



Office of Programme Planning, Budget and Accounts

Accounts Division

revised 2008

| Schedule No. | Record Series Title | Description | Total Retention | Disposition | Vital | Office of Record | Notes |
|--------------|---|--|-----------------|-------------|-------|------------------|---|
| ACCT | Accounts Division | | | | | | |
| ACCT101 | Accounts Receivable Subsidiary Ledger | Record used to produce receivable analyses and collection letters. | 3 months | D | No | | |
| ACCT102 | Bank Reconciliations | Reconciliation of various United Nations bank accounts, including statements. | C + 4 | D | No | | |
| ACCT103 | Cancelled or Voided Checks | Issued checks returned uncashed. | C + 4 | D | No | | |
| ACCT104 | Case Files of the Advisory Board on Compensation Claims and UN Claims Board | Files on compensation claims cases brought before the Advisory Committed on Compensations Claims and the United Nations Claims Board arranged numerically by case number. | T + 10 | D | No | | T = Claim/case settled. |
| ACCT105 | Claims for Education Grants | | T + 9 | D | Yes | | T = Grant claim settled. |
| ACCT106 | Cleared (Paid) Checks (except Tax checks) | Record showing proof of United Nations payments, not including payments for taxes. | C + 5 | D | No | | |
| ACCT107 | Cleared (Paid) Checks for Federal, State & City Taxes | Payments made on behalf of staff members to cover their income tax obligations. | C + 11 | D | No | | |
| ACCT108 | Computer Programme and Procedures Library | Records used to operate various financial electronic information systems. | C + 2 | D | No | | |
| ACCT109 | Consignment Reports | Calculation of amount due to consignors. | C + 4 | D | No | | |
| ACCT110 | Contractors and UNPA Monthly Financial Statements | Record of financial results. | C + 4 | D | No | | |
| ACCT111 | Contributions - Member States Assessments and Receipts | Records of scale of assessments & cont of Member States; notification to Member States of assessments & receipt of their contributions to regular budget, peacekeeping operations & int'l tribunals; representation by Member States; monitoring & forecasting the Org's cash flow; & 5th Comm. matters, including Corres. of the Cmte on Contributions' corres. & conference room papers. | P | A | Yes | | Records are sent to Archive after C + 3 |
| ACCT112 | Contributions Records - Voluntary Contributions | Records relating the the receipt, acknowledgement and allocation of voluntary contributions to various United Nations activities. | C + 7 | D | Yes | | |

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| ACCT113 | Cumulative General Accounts Transactions | Record used to update General Accounts Master and produce daily registers. | C + 5 | D | No | | |
| ACCT114 | Cumulative Payroll Earnings by Year | Record used to generate payroll vouchers and income tax statements; retained in originating office. | C + 7 | D | No | | |
| ACCT115 | Daily Remittance Transmittal Notices | Daily folders of supporting papers for cash and postage stamp receipts. | C + 4 | D | No | | |
| ACCT116 | Daily Runs (Proofs and Registers) | Work sheets containing information incorporated in the monthly allotment report and posting record. The records are destroyed in the creating office. | C + 1 | D | No | | |
| ACCT117 | Debit Memos | Advices from banks that payment or withdrawal has been made. | C + 4 | D | No | | |
| ACCT118 | Disbursement (Payment) Vouchers | Record of United Nations payments, including supporting papers, for all payments, including day to day expenses, investments, pension fund payments, payroll, etc. | C + 4 | D | No | | |
| ACCT119 | Disbursement Vouchers | Record of vouchers for payments. | C + 4 | D | No | | |
| ACCT120 | Duty Stations Historical Post Adjustment Tables | Record used to calculate post adjustment entitlements; by country. | S + 12 | D | No | | Retain only most recent 12 tables for each country, beach country. |
| ACCT121 | Duty Status Summaries | Record indicating status of staff members for payroll, mid-month used by departments to record overtime. | C + 4 | D | No | | |
| ACCT122 | Federal, State and City Quarterly Tax Advances | Record showing amounts given to staff members to cover estimated tax payments and check numbers. | C + 11 | D | Yes | | |
| ACCT123 | Field Accounting Records - Technical Cooperation Projects | Vouchers and supporting papers for technical cooperation projects. | T + 7 | D | Yes | | T = Project Completion |
| ACCT124 | Final Payment of Federal, State and City Income Tax & First Quarter Tax Advances | Record showing exact amounts less advances given to staff to pay yearly income taxes plus first quarter advances. | C + 11 | D | Yes | | |
| ACCT125 | Financial Statements | Semi-annual, annual and biennial statements. | B | A | No | | |
| ACCT126 | General Accounts Master File - Monthly | Monthly records used to produce trial balances and allotment reports. | C + 5 | D | No | | Retain June & September ONLY for full 5 years. Other months may be destroyed after 3 months. |
| ACCT127 | General Fund Checks | Record of checks issued daily. | C + 7 | D | No | | |
| ACCT128 | General Ledger | United Nations basic financial record, including monthly postings and trial balance. | P | A | Yes | | |

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| ACCT129 | Headquarters Monthly Receipts and Expenditures. | Monthly financial reports for garage administration, catering service, gift centre and floor space rental | C + 4 | D | No | | |
| ACCT130 | History Sheets of Personal Earnings | Record, on microfiche, of earnings and deductions for individual staff members, retained for pension purposes. | P | A | No | | |
| ACCT131 | Imprest Control Files - Technical Cooperation Projects | Financial history of technical cooperation project with copies of vouchers, documents and cables. | T + 7 | D | No | | |
| ACCT132 | Income Tax Advances Subsidiary Ledger | Record used to issue tax advance and reimbursement checks and record advance recoveries, retained in originating office. | C + 5 | D | No | | |
| ACCT133 | Income Tax Transmittal Blocks | Proofsheets of actions relating to processed tax reimbursements. | C + 11 | D | No | | |
| ACCT134 | Inter-office Vouchers | Incoming payments made by offices away from Headquarters and on behalf of offices away from Headquarters. | C + 4 | D | No | | |
| ACCT135 | Invoices - Publications, Visitors Service & Radio/Visual Services - Copies | Copies of United Nations invoices indicating amount owed for publications, guided tours and audio visual material. | C + 4 | D | No | | |
| ACCT136 | Invoices (Bills) | Copies of all bills drawn by the United Nations against delegations, organizations or individuals for charges incurred on their behalf. | C + 4 | D | No | | |
| ACCT137 | Invoices and Credit Notes | Accounts receivable computer input and credit control. | C + 4 | D | No | | |
| ACCT138 | Invoices for Sale of Publications, Visitors Service & Radio/Visual Services | Copies of United Nations invoices indicating amount owed for publications, guided tours and audio visual materials. | C + 4 | D | No | | |
| ACCT139 | Journal Vouchers | Record of adjustments made on previous entries. | C + 4 | D | No | | |
| ACCT140 | Life Insurance - Deceased Separated Staff w/ Fully Paid Beneficiaries | | T + 20 | D | Yes | | T = Settlement of Life Insurance Claims -- Beneficiaries Fully Paid. |
| ACCT141 | Miscellaneous Obligation Documents (MODs) | Reference copies of supporting documents for vouchers. | C + 6 | D | No | | |
| ACCT142 | Monthly Allotment Report, Current and Prior Year | Record of all details relating to expenditures and unpaid obligations. | C + 4 | D | No | | |

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| ACCT143 | Monthly Allotment, Cumulative December Statements | Year end cumulative summary of monthly allotments. | C + 7 | D | No | | |
| ACCT144 | Monthly Allotment, January to December Statements | Summary of information contained in monthly allotment report. | C + 1 | D | No | | |
| ACCT145 | Monthly Pay Period Reading Files | Payroll Unit working file with a copy of all monthly work. | C + 4 | D | No | | |
| ACCT146 | Monthly Trial Balances Balances | Credit control. | C + 4 | D | No | | |
| ACCT147 | Notification Letters to Staff Members (Accounts Receivable) | Form letter requesting staff to settle their accounts. | C + 4 | D | No | | |
| ACCT148 | Opening Monthly Payroll Master File | Record used for generating payroll checks and pension reports. Retained in originating office. | 10 months | D | No | | Retain 10 months. |
| ACCT149 | Payroll Check Register - Bi-monthly | Listing of staff members' payroll checks. | C + 8 | D | No | | |
| ACCT150 | Payroll Reports and Coding Records | Record used for processing and balancing payroll actions. | C + 4 | D | No | | |
| ACCT151 | Payroll Unit Copy of Payroll Vouchers | The Central Accounts Section copy is retained in the Archives for 6 years. | C + 3 | D | No | | |
| ACCT152 | Progress Reports - Technical Cooperation Projects | Reports showing cumulative counterpart cash expenditures for the technical cooperation project in local and dollar currencies. | T + 7 | D | No | | T = Project Completion |
| ACCT153 | Receipt Vouchers | Records of funds received by the United Nations through the Cashier's Office, and by other means, including sales at retail outlets. | C + 4 | D | No | | |
| ACCT154 | Receivable Subsidiary Ledgers Reports & Statements Sale to Public | Records of accounts receivable and statistics on sale of publications and audio visual materials and guided tours. | C + 4 | D | No | | |
| ACCT155 | Remittance Advices | Accounts receivable computer input and credit control. | C + 4 | D | No | | |
| ACCT156 | Revenue Producing Accounts Receivable Subsidiary Ledger | Record used to produce statement of account and collection letters and to record receipts. | C + 2 | D | Yes | | |
| ACCT157 | Salary Advances Subsidiary Ledger | Record used to report outstanding advances and recovery history; retained in the originating office. | 3 months | D | No | | |
| ACCT158 | Salary and Allowances Table | Records used to calculate payroll. | S + 20 | D | No | | Retain only 20 most recent tables, |
| ACCT159 | Sale of Publications Accounts Receivable Closed Files | Invoices, credit notes, copies of statement and correspondence with respect to sales of UN published documents. | C + 4 | D | No | | |

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| ACCT160 | Separated Staff Members' Finance Files | | C + 13 | D | No | | |
| ACCT161 | Separated Staff Members' Income Tax Files | Files containing copies of the staff members' tax forms. | C + 13 | D | No | | |
| ACCT162 | Separated Staff Members' Insurance Files | | T + 30 | D | No | | T = Separation of staff member |
| ACCT163 | Staff Termination Vouchers | Record of payments made to staff members upon separation. | T + 7 | D | No | | T = Separation of employee. |
| ACCT164 | Statement of Earnings for Income Tax | Record indicating net taxable income for United States citizens. | C + 8 | D | No | | |
| ACCT165 | Statements of Monthly Accounts for Specialized Agencies | Monthly statements indicating amount owed the United Nations by specialized agencies. | C + 4 | D | No | | |
| ACCT166 | Subsidiary Ledgers for Accounts Payable | Record of all accounts to be paid by the United Nations. | C + 4 | D | No | | |
| ACCT167 | Subsidiary Ledgers for Accounts Receivable | Record of all United Nations billings. | C + 4 | D | No | | |
| ACCT168 | Taxable Earnings Master File | Record used to prepare statement of taxable earnings, retained in originating office. | C + 3 | D | Yes | | |
| ACCT169 | Travel Agency Credit Notes | Confirmation of refunds on unused tickets. | C + 6 | D | No | | |
| ACCT170 | Travel Authorizations | Authorizations for official travel. | C + 6 | D | No | | |
| ACCT171 | Trust Funds Unit Current Files | 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. | C + 3 | D | No | | |
| ACCT172 | Trust Funds Unit Permanent Files | 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. | T + 7 | A | Yes | | T = Trust fund closed out; all contributions and expenditures reconciled and final audit completed. |
| ACCT173 | Vendor Payment Records | Records of payments to vendors by vendor, date, amount. Currently in IMIS, previously on cards. | C + 10 | | No | | |
| ACCT174 | Write-off Submissions | Credit control. | C + 4 | D | No | | |
| ACCT175 | Insurance Policies Risk Management Unit | Commercial Insurance Policies | T + 7 | D | No | | T = project completion |
| ACCT176 | Insurance Policy Correspondence Risk Management Unit | Emails and Memoranda to insurers and various UN entities | T + 7 | D | No | | |

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| ACCT177 | Contract Correspondence Risk Management Unit | Correspondence related to insurance on various contracts | T + 7 | D | No | | |
| ACCT178 | Claims Risk Management Unit | Malicious Acts claims, vehicles, property, air travel, aviation, cargo | T + 7 | D | No | | T= claim/case settled |
| Retention codes: B=Budget period; C=Current Year; P=While needed to conduct UN business; T=Termination or completion of programme or project S=Superseded | | | | | | | |
| Disposition codes: A=Review for Archival (permanent); D=Destroy | | | | | | | |