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# **SCOTTISH GOVERNMENT EUROPEAN STRUCTURAL FUNDS DIVISION**

## **DOCUMENT RETENTION DATES**

## **DOCUMENT RETENTION**

### **BACKGROUND**

An important aspect of European Structural Funds is the retention of **all** project records, in order to demonstrate a clear and transparent audit and procurement trail.

These responsibilities have been made clear through the conditions of grant set out in the offer letter. In all cases documents must be retained for at least 3 years following the final payment by the European Commission to the Scottish Government.

As Managing Authority we are aware that Project Sponsors are experiencing problems retaining all these archived files and have been in contact with us to confirm whether the retention period for Programmes has now passed.

### **PROGRAMMES PRIOR TO 2007**

Please find attached at Annex 1 a list of all Programmes prior to 2007 to confirm the retention dates.

**That said the MA would highlight that the retention period will be considerably longer where projects have received significant ERDF funding for the acquisition or improvement of capital assets. In such cases, relevant documents must be retained for the duration of the Managing Authority's interest in those assets, which in turn is based on the European Commission's assessment of the economic life of the project – typically 20 years from completion of the asset, i.e. date from which it became operational.**

### **THE 2007 – 2013 PROGRAMMES**

The MA has submitted the closure packs for this programming period. Both ERDF programmes are now closed, as is the Highlands & Islands ESF programme. LUPS ESF is in the process of being closed. The respective retention dates are set out below. Those for LUPS ESF will depend on the date on which the Scottish Government receives final payment from the Commission; we will confirm as soon as possible. The Closure Process involves the Scottish Government providing the Commission with a detailed Closure Pack. Once the Commission is satisfied, a financial closure statement is sent to Scottish Government and, if agreed, final settlement follows. On payment of the final settlement figure the Scottish Government will confirm a retention date with the Commission for all documents. This date will typically be 3 years after the final settlement.

Please note carefully that failure to comply with the document retention condition of grant could have serious implications for project sponsors and could ultimately result in the de-commitment of support. This would require you to repay any element of the ESF/ERDF grant that cannot be supported by source documents. We would therefore encourage you to ensure that documentation is retained and remains accessible for scrutiny until the dates set out below, and longer for projects involving significant capital assets. As each programme is closed the relevant document retention dates will be posted here on the Scottish Government website.

### **SCOTTISH GOVERNMENT**

#### **MANAGING AUTHORITY**

#### **EUROPEAN STRUCTURAL FUNDS & SUBSIDY CONTROL DIVISION**

**MAY 2021**

### **2007 – 2013 Programmes**

<b>Programme</b>	<b>Reference</b>	<b>Date closed as agreed with DG Desk Officers</b>	<b>Date after which documents can be destroyed</b>
LUPS ERDF Scotland programme	2007UK162PO001	31 December 2020	31 December 2023
H&I ERDF Scotland programme	2007UK161PO001	31 December 2018	31 December 2021
LUPS ESF Scotland programme	2007UK052PO002	not yet closed	not yet closed
H&I ESF Scotland programme	2007UK051PO001	31 May 2021	31 May 2024

### **2000-2006 Programmes**

<b>Programme</b>	<b>Reference</b>	<b>Date closed as agreed with DG Desk Officers</b>	<b>Date after which documents can be destroyed</b>
Scotland Objective 3 ESF	1999GB053PO002	05/07/2013	31/12/2016
<b>Programme</b>	<b>Reference</b>	<b>Date closed as agreed with DG Desk Officers</b>	<b>Date after which documents can be destroyed</b>
Highlands and Islands Objective 1 ERDF	1999GB161DO005	13/06/2013	31/12/2016
South of Scotland Objective 2 ERDF	2000GB162DO0011	17/05/2013	31/12/2016
East of Scotland Objective 2 ERDF	2000GB162DO0012	17/05/2013	31/12/2016
Western Scotland Objective 2 ERDF	2000GB162DO0013	31/07/2013	31/12/2016
Urban II Clyde Waterfront	2001GB160PC 011	04/11/2011	31/12/2014
Highlands and Islands Objective 1 ESF	1999GB161D0005	12/6/2014	31/12/2017
Western Scotland Objective 2 ESF	1999GB162D0013	11/6/2014	31/12/2017

### **Pre 2000 Programmes**

<b>Programme</b>	<b>Reference</b>	<b>Date closed as agreed with DG Desk Officers</b>	<b>Date after which documents can be destroyed</b>
Borders ERDF 5(b)	940913003	08/11/2005	08/11/2008
Borders ESF 5(b)	945201UK5	08/11/2005	08/11/2008
Dumfries and Galloway ERDF 5(b)	940913005	08/11/2005	08/11/2008

Dumfries and Galloway ESF 5(b)	945202UK5	06/01/2007	06/01/2010
East Objective 2 ERDF 1994-1996	94091301794UK	07/11/2005	07/11/2008
East Objective 2 ERDF 1997-1999	97UK16003	24/01/2005	24/01/2008
East Rechar ERDF	94091001197UK	09/03/2004	09/03/2007
East Rechar ESF	949523UK8	03/03/2007	03/03/2010
East Scotland 97-99	940913003	02/12/2004	02/12/2007
Eastern Scotland ESF 1994-1996	942201UK2	29/10/2004	29/10/2007
Eastern Scotland ESF 1997-1999	972202UK2	08/11/2005	08/11/2008
Highlands & Islands	941201UK1	03/10/2006	03/10/2009
Highlands & Islands ERDF	94UK16003	14/06/2007	14/06/2010
Highlands & Islands Objective 1 ERDF	940913014	26/10/2005	26/10/2008
IC PME Scotland(SME Lowland ERDF)	940910024	30/06/2004	30/06/2007
IC Rechar II Eastern Scotland	940910011	30/03/2004	30/03/2007
Konver ERDF	959901UK8	24/02/2006	24/02/2009
Konver ESF	959901UK8	16/03/2006	16/03/2009
Konver II ERDF UK and Gibraltar	950910001	21/12/2005	21/12/2008
Leader II 5(b) ESF	949022UK8	19/11/2004	19/11/2007
Leader II ESF	949023UK8	19/11/2004	19/11/2007
Leader II Highlands & Islands	940910033	23/02/2005	23/02/2008
Leader II Scotland	940910034	23/02/2005	23/02/2008
North West Grampian ERDF 5(b)	94091300994UK	01/02/2005	01/02/2008
North West Grampian ESF 5(b)	945204UK5	11/04/2006	11/04/2009
Objective 3	973001UK3	31/12/2008	31/12/2011
Objective 4 ESF	984001UK4 (aka 984200UK4)	25/02/2008	25/02/2011
Retex ERDF	95823UK8	27/01/2006	27/01/2009
Retex ERDF GB Obj 2 & 5b	930910001	25/07/2002	25/07/2005
Retex ESF	958233UK8	23/01/2006	23/01/2009

Rural Stirling Upland Tayside ERDF 5(b)	940913004	10/03/2005	10/03/2008
Rural Stirling Upland Tayside ESF 5(b)	945203UK5	16/03/2006	16/03/2009
SME Highland 94-99	94091022	02/12/2004	02/12/2007
SME Highland ESF	949734UK8	06/02/2006	06/02/2009
SME Highlands	94UK16034	29/06/2004	29/06/2007
SME Lowland	94UK16036	15/10/2004	15/10/2004
SME Obj 2 ERDF	96UK16046	28/02/2005	28/02/2005
SME Obj 5b ERDF	96UK16047	28/02/2005	28/02/2008
SME Obj 5b ESF	949747UK8	09/03/2007	09/03/2010
SME Obj2 ESF	949746UK8	03/12/2003	03/12/2006
Urban	94201UK8	03/01/2005	03/01/2008
Urban ERDF	94091003094UK	07/01/2005	07/01/2008
West Objective 2 ERDF 1994-1996	940913018	24/02/2005	24/02/2008
West Objective 2 ERDF 1997-1999	970913004	12/12/2003	12/12/2006
West of Scotland	92090900492	07/12/2001	07/12/2004
West Rechar ERDF	940910017	02/06/2004	02/06/2007
West Rechar ERDF	900910016020	20/10/2000	20/10/2003
West Rechar ESF	949529UK8	14/10/2004	14/10/2007
West Resider	94091002994UK	14/09/2004	14/09/2007
West Resider ERDF	9091002094UK	25/06/2004	25/06/2007
Western Scotland 97-99		27/10/2005	27/10/2008
Western Scotland ESF 1994-1996	942201UK2	29/10/2004	29/10/2007
Western Scotland ESF 1997-1999	972201UK2	15/02/2005	15/02/2008
Western Scotland Territorial Employment Pact programme	941001UK4	30/03/2006	30/03/2009
ADAPT Scotland Highlands & Islands Obj 1	947204UK8	05/10/2005	05/10/2008
ADAPT Scotland Non Obj 1	947214UK8	05/10/2005	05/10/2008

EMPLOYMENT Youthstart Scotland Highlands & Islands	947203UK8	30/03/2006	30/03/2009
EMPLOYMENT Integra Scotland Highlands & Islands	947205UK8	30/03/2006	30/03/2009
EMPLOYMENT Horizon Scotland non Obj 1	947211UK8	30/03/2006	30/03/2009
EMPLOYMENT NOW Scotland non Obj 1	947212UK8	30/03/2006	30/03/2009
EMPLOYMENT Youthstart Scotland non Obj 1	947213UK8	30/03/2006	30/03/2009
EMPLOYMENT Integra Scotland non Obj 1	947215UK8	30/03/2006	30/03/2009
EMPLOYMENT NOW Scotland Highlands & Islands	947202UK8	30/03/2006	30/03/2009
Leader+	2001GB060PC001	04/11/2011	31/12/2014
Innovative Actions	GB160PP002	31/12/2008	31/12/2011
EQUAL		31/08/2011	31/08/2014
URBAN II	2001GB160PC011	25/10/2011	25/10/2014