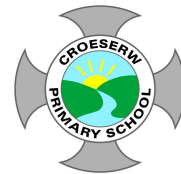




The Federated Schools of the Upper Afan Valley



Disposal Policy

| | | |
|--|---|---|
| Policy Adopted: | 13.01.2014 | |
| Review Cycle: | 3 Years | |
| Signed: (Chair of Governors) |  | |
| Review date | 10.07.2023 | Signed (Chair of Governors)  |
| Review date | | Signed |
| Review date | | Signed |
| Review date | | Signed |
| Review date | | Signed |
| Review date | | Signed |

Disposal Policy

Summary

It is the aim of the Governing Body of the Federated Schools of the Upper Afan Valley to ensure that the disposal of obsolete equipment and data that falls outside the required retention period is dealt with in a secure and eco-friendly way and only by authorised County approved contractors. The school will reference the Accounting Instructions & Guidelines No. 13 (Retention of Documents).

Financial Data

Financial data will be held at the school in compliance with Accounting Instructions & Guidelines No. 13 then disposed of by shredding and recycling the paper.

I T Equipment

The disposal of all I T equipment will be dealt with through Baglan I T Centre and signed off the I T inventory of the school by two authorised persons.

Electrical equipment

General electrical equipment will be taken to the Local Authority Recycling Centre in Briton Ferry.

The Facilities Management Department in the Quays will provide advice on the disposal of items such as fridges to ensure all necessary regulations are complied with.

All items will be signed off the school inventory by two authorised persons.

Furniture & equipment

Obsolete or broken furniture will be taken to the Local Authority Recycling Centre in Briton Ferry.

All items will be signed off the school inventory by two authorised persons

Please note that a permit may be required if a large amount of furniture needs to be disposed of. Check with Briton Ferry Recycling Centre for advice.

Pupil Data

Hard copies of pupil data will be held at the school in accordance with the Retention of Documents Accounting Instruction No. 13, then disposed of by shredding and recycling the paper

Personnel Data

Hard copies of personnel data will be held at the school in accordance with the Retention of Documents Accounting Instruction No. 13, then disposed of by shredding and recycling the paper

Sale of items

When equipment is no longer required but is still in a reasonable working order then the equipment may be sold.

Items sold within the authority will not be subject to VAT

Items sold to staff, parents or other outside interests will be subject to VAT and an official invoice will be raised.

All items that are sold will be signed off the inventory by two authorised persons.

An agreement will be made between the two parties as to a reasonable value for each item to be sold.

The proposed sale of any electrical items will need to be checked with the Health & Safety team all electrical equipment will need to have an up to date PAT certificate and sold as per original receipt.

See appendix 1 for Accounting Instruction No. 13

See appendix 2 for retention dates for pupil data

See appendix 3 for contact references and phone numbers

ACCOUNTING INSTRUCTIONS & GUIDELINES

No. 13

Retention of Documents

Duties of Officers

*Amended with effect from 1st January 2007.

1. INTRODUCTION

- 1.1. The purpose of this accounting instruction is to further explain the systems and procedures that officers involved in financial administration are required to follow. These notes must be read in conjunction with Financial Regulations and accompanying Financial Procedures.
- 1.2. The instructions, advice and guidance contained in this accounting instruction are based upon the principles of best practice designed to ensure that:
 - the Council complies with the Limitations Act 1980, HM Revenue & Customs, Inland Revenue, External Audit and relevant grant funding body requirements;
 - confidentiality is observed at all times.

2. GENERAL

- 2.1. The format of retention should be decided by the Corporate Director, however original copies should be retained for one complete financial year after the final accounts have been signed off by the External Auditor.
- 2.2. Due care shall be given to the legal and external requirements for retention of documents as detailed in Section 3.
- 2.3. See Appendix 1 for information on retention periods per class of document.

3. RETENTION REQUIREMENTS

- 3.1. The Limitation Act 1980 specifies the periods during which action under a contract can be taken. In simple terms, this means that:
 - legal action under a simple contract cannot be brought after the expiration of six years from the date on which the cause of action occurred;
 - legal action under a sealed deed or agreement cannot be brought after the expiration of twelve years.

In addition, it should be noted that these periods of six and twelve years start to run again if a part payment is made or a debt is acknowledged.

- 3.2. HM Revenue & Customs require all business records to be kept for a minimum of six years, unless their agreement has been obtained to a shorter period. These records include:
- purchase orders;
 - invoices;
 - cash records and till rolls;
 - bank statements and paying-in slips;
 - relevant business correspondence.
- 3.3. External audit require documents to be retained for verification of the final accounts. In particular, it is recommended that all documents likely to be required by the external auditor, which do not have to be retained for a longer period because of statutory or other reasons, should be retained at least until the external audit is completed.
- 3.4. The Inland Revenue require records relating to the payment of Salaries & Wages to be retained for a minimum of 3 years after the end of the year to which they relate.
- 3.5. Any relevant documentation including tenders/contracts, purchase orders, invoices, bank statements and pay records must be retained in line with grant conditions e.g. Objective 1 until 2014, WAG up to 10 years etc.

4. FORMAT OF PRESERVATION

- 4.1. There is no specific legislation covering the format in which local government records are retained except for those prescribed by HM Revenue & Customs and the Inland Revenue.
- 4.2. Officers who decide to microfilm/microfiche records must ensure the accuracy and completeness of the microfilmed records are checked and certified. This certification must be retained with the records.
- 4.3. HM Revenue & Customs allow records to be maintained on microfilm or microfiche, provided that copies can be produced and that there are adequate facilities for Customs & Excise Officers to view them when required.

- 4.4. HM Revenue & Customs Officers have the power to refuse or withdraw approval for microfilm, microfiche if their requirements are not being met.
- 4.5. The Inland Revenue allow records to be maintained on either paper or computerised format.

5. DISPOSAL OF DOCUMENTS

- 5.1. Officers must ensure that where records, in whatever format retained, fall outside the required retention period, are disposed of in an appropriate manner, i.e. the confidentiality of the document is always maintained.
- 5.2. Disposal of controlled stationery should ideally be by means of shredding, with the disposal being noted on stock records of numbers and reason; the stock records should be signed and evidenced by two persons disposing of the stock.

SCHEDULE OF RETENTION PERIODS

APPENDIX 2

| <u>DOCUMENT</u> | <u>RETENTION PERIOD</u> |
|---|---------------------------------|
| <u>Accountancy/Financial:</u> | |
| Abstract of accounts | 6 years |
| Budgetary control records | 6 years |
| Costing records | 6 years |
| Estimate working papers (REV1) | 2 + current year |
| Financial ledgers | 6 years |
| Grant claim records | 6 years or per grant conditions |
| Investment records | 2 + current year |
| Journals Books | 6 years |
| Leasing records | 2 + current year |
| Loans Fund Ledger/Registers | Indefinite |
| Loans records & correspondence | 2 + current year |
| Records re. closing ledgers | 6 years |
| School Fund records | 6 + current year |
| Telephone call records | 2 + current year |
| VAT claims | 6 years |
| VAT records | 3 years |
| Voluntary Fund accounts | 6 years |
| <u>Bank Related Records:</u> | |
| Bank charges calculation register | 2 + current year |
| Bank/giro paying-in books/slips | 6 years |
| Bank/giro reconciliation | 6 years |
| Bank/giro statements | 6 years |
| Cancelled cheques | 2 + current year |
| Cash book reconciliation | 6 years |
| Cheque books and counterfoils | 6 years |
| Cheque lists (creditors/payrolls) | 2 + current year |
| Paid cheques | 4 years |
| Returned cheque records | 2 + current year |
| <u>Contracts:</u> | |
| Contract documentation for DETR schemes | 25 years |
| Final accounts of contracts executed under hand | 6 years |
| Final accounts of contracts executed under seal | 12 years |
| Successful tenders/correspondence | 3 years after final |

| | |
|-------------------------------------|--|
| Unsuccessful tenders/correspondence | payment Retain until final payment is made |
|-------------------------------------|--|

DOCUMENT

Creditor Records:

| | |
|---|------------------|
| BACS listings | 3 years |
| Cheque listings | 3 years |
| Copy orders | 2 + current year |
| Credit notes | 6 years |
| Creditor invoices | 6 years |
| Delivery notes | 2 + current year |
| Imprest documentation (e.g. petty cash) | 2 + current year |
| Periodic payment records | 6 years |

Income Records:

| | |
|---------------------------------------|------------------|
| Cash books | 6 years |
| Cashiers end of day cash-up analysis | 2 + current year |
| Collection & Deposit books | 6 years |
| Correspondence (income) | 2 + current year |
| Debtor accounts (records non-current) | 2 + current year |
| Periodic income records | 2 + current year |
| Receipt books | 2 + current year |
| Record of receipt books issued | 2 + current year |
| Registrar's quarterly returns | 2 + current year |
| Sales records | 2 + current year |

Insurance Records:

| | |
|---|---------------------|
| Expired insurance contracts | Retain indefinitely |
| Insurance claims (Fire) | 4 years |
| Insurance claims (Motor Vehicles) | 4 years |
| Insurance claims (Public/Employers Liability) | 6 years |
| Insurance policy documentation | Retain indefinitely |
| Insurance register | Retain indefinitely |
| Premium register | Retain indefinitely |
| Property schedule | Retain indefinitely |

Miscellaneous Records:

| | |
|---------------------------------------|------------------|
| Capital ledgers | Indefinite |
| Capital works tabulations | 2 + current year |
| Car leasing and mileage records | 3 years |
| Car loans | 3 years |
| Computer system documentation | 2 + current year |
| Examination entrants list | 2 + current year |
| Examination results | 2 + current year |
| Inland Revenue documentation | 6 years |
| Internal requisitions (e.g. printing) | 1 year |
| Inventory records | 6 years |
| Land searches | 6 years |

| | |
|--|---------------------------|
| Member allowances/expenses (statutory registers) | 6 years |
| Minutes | 2 + current year |
| Postal remittance registers | 2 + current year |
| Road fund licence records | 2 + current year |
| School meals records | 2 + current year |
| School meals tickets | 1 year |
| Stock records | 2 + current year |
| Travel claims | 6 years |
| Vehicle logs | 2 + current year |
| <u>Payroll:</u> | |
| BACS amendments and output | 3 years |
| BACS listings | 3 years |
| Cheque listings | 3 years |
| Copy payslips | 6 years |
| Correspondence | 6 years |
| Kalamazoo manual records (non-current staff) | 6 years |
| Life certificates (pensions) | 2 + current year |
| NI file cashbook | 3 years |
| NI number changes | 3 years |
| Payroll adjustment documentation | 6 years |
| Part-time employee's claim forms | 6 years |
| Pensions personal records | Retain indefinitely |
| SSP records | 4 years |
| SSP variations | 3 years |
| Staff transfer records | 6 years |
| Starters/amendment/termination forms (not required for superannuation) | 2 years |
| Tax and NI records | 6 years |
| Tax code notifications | 2 + current year |
| Teachers' pension records | Retain indefinitely |
| Timesheets | 6 years |
| Union documents (e.g. subs, records) | 2 + current year |
| <u>Personnel:</u> | |
| Personnel files (non-current) | 2 + current year |
| Staff contracts (non-current) | 6 years after termination |
| Unsuccessful applicants' employment application forms | 1 + current year |



APPENDIX 3

**Baglan IT Centre
Elmwood Road
Baglan
Port Talbot
SA12 8TF**

Telephone: 01639 779540

**Facilities Management Department
The Quays
Briton Ferry
(recycling)**

Telephone: 01639 686868

e-mail: customerservicecentre@npt.gov.uk

**VAT
Corporate, Capital & Risk Management
Aberafan House
Port Talbot
SA13 1PJ**

Telephone: 01639 763708

**Pupil Parent Support
Support for Inclusion
Aberafan House
Port Talbot
SA13 1PJ**

Telephone: 01639 763599

**Human Resources ELLL
Aberafan House
Port Talbot
SA13 1PJ**

**Telephone: 01639 763333
(request extension)**

Local Aid Recycling

e-mail: localaid@btconnect.com