



Appendix D - Retention of Financial Records

| Record Type | Detail of Record | Minimum Retention Period (years) |
|--------------------------------------|---|---|
| Paid Invoices | Paid by on-line direct input (schools' local bank accounts) | 6 + 1 |
| Cash Books | Full Books | 3 + 1 |
| Imprest Claims | Establishment/departmental copies | 2 + 1 |
| Copy of orders/internal requisitions | | 2 + 1 |
| Delivery notes | | 2 + 1 |
| Postage records | | 2 + 1 |
| Cheque stubs | Cancelled & Spoiled Cheques | 3 + 1 |
| Daily Transaction Sheets | File Copies | 2 + 1 |
| Bank Statements | | 3 + 1 |
| Petty Cash Records | | 3 + 1 |
| Educational Visits | Account/supporting documentation, final statements | 3 + 1 |
| Contracts | Quotations, tenders | 6 + 1 |
| Systems control & data vet reports | For own systems | 2 + 1 |
| Records of Controlled Stationery | | 6 + 1 |
| Payroll Master Records | Paid by on-line direct input | 12 + 1 |
| Personnel Records | As held by establishments and/or departments | Retain for one year after the end of the employment |
| Receipt Books | From date of last receipt in book | 6 + 1 |
| Bank paying-in books and slips | | 6 + 1 |
| Copy debtor accounts | | 6 + 1 |
| Till rolls | | 6 months |

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| Cash register control readings | | 2 + 1 |
| Income collection registers | e.g. meals | 2 + 1 |
| Letting registers | Including copy receipts | 6 + 1 |
| ESPO Order Books | | 6 + 1 |
| Trivia Order Books | | 6 + 1 |
| Inventories | Full books | 2 + 1 |
| Stock Records | Ledgers, bin cards, stock tables | 2 + 1 |
| Accounting code lists | | Current year + 1 |
| Budgetary Control Reports | | 2 + 1 |
| Commitment records | | 2 + 1 |
| Dinner Registers | | Current year + 2 |
| Accepted tender documents | From end of contract or extension | 6 + 1 or 13 + 1 if sealed deed |
| Contract variations | Changes during the contract term | 6 + 1 or 13 + 1 if sealed deed |
| Record of receipt and opening of tenders | From end of contract or extension | 6 + 1 |
| Record of terms and prices offered by all bidders | From end of contract or extension | 6 + 1 |
| Signed contracts plus key records e.g. surveys, site plans, bills of quantities | From end of contract or extension | 6 + 1 |
| Unsuccessful tenders | From end of contract or extension | 2 + 1 NB: Unsuccessful tenders are the property of the tenderer. If he requires return of paperwork it may be necessary to do so. The challenge period for unsuccessful tenders is only three months long - however documents should be retained for 2 + 1) |
| Unofficial Funds/ Voluntary Funds | Audited accounts/statements, cashbook, and supporting documentation. | 3 + 1 |