

Finance Service Retention Schedule - Correct as of 24 May 2018.

The Council makes every effort to publish its latest retention schedules, there may be occasions in which this document does not reflect current practice due to when it was published.

Ref.	Title	Description	Retention Period	Statutory Provisions	Action at end of record life
Financial Services					
FSA Employee Expenses					
FSA1	Employee Claim Forms	Reimbursement of claims for travel and subsistence whilst on Council business	All paper and electronic records to be retained for a minimum of 6 full financial years and 10 in the case of claims re Public Match Funding Certificates (grants).	Statutory	Paper copies shredded as confidential waste and recycled. Electronic copies deleted from the system.
FSA2	Employee Payment Schemes	Administration of the Council's Lease Car, Car Loans, Training Loans and Recruitment Relocation Schemes	All paper and electronic records to be retained for a minimum of 6 full financial years.	Policy Finance Manual of Guidance	Paper copies shredded as confidential waste and recycled. Electronic copies deleted from the system.
FSA3	Employee Taxation Records	Production of P11D's to staff and HMRC and for other tax returns	All paper and electronic records to be retained for a minimum of 6 full financial years.	Statutory	Paper copies shredded as confidential waste and recycled. Electronic copies deleted from the system.
FSA4	Imprest Accounts	Administration of the Council's imprest/petty cash accounts and cash floats	All paper and electronic records to be retained for a minimum of 6 full financial years or from previous inspection date. (discuss?)	Statutory Finance Manual of Guidance	Paper copies shredded as confidential waste and recycled. Electronic copies deleted from the system.
FSB Members Allowances					
FSB1	Members Allowances	Reimbursement of claims for travel and subsistence and payment of special allowances, applicable to individual roles as East Riding of Yorkshire Councillors	All paper and electronic records to be retained for a minimum of 6 full financial years	Statutory	Paper copies shredded as confidential waste and recycled. Electronic copies deleted from the system.
FSB2	Member Taxation Records	Production of P11D's to Members and HMRC	All paper and electronic records to be retained for a minimum of 6 full financial years.	Statutory	Paper copies shredded as confidential waste and recycled. Electronic copies deleted from the system.
FSC Creditor Payments					
FSC1	Invoice Payment Records	Invoices processed centrally and all payments made on behalf of service departments, schools and other organisations for goods and services received.	Customs and Excise regulations require that all tax invoices and related documents be kept for at least three full years from the transaction date.	Finance Act 2004 Finance Manual of Guidance	Paper records shredded as confidential waste and recycled. Electronic records held on the system from September 2004.
FSC2	Construction Industry Scheme Records	Monthly returns to HMRC showing all subcontractors paid in the period and that the contractor has considered the status of the workers and none of them is an employee. Also payment of any monies due to HMRC.	6 years after the conclusion of the financial transaction that the record supports.	Finance Act 2004 Income Tax (Construction Industry Scheme) Regulations 2005	Paper records shredded as confidential waste and recycled. Electronic records deleted from the system.
FSD Payroll					
FSD1	Employee Pay Records/History	Records of payments made to employees.	Permanent When Pension Cert of Protection issued it protects for 10 years before issue. Scheme member is covered for best of last 3 years = 13 years total. (However changes to scheme regulations and difficult to resolve old part-time cases require access to old pay info. LGE opinion is that HR / Payroll departments should never part with information on employees.)	Income Tax (Pay as You Earn) Regulations 2003 Social Security Contributions and Benefits Act 1992 and audit requirement	Permanent Preservation.
FSD2	HMRC Notification of Tax Codes (not sent electronically via EDI)	Instructs payroll service provider of tax code to use for an individual	7 years	Income Tax (Pay as You Earn) Regulations 2003 Social Security Contributions and Benefits Act 1992,	Hard copy will be destroyed though image taken and put onto I@W which will be retained on that system indefinitely

Ref.	Title	Description	Retention Period	Statutory Provisions	Action at end of record life
FSD3	Payroll Timesheets and Returns	Instructions to payroll to make payments to staff	Until the completion of the External Audit examination of the year following the year of receipt.	Internal Audit Guidance	Hard copy will be shredded as confidential waste though image taken where timesheet is in respect of an individual, and put onto I@W which will be retained on that system indefinitely
FSD4	E Forms	Instructions to payroll to make payment or set up / amend / terminate staff record	Indefinitely	Meet internal audit requirement	Saved indefinitely on their respective systems (old style e-form base or IPP) as well as a copy saved electronically on i:drive (prometheus)
FSE	Systems & control				
FSE1	VAT	VAT returns	7 years (invoices 3 years)	Paragraph 6(1) Schedule 11 VAT Act 1994	Destroy at end of this point
FSE2	Ledger	Financial ledger	Permanent	None	Permanent preservation
FSE3	Ledger maintenance	Records requests for code set-ups and changes	3 years	None	Delete from network 3 years after end of financial year application made
FSE4	ERF training questionnaires	Records feedback on training provided on system	3 years	None	Delete from network 3 years after end of financial year application made
FSE5	Ledger feeder control and suspense records	Controls input of feeders into ledger e.g. MI	2 years	None	Delete/Destroy from network 3 years after end of financial year application made
FSE6	Payroll deduction reconciliations	Evidence for making payments	2 years	Common practice	Destroy 2 years after end of financial year
FSE7	Purchase card applications	Control of spending and limits - replaces petty cash	3 years	Common practice	Delete from network 3 years after end of financial year application made
FSE8	Bank reconciliation	Reconcile bank statements to ledger	7 years	None	Delete from network 7 years after end of financial year application made
FSF	Insurance				
FSF1	Parish Council Insurance Files	To demonstrate that Parish Councils have adequate insurance cover.	10 years/ above minimum requirements	Insurance Policies; appropriate legislation e.g. Health & Safety at Work Act.	Destroy as confidential waste.
FSF2	Insurance Policy Documents	To record and demonstrate insurance cover.	10 years/ above minimum requirements	Insurance Policies; appropriate legislation e.g. Health & Safety at Work Act.	Destroy as confidential waste.
FSF3	Claim Files	Record claims submitted, settlements	10 years/ above minimum requirements	Insurance Policies; appropriate legislation e.g. Health & Safety at Work Act.	Destroy as confidential waste.
FSF4	Scanned Letters of Claim	To record letters of claim	10 years/ above minimum requirements	Insurance Policies; appropriate legislation e.g. Health & Safety at Work Act.	Destroy as confidential waste/ delete electronic files.
FSF5	Contractors' Insurance Documents	Record insurance held by council contractors	5 years	Insurance Policies; appropriate legislation e.g. Health & Safety at Work Act.	Destroy as confidential waste
FSF6	Car Lease Documents	Record details of vehicles leased to employees	3 years	Insurance Policies	Destroy as confidential waste
FSF7	Information relating to insurance cover including policy information	To record and demonstrate insurance cover.	Retain those records relating to liability policies where we may need to establish cover in the future. requirement to retain Employer's Liability Information for a period of at least 40 years	Insurance Policies; appropriate legislation e.g. Health & Safety at Work Act.	Permanent -transfer to archive
FSF8	Shared Management Arrangement Contract with North East Lincolnshire and North Lincolnshire Council	Sets out terms and conditions of the shared management arrangement	12 Years	Insurance Policies; appropriate legislation e.g. Health & Safety at Work Act.	Destroy as confidential waste
FSF9	Schools sickness scheme	Charges and claims	10 years/ above minimum requirements	Insurance Policies; appropriate legislation e.g. Health & Safety at Work Act.	Destroy as confidential waste
FSG	Accountancy General				
FSG1	Probation VAT records (Accounting records kept by Probation)	Administrative support to Probation function	7 years (invoices 3 years)	Paragraph 6(1) Schedule 11 VAT Act 1994	Destroy at end of this point
FSG2	Service team background and working papers	Annual budget, Statement of Accounts, revenue and capital budget monitoring	3 years	Common practice	Destroy at end of this point
FSG3	Better Care Fund Project	Project Information/reports/agendas/minutes	5 years	Common practice	Destroy at end of this point
FSG4	Bridlington Schools PFI, PFI payments	Contract documents, project Information/reports/agendas/minutes	12 years after end of contract	Limitation Act	Destroy at end of this point
FSG5	PPP	Project Information/reports/agendas/minutes	12 years after end of contract	Limitation Act	Destroy at end of this point
FSG6	Project information	Project Information/reports/agendas/minutes	5 years	Common practice	Destroy at end of this point
FSG7	Waste	Project Information/reports/agendas/minutes	12 years after end of contract	Limitation Act	Destroy at end of this point

Ref.	Title	Description	Retention Period	Statutory Provisions	Action at end of record life
FSG8	Grant claims and returns	Claiming of external financial contribution with evidence of expenditure. Information for government data collection.	Specific to each grant/return	Terms and conditions of grant & /or Audit and Accounts regulations - section 10.3.b	Destroy at end of retention period specified in grant. If not specified then 5 years after the end of the last financial year
FSH	General				
FSH1	Service Plan Performance	Target setting and monitoring	5 years	Common Practice	Paper records shredded as confidential waste and recycled. Electronic records deleted from the system.
Financial Planning & Reporting					
FPA	Financial Planning				
FPA1a	Annual budget and medium term financial plan	Final budget and medium term financial plan approved by Council	Permanent	Common practice	N/A
FPA2	Draft budgets and medium term financial plan and working papers	Process of developing medium term financial plan	5 years following the completion of the budget	Common practice	Paper records shredded as confidential waste and recycled. Electronic records deleted from FPR drive
FPB	Financial Reporting				
FPB1	Statement of Accounts	The annual consolidated financial transactions or corporate reporting purposes	Permanent	Over and above the period required by regulations	N/A
FPB2	Statement of Accounts working papers	The process that consolidates financial transactions on an annual basis for corporate reporting purposes	5 years following completion of audit for closedown team working papers,	Audit and Accounts regulations - section 10.3.b	Paper records shredded as confidential waste and recycled. Electronic records deleted from FPR drive
FPC	Budget Monitoring				
FPC1	Revenue and capital budget monitoring reports to CMT/Cabinet	Inform management of actual financial position against budget.	Revenue data = 3 years/Capital data = 3 years after the end of the scheme	Common practice	Electronic records deleted from the FPR drive
FPC2	Draft monitoring reports	Process of compiling the reports to management	Revenue data = 3 years/Capital data = 3 years after the end of the scheme	Common practice	Electronic records deleted from the FPR drive
FPD	Treasury Management				
FPD1	Loan files	Activity of borrowing money to enable authority to perform its functions	5 years after the financial year in which the loan is repaid	CIPFA Treasury Management code of practice	Destroy 5 years after the financial year in which the loan is repaid
FPD2	Investment files	Activity of investing surplus cash to generate income	5 years after the financial year in which the investment is made	CIPFA Treasury Management code of practice	Destroy 5 years after the financial year in which the investment is made
FPD3	Leasing	Sale and leaseback of plant, vehicles and equipment for delivery of council services	Lease term + 5 years from the financial year end following the end of lease	CIPFA Treasury Management code of practice	Destroy after lease term + 5 years from the financial year end following the end of lease
FPD4	Payment Records	Payments processed via internet banking including those made on behalf of service departments, schools and other organisations	At least six full years from the transaction date.	HMRC rules	Destroy after no less than six full years from the transaction date.
FPF	Finance - General				
FPF1	Grant claims and returns	Claiming of external financial contribution with evidence of expenditure. Information for government data collection.	Specific to each grant/return.	Terms and conditions of grant & /or Audit and Accounts regulations - section 10.3.b	Destroy at end of retention period specified in grant. If not specified then 5 years after the end of the last financial year
FPF2a	Trust Funds	Statutory administration documentation of trust funds for which ERYC is corporate trustee	Permanent for original agreements	Charity Commission	Permanent preservation - original agreements/documentation
FPF2b	Trust Funds	Accounting records of trust funds for which ERYC is corporate trustee	6 years	Charity Commission	Electronic records deleted from the corporate network
FPF3	Benchmarking	CIPFA	5 years	None	Destroy after 3 years
FPH	Strategic Revenues Team				
FPH1	Mortgage Files	Administration of council mortgage scheme	Mortgage term + 5 years after the last financial year the mortgage term ended in	Financial Services Industry	Destroyed through confidential waste & permanent deletion from server
FPH2	Business Rate Discretionary Relief	The application for discretionary relief and supporting documents and the assessment of an application for discretionary relief	5 years following the financial year the decision relates to	Statutory	Electronic records deleted from FPR drive
FPH3	Council Tax Discretionary Relief	The application for discretionary relief and supporting documents and the assessment of an application for discretionary relief	5 years following the financial year the decision relates to	Statutory	Electronic records deleted from FPR drive

Ref.	Title	Description	Retention Period	Statutory Provisions	Action at end of record life
FPI	Fraud Investigation & Enforcement				
FPI1	Investigation Evidence & Notes - No Fraud	Evidence & notes from fraud investigations where fraud was not proven	2 years	Common practice	Destroyed through confidential waste & permanent deletion from server
FPI2	Investigation Evidence & Notes - Fraud Proven	Evidence & notes from fraud investigations where fraud was proven	6 Years	Criminal Procedure and Investigation Act	Destroyed through confidential waste & permanent deletion from server
FPI3	Investigation Interview CDs	CDs containing interviews conducted during investigations	2 years	Common practice	Destroyed through shredding
FPI4	Investigation Interview CDs - Prosecutions	CDs containing interviews conducted during investigations (cases prosecuted)	6 years	Criminal Procedure and Investigation Act	Destroyed through shredding
Audit & Technical					
ATA	Audit Files				
ATA1	Audit working paper files.	To record evaluation and to evidence audit work performed.	Retained until the time of completion of the audit and documents scanned to G drive	Internal Audit Manual, Code of Practice for Internal Audit in Local Government in the United Kingdom 2001	Destroy as confidential waste.
ATA2	Electronic audit reports, supporting working papers and documents.	To record evaluation and to evidence audit work performed.	Retained until the time of completion of the next audit for the each area examined. The last 3 final audit reports will be retained.	Internal Audit Manual, Code of Practice for Internal Audit in Local Government in the United Kingdom 2001	Delete record from MK Insight and G:\Drive
ATA3	School Fund Accounts	To record/ review School account statements.	5 years	Internal Audit Manual	Destroy as confidential waste.
ATA4	Audit Plans	To record consultations and scheduling of planned audits.	5 years	Internal Audit Manual, Code of Practice for Internal Audit in Local Government in the United Kingdom 2001	Delete record from MK Insight and G:\Drive
ATB	IT Systems/ Databases				
ATB1	MK Insight (Audit & Risk Software)	Annual audit plan recording, timesheet records, audit opinions, recommendations and follow up, audit/ investigation project control tool.	4 years after relevant financial year end.	Internal Audit Manual, Fraud Response Plan.	Delete from database.
ATB2	LACHS IT System	Record and analyse Insurance Claims	Indefinite - no facility to delete	Insurance Policies; appropriate legislation e.g. Health & Safety at Work Act.	N/A
ATB3	ESPHERA	To record sickness insurance claims	Indefinite - no facility to delete	Insurance Policies; appropriate legislation e.g. Health & Safety at Work Act.	N/A
ATC	Fraud and Irregularity Files				
ATC1	Fraud and irregularity investigation working paper files, including witness statements/ interview records.	To record evaluation and to evidence investigation work performed.	Six months after conviction/ disciplinary action/ appeal determined/ release from prison, whichever is longer	Internal Audit Manual, Fraud Response Plan, Regulation of Investigatory Powers Act, Data Protection Act, Public Interest Disclosure Act	Destroy as confidential waste.
ATC2	Electronic fraud and irregularity investigation reports, action plans, chronology of events, supporting documents.	To record evaluation and to evidence investigation work performed.	Six months after conviction/ disciplinary action/ appeal determined/ release from prison, whichever is longer	Internal Audit Manual, Fraud Response Plan, Regulation of Investigatory Powers Act, Data Protection Act, Public Interest Disclosure Act	Delete record from G:\Drive
ATC3	Irregularity/Whistleblower Referral Log	Record details of all alleged irregularities and agreed course of action required.	3 years	Internal Audit Manual, Fraud Response Plan, Regulation of Investigatory Powers Act, Data Protection Act, Public Interest Disclosure Act	Delete record from G:\Drive
ATC5	RIPA (Regulation of Investigatory Powers Act) Authorisations.	Records authorisations granted under the Regulation of Investigatory Powers Act.	In accordance with legislation.	RIPA Policy and Procedure.	Destroy as confidential waste.
ATD	Technical Team				
ATD1	Annual Governance Statement & Supporting Documentation	To produce the AGS as required	6 years	Local Government Act	Destroy as confidential waste
ATD2	Risk Management Data	To record and review the Councils Risks	6 years	Local Government Act	Destroy as confidential waste
ATD3	Financial Assessment of Potential/Existing Contractors	To assess the financial viability of suppliers	6 years	Finance Manual of Guidance and CPR's	Destroy as confidential waste
Pensions - Investments					
PIA	FINANCIAL MANAGEMENT				
PIA1	Annual Report & Accounts	Informs the general public of the financial status of the fund. Forms the basis for the Audit.	Permanent - Transfer to archives	Retention Guidelines for Local Authorities 2.1	Permanent preservation.
PIA2	Bank Statements	Records entries through the Euro & Dollar bank account.	6 years after the financial year end	Retention Guidelines for Local Authorities 7.4	Confidential shredding.

Ref.	Title	Description	Retention Period	Statutory Provisions	Action at end of record life
PIA3	Budget File	To monitor expenditure against approved budget	Permanent - Transfer to archives	Retention Guidelines for Local Authorities 7.12	Permanent preservation.
PIA4	Cash Management Information	Records cash transactions daily.	6 years after the financial year end	Retention Guidelines for Local Authorities 7.4	Confidential shredding. Deletion from the server.
PIA5	Closedown Files	Support the production of Annual Accounts.	6 Years after the relevant year is audited.	Retention Guidelines for Local Authorities 7.6	Confidential shredding.
PIA6	Contract Notes	Record of contract for the purchase/sale of Investments.	Pre 04/05 7 years. Then Permanent due to chance of Litigation. (Class Actions)	Retention Guidelines for Local Authorities 4.1	Permanent preservation.
PIA7	Corporate Actions	Record the alteration to fund assets.	Permanent	Retention Guidelines for Local Authorities 7.4	Permanent preservation.
PIA8	Dividend Vouchers	Confirms the income due to the Pension Fund.	Pre 04/05 7 years. Then Permanent due to chance of Litigation. (Class Actions)	Retention Guidelines for Local Authorities 4.1	Permanent preservation.
PIA9	Invoices	Charges to the Pension Fund for goods or services.	6 years after the financial year end	Retention Guidelines for Local Authorities 7.4	Confidential shredding.
PIA10	Loan Confirmations	Records the lending activity of the fund.	7 years after the financial year end	Retention Guidelines for Local Authorities 7.14	Confidential shredding. Deletion from the server.
PIA11	Summary Management of Loans	Loans register	Permanent - Transfer to archives	Retention Guidelines for Local Authorities 7.15	Permanent preservation.
PIA12	Paying-in books	Record receipts to the account.	6 years after the financial year end	Retention Guidelines for Local Authorities 7.4	Confidential shredding.
PIA13	Rail warrants	Identifies the expenditure for the use of public transport.	6 years after the financial year end	Retention Guidelines for Local Authorities 7.5	Confidential shredding.
PIA14	Reconciliations	Support the production of Annual Accounts.	2 Years after the relevant year is audited.	Retention Guidelines for Local Authorities 7.6	Confidential shredding.
PIA15	Tax Claims & Submissions	The reclaim and payment of monies due.	7 years after financial year end	Retention Guidelines for Local Authorities 7.7	Confidential shredding. Deletion from the server.
PIA16	Quarterly Valuation Working papers	Support the production of the Quarterley Valuations.	2 Years after the relevant year is audited.	Retention Guidelines for Local Authorities 7.6	Confidential shredding.
PIA17	Quarterly Valuations	This is a record of the Value of assets held by the fund. Also a record of purchase & disposal of assets. Internal & External Fund	Permanent	Retention Guidelines for Local Authorities 7.1	Permanent preservation.
PIB	HUMAN RESOURCES				
PIB1	Performance Related Pay documents	Retention of staff.	7 years after action completed.	Retention Guidelines for Local Authorities 6.14	Confidential shredding.
PIC	LEGAL & CONTRACTS				
PIC1	Appointment of Independent Advisor	Appointment records.	6 years after terms of contract have expired.	Retention Guidelines for Local Authorities 4.9	Confidential shredding.
PIC2	Contract Management	Monitoring contract operation.	6 years after completion of contract.	Retention Guidelines for Local Authorities 4.13	Confidential shredding.
PIC3	Tender Documents - Successful	Papers relating to contract.	6 years after terms of contract have expired.	Retention Guidelines for Local Authorities 4.9	Confidential shredding.
PIC4	Tender Documents - unsuccessful	Papers applying for contract.	1 year after the start of the contract.	Retention Guidelines for Local Authorities 4.10	Confidential shredding.
PID	MANAGEMENT & ADMINISTRATION				
PID1	Corporate Governance Statement	Statutory requirement. Guidance for Portfolio Managers & Committee members.	5 years.	Retention Guidelines for Local Authorities 2.17	Deletion from Server.
PID2	Consultation questionnaires	Responses to surveys carried out by ERPF to members.	5 years.	Retention Guidelines for Local Authorities 2.17	Confidential shredding.
PID3	Funding Strategy Statement	Statutory requirement. Guidance for Portfolio Managers & Committee members.	5 years.	Retention Guidelines for Local Authorities 2.17	Deletion from Server.
PID4	Government Statistics	Annual statutory returns (SF3).	7 years from closure.	Retention Guidelines for Local Authorities 2.5	Confidential shredding & delete from server
PID5	Pension Committee Reports	A record of all matters placed before committee.	Permanent.	Retention Guidelines for Local Authorities 1.4	Permanent preservation.
PID6	Statement of Investment Principles	Statutory requirement. Guidance for Portfolio Managers & Committee members.	5 years.	Retention Guidelines for Local Authorities 2.17	Deletion from Server.
PID7	WM Stats	To review the performance of the Fund.	7 years from closure.	Retention Guidelines for Local Authorities 2.17	Confidential shredding & delete from server
Pensions - Administration					
PAA	Member Services				
PAA1	All letters and correspondence to and from scheme members and relating to scheme members e.g. from employers, third parties etc	Pensions administration	Kept indefinitely	Common Practice	Permanent preservation
PAA2	Notifications from employers of members starting, leaving, retiring etc.	Pensions administration	Kept indefinitely	Common Practice	Permanent Preservation

Ref.	Title	Description	Retention Period	Statutory Provisions	Action at end of record life
PAA3	Bulk notifications of member related information that is not kept on the	Pensions administration	Kept indefinitely	Common Practice	Permanent Preservation
PAA4	Section performance targets	Reporting to CMT, benchmarking etc	Destroy 5 years after reporting period	Common Practice	Destroy by deletion/confidential shredding
PAA5	Notifications to Inland Revenue	Pensions administration	Kept indefinitely	Common Practice	Permanent Preservation
PAB	Communications				
PAB1	Newsletters, scheme guides and standard forms	Scheme publicity	Destroy after administrative use is concluded Note: Limited number of copies of each version to be kept in case of complaint cases etc. 1 copy to be sent to archive.	Common Practice	Destroy as recyclable waste except for 1 copy to transfer to archives for permanent preservation.
PAB2	Employer and Fund correspondence, decisions and discretions	Pensions administration/monitoring the correct application of discretions and payment of benefits	Kept indefinitely	Common Practice	Permanent preservation
PAC	Financial Reconciliation and accounting				
PAC1	Evidence of employee/employer contribution payments	Financial reconciliation and pensions administration	Kept indefinitely	Common Practice	Permanent preservation
PAC2	Transaction Reconciliation	Financial reconciliation/Audit controls	Destroy 7 years after the end of the financial year in which the records were created	Common Practice	Destroy by deletion/confidential shredding
PAC3	Processes that balance & reconcile financial accounts	Financial reconciliation/Audit controls	Destroy 7 years after administrative use is concluded	Common Practice	Destroy by deletion/confidential shredding
PAC4	Actuarial correspondence, valuations, advice and guidance	Setting employer contribution rates and ensuring the solvency of the ERPF	Kept indefinitely	Common Practice	Retained by the Pensions Manager for dealing with Actuary enquiries at subsequent valuations
PAD	Projects				
PAD1	Processes involved in the issuing and return of a tender e.g. Opening notice and tender envelope	Procurement of goods and services	Destroy 1 year after start of contract	Statutory	Destroy by deletion/confidential shredding
PAD2	Successful tender document and contract negotiations	Procurement of goods and services	Destroy 6 years after the terms of contract have expired	Statutory	Destroy by deletion/confidential shredding
PAD3	Documents relating to unsuccessful tenders	Procurement of goods and services	Destroy 1 year after start of contract	Statutory	Destroy by deletion/confidential shredding
PAD4	Annual Benefit Statement extracts and results files	Issue of annual information directly to members	Destroy 3 years after issue date	Common Practice	Destroy by deletion
PAE	Technical				
PAE1	Government Regulations, circulars, consultations and advice, and minutes from external groups	Recording decisions from meetings and guidance issued	Kept indefinitely	Common practice	Permanent preservation
PAE2	Software releases, bulletins, known error lists , support logs etc	Pensions administration	Kept indefinitely	Common Practice	Destroy by confidential shredding and deletion of electronic versions