accountancy	Mortgages (Housing Associations)	5 years after redemption
Accountancy	Mortgagors redeemed files	2 years after redemption
Accountancy	Petty Cash	Current year + 6
Accountancy	Photocopier Reports	Current year + 1
Accountancy	Rechargeable Works Completed	Current year + 2
Accountancy	Recharges (Internal General)	Current year + 1
Accountancy	Remittance Advices	Current year + 2
Accountancy	Revenue anticipated (RA) Forms	Current year + 6 (electronic). Current + 2 (hard copy)
Accountancy	Revenue out-turn (RO) Forms	Current year + 6 (electronic). Current + 2 (hard copy)
Accountancy	Stamp Imprest	Current year + 2
Accountancy	Statement of Accounts	Indefinite
Accountancy	Temporary Loans Register	Current year + 6

Accountancy	Trade refuse payment receipts	Current year + 1
Accountancy	Travel Warrants	Current year + 1
Accountancy	Unpaid Cheque Records	Current year + 1
Accountancy	VAT Returns and Correspondence	Current year + 6
Accountancy	VAT/Sub Contractors CIS	Current year + 6
Accountancy	Year End Working Papers	Indefinite (electronic) + year end hard copy
Accountancy	Mileage Claim Forms	Current year + 4/5
Financial Services	Delivery dockets/goods received notes	2 years
Financial Services	Income from coffee/refreshment machines	Current year
Financial Services	Invoices	Current year + 6
Financial Services	Purchase orders	Current year + 5
Financial Services	Requisition Records	2 years
Financial Services	Stock control cards	2 years
Financial Services	Stocktaking records and inventories	2 years
Financial Services	Travel Warrants	2 years
Financial Services	Cheque Listings	Current year + 1
Financial Services	Creditor Payment Lists	Current year + 1
Financial Services	Creditor Payment Slips	Current year + 1
Financial Services	Invoices (Creditors)	Current year + 6
Financial Services	Lease company paperwork	After accounts for year in which car has been returned have been audited
Financial Services	Leased Cars - Allocations	Current year + 2