

Ref No	Description	Legal Basis	Retention	Action at End of Retention	Contains Personal Information	Protectively Marked?	Notes/Access
FIN1.0	Asset Management	-	-	-	-	-	-
FIN1.0.1	Asset Valuations	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Official	Not Applicable
FIN1.0.2	Financial Management: Capital Finance: Asset Registers	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN1.0.3	Asset Registers for schools which have closed	HMRC - Compliance Handbook Manual CH15400	Date school closed + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN2.0	Benefits & Subsidies	-	-	-	-	-	-
FIN2.0.1	All records relating to assistance with applications with complex benefit appeals	Social Security Administration Act 1992 Part VII	Resolution of the application for benefit + 6 years	Secure Disposal	Y	Official	Not Applicable
FIN3.0	Budget	-	-	-	-	-	-
FIN3.0.1	Financial strategy. Medium Term Financial Plan (MTFP) and budget summary	Not Applicable	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN3.0.2	Budget monitoring	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN3.0.3	Staffing budgets	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	Y	Official	Not Applicable
FIN3.0.4	Revenue Budget Management	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN3.0.5	Revenue Finance: Monitoring reports sent to Cabinet	Not Applicable	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN3.0.6	Capital Budget Management	Not Applicable	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN3.0.7	Spreadsheets containing individual pupil data used to determine school budgets and allocations for pupils with special needs by Finance	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Official	Not Applicable
FIN3.0.8	Voluntary and Community Sector Funding for the placement of looked after children	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	Y	Official	Not Applicable

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FIN3.0.9	Calculation of Schools budgets	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN3.0.10	Budgets for Early Year Providers	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN3.0.11	Year-end balances, reconciliations and variations to support ledger balances and published accounts	Not Applicable	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN4.0	Expenditure	-	-	-	-	-	-
FIN4.0.1	Financial records including those subject to VAT or tax (incoem or corporation)	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN4.0.2	Statement of Accounts	Not Applicable	Permanent	Offer to Surrey History Centre		Not Protectively Marked	Not Applicable
FIN4.0.3	Background records relating to the creation of the annual accounts	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN4.0.4	Financial records relating to projects which have been funded by external funding bodies	HMRC - Compliance Handbook Manual CH15400	Last payment + the length of time required by the funding body	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN4.0.5	Collection and deposit books	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN4.0.6	Final accounts and main cash books	Not Applicable	Permanent	-	N	Not Protectively Marked	Not Applicable
FIN4.0.7	Mobile Telephone Bills held by individual service units	HMRC - Compliance Handbook Manual CH15400	To be kept for a period of 12 months after completion of the applicable year	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN4.0.8	Officer Expenses	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	Y	Official	Not Applicable
FIN4.0.9	Delivery notes and confirmations of orders	Not Applicable	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable

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FIN4.0.10	Capital Invoices - Original	Limitation Act 1980 (Section 8)	Date of invoice + 12 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN4.0.11	All records relating to the management of the purchase cards	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN4.0.12	All records relating to accounts payable	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years then review	Secure Disposal	Y	Official	Not Applicable
FIN4.0.13	All records relating to Accounts Receivable	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	Y	Official	Not Applicable
FIN4.0.14	Records relating to the authorisation of users of purchase cards	HMRC - Compliance Handbook Manual CH15400	Last action user makes on card + 6 years	Secure Disposal	Y	Official	Not Applicable
FIN4.0.15	All records relating to signatory forms	Not Applicable	Life of the budget holder	-	Y	Official	Not Applicable
FIN4.0.16	Endowments and Trust Fund Administration	Charities Act 1993; Charities Act 2006; The Charities (Accounts and Reports) Regulations 2005; Charity Accounts: The Framework 2005	Winding up of Fund plus 6 years	Offer to Surrey History Centre	Y	Not Protectively Marked	Not Applicable
FIN5.0	Payroll	-	-	-	-	-	-
FIN5.0.1	Payroll Records	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	Y	Official - Sensitive	Not Applicable
FIN5.0.2	Payroll Forms	Not Applicable	Duration of employment	Secure Disposal	Y	Official	Not Applicable
FIN6.0	Pensions	-	-	-	-	-	-
FIN6.0.1	All records relating to the monitoring of pension fund contributions (employer and employee)	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Official	Not Applicable
FIN6.0.2	Returns relating to new members of staff transferring into the LGPS	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable

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FIN6.0.3	Pension Fund Management	Local Government Pension Scheme (Administration) Regulations 2008; Local Government Pension Scheme (Management and Investment of Funds) Regulations 2009; The Local Government Pension Scheme Regulations 2013	End of receipt of benefit plus 15 years	Secure Disposal	N	Official	Not Applicable
FIN6.0.4	Files relating to individual members of the Pension Scheme (including dependents)	Not Applicable	Date of last contact with scheme of all dependents etc + 100 years	Secure Disposal	Y	Official	Not Applicable
FIN6.0.5	Bank details, pay details of the individual pensioners	HMRC - Compliance Handbook Manual CH15400	Date of the last payment + 6 years	Secure Disposal	Y	Official	Not Applicable
FIN6.0.6	Queries related to Teachers' Pensions	Not Applicable	Date query resolved + 7 years	Secure Disposal	Y	Official	Not Applicable
FIN6.0.7	Records of former employers and Associations	Not Applicable	Date of the last contact with the scheme of the last pensioner/dependent + 100 years	Secure Disposal	Y	Official	Not Applicable
FIN6.0.8	Pension Fund Financial Reports and Accounts	Not Applicable	Date of Report plus 6 years	Offer to Surrey History Centre	N	Official	Not Applicable
FIN6.0.9	Pension Fund statement of investment principles	Not Applicable	Date of Statement plus 12 years	Secure Disposal	N	Official	Not Applicable
FIN6.0.10	Pension Fund valuation report	Not Applicable	Date of Report plus 12 years	Offer to Surrey History Centre	N	Official	Not Applicable
FIN6.0.11	Pension Fund strategy statement	Not Applicable	Date of Statement plus 12 years	Secure Disposal	N	Official	Not Applicable
FIN6.0.12	Pension Fund policies and procedures	Retirement Benefits Schemes (Information Powers) Regulations 1995	End of receipt of benefit plus 15 years	Secure Disposal	N	Official	Not Applicable

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FIN6.0.13	Authorisations for pensions payments	Not Applicable	End of receipt of benefit plus 15 years	Secure Disposal	N	Official	Not Applicable
FIN6.0.14	Pension Scheme Approval	Local Government Pension Scheme (Administration) Regulations 2008; The Local Government Pension Scheme Regulations 2013	End of receipt of benefit plus 15 years	Secure Disposal	N	Official	Not Applicable
FIN6.0.15	Employer Contributions Administration	Local Government Pension Scheme (Administration) Regulations 2008; The Local Government Pension Scheme Regulations 2013	End of receipt of benefit plus 15 years	Secure Disposal	N	Official	Not Applicable
FIN6.0.16	Pension contribution repayment	Local Government Pension Scheme (Administration) Regulations 2008; The Local Government Pension Scheme Regulations 2013	End of receipt of benefit plus 15 years	Secure Disposal	N	Official	Not Applicable
FIN7.0	Working Papers	-	-	-	-	-	-
FIN7.0.1	All Audit Files (irrespective of format)	Not Applicable	Current Year plus 3 years	Secure Disposal	Y		Where personal or Sensitive information is required, efforts will be made to ensure that the individual to which the data is held is not identified and data sources are anonymised where ever possible.
FIN7.0.2	Records created in the course of a fraud investigation	Police & Criminal Evidence Act 1984; National Audit Office guidance; HM Treasury guidance	Retained for a period of six (6) years after legal proceedings or internal disciplinary action has been concluded.	Secure Disposal	Y	Official - Sensitive	Includes master tapes and other electronic records of interviews conducted under caution

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FIN7.0.3	Records created in the course of a fraud investigation where decision taken not to investigate	Not Applicable	Retained for a period of six (6) months following the decision not to investigate.	Secure Disposal	Y	Official - Sensitive	Includes master tapes and other electronic records of interviews conducted under caution
FIN7.0.4	Records created in the course of a fraud or criminal investigation where the allegation was not substantiated.	Not Applicable	Retained for a period of twelve (12) months following conclusion of the investigation.	Secure Disposal	Y	Official - Sensitive	Includes master tapes and other electronic records of interviews conducted under caution
FIN7.0.5	Records created in the course of a fraud or criminal investigation where the allegation was substantiated but not subject to prosecution or internal disciplinary action	Not Applicable	Retained for a period of two (2) years following conclusion of the investigation.	Secure Disposal	Y	Official - Sensitive	Includes master tapes and other electronic records of interviews conducted under caution
FIN7.0.6	Information provided to external parties in relation to disclosure requests made under the DPA 2018	Not Applicable	Destroyed six (6) months following the information being provided.	Secure Disposal	Y	Official - Sensitive	Not Applicable
FIN7.0.7	Officers' Notebooks	Not Applicable	Retained for six (6) years following the date of the last entry.	Secure Disposal	Y	Official - Sensitive	Not Applicable
FIN7.0.8	Records created in the certification of any grant claim work. In respect of EU grants, retention will be indefinite per EU guidance and existing EU regulation.	EU guidance	Indefinite retention	-	-	Official - Sensitive	Not Applicable
FIN8.0	Funding	-	-	-	-	-	-
FIN8.0.1	Funding received from the European Social Fund	Not Applicable	Last payment from ESF + 6 years then review	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN8.0.2	Grant funding received from central government	Not Applicable	Last action on grant + 6 years then review	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN8.0.3	Other External Funding	Limitation Act 1980 (Section 8)	Last action on project + 12 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN8.0.4	Project files relating to PFI initiatives (and any related documents or records)	Limitation Act 1980 (Section 8)	Last action on project + 12 years	Secure Disposal	N	Not Protectively Marked	Not Applicable

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FIN8.0.6	Records relating to schools in deficit concerning the special transitional grant	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years then review	Secure Disposal	N	Official	Not Applicable
FIN8.0.7	Funding Bids	Limitation Act 1980 (Section 8)	Last action on project + 12 years unless a longer period required by the funding body	Offer to Archives	N	Not Protectively Marked	Not Applicable
FIN8.0.8	Records created as part of work undertaken for Voluntary Aided schools re capital projects and VAT	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years then review	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN9.0	Income	-	-	-	-	-	-
FIN9.0.1	All records relating to the management of car loans	Limitation Act 1980 (Section 2)	Last payment on the loan + 6 years	Secure Disposal	Y	Official	Not Applicable
FIN9.0.2	Records relating to internal recharging	Not Applicable	Current financial year + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN9.0.3	Till rolls	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN9.0.4	Cash Register and Streamline audit rolls	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN9.0.5	Bank paying in books/slips	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN9.0.6	Collection and Deposit Books	HMRC - Compliance Handbook Manual CH15400	Last Action + 12 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN9.0.7	Records relating to the cashing process including bank statements, receipts, remittance advice	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN9.0.8	Credit card terminal receipts	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	Y	Official	Not Applicable

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FIN9.0.9	Assessments relating to the provision of Services for Adults and Children including information used to collect debt	Limitation Act 1980 (Section 2)	Last action on file + 6 years	Secure Disposal	Y	Official	Not Applicable
FIN9.0.10	Letting forms used in Tied Accommodation	HMRC - Compliance Handbook Manual CH15400	End of lease plus 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN9.0.11	Records relating to developer contributions	Limitation Act 1980 (Section 8)	Life of the agreement + 12 years	Secure Disposal	N	Official	Not Applicable
FIN9.0.12	Records relating to developer contributions to education provision (Section 106)	Limitation Act 1980 (Section 8)	Life of the agreement + 12 years	Secure Disposal	N	Official	Not Applicable
FIN9.0.13	Accounts payable	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN9.0.14	Records relating to rent collected	Not Applicable	Expiry of lease + 15 years	Offer to Archives	Y	Official	Confirmed by Land & Properties Estates Team
FIN9.0.15	Records relating to the recovery or writing off of debts owed to the County Council	HMRC - Compliance Handbook Manual CH15400	Last payment on debt + 6 years	Secure Disposal	Y	Official	Not Applicable
FIN10.0	Investment Management	-	-	-	-	-	-
FIN10.0.1	Records relating to money loaned by SCC to other bodies	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Official	Not Applicable
FIN10.0.2	Records relating to money borrowed by SCC	Limitation Act 1980 (Section 8)	Date of last repayment on the loan + 12 years	Secure Disposal	N	Official	Not Applicable
FIN10.0.3	Records relating to investments made by SCC	Limitation Act 1980 (Section 8)	End of investment + 12 years then review	Secure Disposal	N	Official	Not Applicable
FIN10.0.4	Working papers to support SCC's financial record	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Official	Not Applicable
FIN10.0.5	All records relating to the treasury management of surplus pension funds	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Official	Not Applicable
FIN11.0	Taxation	-	-	-	-	-	-

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FIN11.0.1	VAT and Tax Returns	HMRC - Compliance Handbook Manual CH15400	Financial Year + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN11.0.2	VAT documents	HMRC - Compliance Handbook Manual CH15400	Financial year + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN11.0.3	All records relating to the management of companies, VAT and taxation and the completion of the final accounts	HMRC - Compliance Handbook Manual CH15400	Current financial year + 6 years	Secure Disposal	N	Official	Not Applicable
FIN12.0	Annual Accounts	-	-	-	-	-	-
FIN12.0.1	All records relating to the closedown of the annual accounts	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN12.0.2	Statement of Accounts Working Papers	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN13.0	Strategy & Planning (Finance)	-	-	-	-	-	-
FIN13.0.1	Working papers relating to forward financial planning	Not Applicable	Where strategies are not accepted then the records are disposed of; where the strategies are accepted current financial year + 6 years	Secure Disposal	Y	Official	Not Applicable
FIN13.0.2	All records relating to responses made to central government initiatives	Not Applicable	Date of government decision + 5 years	Secure Disposal	N	Official	Not Applicable
FIN13.0.3	Records relating to financial arrangements with partners	Not Applicable	Where a formal agreement has been reached then life of the agreement	Secure Disposal	N	Official	Not Applicable
FIN13.0.4	Statistical Returns to Central Government and CIPFA (as directed by the relevant Government Department)	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable

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FIN13.0.5	Statutory Returns to Central Government	HMRC - Compliance Handbook Manual CH15400	Last Action + 6 years	Secure Disposal	N	Not Protectively Marked	Not Applicable
FIN14.0	External Audit	-	-	-	-	-	-
FIN14.0.1	Notice of completion of the Audit of Accounts	Audit commission Act 1998, sections 15-16 Accounts and Audit Regulations 2011 Regulations 9,10,11	6 years	Secure Disposal	N	Official	Not Applicable
FIN14.0.2	Requests by public to view accounts, questions for auditors and objections to annual accounts	Not Applicable	6 years	Secure Disposal	N	Official	Not Applicable