

	RETENTION PERIODS – updated 15/05/2023		
DP			
	FINANCIAL	RETENTION PERIOD	RETENTION PERIOD CALCULATED FROM
	General obligation for retention of accounts, financial documents and records save as below:	6 years	31st March of year to which record relates
	Annual Return including accounting statements	Indefinite - archive material	31st March of year to which record relates
	VAT records including supporting invoices etc.	10 years	31st March of year to which record relates
	Cash books	12 years	31st March of year to which record relates
	Asset Register for statutory accounting purposes	10 years	31st March of year to which record relates
	Budget estimates, detailed working papers and summaries	3 years	31st March of year to which record relates
	Cheques including those referred to drawer and cheque book stubs	3 years	31st March of year to which record relates
	Loans and investment Records including temporary loan receipts	10 years	31st March of year in which agreement signed
	EMPLOYMENT		
*	NIC, payroll and wage records including PAYE etc.	3 years	31st March of year to which record relates
*	Employment contract, personnel & training record, written particulars of employment, changes to terms and conditions, identification documents, references	6 years	Cessation of employment
*	Data of rejected job applicants including references	1 year	Date of rejection
*	Necessary data for emergency medical care, individual reintegration plans, degree of incapacity for work, required workplace adaptations etc.	3 years	Cessation of employment
*	Consent forms	7 years	The date on which the form was signed
*	Appraisal and assessment forms	2 years	31st March of year to which record relates
	Time sheets	6 years	31st March of year to which record relates
*	Accident Records and Reports including for volunteers	4 years (longer for minors)	Date of accident
*	Documents relating to unproven grievance and disciplinary claims	Immediately	Upon conclusion of process
	Risk Assessments	7 years	Date of record/inspection
	LEGAL FILES, CONTRACTS, AGREEMENTS		
	Employer's liability insurance policy	40 years	Expiry of cover
	Other insurance policy and cover documentation	25 years	Expiry of cover
	Documents pertaining to insurance claims	6 years	Notification of settlement/conclusion of claim
	Contracts under seal	13 years	Completion of contract provisions
	Contracts, agreements & other arrangements (not executed under seal) including with suppliers and contractors (but for bank e.g. loans see under Financial)	7 years	Completion of contract provisions
	Unsuccessful Tenders and quotations	13 years	Date of receipt
	Permits, licences, certificates	6 years	Expiry of permit, licence or certificate
	Files concerning provision of professional services (e.g. by lawyers accountants, architects, surveyors, etc) for specific matters	6 years	Cessation of the service provided
	Property records	6 years	Disposal of land
	COUNCILLORS		
*	Copy of register of interests (if any)	7 years	Cessation of office
*	Contract and other information	2 years	Cessation of office
*	Names in Minutes	Indefinite - archive material	Creation of the minutes
*	Consent forms	7 years	Date form signed
*	Training Records	6 months	Cessation of office
	ASSETS		
	Title deeds or other proof of ownership for unregistered land	6 years	Disposal of land
	Lad registry copy entries etc for registered land	6 years	Disposal of land
	Purchase invoices or other evidence of ownership for personal property	6 years	Disposal of property
	Management records/inspections/risk assessments	7 years	Date of record/inspection
	OTHER		
*	Correspondence with residents/councillors/third parties/YLCA/police/councils and other statutory bodies	7 years	Completion of matters raised
*	General routine communications with residents/councillors/third parties /YLCA/police/councils and other statutory bodies	6 months	Receipt
	Third party communications – marketing and general information, press releases, training and meeting circulars etc.	6 months	Receipt
*	Minutes – as under Councillors above	Indefinite – archive material	Creation of minutes
	Policies and Procedures	7 years	Revocation or review of the policy
*	Planning Applications (copies)	ASAP unless ongoing contentious condition	Grant, expiry of appeal process
*	FOIA requests	6months	Date matter dealt with

