

Function	Record Groups	Retention Period	Authority	Responsible Officer	Action on termination
Asset Management	Records documenting the value of the institution's capital assets	Current financial year + 6 years	1970 c. 9 s 34	Senior Financial Accountant	Destroy
Asset Management	Records documenting decisions for disposal of capital assets	Current financial year + 6 years	1970 c. 9 s 34 1980 c. 58 ss 2 and 5	Senior Financial Accountant	Destroy
Cash Management	Records documenting the opening and closing and routine administration of bank accounts	Current financial year + 6 years	1980 c. 58 s 5	Chief Accountant	Destroy
Cash Management	Records documenting routine bank account deposits/withdrawals/transfers (paying-in slips, transfer instructions, bank statements etc.)	Current financial year + 6 years	1970 c. 9 s 34 1980 c. 58 s 5	Chief Accountant	Destroy
Credit Control	Records documenting the receipt and processing of tuition fees	Current financial year + 6 years	1970 c. 9 s 34 1980 c. 58 s 5	Credit Control Manager	Destroy
Credit Control	Records documenting the administration of scholarship funds	Current financial year + 6 years	1980 c. 58 s 5	Credit Control Manager	Destroy
Financial Accounting	Records documenting the preparation of annual accounts	Current financial year + 6 years	1980 c. 58 s 5	Chief Accountant	Destroy
Financial Accounting	Annual Financial Statements	Current financial year + 6 years	1980 c. 58 s 5	Chief Accountant	Destroy
Financial Accounting	Records documenting the preparation of University statutory accounts	Current financial year + 6 years	1980 c. 58 s 5	Chief Accountant	Destroy
Financial Accounting	Records documenting the handling of petty cash	Current financial year + 6 years	1980 c. 58 s 5 1994 c. 23 HMRC 700/21 para. 5.2	Credit Control Manager	Destroy
Financial Accounting	Records documenting the payment of expenses to third parties	Current financial year + 6 years	1970 c. 9 s 34 1980 c. 58 s 5	Procurement Manager	Destroy
Financial Accounting	Records documenting the preparation and filing of University tax returns	Current financial year + 6 years	1970 c. 9 s 34	Senior Financial Accountant	Destroy
Financial Accounting	Records documenting the preparation and accounting for VAT	Current financial year + 6 years	1994 c. 23 s 58 and Schedule 11, para. 6(3) SI 1995/2518 s 31 HMRC 700/21 para. 5.2	Senior Financial Accountant	Destroy
Financial Planning & Budgeting	Records documenting the preparation of annual operating budgets	Current financial year + 2 years	JISC HE BusinessClassification Scheme and Records Retention Schedules recommend current +1 year	Finance Reps	Destroy
Financial Planning & Budgeting	Records documenting the monitoring of income & expenditure against annual operating budgets and the appropriate action taken to deal with the variances	Current financial year + 2 years	JISC HE BusinessClassification Scheme and Records Retention Schedules recommend current +1 year	Finance Reps	Destroy
Funding	Records documenting the administration of annual funding allocations from the appropriate statutory funding body.	Current financial year + 6 years	JISC HE BusinessClassification Scheme and Records Retention Schedules recommend current +10 years		
Funding	Records documenting the administration of research grants provided by research councils or corporate sponsors.	Current financial year + 6 years	1980 c. 58 s 5		
Funding	Records documenting the administration of funding from European Structural Funds such as the European Social Fund (ESF) and the European Regional Development Fund (ERDF)	10 Years post audit	EC No. 1260/1999 Article 38	Project Accountant	Destroy
Insurance	Records documenting the arrangement and renewal of insurance policies: employers' liability insurance. See also Employers' Liability Insurance Certificates.	Expiry of policy + 6 years	1980 c.58 s 5	Procurment Manager	Destroy
Insurance	Employers' Liability Insurance Certificates	Commencement/Renewal of policy + 40 years	SI 1998/2573 Regulation 4(4)	Procurment Manager	Destroy
Insurance	Records documenting claims, and the outcomes of claims, against insurance policies.	Settlement of claim + 6 years	1980 c. 58 s 5	Procurment Manager	Destroy
Management Accounting	Records documenting the internal deployment of University financial resources - Staff Costs	Current financial year + 2 years	JISC HE BusinessClassification Scheme and Records Retention Schedules recommend current +1 year	Finance Reps	Destroy
Management Accounting	Records documenting the internal deployment of University financial resources - Non-Staff Costs	Current financial year + 2 years	JISC HE BusinessClassification Scheme and Records Retention Schedules recommend current +1 year	Finance Reps	Destroy
Management Accounting	Records documenting the processing of internal accounting transactions	Current financial year + 2 years	JISC HE BusinessClassification Scheme and Records Retention Schedules recommend current +1 year	Senior Financial Accountant	Destroy
Payroll	Records documenting employees' authorisation for non-statutory payroll deductions	Current financial year + 6 years	1980 c. 58 s 5	Payroll Manager	Destroy
Payroll	Records documenting calculation and payment of employees' salaries and other payments.	Current financial year + 6 years	Minimum: SI 1999/584 Regulation 38(7) SI 2003/2682 Regulation 97(8) Recommended: 1970 c. 9 s 34	Payroll Manager	Destroy
Payroll	Records documenting the administration of payments made under the Statutory Sick Pay scheme	Current financial year + 6 years	SI 1982/894 Regulation 13	Payroll Manager	Destroy
Payroll	Records documenting the administration of payments made under the Statutory Maternity, Paternity and Family and/or Adoption Leave Pay scheme.	Current financial year + 6 years	SI 1986/1960 Regulation 26	Payroll Manager	Destroy
Payroll	Records documenting payments of the institution's employers' contributions to pensions schemes for its employees.		1980 c. 58 s 32	Payroll Manager	Destroy
Payroll	Records documenting payments of the institution's employees' contributions to pension schemes.		1980 c. 58 s 32	Payroll Manager	Destroy
Payroll	Records documenting the payment and/or reimbursement of employees' expenses	Current financial year + 6 years	1970 c. 9 s 34 1980 c. 58 s 5	Payroll Manager	Destroy
Payroll	Records documenting the payment to third parties administered through the payroll	Current financial year + 6 years	1970 c. 9 s 34 1980 c. 58 s 5	Payroll Manager	Destroy

Procurement	Records documenting the process of inviting and evaluating pre-qualification submissions from prospective suppliers.	Award of supply contract + 1 year	JISC HE Business Classification Scheme and Records Retention Schedules	Procurement Manager	Destroy
Procurement	Records documenting Invitations to Tender and tender evaluation criteria.	Termination of supply contract awarded + 6 years	1980 c. 58 s 5	Procurement Manager	Destroy
Procurement	Records documenting the evaluation of tenders, the conduct of negotiations with tenderers and the notification of the results of the tender evaluation process: rejected tenders.	Award of supply contract + 1 year	JISC HE Business Classification Scheme and Records Retention Schedules	Procurement Manager	Destroy
Procurement	Records documenting the monitoring of supplier performance and action taken regarding under-performance.	Termination of supply contract awarded + 6 years	1980 c. 58 s 5	Procurement Manager	Destroy
Procurement	Statistical and other reports on contracts awarded prepared for the Office of Government Commerce, as required by Regulation 84 of the Public Contracts Regulations 2015 or for the Scottish Ministers, as required by the Public Contracts (Scotland) Regulations 2015.	The documentation shall be kept for a period of at least 3 years from the date of award of the contract.	Public Contracts Regulations 2015 Reg 84(9)	Procurement Manager	Destroy
Procurement	Purchase Orders	Current financial year + 6 years	1980 c. 58 s 5 HMRC 700/21 para. 5.2	Procurement Manager	Destroy
Procurement	Goods Received Notes/Goods Inwards Notes	Current financial year + 6 years	1980 c. 58 s 5 HMRC 700/21 para. 5.2	Procurement Manager	Destroy
Procurement	Records documenting EU-funded research, e.g. European Regional Development Fund (ERDF) & European Structural and Investment Funds (ESIF).	Receipt of award + 25 years OR specific terms of the funding agreement.	Guidance about retaining documents for European Regional Development Fund (ERDF) programmes.	Procurement Manager	Destroy
Purchase Ledger	Records documenting the issue of sales invoices and the processing of incoming payments.	Current financial year + 6 years	1970 c. 9 s 34 1980 c. 58 s 5 1994 c. 23 HMRC 700/21 para.	Procurement Manager	Destroy
Purchase Ledger	Records documenting the receipt and payment of purchase invoices.	Current financial year + 6 years	1970 c. 9 s 34 1980 c. 58 s 5 1994 c. 23 HMRC 700/21 para.	Procurement Manager	Destroy
Purchase Ledger	Records documenting standing orders and direct debits	Current financial year + 6 years	1980 c. 58 s 5	Procurement Manager	Destroy
Purchase Ledger	Records documenting International Payments	Current financial year + 6 years		Procurement Manager	Destroy
Purchase Ledger	Records documenting card payments across the University	Current financial year + 6 years		Procurement Manager	Destroy
Purchase Ledger	Records documenting purchasing card statements	Current financial year + 6 years		Procurement Manager	Destroy
Statutory Returns	TRAC	Current financial year + 6 years		Management Accountant	