

Strasbourg, 4 December 2019

DS/DGA(2019)1

Retention/Disposal schedule Treasury, Payments and Accounting Department

Directorate General of Administration

1. Activities

The Department is responsible for managing the treasury, accounts receivable, payments and general accounting of the Organisation, and preparing its financial statements in accordance with IPSAS (International Public Sector Accounting Standards).

2. Explanatory Notes

Access

The confidential access in this schedule refers to access limited to staff of the Department, auditors and, where applicable, to the cost centre manager of the concerned administrative entity. The Head of Department of TPA will decide on access by any other person upon request. Classified documents are not declassified, except when retained permanently in the Archives (archival value).

Retention

The retention period of “10 years” is to be read as 10 years after the end of the given financial year.

“Archival value” is assigned to permanent records that have been selected for preservation in the Archives according to the Organisation’s Collection Policy.

“Business needs” is assigned to records selected to be kept for as long as the activity exists. They remain under the responsibility of the Department, and are not transferred to the Archives.

Storage

Paper files of the current year are kept in the offices of the Treasury, Payments and Accounting Department. Files of previous years are kept in the Treasury, Payments and Accounting Department’s own archives, referred to as “Finance Archives” in this schedule.

Abbreviations used in the schedule

GDD: Travel Management tool (*Gestion des déplacements*)

MAE: Major Administrative Entity

RMS: Records Management System

TPA: Treasury, Payments and Accounting Department

3. Signatures

	Name	Signature	Date
Head of Department	M. Ozyavuz		
Records and Archive Correspondent	A. Vetter		
Head of Information Life Cycle Section	G. Büttner		

Series: title, description	Master/ copy	Medium, format & storage	Retention period	Disposition	Access classi- fication level	Notes / Rationale	Folder structure
A.20 Finance management and accounting							
FIMS - financial management database Database used to manage the financial resources of the Council of Europe. It contains modules related to all aspects of finances, accounting and treasury management: - Revenue management data - Accounts payable data - Fixed assets register - Bank reconciliation data - General ledger journal entries - General ledger balances - General trial balances	Master	ORACLE database: System server (Touareg) Database server (Amarok)	Keep current	n/a	Confidential	Maintenance, support, and back-up by DIT.	n/a
A.20.005 Development of financial policies, regulations and procedures							
RS010 Financial policies and regulations Includes the following sub-series:							
Financial management policies Policies related to the financial management activities at the Council of Europe.	Master	Word (RMS)	Permanent (archival value)	Preservation	Restricted		Chronologically
Treasury management policies Policies related to the treasury management activities at the Council of Europe.	Copy	Paper (signed document)	Permanent (archival value)	Preservation	Confidential		Chronologically
	Master	PDF (RMS)					
- Policy template for reuse	Copy	Word (RMS)	Keep current	n/a			

Series: title, description	Master/ copy	Medium, format & storage	Retention period	Disposition	Access classi- fication level	Notes / Rationale	Folder structure
RS030 Financial procedures and guidelines Includes the following sub-series:							
Financial procedures and models Explanatory notes, procedures (French "Manuel de procédures comptables" included), templates, models related to the financial management and accounting activities at the Council of Europe.	Master	Word, Excel (RMS)	Keep current	n/a	Restricted		By topic
			30 years	Review for preservation			
- Superseded versions of procedures							
Treasury management procedures Series includes procedures, templates, models related to the treasury management at the Council of Europe.	Master	Word (RMS)	Keep current	n/a	Confidential (Treasury)		Chronologically
			30 years	Review by preservation			
- Superseded versions of procedures							
A.20.010 Revenue management							
Obligatory contribution records Records related to the calls for obligatory contribution by member states, as well as contributions to partial agreements. May include: - official invoice - cover letter - official exchanges with ambassadors	Master	Paper (Previous years in Finance Archives)	Permanent (business needs)	Preservation (by TPA)	Confidential		By member state, then by year

Series: title, description	Master/ copy	Medium, format & storage	Retention period	Disposition	Access classi- fication level	Notes / Rationale	Folder structure
- further exchanges with countries (copies of correspondence with other entities: SG etc.)							
- Master invoice - supporting documents (budget table, consolidated accounts tables, control tables and merge tables)	Master	Excel (Shared drive - Pelican)	10 years after year of account	Destruction	Confidential	Until 2017 and some invoices with default interests. Since 2017 invoices are generated in FIMS.	By year
Council of Europe income records Records documenting income from sales of products or services such as sales of publications room rental etc., including recharging of services to Permanent Representations.	Master / Copy	Paper	10 years after year of account	Destruction	Confidential	Master is with MAEs.	n/a
Voluntary contribution records Records documenting the voluntary contributions (VC) by member or observer states, as well as the contributions to joint programmes (European Union) and other donors. May include:	Copy	Excel, PDF (Shared drive - Pelican)	Permanent (business needs)	Preservation (by TPA)	Confidential	Master is with ODGP.	By state or by directorate and budget head, then by year

Series: title, description	Master/ copy	Medium, format & storage	Retention period	Disposition	Access classi- fication level	Notes / Rationale	Folder structure
- contribution letter or contract with donors - bank transfer extracts - notification forms - financial reports to donors - supporting documents (follow-up table by donor, accounting reconciliation files, financial reports analysis etc.)	Copy	Paper					
Transitory records related to managing obligatory contributions Templates for letters	Master	Excel, Word (Shared drive - Pelican)	Keep current	n/a	Confidential		
A.20.030 Expenditure management							
Accounts payable records Includes invoices, receipts, copies of contracts and any other documents submitted as part of the payment process. Concerns all payments of the Council of Europe (excluding payroll), including for movable and immovable assets, services, expenses of experts, candidates etc.	Master	Paper (Finance archives)	10 years	Destruction	Confidential	Travel agency invoices are stored in the Travel agency platform.	By FIMS AP number and year
Accounts payable working documents Includes supporting documents such as the Petty Cash advances follow-up table, table for recording	Master	Excel, Word (Shared drive - Pelican)	10 years	Destruction	Confidential		By subject and year

Series: title, description	Master/ copy	Medium, format & storage	Retention period	Disposition	Access classi- fication level	Notes / Rationale	Folder structure
incoming files, internal procedures, model forms etc.							
Supplier information records Supplier files containing supplier's contact information and bank details.	Master	Paper (Previous year Finance Archives)	30 years	Review for useful information	Confidential	Attention has to be paid to data protection implications.	By FIMS supplier number
Supplier payment requests and exchanges E-mail exchanges with other entities regarding requests for payment and payments to suppliers.	Master	E-mail (shared mailbox - fournisseurs. questions @coe.int)	10 years	Destruction	Confidential		n/a
Mission and travel reimbursement records (French: <i>Records de remboursement des missions et des déplacements</i>) Records series includes staff mission reimbursement based on completed mission orders, as well as experts travel expenses reimbursements. May include: - mission order - expense report - invoices linked to missions (hotel, travel agency, other bills) - claim form ("note de frais") on paper - invitation letter - bank transfer - detailed inventory	Master	Hybrid: Electronic in GDD, Paper (Previous year Finance Archives)	10 years	Destruction	Confidential	Paper documents received kept in paper form. As of 2012 electronic documents stored in GDD and shared with relevant entity.	By GDD date of payment

Series: title, description	Master/ copy	Medium, format & storage	Retention period	Disposition	Access classi- fication level	Notes / Rationale	Folder structure
- E-mail exchanges with assistants on expert travels							
Mission and travel working documents Includes supporting documents such as the follow-up table for files received, GDD payment and accounting files, internal procedures, files generated from the system used before GDD.	Master	Excel, Word (Shared drive - Pelican)	10 years	Destruction	Confidential		By subject and year
Transitory records related to payment of official mission and travel expenses E-mail exchanges with staff on missions (calculation queries etc.)	Master	E-mail (shared mailbox missions-questions@coe.int)	1 year	Destruction	Confidential		Chronologically
A.20.040 Fixed assets management							
Fixed assets records - Cumulative fixed assets registers - Fixed assets disposal reports - Fixed assets invoices - Documents related to the annual financial closing, such as Commitments Officer (CO) annual certifications.	Copy	Hybrid: Excel (Shared drive - Pelican), Paper	20 years	Destruction	Confidential	Series exists since 2006. Master is with MAEs.	By year, then entity
Fixed assets management exchanges Exchanges with entities concerning their inventories.	Master	E-mail (Shared mailbox)	10 years	Review for useful information	Confidential		n/a

Series: title, description	Master/ copy	Medium, format & storage	Retention period	Disposition	Access classi- fication level	Notes / Rationale	Folder structure
Building evaluation reports Reports prepared by independent external experts regarding the value of the buildings. Each building is evaluated every 4-5 years.	Master	Paper (Office of the concerned staff member)	10 years after end of existence of building	Destruction	Confidential		Chronologically
A.20.050 Tax and customs management							
VAT reimbursement requests - cover letter - listing of invoices - accounting supporting documents (copy of invoices, reconciliation files etc.)	Copy	Excel, Word, PDF (Shared drive - Pelican)	10 years	Destruction	Confidential	Submitted electronically since 2018.	By country, then by year
	Master	Paper					
A.20.060 Treasury management							
Bank contracts Includes loan contracts and investments	Master	Paper	10 years after end of collaboration with bank	Destruction	Confidential	Most recent ones in TPA offices	By bank
Bank account management records Delegations and autorisations required for managing the bank accounts.	Master	Paper	Keep current	n/a	Confidential		By bank
	Copy	PDF (Pelican)	Latest version is kept as long as valid				
Bank transfers records Records documenting the bank transfer requests. - Suppliers: Batch - electronic lists Individual payments - paper	Master	Electronic (VUCLA) or Paper (Previous years Finance Archives)	10 years	Destruction	Confidential	Signed on paper or electronically	By bank account/year/month or quarterly if necessary

Series: title, description	Master/ copy	Medium, format & storage	Retention period	Disposition	Access classi- fication level	Notes / Rationale	Folder structure
- Experts/Missions: General rule - electronic Special cases + re-transfers - paper - Payroll: General rule - electronic Special cases + re-transfers - paper - Treasury: Sogecash - electronic Paper - Others (Refunds to countries, double payments etc.): Paper	Copy	Electronic (Shared drive - Pelican) or Paper					
Proofs of payment Records of payment sent by the bank as a proof that the money has left the account, only for non- SEPA payments.	Master	PDF (Shared drive - Hawking)	10 years	Destruction	Confidential	Sent electronically since 2015.	Chronologically
		Paper (Finance archives)					By year/month
Debit/Credit journals and supporting documents Accounting supporting documents for special transactions outside of Accounts payable, e.g. insurance policies.	Master	Paper	10 years	Destruction	Confidential		By year/month
Treasury reports (monthly and annual)	Master	Paper (signed documents)	10 years	Destruction	Confidential	Series exist since 2014. Sent to the Private Office every month with a copy to the Director of DGA.	Chronologically
	Copy	Word, PDF (Shared drive - Pelican)					

Series: title, description	Master/ copy	Medium, format & storage	Retention period	Disposition	Access classi- fication level	Notes / Rationale	Folder structure
Bank reconciliations (French: <i>rapprochements bancaires</i>)	Master	Paper (signed reconciliations)	10 years	Destruction	Confidential	Data is in FIMS.	By bank account/year/month/day
	Copy	Excel (Shared drive - Pelican)					By bank account/year/month
Bank statements - Main office (France) - External offices	Master	Paper	10 years	Destruction	Confidential		By bank account/year/month
	Copy	Excel (Shared drive - Pelican)					
A.20.070 Maintaining the general ledger							
General ledger journal entries (French: <i>Grand livre comptable</i>) and General ledger trial balances (French: <i>Balances comptables</i>) are in FIMS.							
General ledger journals and supporting documents (including payroll accounting files)	Master	Paper (Finance Archives)	10 years	Destruction	Confidential		By FIMS document number
Balance sheet account reconciliations (French: <i>Rapprochements de comptes de bilan</i>) General ledger balance sheet accounts follow-up. Supporting files for preparation of annual financial statements.	Master	Excel (Shared drive - Pelican)	10 years	Destruction	Confidential		By year
General trial balances (French: <i>Balances comptables</i>) Journal entries of the General Ledger and of the additional FIMS modules.	Copy	Excel (Shared drive - Pelican)	10 years	Destruction	Confidential	Data is in FIMS.	By chart of accounts
A.20.080 Financial reporting							

Series: title, description	Master/ copy	Medium, format & storage	Retention period	Disposition	Access classi- fication level	Notes / Rationale	Folder structure
Annual financial statements (French: <i>États financiers annuels</i>) Audited accounts by financial year (currently for Eurimages, North-South Centre and the consolidated accounts).	Copy	Paper	10 years	Destruction	Confidential	Master is the version published by CM.	By year
	Copy	Word (Shared drive - Pelican)					
Financial statements supporting records Supporting records used for the preparation of the annual financial statements. May include: <ul style="list-style-type: none"> - Management report - Statement of internal control - Opinions of the external Auditors - External Auditor's reports - Memos to MAEs for annual accounting closing - Consolidation tables of individual accounting trial balances ("Conso" file) - Financial statements preparation tables - Reconciliation tables (Pension Reserve Fund, cash flow Statement, inventories, eliminations of internal services, bad debts etc.) 	Master	Excel, Word, PDF (Shared drive - Pelican)	10 years	Destruction	Confidential		By year