



Retention Schedule for Records of the Accounts Division, OPPBA, Department of Management

Date Published: 14/02/2006

Local Archive = Move to semi-active storage; Interim Archive = Transfer to ARMS; Permanent Archive = Transfer to ARMS for permanent storage

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Schedule No.	Title	Transfer to	Destruction	Notes	Source	Active from
ACCT001	General Ledger	Local Archive after Date Closed Interim Archive 1 Year after Date Closed Permanent Archive 1 Month after Date Registered	Must Not Destroy	United Nations basic financial record, including monthly postings and trial balance. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT002	Financial Statements	Local Archive after Date Closed Interim Archive 2 Years after Date Closed Permanent Archive 1 Month after Date Registered	Must Not Destroy	Semi-annual, annual and biennial statements. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT003	Disbursement (Payment) Vouchers	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Record of United Nations payments, including supporting papers. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT004	Investment Vouchers	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Record of payments for investment purposes. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT005	Pension Fund Vouchers	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Record of check payments drawn against the Pension Fund account, including copies of check and monthly pension payment-computer run Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT006	Pension Fund Journal Vouchers	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Authorization to charge payments to the Pension Fund account. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT007	Payroll Check Register Vouchers	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Record of amount of cash disbursed to cover Headquarters payroll. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT008	Termination Vouchers	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 7 Years after Date Closed	Record of payments made to staff members upon separation. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT009	Regular Journal Vouchers	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Record of adjustments made on previous entries. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998



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ACCT010	General Fund Checks	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 7 Years after Date Closed	Record of checks issued on a given day. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT011	Cash Receipt Vouchers	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Money received by the United Nations through the Cashier's Office. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT012	Cancelled or Voided Checks	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Issued checks returned uncashed. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT013	Debit Memos	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Advices from banks that payment or withdrawal has been made. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT014	Bank Reconciliations	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Reconciliation of various United Nations bank accounts, including statements. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT015	Cleared (Paid) Checks (except Tax Checks)	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 5 Years after Date Closed	Record showing proof of United Nations payments. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT016	Cleared (Paid) Checks for Federal, State & City Tax	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 11 Years after Date Closed	Payments made on behalf of staff members to cover their income tax obligations. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT017	Invoices (Bills)	Local Archive after Date Closed Interim Archive 4 Years after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Copies of all bills drawn by the United Nations against delegations, organizations or individuals for charges incurred on their behalf. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT018	Statements of Monthly Accounts for Specialized Agencies	Local Archive after Date Closed Interim Archive 4 Years after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Monthly statements indicating amount owed the United Nations. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998



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ACCT019	Subsidiary Ledgers for Accounts Receivable	Local Archive after Date Closed Interim Archive 4 Years after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Record of all United Nations billings. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT020	Subsidiary Ledgers for Accounts Payable	Local Archive after Date Closed Interim Archive 4 Years after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Record of all accounts to be paid by the United Nations. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT021	Notification Letters to Staff Members (Accounts Receivable)	Local Archive after Date Closed Interim Archive 4 Years after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Form letter requesting staff to settle their accounts. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT022	Monthly Allotment Report, Current and Prior Year	Local Archive after Date Closed Interim Archive 2 Years after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Record of all details relating to expenditures and unpaid obligations. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT023	Daily Runs (Proofs and Registers)	Local Archive after Date Closed	Destroy Permitted Destroy 1 Year after Date Closed	Work sheets containing information incorporated in the monthly allotment report and posting record. The records are destroyed in the creating office. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT024	Monthly Allotment, January to November Statements	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 1 Year after Date Closed	Summary of information contained in monthly allotment report (See also ACCT025). Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT025	Monthly Allotment, Cumulative December Statements	Local Archive after Date Closed Interim Archive 7 Years after Date Closed	Destroy Permitted Destroy 7 Years after Date Closed	See ACCT024. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT026	Bi-monthly Check Register	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 8 Years after Date Closed	Listing of staff members' payroll checks. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT027	Sale of Publications Accounts Receivable Closed Files	Local Archive after Date Closed Interim Archive 2 Years after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Invoices, credit notes, copies of statement and correspondence. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998



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ACCT028	Receivable Subsidiary Ledgers, Statistical Reports and Statements Relating to Sales Section, Radio and Visual Services and Visitors Section	Local Archive after Date Closed Interim Archive 2 Years after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Records of accounts receivable and statistics on sale of publications and audio visual materials and guided tours. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT029	Daily Remittance Transmittal Notices	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Daily folders of supporting papers for cash and postage stamp receipts. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT030	Financial Reports for Garage Administration, Catering Service, Gift Centre and Floor Space Rental	Local Archive after Date Closed Interim Archive 2 Years after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Headquarters monthly receipts and expenditures. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT031	Copies of Invoices for Sale of Publications, Visitors Service and Radio and Visual Services	Local Archive after Date Closed Interim Archive 2 Years after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Copies of United Nations invoices indicating amount owed for publications, guided tours and audio visual material. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT032	Revenue Accounts Unit Copy of Journal, Receipt, Disbursement, Inter-office and Mission Journal Vouchers	Local Archive after Date Closed Interim Archive 2 Years after Date Closed	Destroy Permitted Destroy 2 Years after Date Closed	The Central Accounts Section copy of the vouchers is retained in the Archives for 3 years. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT033	Invoices and Credit Notes	Local Archive after Date Closed Interim Archive 3 Years after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Accounts receivable computer input and credit control. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT034	Remittance Advices	Local Archive after Date Closed Interim Archive 3 Years after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Accounts receivable computer input and credit control. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT035	Garage Operation Receipt Vouchers	Local Archive after Date Closed Interim Archive 3 Years after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Accounts receivable computer input and credit control. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT036	Contractors and UNPA Monthly Financial Statements	Local Archive after Date Closed Interim Archive 3 Years after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Record of financial results. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998



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ACCT037	Monthly Trial Balances Balances	Local Archive after Date Closed Interim Archive 3 Years after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Credit control. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT038	Write-off Submissions	Local Archive after Date Closed Interim Archive 3 Years after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Record substantiating published financial statements. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT039	Consignment Reports	Local Archive after Date Closed Interim Archive 3 Years after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Calculation of amount due to consignors. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT040	Bank Reconciliation	Local Archive after Date Closed Interim Archive 3 Years after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Bank reconciliations of revenue account. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT041	Incoming and Outgoing Inter-office Vouchers	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Incoming payments made by offices away from Headquarters on behalf of offices away from Headquarters. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT042	Mission Journal Vouchers	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Record of expenditures at missions, information centres and economic commissions (See also ACCT043). Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT043	Mission Journal Vouchers Supporting Documents	Local Archive after Date Closed Interim Archive 6 Months after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	See ACCT042. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT044	History Sheets of Personal Earnings	Local Archive after Date Closed Interim Archive 4 Years after Date Closed Permanent Archive 1 Month after Date Registered	Must Not Destroy	Record, on microfiche, of earnings and deductions for individual staff members, retained for pension purposes. Office of Record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT045	Statement of Earnings for Income Tax	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 8 Years after Date Closed	Record indicating net taxable income for United States citizens. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT046	Duty Status Summaries	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Record indicating status of staff members for payroll, mid-month used by departments to record overtime. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998



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ACCT047	Earnings and Deductions Registers	Local Archive after Date Closed	Destroy Permitted	Record indicating staff members monthly earnings and deductions, retained in office indefinitely. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT048	Payroll Reports and Coding Records	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Record used for processing and balancing payroll actions. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT049	Income Tax Transmittal Blocks	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 11 Years after Date Closed	Proofsheets of actions relating to processed tax reimbursements. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT050	Federal, State and City Quarterly Tax Advances	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 11 Years after Date Closed	Record showing amounts given to staff members to cover estimated tax payments and check numbers. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT051	Final Payment of Federal, State and City Income Tax and First Quarter Tax Advances	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 11 Years after Date Closed	Record showing exact amounts less advances given to staff to pay yearly income taxes plus first quarter advances. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT052	Payroll Unit Copy of Payroll Vouchers	Local Archive after Date Closed	Destroy Permitted Destroy 3 Years after Date Closed	Record maintained on microfiche in Payroll Unit and destroyed there. The Central Accounts Section copy is retained in the Archives for 3 years. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT053	Payroll Unit Copy of Termination Vouchers	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 1 Year after Date Closed	The Central Accounts Section copy is retained in the Archives for 6 years. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT054	Monthly Pay Period Reading Files	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 4 Years after Date Closed	Payroll Unit working file with a copy of all monthly work. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT055	Travel Authorizations	Local Archive after Date Closed Interim Archive 5 Years after Date Closed	Destroy Permitted Destroy 6 Years after Date Closed	Authorizations for official travel. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998



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ACCT056	[Travel Agency] Credit Notes	Local Archive after Date Closed Interim Archive 5 Years after Date Closed	Destroy Permitted Destroy 6 Years after Date Closed	Confirmation of refunds on unused tickets. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT057	Vendor and Payee Card File	Local Archive after Date Closed Permanent Archive after Date Closed	Must Not Destroy	Record of payments to vendors and others, by voucher number, date, description and amount. Retain in originating office permanently. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT058	Miscellaneous Obligation Documents (MODs)	Local Archive after Date Closed Interim Archive 5 Years after Date Closed	Destroy Permitted Destroy 6 Years after Date Closed	Reference copies of supporting documents for vouchers. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT059	Trust Funds Unit Permanent Files	Local Archive after Date Closed Interim Archive 3 Years after Date Closed	Destroy Permitted Destroy 7 Years after Date Registered	Record of authority and purpose of establishing a general purpose trust fund; establishment of bank accounts, designation of certifying officers; financial policy and procedure relating to the fund. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT060	Trust Funds Unit Current Files	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 3 Years after Date Registered	Records including allotment advices; cash receipt, inter-office and journal vouchers; allocations to and expenditure reports from executing agencies; financial statements; and current transactions correspondence. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT061	Field Accounting Records for Technical Cooperation	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 7 Years after Date Closed	Vouchers and supporting papers for technical cooperation projects. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT062	Progress Reports	Local Archive after Date Closed Interim Archive 1 Year after Date Closed	Destroy Permitted Destroy 7 Years after Date Closed	Reports showing cumulative counterpart cash expenditures for the technical cooperation project in local and dollar currencies. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT063	Imprest Control Files	Local Archive after Date Closed Interim Archive 2 Years after Date Closed	Destroy Permitted Destroy 7 Years after Date Registered	Financial history of technical cooperation project with copies of vouchers, documents and cables. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT064	Salary and Allowances Table	Local Archive after Date Closed	Destroy Permitted	Record used to calculate payroll. Save latest 20 tables. The records are retained in the originating office.	UNFM	09/01/1998



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ACCT065	Opening Monthly Payroll Master File	Local Archive after Date Closed	Destroy Permitted Destroy 10 Months after Date Closed	Record used for generating payroll checks and pension reports. Retained in originating office. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT066	Cumulative Payroll Earnings by Year	Local Archive after Date Closed	Destroy Permitted Destroy 7 Years after Date Closed	Record used to generate payroll vouchers and income tax statements; retained in originating office. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT067	Duty Stations Historical Post Adjustment Tables	Local Archive after Date Closed	Destroy Permitted	Record used to calculate post adjustment entitlements; retained in the originating office. Save last 12 tables for each country. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT068	Salary Advances Subsidiary Ledger	Local Archive after Date Closed	Destroy Permitted Destroy 3 Months after Date Closed	Record used to report outstanding advances and recovery history; retained in the originating office. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT069	Taxable Earnings Master File	Local Archive after Date Closed	Destroy Permitted Destroy 3 Years after Date Closed	Record used to prepare statement of taxable earnings, retained in originating office. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT070	Income Tax Advances Subsidiary Ledger	Local Archive after Date Closed	Destroy Permitted Destroy 5 Years after Date Closed	Record used to issue tax advance and reimbursement checks and record advance recoveries, retained in originating office. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT071	Cumulative General Accounts Transactions	Local Archive after Date Closed	Destroy Permitted Destroy 5 Years after Date Closed	Record used to update General Accounts Master and produce daily registers, retained in originating office. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT072	General Accounts Master File	Local Archive after Date Closed	Destroy Permitted Destroy 3 Months after Date Closed	Monthly records, except June and December, used to produce trial balances and allotment reports; retained in originating office. (See also ACCT073) Office of record: Accounts Division, OPPBA	UNFM	09/01/1998



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ACCT073	General Accounts Master File for June & December	Local Archive after Date Closed	Destroy Permitted Destroy 5 Years after Date Closed	See ACCT072. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT074	Accounts Receivable Subsidiary Ledger	Local Archive after Date Closed	Destroy Permitted Destroy 3 Months after Date Closed	Record used to produce receivable analyses and dunning letters. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT075	Revenue Producing Accounts Receivable Subsidiary Ledger	Local Archive after Date Closed	Destroy Permitted Destroy 2 Years after Date Closed	Record used to produce statement of account and dunning letters and to record receipts, retained in the originating office. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT076	Computer Programme and Procedures Library	Local Archive after Date Closed	Destroy Permitted Destroy 2 Months after Date Closed	Records used to operate various financial electronic information systems; retained in the originating office. Office of record: Accounts Division, OPPBA	UNFM	09/01/1998
ACCT077	Case Files of the Advisory Board on Compensation Claims and United Nations Claims Board	Local Archive after Date Closed Interim Archive 6 Years after Date Closed	Destroy Permitted Destroy 5 Years after Date Registered	Arranged numerically by case number. Office of record: Accounts Division, OPPBA	ARMS	16/09/2004
ACCT078	Separated Staff Members' Finance Files	Local Archive after Date Closed Interim Archive 7 Years after Date Closed	Destroy Permitted Destroy 5 Years after Date Registered	Office of record: Accounts Division, OPPBA	ARMS	20/09/2004
ACCT079	Separated Staff Members' Income Tax Files	Local Archive after Date Closed Interim Archive 7 Years after Date Closed	Destroy Permitted Destroy 5 Years after Date Registered	Files containing copies of the staff members' tax forms. Office of record: Accounts Division, OPPBA	ARMS	20/09/2004
ACCT080	Claims for Education Grant	Local Archive after Date Closed Interim Archive 4 Years after Date Closed	Destroy Permitted Destroy 5 Years after Date Registered	Office of record: Accounts Division, OPPBA	ARMS	21/09/2004
ACCT081	Separated Staff Members' Insurance Files	Local Archive after Date Closed Interim Archive 3 Years after Date Closed	Destroy Permitted Destroy 30 Years after Date Closed	Office of record: Accounts Division, OPPBA	ARMS	22/09/2004
ACCT082	Life Insurance Files of Deceased Separated Staff Members with Fully Paid Beneficiaries	Local Archive after Date Closed Interim Archive 2 Years after Date Closed	Destroy Permitted Destroy 20 Years after Date Closed	Office of record: Accounts Division, OPPBA	ARMS	22/09/2004