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Record Item Title

**Retention and Destruction of Accounting and Financial Records. Financial
Circular Number 25, Revision 1 from Lennart Aberg, Comptroller, NYHQ
(Distributed as CF/DFM/1994/05) (Essential Document)**

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d1: In, Out, Internal Rec or Conv Copy
Fd2: Sender Ref or Cross Ref
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Container Record
Container Record (Title)

N1: Numb of Pages
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N2: Doc Year
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N3: Doc Number
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Full GCG Code Plan Number
Record GCG File Plan

Da1: Date Published

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Notes

Print Name of Person Submit Images

Signature of Person Submit

Number of images
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JOHN MANFREDI

John Manfredi

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Cover Sheet

CF/DFM/1994/05
11 March 1994

CR: CF/FC/025/R01

FINANCIAL CIRCULAR NUMBER 25, Revision 1

TO: All UNICEF Offices

FROM: Lennart Aberg
Comptroller, NYHQ

SUBJECT: Retention and Destruction of Accounting and Financial Records¹

1. This financial circular replaces financial circular number 25 dated 2 December 1983.
2. UNICEF Financial Rules and Regulations include the following:

Rule 113.10: The UNICEF accounts and other financial records and all supporting documents shall be retained for such period(s) as may be agreed with the Board of Auditors, after which, on the authority of the Comptroller, such records and documents may be destroyed.

3. Considering the above and UNICEF working procedures, the following paragraphs and Annex set out the authority for the retention and the destruction of accounting and financial records for all UNICEF offices.

(a) ACCOUNTING AND FINANCIAL RECORDS FOR PERMANENT RETENTION

Financial Report and Accounts;
General Ledger and Subsidiary Ledgers

(b) ACCOUNTING AND FINANCIAL RECORDS FOR RETENTION AND DESTRUCTION AFTER FOUR YEARS

All records and documents (with their supporting documentation) showing proof of receipt, appropriation and disbursement of funds as well as outstanding obligations (see Annex, Section I).

¹ Records are pieces of evidence or information preserved in paper, microfilm, tapes, diskettes, etc.

(c) ACCOUNTING AND FINANCIAL RECORDS FOR RETENTION AND DESTRUCTION AFTER SEVEN YEARS

All records and documents (with their supporting documentation) showing proof of commitments, call forwards, procurement, shipment and delivery of UNICEF programme assistance and special account transactions (mainly reimbursable procurement). (See Annex, Section II).

Local salary payrolls and vouchers.² (See Annex, Section II).

4. The authorization given above is general and offices may keep certain records beyond the time limits shown when necessary to permit completion and clearance of transactions. However, if offices wish to dispose of any records in advance of the time limits stated, they must request authorization from the Comptroller.

5. The records and documents mentioned in this Circular and its Annex are defined as "Accounting and Financial Records." Under financial rule 113.10, the Comptroller has the responsibility for maintaining records. The Comptroller has assigned this responsibility as follows:

(a) Deputy Director DFM Accounts and Deputy Director DFM Finance if records/documents originate in or are sent to the Division of Financial Management for recording and processing.

(b) Directors and Representatives if these records/documents are kept by the originating office(s) and recording is made by the Division of Financial Management through other means of communication (computer media, consolidation of balance sheet, statements, etc.). Directors and Representatives should further assign in writing the responsibility for maintaining them to staff in their office(s).

6. The procedures outlined in this Circular automatically apply to the accounting and financial records of the GCO and Supply Division operations. However, GCO and Supply Division may issue additional guidelines to cover their special requirements. If issued, GCO and Supply Division will send a copy of the additional guidelines to the Comptroller.

7. Offices and divisions also maintain records for purposes other than those for accounting and finance. For the latest document retention instructions for other types of records, offices may contact Supply Division, Copenhagen or the Records Management Unit, IRM, New York as appropriate.

² The payroll records of UNICEF staff paid by the Payroll Unit of the Accounts Division, U.N. Headquarters in New York are retained by the U.N. in accordance with the schedule appearing in Section 8.13 of the U.N. Financial Manual dated 1/12/81.

Annex to Financial Circular No. 25

Annex

**Section I. Accounting and Financial Records for
Retention and Destruction after four years.**

- 01 .01 Administrative Deposits/Prepayments
- 01 .02 Administrative Purchase Orders
- 01 .03 Advances to Vendors, Contractors and others
- 01 .04 Bank Reconciliation (bank accounts current and investments) with bank statements
- 01 .05 Bank Reconciliation (bank zero balance accounts)
- 01 .06 Budget Allotments
- 01 .07 Cheques (if returned cashed by the banks)
- 01 .08 Cheques cancelled or voided (if retained or returned by the banks uncashed)
- 01 .09 Group Life Insurance
- 01 .10 Interoffice Vouchers (Incoming/Outgoing)
- 01 .11 Journal Vouchers
- 01 .12 Copies of field office Local Salary Payrolls and Vouchers sent to DFM, NYHQ (See also Section II for retention up to seven years in originating offices)
- 01 .13 Report of Non-Expendable Property
- 01 .14 Payment Voucher (bank accounts and investments) with supporting documentation such as:
 - .14a Bank debit advices
 - .14b Suppliers invoices for goods and services
 - .14c Payment Request, etc.
- 01 .15 Personal Advances and Recoveries - PAR - formerly SPA/ARL - with supporting documentation - four years after recovery of advances is completed.
- 01 .16 Programme Cash Assistance to Governments - four years after liquidations are received and accepted.
- 01 .17 Programme Cash Assistance to Governments (Control Register)
- 01 .18 Petty Cash Vouchers and Statements with supporting documentation
- 01 .19 Receipt Voucher (bank accounts and investments) with supporting documentation such as:
 - .19a Bank deposit slips or credit advices
 - .19b Remittance advices
- 01 .20 Register of Property Survey Board Actions - four years after actions are completed.
- 01 .21 Regular Contributions - UNJSPF
- 01 .22 Report on Taxable Entitlement of Staff Subject to U.S. Taxes
- 01 .23 Statement of Accounts from UN, UNDP, UNFPA and other Agencies and Organizations
- 01 .24 Statement of Payments (bank zero-balance accounts)
- 01 .25 Statement of Receipts and Payments
- 01 .26 Travel Authorizations
- 01 .27 U.N. Federal Credit Union - Local Field Staff
- 01 .28 UNICEF Local Travel Request and Authorization
- 01 .29 UNICEF/Travel Requests
- 01 .30 Periodic Financial Reporting Form
- 01 .31 Write-off Submissions and Relevant Authorization

**Section II. Accounting and Financial Records for
Retention and Destruction after Seven Years**

- 02.01 Annual Project Budget (APB)
- 02.02 Cash Call-Forward "
- 02.03 Country Programme Summary Sheet (CPSS)
- 02.04 Government Receipts
- 02.05 Insurance Claims with supporting documentation such as Outturn Reports, Surveys, etc.
- 02.06 Issue Orders
- 02.07 Local salary payrolls and vouchers retained by originating office
- 02.08 Programme Budget Allotment (PBA)
- 02.09 Programme Summary Sheet (PSS)
- 02.10 Purchase Orders
- 02.11 Shipping Reports
- 02.12 Special Accounts Files (mainly reimbursable procurement) containing agreements, implementation and financial statements, with appropriate supporting documentation
- 02.13 Supply Call-Forward