



## Accounts ACCT Issued: 2017

Schedule No.	Record Series Title	Description	Total Retention	Disposition	Vital	Office of Record	Notes
ACCT101	Accounts Receivable Subsidiary Ledger	Record used to produce receivable analyses	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		
ACCT105	Claims for Education Grants		T + 9	D	Yes		
ACCT106	Cleared (Paid) Checks (except Tax checks)	Records 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 Procedure 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		

Schedule No.	Record Series Title	Description	Total Retention	Disposition	Vital	Office of Record	Notes
ACCT111	Contributions - Member States Assessments and Receipts	Records of scale of assessments & contributions of Member States: notification to Member States of assessments & receipts of their contributions to regular budget, peacekeeping operations & international tribunals; representation by Member States; monitoring & forecasting the Org's cash flow; & 5th Comm. matters, including Corres. of the Cmte on Contributions / & Conference room papers.	P	A	Yes		Records are sent to Archive after C + 3
ACCT112	Contributions Records - Voluntary Contributions	Records relating the receipt, acknowledgement and allocation of voluntary contributions to various United Nations activities.	C + 7	D	Yes		
ACCT113	Cumulative General Accounts Transactions	Records used to update General Accounts Master and produced daily registers.	C + 5	D	No		
ACCT114	Cumulative Payroll Earnings by Year	Records used to generate payroll vouchers and income tax statements; retained in the 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	Advice from banks that payment or withdrawal has been made.	C + 4	D	No		
ACCT118	Disbursement (Payment) Vouchers	Records 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 Voucher	Records of vouchers for payments	C + 4	D	No		
ACCT120	Duty Stations Historical Post Adjustment Tables	Records used to calculate post adjustment entitlements; by country	S + 12	D	No		Retain only most recent 12 tables for each country beach country.

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ACCT121	Duty Status Summaries	Records 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	Records showing amounts given to staff members to cover estimated tax payments and check numbers	C + 11	D	Yes		
ACCT123	Final 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	Records 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. Others months may be destroyed after 3 months.
ACCT127	General Fund Checks	Records 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		
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	Records, 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 projects with copies of vouchers, documents and cables	T + 7	D	No		
ACCT132	Income Tax Advances Subsidiary Ledger	Records 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	Proof sheets of actions relating to processed tax reimbursements.	C + 11	D	No		

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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 amount owed for publications, guided tours and audio visual materials	C + 4	D	No		
ACCT139	Journal Vouchers	Records of adjustments made on previous entries	C + 4	D	No		
ACCT140	Life Insurance - Deceased Separated Staff w/Fully Paid Beneficiaries	Records relating to Life Insurance for deceased separated staff and 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	D	No		
ACCT143	Monthly Allotment, Cumulative December Statement	Year end cumulative summary of monthly allotments.	C + 7	D	No		
ACCT144	Monthly Allotment, January to December Statements	Summary of information contained in monthly work.	C + 4	D	No		
ACCT145	Monthly Pay Period Readings Files	Payroll Unit working file with a copy of all monthly work.	C + 4	D	No		
ACCT146	Monthly Trial Balances	Credit control.	C + 4	D	No		

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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	Records used to 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	Records 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 Archive 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		
ACCT153	Receipts 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	Records used to produce statement of account and collection letters and to record receipts	C + 2	D	Yes		
ACCT157	Salary Advances Subsidiary Ledger	Records 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		
ACCT160	Separated Staff Members' Finance Files		C + 13	D	No		

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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 members
ACCT163	Staff Termination Vouchers	Records of payments made to staff members upon separation	T + 7	D	No		T = Separation of employee
ACCT164	Statement of Earnings for Income Tax	Records indicating net taxable income for United States Citizens	C + 8	D	No		
ACCT165	Statement 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	Records of all accounts to be paid by the United Nations	C + 4	D	No		
ACCT167	Subsidiary Ledgers of Accounts Receivable	Records of all United Nations billings	C + 3	D	No		
ACCT168	Taxable Earning Master File	Records 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	Records 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		

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ACCT175	Insurance Policies Risk Management Unit	Commercial Insurance Policies	T + 7	D	No		T= projected completion
ACCT176	Insurance Policy Correspondence Risk Management Unit	Emails and Memoranda to insurers and various UN entities	T + 7	D	No		
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:	C=Current Year; T=Termination or completion of programme or project						
Disposition codes:	A=Review for Archival (permanent); D=Destroy						