

### SCHEDULE 1

#### NORTH DEVON DISTRICT COUNCIL

#### RETENTION OF ACCOUNTING RECORDS

##### BANK ACCOUNT RECORDS

<b>Cheques and Associated Records:</b>	<b>Disposal</b>
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Cheque book / butts for all accounts	2 years
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Cancelled cheques	2 years
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Dis-honoured cheques	2 years
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Fresh cheques	6 years
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Paid / presented cheques	6 years
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Stoppage of cheque payment notices	2 years
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Record of cheques opened books	2 years
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Cheques registers	2 years
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Records of cheques drawn for payments	6 years
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<b>Bank Deposits:</b>	<b>Disposal</b>
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Bank deposit books / slips / butts	2 years
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Bank deposit summary sheets, summaries of daily banking, cheque schedules	2 years
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Register of cheques logged for collection	2 years
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# NDDC CONSTITUTION

## Part 4

### **Bank Reconciliations:**

### **Disposal**

Reconciliation files / sheets

2 years

Daily list of paid cheques

2 years

Unpaid cheque records

2 years

### **Bank Statements:**

### **Disposal**

Bank Statements,  
Reconciliations

Periodic 2 years

Bank certificates of balance

2 years

### **Electronic banking and electronic funds transfer:**

Cash transactions, payment instructions, deposits, withdrawals,

Action in-line  
with paper records

Audit trails

Action in-line  
with paper records

# NDDC CONSTITUTION

## Part 4

### EXPENDITURE RECORDS

<b>Cash Books and Sheets:</b>	<b>Disposal</b>
Cash books / sheets	6 years
Expenditure sheets	6 years
<b>Petty cash records:</b>	
Petty cash records / books / sheets	2 years
Petty cash receipts	2 years
Postal cash books / sheets / postage / courier account / cash records Register of postage expenditure, postage paid record, postage books / sheets	2 years
Summary cash books	2 years
<b>Creditors:</b>	
Creditors' history records lists / reports	6 years
<b>Statements:</b>	
Statements of accounts outstanding / outstanding orders	2 years
Statements of accounts rendered / payable	- 2 years
<b>Subsidiary Records:</b>	
Copies of extracts and expenditure dissections	1 year
Credit note books	2 years
Debit note books	2 years

# NDDC CONSTITUTION

## Part 4

### Vouchers:

Vouchers – claims for payment, purchase orders, requisition for Goods and services, account payable invoices etc 6 years

### LEDGER RECORDS

#### General subsidiary and ledgers:

General subsidiary and ledgers produced for the purposes of preparing certified financial statements or published information 6 years

Creditors' ledgers 6 years

#### Journals:

Journals – prime records for the raising of charges 6 years

Journals – routine adjustments 2 years

#### Trail and Balances:

Year-end balances, reconciliations and variations to support ledger balances and published accounts 6 years

### RECEIPTS AND REVENUE RECORDS

#### Books / butts:

Receipt books / butts, office copy of receipts-cashiers', cash register, fines and costs, sale of publications, general Receipt books / butts / records. 6 years

Postal remittance books / records 6 years

# NDDC CONSTITUTION

## Part 4

### **Cash Registers:**

Copies of forms	6 years
Reconciliation sheets	6 years
Audit rolls	2 years
Summaries / analysis records	2 years
Reading books / sheets	2 years

### **Revenue Records:**

Revenue cash books / sheets / records, receipt cash books / sheets	6 years
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### **Debtors records and Invoices:**

Copies of invoices/debit notes rendered on debtors (invoices paid/unpaid, registers of invoices, debtors ledgers, etc) source documents / records used for raising of invoices/debit notes	6 years
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### **Debts and Refunds:**

Copies of invoices and copies of source documents	2 years
Records relating to unrecoverable revenue, debts and overpayments (register of debts written off, register of refunds etc)	6 years

# NDDC CONSTITUTION

## Part 4

### **SALARIES AND RELATED RECORDS**

#### Salary Records:

Employees pay histories 6 years

Salary records 6 years

### **OTHER FINANCIAL RECORDS**

#### **Asset Registers:**

Assets / equipment registers / records 6 years after the asset is disposed of

#### **Depreciation Registers:**

Records relating to the calculation of annual depreciation

6 years after the asset is disposed of

#### **Financial Statements:**

Statements / summaries prepared for inclusion in annual reports 6 years