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CF/RAI/NYHQ/DPP/RAM/2003-00186

Full Item Register Number [auto] **CF/RAI/NYHQ/DPP/RAM/2003-00186**

ExRef: Document Series/Year/Numb **CF/DFM/FC/025/Rev.1**

Record Item Title

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

Date Created/ Date on Item
11-Mar-1994

Date Registered
17-Jan-2003

Date Closed/Superceeded

Primary Contact Adhiratha Keefe (Proj Dev & Rec/Arch Officer)
Owner Location Record & Archive Manage Related Functions=80669443
Home Location Record & Archive Manage Related Functions=80669443
Current Location Record & Archive Manage Related Functions=80669443

d1: In, Out, Internal Rec or Conv Copy
Fd2: Sender Ref or Cross Ref
Fd3: Format

INTERNAL

Container Record
Container Record (Title)

CF/RAF/USAA/DB01/2003-00131
Essential Document Binder (Volume 5).

N1: Numb of Pages
4

N2: Doc Year
0

N3: Doc Number
0

Full GCG Code Plan Number
Record GCG File Plan

Da1: Date Published

Da2: Date Received

Date 3

Priority

Record Type A01 Item Corr - CF/RAI/NYHQ/DPP/RAM was ITD/RAM

Electronic Details

No Document

DOS File Name

Alt Bar code = RAMP-TRIM Record Number

CF/RAI/NYHQ/DPP/RAM/2003-00186

Notes

Print Name of Person Submit Images

Signature of Person Submit

Number of images
without cover

JOHN MANFREDI

John Manfredi

4

CF/DFM/FC/025/Rev.1

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.

Annex to Financial Circular No. 25

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

Administrative Deposits/Prepayments
Administrative Purchase Orders
Advances to Vendors, Contractors and others
Bank Reconciliation (bank accounts current and investments) with bank statements
Bank Reconciliation (bank zero balance accounts)
Budget Allotments
Cheques (if returned cashed by the banks)
Cheques cancelled or voided (if retained or returned by the banks uncashed)
Group Life Insurance
Interoffice Vouchers (Incoming/Outgoing)
Journal Vouchers
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)
Report of Non-Expendable Property
Payment Voucher (bank accounts and investments) with supporting documentation such as:
 Bank debit advices
 Suppliers invoices for goods and services
 Payment Request, etc.
Personal Advances and Recoveries - PAR - formerly SPA/ARL - with supporting documentation
 - four years after recovery of advances is completed.
Programme Cash Assistance to Governments - four years after liquidations are received and accepted.
Programme Cash Assistance to Governments (Control Register)
Petty Cash Vouchers and Statements with supporting documentation
Receipt Voucher (bank accounts and investments) with supporting documentation such as:
 Bank deposit slips or credit advices
 Remittance advices
Register of Property Survey Board Actions - four years after actions are completed.
Regular Contributions - UNJSPF
Report on Taxable Entitlement of Staff Subject to U.S. Taxes
Statement of Accounts from UN, UNDP, UNFPA and other Agencies and Organizations
Statement of Payments (bank zero-balance accounts)
Statement of Receipts and Payments
Travel Authorizations
U.N. Federal Credit Union - Local Field Staff
UNICEF Local Travel Request and Authorization
UNICEF/Travel Requests
Periodic Financial Reporting Form
Write-off Submissions and Relevant Authorization