

# Records Management retention scheduling

## 10. Central expenditure records

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## 1 Introduction

- 1.1 This guidance covers records in all media, although it points to more specialist advice on electronic records, particularly within the framework of the Modernising Government<sup>1</sup> agenda.
- 1.2 The guidance is aimed at Departmental Record Officers, Finance Directors and their staff, and other staff in government departments and agencies who create or handle records relating to government expenditure, budget planning and financial control.
- 1.3 This guidance complements, and should be read in conjunction with:
- Retention scheduling 3. [Accounting records](#)
  - Operational Selection Policy 15: [Control of central government expenditure 1969 - 1997](#)

It provides guidance on the management and disposal of current records but can be used retrospectively if required.

- 1.4 The vast majority of the records created in the processes under the heading of 'Central Government Expenditure' are destroyed three to seven years after their creation. Operational Selection Policy 15 covers those records which have been kept for second review.
- 1.5 This guidance forms part of a series on retention scheduling (see section 5). For general information on the compilation of retention schedules see [Disposal Scheduling](#).

## 2 Background and nature of the records

- 2.1 The retention schedule is applicable to any record which performs the function covered by this guidance. Records may include files, microform, electronic records or any other format.

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<sup>1</sup> [www.archive.official-documents.co.uk/document/cm43/4310/4310.htm](http://www.archive.official-documents.co.uk/document/cm43/4310/4310.htm)

- 2.2 After 1961 expenditure control was largely governed by the Public Expenditure Survey (PES) system, in which five (later, three)-year survey cycles of government expenditure formed an annual Public Expenditure White Paper prepared by the Treasury. The estimates continued to be part of a range of in-year monitoring processes which also included the Financial Information System and policy reviews.

From the 1970s there were various changes to the PES system, including the introduction of cash limits and the Financial Management Initiative. It was abandoned in 1997 in favour of a system of firm three-year plans. For further details on these developments see Operational Selection Policy 15: [Control of central government expenditure 1969 - 1997](#).

- 2.3 Departmental responsibility for controlling their spending rests with Principal Finance Officers. In addition the Treasury appoints an Accounting Officer for each vote, who is usually the permanent head of the department or agency concerned.
- 2.4 Some of these records are still maintained in paper form even though they may have been created electronically. In accordance with the Modernising Government agenda target ('By 2004 all newly created public records will be electronically stored and retrieved'), the records will form part of an electronic records management system.

Departments and agencies may wish to digitise the paper records that need to be kept after that date so that there is a central and corporate collection of these records held electronically. Guidance on the management of electronic information is available from the National Archives. See also section 5.

### **3 Effects of legislation**

- 3.1 Two major pieces of legislation affect the creation and retention of records in general. However, they should not affect current or future retention policies for records. The primary reason for their retention must still be their use in the conduct of the current business of the department or agency.

### 3.1.1 [Data Protection Act 1998](#)

Records managers need to understand the general principles that govern personal data and its management, and to ensure that their handling of personal data complies with the Act.

### 3.1.2 [Freedom of Information Act 2000](#)

For records managers the main effects of the legislation are contained in the Lord Chancellor's [Code of Practice on the Management of Records under section 46 of the Freedom of Information Act 2000](#). The Code sets out the framework for the management of records by public authorities. For public record bodies, it describes requirements for the review and transfer of public records.

## 4 Model retention schedule

4.1 The retention of central expenditure records should be considered in the light of both business and legislative requirements, taking into account the cost of retention and the use to which the records might be put in the future.

4.2 The following government publications relating to central expenditure are issued regularly. Copies of these can be destroyed as soon as they have ceased to be of administrative use:

- House of Commons debates
- select committees: reports, memoranda and cross-examination of witnesses
- estimates, supplementary estimates, revised estimates and excess votes
- defence white papers and defence estimates
- appropriation accounts
- national accounts
- Public Expenditure Statistical Analysis and departmental reports on government expenditure plans
- financial statement and budget reports
- pre-budget reports

## 4.3 This schedule shows maximum retention periods for central expenditure records.

The disposal period covers completed years' records (in other words, not including the current year).

<b>Item</b>	<b>Description</b>	<b>Disposal</b>
1	Estimates records (including revised and supplementary) where detailed justification is provided and which are submitted to the Treasury	Six years
2	Estimates submissions from regional or local offices	Two years
3	Calculations and costings for annual estimates	Two years
4	Expenditure scrutinies	Two years
5	Records relating to bids from the Civil Contingencies Fund	Six years
6	Spending reviews	One year after the cycle to which the records relate
7	Records relating to dealings with the Public Accounts Committee and the Select Committee on Expenditure	Six years
8	Expenditure and revenue returns	One year after the year to which the returns relate
9	Financial statements prepared for annual reports	One year after publication of the report
10	Financial statements prepared for management	One year after completion of annual financial report
11	Grant funding records	Six years after action completed/grant made
12	Financial authorities or delegations	Six years after authority or delegation is superseded
13	Policy and strategy records (including investment policy)	Second review

Item	Description	Disposal
14	Treasury Directives and Circulars	Until superseded
15	Asset registers	Six years after item/asset is disposed of
16	Land registers	Twelve years after disposal
17	Depreciation records	Six years after item/asset is disposed of
18	Audit investigations (external)	Six years after action completed
19	Financial records relating to capital works projects <sup>2</sup>	Six years after action/project is completed
20	Investment records	Two years after investments are liquidated or matured
21	Stocktaking records	Two years after audit
22	Unclaimed monies records	Six years after audit
23	<p>Records relating to serious matters of:</p> <ul style="list-style-type: none"> <li>• theft</li> <li>• fraud</li> <li>• misappropriation</li> <li>• irrecoverable debts and overpayments</li> <li>• write-offs</li> <li>• recovery of debt</li> <li>• wavering of debt</li> </ul> <p>(where external action has been taken)</p>	Ten years after action/investigation is completed

<sup>2</sup> see also Retention scheduling 6. [Project records](#)

Item	Description	Disposal
24	Records relating to minor matters of: <ul style="list-style-type: none"> <li>• theft</li> <li>• fraud</li> <li>• misappropriation</li> <li>• irrecoverable debts and overpayments</li> <li>• write-offs</li> <li>• recovery of debt</li> <li>• wavering of debt</li> </ul> (where matter was resolved internally)	Six years after audit
25	Procedure manuals	Two years after superseded

## 5 Other publications and further information

5.1 The National Archives produces records management standards and guidance which aim to promote good practice in the management of public records throughout all stages of their life cycle.

The following are likely to be most relevant to the disposal of central expenditure records:

### 5.1.1 Record keeping

- [Documentation of records work](#)
- [Business recovery plans](#)

### 5.1.2 Acquisition and appraisal

- [Acquisition and Disposition strategy](#)
- [Disposal Scheduling](#)
- Retention scheduling 3. [Accounting records](#)
- Retention scheduling 6. [Project records](#)



### 5.1.3 Access

- [Access to Public Records](#)
- [Data Protection](#)

5.1.4 Further information on these and other aspects of the management of public records is available at [nationalarchives.gov.uk/information-management/](http://nationalarchives.gov.uk/information-management/) or from:

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