

Service name	Records description	Legislation name	Retain permanently	Start event	Retention period (years)	Retention period (months)	Retain until
Accounts - accounting	All records relating to standard accounting procedures including carry forward, balance sheet, reserves, cash flow, certification of accounts, financial statements and accounting policies	HMRC - Compliance Handbook Manual CH15400	FALSE	Date the procedures superseded	6	0	
Accounts - financial management	All records relating to the banking of monies paid to the council	HMRC - Compliance Handbook Manual CH15400	FALSE	Year records created	6	0	
Accounts - financial management	All records relating to the receipt of payments made to the council	HMRC - Compliance Handbook Manual CH15400	FALSE	Year records created	6	0	
Accounts - financial management	Share certificates, stocks, bonds, other securities, together with any appropriate contracts of purchase or sale		FALSE	Date asset destroyed	6	0	
Accounts - financial planning	All records relating to the creation and implementation of the annual budget for the council		FALSE	Year records created	6	0	
Accounts - financial planning	All records relating to the creation and implementation of departmental budgets		FALSE	Year records created	6	0	
Accounts - financial planning	All records relating to the creation and implementation of partnership budgets		FALSE	Year records created	6	0	
Accounts - financial planning	All records relating to the monitoring and reporting on the annual and departmental budgets		FALSE	Year records created	6	0	
Accounts - fund management	All records relating the management of local authority financial assets	HMRC - Compliance Handbook Manual CH15400	FALSE	Date asset destroyed	6	0	
Accounts - fund management	All records relating to the investment of local authority funds		FALSE	End of investment	6	0	
Accounts - inter-organisational charging	All records relating to charging of staff time and/or use of equipment between departments within the organisation		FALSE	Creation of records	1	0	
Accounts - management and control	All records relating to the adoption and development of policies and procedures for accounting practice		FALSE	Date the policy superseded	3	0	
Accounts - revenue and customs	All records relating to the calculation of income tax, national insurance, VAT and stamp duties	The Income Tax (Employment) Regulations 1993	FALSE	End of the financial year to which the records relate	3	0	