# UNDP Country Offices and HQ units

## Year-end 2012 IPSAS Closure Instructions

<table>
<thead>
<tr>
<th>Language(s)</th>
<th>English, French, Spanish</th>
</tr>
</thead>
<tbody>
<tr>
<td>Responsible Unit</td>
<td>Office of Financial Resources Management (OFRM)</td>
</tr>
<tr>
<td>Creators</td>
<td>Accounts team, Updated: Svetlana Yefimova, Advit Nath</td>
</tr>
<tr>
<td>Subject</td>
<td>Procedural guide to annual financial closing</td>
</tr>
<tr>
<td>Date created</td>
<td>Oct./Nov. 2012</td>
</tr>
<tr>
<td>Mandatory Review</td>
<td>Helen Hall, Chief of Accounts&lt;br&gt;Advit Nath, Chief of Corporate Financial Reporting and Agency Services (CFRA)</td>
</tr>
<tr>
<td>Audience</td>
<td>Finance staff in Country Offices and HQ units</td>
</tr>
<tr>
<td>Applicability</td>
<td>Statutory reporting, closing</td>
</tr>
<tr>
<td>Replaces</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### Related documents

<table>
<thead>
<tr>
<th>Version</th>
<th>Date</th>
<th>Reviewed by</th>
<th>Revision Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>21 Nov. 2012</td>
<td>Helen Hall, Advit Nath</td>
<td>Incorporated</td>
</tr>
<tr>
<td>2</td>
<td>23 Nov. 2012</td>
<td>Helen Hall, Advit Nath</td>
<td>Changed deadline for submission of Purchase Order/AP/Travel etc. i.e. ALL creation requests from Agencies changed to 10 Dec 2012 in Matrix and minor format updates.&lt;br&gt;Changed deadline for PO creation to 3 Jan 2013 -- PO Module Closed for 2012 (no further HQ/CO POs can be created after this date).</td>
</tr>
</tbody>
</table>
Contents
Matrix of Tasks and Deadlines........................................................................................................... 4
Section One: Actions for Closing & Certifications .............................................................................. 11
  1.1 Action: Enter project budgets for Agency Execution into Atlas .................................................. 11
  1.2 Action: Ensure closure of inactive Trust Funds .......................................................................... 11
  1.3 Action: Identify operationally-closed projects .......................................................................... 11
  1.4 Action: IPSAS Employee Benefits - Recording Leave data for 2012 & CERTIFICATION ........... 12
  1.5 Action: Purchase Order creation request - deadline for Agencies ........................................... 12
  1.6 Action: Ensure timely submission of travel claims .................................................................... 12
  1.7 Action: Deadline for posting AP vouchers and GLJE s for non-Atlas Agencies ......................... 13
  1.8 Action: Clean-up unauthorized Statement of Financial Position accounts ............................... 13
  1.9 Action: Deadlines for finalizing bills (CRU/CRE/CRN) .............................................................. 14
  1.10 Action: Record all 2012 ASHI organizational share in Atlas...................................................... 14
  1.11 Action: IPSAS Expense - Ensure timely posting of Common Services billing ....................... 14
  1.12 Action: IPSAS PP&E - Timely receipt of asset-related Purchase Orders ................................. 15
  1.13 Action: IPSAS Financial Instruments - Timely recording of 2012 Treasury transactions ........ 15
  1.14 Action: IPSAS Revenue - Follow-up donors for payment or renegotiation ............................. 15
  1.15 Action: IPSAS Revenue - Clean-up Unapplied Deposits ........................................................... 16
  1.16 Action: IPSAS Expense - Record 2012 prepayments/prepaid advances .................................. 16
  1.17 Action: IPSAS Expense - Timely receipt all 2012 goods and services .................................... 16
  1.18 Action: Finalize all corrections to bills (CRN/CRE/CRU) ........................................................... 17
  1.19 Action: Finalize Bank reconciliations for 2012 ........................................................................ 17
  1.20 Action: Deadline for posting GLJE s relating to Atlas Agencies .............................................. 18
  1.21 Action: IPSAS Revenue - Apply all 2012 Contribution income .............................................. 18
  1.22 Action: Review all pending transactions in AR ....................................................................... 18
  1.23 Action: Review all pending transactions in AP ....................................................................... 19
  1.24 Action: Review and clear all pending GLJE s ......................................................................... 19
  1.25 Action: Clean-up Multi-Donor Trust Funds (MDTF) financial data .......................................... 19
  1.26 Action: IPSAS Revenue CERTIFICATION ............................................................................. 22
  1.27 Action: IPSAS Expense - CERTIFICATION of Prepayments/prepaid Advances ................... 23
  1.28 Action: IPSAS Expense - CERTIFICATION of Receipt Accrual report .................................... 23
  1.29 Action: Resolve project deficits (UNDP, NEX/NIM and NGO projects) .................................. 24
  1.30 Action: Record all Government/NGO financial reports in AP (NEX/NIM advances) .............. 24
  1.31 Action: IPSAS Expense - CERTIFICATION of 2012 common services .................................. 25
  1.32 Action: IPSAS Inventory - count & CERTIFICATION of Inventory at 31 Dec. 2012 ............... 25
  1.33 Action: Fixed asset count and submission of PP&E CERTIFICATION report ....................... 26
  1.34 Action: Deadline for submission of Other Certification Reports ............................................. 27
  1.36 Action: PDR review and corrections to project budgets ............................................................ 28
  1.37 Action: Cost Sharing report and Combined Delivery Report (CDR) review ............................ 29
  1.38 Action: Resolution of deficits at the fund and donor levels ....................................................... 29
  1.39 Action: Final CDRs for 2012 .................................................................................... 30
Section Two: Other Certifications ..................................................................................................... 31
  1. Guidance: Petty Cash and imprest account certification ............................................................... 31
  2. Guidance: Bank Certification ...................................................................................................... 32
  3. Guidance: Bank account list and bank accounts signatory panel ............................................... 32
  4. Guidance: Office Safe Inventory report ....................................................................................... 32
  5. Guidance: Local currency investments ........................................................................................ 33
  6. Guidance: Contingent Liabilities, including guarantees and letters of credit ............................ 33
  7. Guidance: In-kind contributions – GLOC and others ................................................................. 34
Section Three: Accounts review and analysis .................................................................................... 35
Overview

1. UNDP is required to submit financial statements in accordance with International Public Sector Accounting Standards (IPSAS) for the year ending 31 December 2012 by 30 April 2013.

2. To meet this requirement, Country Offices (COs) and HQ units must adhere to these Closure Instructions, completing all transactional processing and analysis by **end-February 2013**.

3. As part of the adoption of IPSAS from 1 January 2012, UNDP established opening balances for key Statement of Financial Position items, to ensure an IPSAS-compliant Statement of Financial Position in 2012. During 2011 year-end closure, Country Offices and HQ units were required to carry out additional activities, with some new certifications, to enable the Office of Financial Resources Management (OFRM), (formerly OFA and OPB), to establish 2012 opening balances.

4. Several of the actions detailed in the Matrix of Tasks and Deadlines (below) require Country Offices and HQ units to provide information to OFRM. This information should be provided in the standard forms, available on the Accounts SharePoint site. These forms are important supporting documents and are presented along with the final financial statements to the External Auditor, the National Audit Office of Tanzania (NAOT). All documents submitted to OFRM must be reviewed and certified by your Country Office Resident Representative.

5. For 2012 closure, OFRM will again collect information using the Accounts SharePoint site which has been a success in prior years.

6. The MPTF Office will communicate separately the 2012 year-end closing timetable related to the financial functions of UNDP as the Administrative Agent of UN MDTFs and Joint Programmes with pass-through modality. If you have any questions relating to this, please contact Louise Moretta (louise.moretta@undp.org).

   In order to meet UNDP’s responsibilities as a Participating UN Organization on pass-through arrangements, please refer to the Joint Programming Pass-Through Fund Management Procedures.

7. If you have any questions relating to this guidance please contact Helen Hall (helen.hall@undp.org), Advit Nath (advit.nath@undp.org) or your Client Service Team (CST):
   - CST.HQ@undp.org
   - CST.RBA@undp.org
   - CST.RBAP@undp.org
   - CST.RBAS@undp.org
   - CST.RBEC@undp.org
   - CST.RBLAC@undp.org
## Matrix of Tasks and Deadlines

<table>
<thead>
<tr>
<th>TASK</th>
<th>COMPLETE BY</th>
<th>DURATION</th>
<th>GUIDANCE SECTION</th>
<th>Nov-12</th>
<th>Dec-12</th>
<th>Jan-13</th>
<th>Feb-13</th>
<th>Mar-13</th>
<th>Apr-13</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter project budgets for Agency execution into Atlas</td>
<td>30-Nov-12</td>
<td>1 - 30-Nov-12</td>
<td>1.1 Enter project budgets for Agency Execution into Atlas</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ensure closure of inactive or operationally closed Trust Funds (TFs)</td>
<td>30-Nov-12</td>
<td>1 - 30-Nov-12</td>
<td>1.2 Ensure closure of inactive Trust Funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Flag projects with no activity during 2012 as operationally closed</td>
<td>30-Nov-12</td>
<td>1 - 30-Nov-12</td>
<td>1.3 Identify operationally-closed projects</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Close all open Purchase Orders (POs) for 2011 and prior years as</td>
<td>30-Nov-12</td>
<td>1 - 30-Nov-12</td>
<td>Pre-closure clean up activity</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>instructed in early sent messages on the MPN Network</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Receipt Accrual process run for November</td>
<td>1-Dec-12</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Record in Atlas annual and home leave dates for 2012</td>
<td>09-Dec-12</td>
<td>1- 9-Dec-12</td>
<td>1.4 IPSAS Employee Benefits – Recording the Leave days for 2012</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deadline for submission of Purchase Order/AP/Travel etc. i.e. ALL</td>
<td>10-Dec-12</td>
<td>1-Nov-12 - 10-Dec-12</td>
<td>1.5 Purchase Order creation request deadline for Agencies</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>creation requests from Agencies</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ensure travel claims for 2012 are all submitted and processed in</td>
<td>28-Dec-12</td>
<td>1-Nov-12 - 28-Dec-12</td>
<td>1.6 Ensure timely submission of travel claims</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Atlas by the year end</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Final Paycycle for 2012</td>
<td>28-Dec-12</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ensure all AP vouchers and GLJEs for non-Atlas Agencies are posted</td>
<td>31-Dec-12</td>
<td>1-Nov-12 - 31-Dec-12</td>
<td>1.7 Deadline for posting AP vouchers and GLJEs for non-Atlas Agencies</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TASK</td>
<td>COMPLETE BY</td>
<td>DURATION</td>
<td>GUIDANCE SECTION</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------------------------------------------------------------</td>
<td>-------------</td>
<td>---------------</td>
<td>----------------------------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ongoing review and clean-up of unauthorized Statement of Financial Position accounts</td>
<td>31-Dec-12</td>
<td>1 Nov - 31-Dec-12</td>
<td>1.8 Clean-up unauthorized Statement of Financial Position Accounts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finalize bills (CRU/CRE/CRN) for 2012</td>
<td>31-Dec-12</td>
<td>1 Nov – 31-Dec-12</td>
<td>1.9 Deadline for finalizing bills</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ensure all After Service Health Insurance (ASHI) premiums received, including organizational share, is fully recorded in Atlas by the year-end</td>
<td>31-Dec-12</td>
<td>1 Nov – 31-Dec-12</td>
<td>1.10 Record all 2012 ASHI organizational share in Atlas</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finalize and fully post all 2012 Common Services bills</td>
<td>31-Dec-12</td>
<td>1 Nov – 31-Dec-12</td>
<td>1.11 IPSAS Expense - Ensure timely posting of Common Services billing</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voucher and receipt Purchase Orders(POs) for all assets received in 2012 by the year end</td>
<td>31-Dec-12</td>
<td>1 Nov – 31-Dec-12</td>
<td>1.12 IPSAS PP&amp;E - Timely receipt asset-related Purchase Orders</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ensure all 2012 Treasury transactions, particularly Foreign Exchange (FX) deals, are recorded in full by the year end</td>
<td>31-Dec-12</td>
<td>1 – 31-Dec-12</td>
<td>1.13 IPSAS Financial Instruments - Timely record 2012 Treasury transactions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Liaise with donors to ensure timely payment of outstanding balances; renegotiate agreements as necessary</td>
<td>31-Dec-12</td>
<td>1 Nov – 31-Dec-12</td>
<td>1.14 IPSAS Revenue - Follow-up donors for payment or renegotiation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clean up all balances of unapplied deposits in Account 14070</td>
<td>31-Dec-12</td>
<td>1 Nov – 31-Dec-12</td>
<td>1.15 IPSAS Revenue - Clean-up Unapplied Deposits</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TASK</td>
<td>COMPLETE BY</td>
<td>DURATION</td>
<td>GUIDANCE SECTION</td>
<td>Nov-12</td>
<td>Dec-12</td>
<td>Jan-13</td>
<td>Feb-13</td>
<td>Mar-13</td>
<td>Apr-13</td>
</tr>
<tr>
<td>----------------------------------------------------------------------</td>
<td>-------------</td>
<td>------------------------</td>
<td>-------------------------------------------------------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
</tr>
<tr>
<td>Record all 2012 prepayments in 16065 by 31 December 2012</td>
<td>31-Dec-12</td>
<td>1 Nov - 31 Dec-12</td>
<td>1.16 IPSAS Expense - Record 2012 prepayments by year-end</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Perform count of Inventory quantity and value as at 31 December 2012</td>
<td>31-Dec-12</td>
<td>31-Dec-12</td>
<td>1.32 IPSAS Inventory – count of Inventory as at 31 December 2012</td>
<td></td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Perform fixed asset count as at 31 December 2012</td>
<td>31-Dec-12</td>
<td>31-Dec-12</td>
<td>1.33 Fixed asset count as at 31 Dec 2012</td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Record receipts for 2012 goods and services on a timely basis, within three days of the year-end</td>
<td>3-Jan-13</td>
<td>1-Dec -3 Jan-13</td>
<td>1.17 IPSAS Expense - Timely receipt all 2012 goods and services</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PO Module Closed for 2012 (no further HQ/CO POs can be created after this date)</td>
<td>3-Jan-13</td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>December Receipt Accrual process run</td>
<td>4-Jan-13</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>Deadline for corrections to all 2012 bills (CRN/CRE/CRU)</td>
<td>6-Jan-13</td>
<td>1 - 6-Jan-13</td>
<td>1.18 Finalize all corrections to bills (CRN/CRE/CRU)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Finalise bank reconciliations for 2012</td>
<td>10-Jan-13</td>
<td>1 - 10-Jan-13</td>
<td>1.19 Finalize bank reconciliations for 2012</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Deadline for posting of GLIEs relating to Atlas Agencies</td>
<td>10-Jan-13</td>
<td>1 - 10-Jan-13</td>
<td>1.20 Deadline for posting GLIE relating to Atlas agencies</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>Ensure all 2012-related contribution income has been fully applied within Atlas</td>
<td>10-Jan-13</td>
<td>1 - 10-Jan-13</td>
<td>1.21 IPSAS Revenue - Apply all 2012 Contribution income</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>TASK</td>
<td>COMPLETE BY</td>
<td>DURATION</td>
<td>GUIDANCE SECTION</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
<td>----------</td>
<td>------------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Review all pending transactions in Accounts Receivable (AR), and make corrections with date of 31 December 2012 or earlier</td>
<td>10-Jan-13</td>
<td>1 - 10-Jan-13</td>
<td>1.22 Review all pending transactions in AR</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Review all pending transactions in Accounts Payable (AP), and make corrections with date of 31 December 2012 or earlier</td>
<td>10-Jan-13</td>
<td>1 - 10-Jan-13</td>
<td>1.23 Review all pending transactions in AP</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Review all pending GLJEs, and approve if valid, delete if not valid</td>
<td>10-Jan-13</td>
<td>1 - 10-Jan-13</td>
<td>1.24 Review all pending GLJEs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AR, Billing and EX modules closed for 2012</td>
<td>10-Jan-13</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SCA reporting run from HQ</td>
<td>10-Jan-13</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deadline for Governments to submit NEX/NIM expense reports to UNDP offices</td>
<td>15-Jan-13</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Push reporting of 31 December Statement of Financial Position account balances to COs and HQ units</td>
<td>15-Jan-13</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clean-up all Multi Donor Trust Fund (MDTF) financial data for submission through UNEX</td>
<td>16-Jan-13</td>
<td>1 - 16-Jan-13</td>
<td>1.25 Clean-up MDTF financial data</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TASK</td>
<td>COMPLETE BY</td>
<td>DURATION</td>
<td>GUIDANCE SECTION</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>----------------------------------------------------------------------</td>
<td>-------------</td>
<td>----------</td>
<td>----------------------------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Upload IPSAS Revenue certification as at 31 December 2012 to SharePoint</td>
<td>16-Jan-13</td>
<td>16-Jan-13</td>
<td>1.26 IPSAS Revenue - CERTIFICATION</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Upload certification of prepayments to SharePoint</td>
<td>16-Jan-13</td>
<td>16-Jan-13</td>
<td>1.27 IPSAS Expense - CERTIFICATION of prepayments</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Upload receipt accrual report to SharePoint</td>
<td>16-Jan-13</td>
<td>16-Jan-13</td>
<td>1.28 IPSAS Expense - CERTIFICATION of Receipt Accrual report</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Upload certification of absence records as of 31 December 2012</td>
<td>20-Jan-13</td>
<td>20-Jan-13</td>
<td>1.4. Employee Benefits CERTIFICATION of absence records</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Upload Certification of fixed asset count to ASD SharePoint site. Disposals, acquisitions and adjustments to be recorded by this date.</td>
<td>20-Jan-13</td>
<td>20-Jan-13</td>
<td>1.33 Fixed asset submission of Asset CERTIFICATION report</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Resolve all project deficits for UNDP, NEX/NIM and NGO projects</td>
<td>25-Jan-13</td>
<td>1 - 25-Jan-13</td>
<td>1.29 Resolve project deficits (UNDP, NEX, and NGO projects)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ensure all FACE and Financial Reports are recorded in AP for Government and NGO NEX/NIM advances</td>
<td>25-Jan-13</td>
<td>1 - 25-Jan-13</td>
<td>1.30 Record all Government/NGO financial reports in AP (NEX/NIM advances)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>AP module closed for 2012</strong></td>
<td><em><strong>25-Jan-13</strong></em></td>
<td></td>
<td><strong>AM (Assets) module is closed for 2012</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Certify status of balances due to and from other UN Agencies for common services as at 31 December 2012</strong></td>
<td>31-Jan-13</td>
<td>31-Jan-13</td>
<td>1.31 IPSAS Expense - CERTIFICATION of 2012 common services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TASK</td>
<td>COMPLETE BY</td>
<td>DURATION</td>
<td>GUIDANCE SECTION</td>
<td>Nov-12</td>
<td>Dec-12</td>
<td>Jan-13</td>
<td>Feb-13</td>
<td>Mar-13</td>
<td>Apr-13</td>
</tr>
<tr>
<td>---------------------------------------------------------------------</td>
<td>-------------</td>
<td>-------------------</td>
<td>---------------------------------------------------------------------------------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
</tr>
<tr>
<td>Upload certification of Inventory as at 31 December 2012 to SharePoint</td>
<td>31-Jan-13</td>
<td>31-Jan-13</td>
<td>1.32 IPSAS Inventory - CERTIFICATION of Inventory as at 31 December 2012</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Upload other certifications to SharePoint</td>
<td>31-Jan-13</td>
<td>31-Jan-13</td>
<td>1.34 Deadline for submission of other CERTIFICATION reports</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Review and clean-up of Statement of Financial Position accounts, and submit Certified analysis to SharePoint</td>
<td>31-Jan-13</td>
<td>1-Nov-12 - 31-Jan-13</td>
<td>1.35 Review and clean-up of Statement of Financial Position accounts as at 31 December 2012 and submit certified analysis</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deadline for submission of both implementing and executing Agency PDRs to UNDP for 2012</td>
<td>1-Feb-13</td>
<td>1-Feb-13</td>
<td>1.36 PDR review and corrections to project budgets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GL closed for 2012</td>
<td></td>
<td>14-Feb-13</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Preliminary donor reports submitted by UNDP to UN, detailing project level expense</td>
<td></td>
<td>14-Feb-13</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deadline for review of PDR error reports (as they become available through UNEX) and make necessary corrections to Atlas project budgets</td>
<td>14-Feb-13</td>
<td>1 – 14-Feb-13</td>
<td>1.36 PDR review and corrections to project budgets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GMS and F&amp;A run</td>
<td></td>
<td>15 – 19-Feb-13</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TASK</td>
<td>COMPLETE BY</td>
<td>DURATION</td>
<td>GUIDANCE SECTION</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------------------------------------------------------------</td>
<td>-------------</td>
<td>-----------------------------------</td>
<td>---------------------------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Review cost-sharing reports and Combined Delivery Reports (CDRs) for projects executed or implemented by UNDP, NEX/NIM and NGO, and by UN agencies and finalize deficit resolution</td>
<td>25-Feb-13</td>
<td>20 – 25-Feb-13 (3 days excluding weekend)</td>
<td>1.37 Cost sharing report and Combined Delivery Report (CDR) review</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Resolve all project deficits at the fund and donor levels</td>
<td>25-Feb-13</td>
<td>20 - 25-Feb-13 (3 days excluding weekend)</td>
<td>1.38 Resolution of deficits at the fund and donor levels</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Print final expense reports - CDRs and Cost Sharing (CS) reports - for 2012</td>
<td>28-Feb-13</td>
<td>28-Feb-13</td>
<td>1.39 Final CDRs for 2012</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Financial statements (including notes) submitted by the Corporate Financial Reporting &amp; Agency Services (CFRA) unit to Administrator</td>
<td>15-Apr-13</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Final financial statements to UN Board of Audit (NAOT)</td>
<td>30-Apr-13</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Section One: Actions for Closing & Certifications

1.1 Action: Enter project budgets for Agency Execution into Atlas

Project managers must ensure that the relevant project budgets are correctly entered into Atlas, as without these, the Corporate Financial Reporting and Agency Services Unit is not able to post the agency PDR expenses (refer to POPP chapter Agency Execution).

Project budgets and authorized spending limits will constitute ceilings for expenses on UNDP programme activities for current and future years.

**Deadline:** 30 November 2012

**Guidance:** POPP chapter on Agency Execution

**Report:** Not required

**Contact:** haridasan.gopalakrishnan@undp.org

1.2 Action: Ensure closure of inactive Trust Funds

OFRM is carrying out an exercise concerning Trust Funds that are inactive or reflect minimal financial activity, and has liaised separately with relevant COs. Trust Fund Managers should continue to monitor trust fund activity and where warranted should financially close these funds following the POPP guidance financial closure of development projects and trust funds.

**Deadline:** 30 November 2012

**Report:** Not required

**Contact:** CST

1.3 Action: Identify operationally-closed projects

All projects operationally closed in 2010 and those that have no expense within the last 24 months must be flagged as financially closed at the 2012 year-end. Prior to changing the status offices must ensure that:

- All Statement of Financial Position items have been cleared;
- The final financials correctly reflect the programmatic activity and are fully comply with the terms and conditions of the donor agreement;
- Any appropriate corrective action has been processed.

OFRM has set up a Task Force that is assisting Country Offices to go through this project closure process. Going forward, Country Offices should monitor inactive projects to ensure timely closure.

Offices must ensure that any projects with expired agreements are closed, either operationally for agreements expiring in 2012, or financially for agreements expiring in 2011. Offices should focus particularly on agreements relating to projects funded by SIDA, Netherlands, Germany, Denmark, UN, and UNOCHA.
Offices must follow the procedures set out in the POPP chapter on project closure.

**Deadline:** 30 November 2012

**Guidance:** POPP chapter *financial closure of development projects and trust funds*

**Report:** Not required

**Contact:** CST

1.4 **Action:** IPSAS Employee Benefits - Recording Leave data for 2012 & CERTIFICATION

By 9 December, 2012 COs are required to record in Atlas the annual leave and home leave dates for staff for 2012 to ensure that 2012 annual and home leave balances in Atlas are accurate. This information will be the basis for determining the organizational annual and home leave liability values.

By 20 January, 2013 COs will be required to certify the accuracy of the absence records as of 31 December, 2012 on the Accounts SharePoint site. Communication and additional guidance will be issued if necessary.

**Deadline:** 20 January, 2013

**Report:** CERTIFICATION to be uploaded to the Accounts SharePoint site

**Contact:** Ajay Lakhanpal (ajay.lakhanpal@undp.org)

1.5 **Action:** Purchase Order creation request - deadline for Agencies

COs must ensure that Agencies have submitted their Purchase Order creation requests by 10 December 2012. CO Finance staff must ensure that all relevant POs are finalized and dispatched before the year-end. The final pay cycle will be run on 28 December 2012. If any instruction for financial authorization is received after 10 December 2012, the PO will be created and recorded as a 2013 transaction. Please make sure you communicate these deadlines to your Agency colleagues by 30 November 2012. Deadlines will also be communicated at the Agency HQ level. POs must be created in accordance with the UNDP Expense Accounting Policy.

**Deadline:** 10 December 2012

**Guidance:** See UNDP Financial Regulations and Rules (FRRs)/Expense Accounting Policy

**Report:** Not required

**Contact:** CST

1.6 **Action:** Ensure timely submission of travel claims

- The Traveler is required to complete a Travel Claim (F10) within two weeks after the completion of travel
- Additionally, at HQ, the traveler or arranger is required to complete the travel check list and an expense report for claiming any additional amount (Refer to the Atlas Travel & Expense (T&E) Manual)
• If on review of the travel claim it has been determined that the staff member has been advanced an amount greater that her/his entitlements, this will be recovered by UNDP.

In order to ensure that all 2012-related expense is accurately reflected in Atlas, and the UNDP financial statements, Offices must ensure that all travel claims are fully entered into the system prior to the year-end. The final pay cycle for 2012 will be run on 28 December 2012.

**Deadline:** 28 December 2012

**Guidance:** [The Travel Policies and Procedures](#)

**Report:** Not required

**Contact:** kanwarjit.sachdeva@undp.org

### 1.7 Action: Deadline for posting AP vouchers and GLJE for non-Atlas Agencies

The deadline for COs for posting AP vouchers and GLJE relating to 2012 for non-Atlas Agencies is 31 December 2012. It is vital that offices comply with this deadline, to ensure all transactions relating to Service Clearing Account (SCA) are recorded in the ledger prior to the SCA reporting deadline for HQ of 10 January 2013.

GLJE relating to Atlas agencies can be posted until 10 January 2013. The GL will also be open for the final resolution of project deficits between 20 February and 25 February 2013.

**Deadline:** 31 December 2012 (Non-Atlas Agencies)

**Report:** Not required

**Contact:** haridasan.gopalakrishnan@undp.org

### 1.8 Action: Clean-up unauthorized Statement of Financial Position accounts

All Country Office and HQ Unit balances in Unauthorized Statement of Financial Position accounts must be cleared out to the appropriate and authorized account. In some cases, where the transactions are very old and the supporting documentation cannot be located, you may need to seek guidance from your CST or Regional Bureaux Finance Focal Point. The following accounts are Unauthorized and are monitored through the monthly Finance Dashboard:

- 14045 – Staff Receivable – Travel Advance: Travel advances should be charged directly to the appropriate expense account
- 14060 – Receivable Due in One Year
- 16030 – OFA - Miscellaneous Cash Receipt from Agency
- 19015 – Deferred Income tax
- 25010 – Stale Dated Cheques
- 29020 – Billings from Country Offices
- 29101 – Clearing Account
- 29102 – Other Clearing
- 29104 – Government Clearing
- 29111 – Agency Clearing
- 29112 – Travel Clearing
1.9 Action: Deadlines for finalizing bills (CRU/CRE/CRN)

All bills must be finalized by 31 December 2012. After finalizing bills, Country Offices must review the bills and make corrections where necessary. Following the deadlines for each bill type, OIST will cancel the closing year bills still showing a budget checking error. To prevent any last minute misunderstandings, please discuss the process for reviewing/finalizing bills with your Agency colleagues well in advance of these deadlines. For 2012 billing, all bills must be corrected by 7 January 2013.

Deadline: 31 December 2012 (to finalize bills)

CRN CRE bills – recommended workflows
Geobilling tool available

Report: Not required

Contact: CST

1.10 Action: Record all 2012 ASHI organizational share in Atlas

After-Service Health Insurance (ASHI) premiums include premiums from retirees, who submit cheques to COs on a quarterly basis. UNDP provides a corresponding organizational share of the premium. COs must ensure that all 2012 ASHI premiums are recorded in Atlas, including the organization’s share.

Deadline: 31 December 2012

Report: Not required

Contact: ajay.lakhanpal@undp.org

1.11 Action: IPSAS Expense - Ensure timely posting of Common Services billing

Under IPSAS and the accrual basis of accounting, UNDP must determine the full funds owed to and owing from other UN agencies for which UNDP provides common services. In order to ensure the balances determined as at 1 January 2013 are accurate and reliable, COs and HQ units must ensure all 2012 common services billing is fully and accurately recorded in Atlas by the year-end.

COs and HQ units should be aware that they are also required to certify the status of balances due to and from other UN Agencies locally, for common services and common premises, as at 31 December 2012. Certification is not required for SCA-related balances.

Deadline: 31 December 2012

Report: None required
Contact: CST

1.12 Action: IPSAS PP&E - Timely receipt of asset-related Purchase Orders

Under IPSAS, UNDP is required to report in detail assets controlled and used by the organization. In order to make sure that the balance of assets under IPSAS is reliable and relevant, COs and HQ units must ensure that for assets physically received in 2012 the relevant Purchase Order is receipted in Atlas by 31 December 2012.

Deadline: 31 December 2012
Report: Not required
Contact: mary.mugambi@undp.org

1.13 Action: IPSAS Financial Instruments - Timely recording of 2012 Treasury transactions

COs must ensure all bank transfers, Foreign Exchange (FX) deals, and replenishments (including cheques) are recorded, settled and dispatched/delivered in Atlas by close of business 31 December, 2012.

Ensure that all valid treasury transactions are processed end-to-end (through dispatch) in Atlas and invalid deals must be deactivated or denied. This clean-up must be carried out by COs on an ongoing basis and be completed by 31 December, 2012 to ensure completeness and accuracy of cash balances at year-end as well as facilitating timely and accurate bank account reconciliation.

As a matter of normal day-to-day operating procedure and best practice, COs should record and process to dispatch deals and bank transfers on the date they receive value at the bank. This relates especially to cheques physically presented/cashed at the bank which need to be recorded, settled and dispatched in Atlas on the same day the CO received value from the bank.

Deadline: 31 December 2012
Report: Not required
Contact: john.rutere@undp.org

1.14 Action: IPSAS Revenue - Follow-up donors for payment or renegotiation

Country Offices should actively engage and follow-up with donors with outstanding Pending Items which are past-due and request payment of these amounts, to ensure timely payment of agreed contributions. Where there has been a change in the timing of payment of the contribution, offices should negotiate amendments to agreements and payment schedules with donors and revise the pending items accordingly to reflect the revised dates.

Deadline: 31 December 2012
Report: None required
Contact: claire.adrien@undp.org
1.15 Action: IPSAS Revenue - Clean-up Unapplied Deposits

COs and HQ units should review balances in Account 14070 – Unapplied Deposits, and take necessary action to clear the balances. Specifically, offices are required to:

- Investigate the cause of differences between the unapplied deposit balance in both the AR and GL Offices should process correcting AR entries as appropriate to match the AR to GL. Please note that correcting entries SHOULD NOT be processed through GLJE. If differences between AR and GL arise as a result of posting errors to the GL, please send an email to Paul Johnsamson of Contributions Unit who will liaise with OIST to address the issue.
- Promptly apply outstanding deposits and ensure the balance in both AR and the GL is reduced to zero.

It is vital that the balance of account 14070 Unapplied Deposits is zero as at 31 December 2012

**Deadline:** 31 December 2012

**Report:** None required

**Contact:** paul.johnsamson@undp.org

1.16 Action: IPSAS Expense - Record 2012 prepayments/prepaid advances

In preparation for IPSAS, Offices are required to maintain an active record of all prepayment/prepaid advances (for civil works projects and similar) transactions in GL account 16065 for 2012 that meet the IPSAS prepayment/prepaid advances definition as at 31 December 2012.

In order to enable OFRM to determine a prepayment/prepaid advances figure as at 1 January 2013, all Offices should be aware that they will be required to certify all prepayments/prepaid advances as at 31 December 2012, and therefore must ensure that all relevant documentation is retained.

**Deadline:** 31 December 2012

**Report:** Certification of prepayments/prepaid advances required by 16 January 2013

**Contact:** CST

1.17 Action: IPSAS Expense - Timely receipt all 2012 goods and services

Under IPSAS, UNDP is required to recognize the opening balance for goods/services delivered/received in 2012 and not yet vouchered known as receipt accrual. In order to ensure the reliability and accuracy of this figure, it is vital that Offices ensure that they have receipted all 2012 goods and services physically received in 2012, in Atlas, by 3 January 2013.

**Deadline:** 3 January 2013

**Report:** None required

**Contact:** CST
1.18 Action: Finalize all corrections to bills (CRN/CRE/CRU)

Bills cannot be changed or deleted once they have been processed. However, there are three ways how corrections to bills can be made, all of which result in a reversal of the original entries made.

1. If a whole bill was processed in error, then the “adjust entire bill” process can be run (Billing>Maintain Bills>Adjust Entire Bill; then select Credit and Rebill option). The Credit bill will create reverse accounting entries to the original bill, thereby effectively canceling out the original credits and debits; while the Rebill will create a new bill copying the data of the original bill but allows modifications of incorrect data such as the chart fields.

2. If only a specific bill line is incorrect in an otherwise accurate bill, then the “adjust selected bill lines” process can be run (Billing>Maintain Bills> Adjust Selected Bill Lines). This will create reverse accounting entries for the selected bill lines only.

3. It is also possible to process simply a refund without an original bill, particularly for Non-Atlas agencies where some of the cost recovery is automated. In such a case a regular bill is entered using the appropriate CRE, CRN, or CRU process, however with identifier 800001 and a negative amount. This will in effect then create a credit to the quoted project (ensure that a project is entered at the line list yellow button), and the amount debited from the unit’s XB account.

Please note that the deadline for the finalization of all bills is tighter than previous years, and it is vital that the deadlines are adhered to, to ensure all items are recorded in the ledgers in a timely manner.

Deadline: 6 January 2013 for all bills (CRN/CRE/CRU)

Report: Not required

Contact: CST

1.19 Action: Finalize Bank reconciliations for 2012

A Bank Reconciliation is regarded as one of the most important internal controls. A Bank Reconciliation is the comparison of two records of the same cash: one held by UNDP in our Atlas system – the cashbook – and another held by our bankers – the bank statement. The bank reconciliation lists and explains all items that differ between the two records. The total of these items equals the difference between the cash balance in the cashbook and that in the bank statement. Explanations should be given for all differences, with the result that any outstanding difference to be investigated should be zero.

There are two main objectives to completing the bank reconciliation:

• To confirm that the amount of cash that the cashbook indicates that UNDP holds is actually held by the bank;
• To provide assurance that UNDP’s books and records are accurate, as the cash balance should reflect the total impact of all income and expense.

Without performing a bank reconciliation UNDP cannot know whether the stated level of cash exists or that income and expense is correctly recorded.

Deadline: 10 January 2013

Guidance:
Bank reconciliation complete guide (2006)
New procedures for recording bank charges and interest (2006)
Guidance on recording bank charges (2008)
### Important guidance for managers who approve bank reconciliations (2008)

### Payments on behalf of Atlas agencies (2008)

### Revised procedure for bank charges (2008)


### Email message on using account 74510 for recording bank charges

**Report:**
Upon request from HQ

**Contact:**
CST

---

**1.20 Action:** Deadline for posting GLJEs relating to Atlas Agencies

Inter Business Unit GLJEs should be coordinated with other Atlas agencies before approval and posting, since the GL for other agencies may be closed before the UNDP GL. Country Offices and HQ units must communicate with their counterparts in other GLBUs before posting GLJEs to ensure problems do not arise. Offices must also seek assistance from their CST for the clearing of all inter-agency GLJEs.

Note that the deadline for the posting of GLJEs for **NON-Atlas** agencies is 31 December 2012, to ensure all SCA-related transactions are recorded in the GL before the HQ SCA reporting deadline. The GL will also be open for the final resolution of project deficits between 20 February and 25 February 2013.

**Deadline:** 10 January 2013 (for Atlas Agencies)

**Report:**
Not required

**Contact:**
CST

---

**1.21 Action:** IPSAS Revenue - Apply all 2012 Contribution income

In order to ensure the relevance and reliability of the information used to generate the Opening Balance for revenue receivable as at 1 January 2013, Offices must ensure that all 2012 Contribution income received has been applied by 10 January 2013.

**Deadline:** 10 January 2013

**Report:**
None required

**Contact:**
john.rutere@undp.org

---

**1.22 Action:** Review all pending transactions in AR

For AR clean up, several error types should be analyzed and cleared: accounting entries for the deposit have not been created, accounting entries created but the “Complete” check box has not been turned on, not budget-checked deposits (such deposits will not be journal generated unless the Budget Check status is “Valid”) and budget errors. Please note that Year end queries are available for the Dashboard.

Please also note that this deadline applies to all deposits – including those that will be applied by UNFPA or other Atlas agencies. (Atlas agencies apply deposits recorded in UNDP AR business units.) Where you receive deposits on behalf of Atlas agencies make sure that you provide the Atlas agency with the deposit ID so that the agency can apply the deposit before AR is closed.
Deadline: 10 January 2013

Guidance: AR direct journal exceptions master query instructions - 30 Sep 2007
Finance Dashboard indicator - AR direct journal (ARDJ) exceptions

Report: Revenue certification to be uploaded by 16 January 2013

Contact: UNDP Treasury, or john.rutere@undp.org

1.23 Action: Review all pending transactions in AP

The Clean-Up of the Accounts Payable (AP) refers to an exercise that ensures that there are no pending vouchers with an accounting date on or before the year-end date. Vouchers must be fully processed in order to be correctly recorded in Projects and GL.

Deadline: 10 January 2013

Guidance: Clean-up of accounts payable
Mpn-finance Guidance on review of old pending payments and un-presented cheques

Report: Not required

Contact: CST

1.24 Action: Review and clear all pending GLJEs

Pending GLJEs are GLJEs created but not yet posted to the GL. Pending GLJEs contribute to inconsistencies between KK and GL reports because pending GLJEs that have passed the budget check are included in KK but not in the GL. When pending GLJEs are cancelled, they no longer appear in KK.

Offices should contact their CST for assistance with clearing all inter-agency GLJEs.

Deadline: 10 January 2013

Guidance: Review of Pending GLJEs in Atlas
2008 Pending GLJEs memo_8 Aug 08

Report: Not required

Contact: CST

1.25 Action: Clean-up Multi-Donor Trust Funds (MDTF) financial data

UNDP, as a Participating UN Organization of MDTFs, is required to submit financial data through UNEX system by uploading a spreadsheet in a format specified by MPTF Office (MPTFO). MPTFO requires the financial data at project level in the spreadsheet, containing both UNDP project ID and the corresponding MPTF project ID.
MPTF project ID is communicated to Country Offices (COs) in the payment notification (email) that the MPTF Office sends out to COs after they have transferred the funds to UNDP bank account. MPTF project IDs can also be obtained from MPTFO Gateway http://mdtf.undp.org/, where Country Offices can find the relevant transfer details by MPTF project, country, and MPTF fund.

When a CO creates a project for Contributions Unit to apply the pass-through contributions received from MPTFO, the corresponding MPTF project reference must be inserted in the ‘User Field 1’ at the same time. For 2012 financial reporting of MDTFs, County Offices must input MPTF project IDs in the project User Field 1 in Atlas, as shown below:

Expenses Review: COs should review the expenses reported on MPTFO GATEWAY http://mdtf.undp.org/ and ensure all adjustments needed to correct over-expense/or project mapping issues are completed.

Donor Codes: COs must review the 2012 General Ledger (GL) data in the UNDP Funds for projects that have received MPTF funding, and ensure that the Donor Codes used in all transactions are correct. Donor code corrections must be made in the 2012 GL as soon as they are identified, otherwise any transaction in the projects with incorrect donor codes will not be extracted and included in the financial data submitted to MPTFO.

The Fund Codes used by UNDP are:

- Fund 11000 - UNDP/PUNO - Direct Cost Budgets
- Fund 40211 - UNDP/PUNO - UNDG Iraq Trust Fund
- Fund 30000 - UNDP/PUNO and NGO/UNDP - all other MDTFs
- Fund 16350 - UNDP/PUNO - One UN funds

The following table shows the current Donor Codes that are associated with funding from MPTFO:

<table>
<thead>
<tr>
<th>Donor codes</th>
<th>Description</th>
<th>Short Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>10317</td>
<td>ADM. AGENT UNDP IRAQ TF</td>
<td>AAUNDGTF</td>
</tr>
<tr>
<td>10714</td>
<td>UNDP AS AA FOR JP PASS THROUGH</td>
<td>UNDP(JPAA)</td>
</tr>
<tr>
<td>11314</td>
<td>MPTFO/JP_Indig_Rights_GUA</td>
<td>JP-GT Indg</td>
</tr>
<tr>
<td>11315</td>
<td>MPTFO/JP_GOV/Local_Admin_LA0</td>
<td>UNDP(JPAA)</td>
</tr>
<tr>
<td>11338</td>
<td>MPTFO/JP_TLS_INFUSE</td>
<td>JP_TP_INFU</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
<td>Code</td>
</tr>
<tr>
<td>--------</td>
<td>--------------------------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>11340</td>
<td>MDTFO/JP_LBR_Gender_Equality</td>
<td>11341</td>
</tr>
<tr>
<td>11342</td>
<td>MDTFO/JP_UN_Country_Fund_BTN</td>
<td>11343</td>
</tr>
<tr>
<td>11344</td>
<td>MDTFO/JP_UN_Country_Fund_PNG</td>
<td>11345</td>
</tr>
<tr>
<td>11363</td>
<td>MDTFO/JP_Peace_Building_Fund</td>
<td>11364</td>
</tr>
<tr>
<td>11365</td>
<td>MDTFO/JP_Central_Fund_Influenz</td>
<td>11366</td>
</tr>
<tr>
<td>11400</td>
<td>MDTFO/JP_Sierra_Leone_MDTF</td>
<td>11401</td>
</tr>
<tr>
<td>11420</td>
<td>MDTFO/JP_Stabilization_&amp;_Recov</td>
<td>11424</td>
</tr>
<tr>
<td>11425</td>
<td>MDTFO/JP_IP_expanded_Fund_Window</td>
<td>11437</td>
</tr>
<tr>
<td>11450</td>
<td>MDTFO/JP_Lesotho_one_UN_Fund</td>
<td>11451</td>
</tr>
<tr>
<td>11455</td>
<td>MDTFO/JP_Montenegro_UN_Cty_Fund</td>
<td>11456</td>
</tr>
<tr>
<td>11502</td>
<td>MDTFO/JP_MDG_HAI_Country_Reconstruction</td>
<td>11523</td>
</tr>
<tr>
<td>11526</td>
<td>MDTFO/JP_Somalia_Humanitarian</td>
<td>11531</td>
</tr>
<tr>
<td>11535</td>
<td>MDTFO/JP_Indigenous_People_Par</td>
<td>11548</td>
</tr>
<tr>
<td>11554</td>
<td>MDTFO/JP_Guatemala_Rural_Development</td>
<td>11556</td>
</tr>
<tr>
<td>11562</td>
<td>MDTFO/JP_UN_Civil_Society_TF</td>
<td>11576</td>
</tr>
<tr>
<td>11588</td>
<td>MDTFO/JP_DRC_Microfinance</td>
<td>11605</td>
</tr>
<tr>
<td>11605</td>
<td>MDTFO/JP_Armed_violence_preven</td>
<td>11667</td>
</tr>
<tr>
<td>11665</td>
<td>MDTFO/JP_Maldives_one_UN_Fund</td>
<td>11671</td>
</tr>
<tr>
<td>11666</td>
<td>MDTFO/JP_UN_Botswana_Cty_Fund</td>
<td>11667</td>
</tr>
<tr>
<td>11667</td>
<td>MDTFO/JP_CM_Dis_Security</td>
<td>11668</td>
</tr>
<tr>
<td>11669</td>
<td>MDTFO/JP_Kazakhstan_RPSS</td>
<td>11669</td>
</tr>
<tr>
<td>11770</td>
<td>MDTFO/JP_Georgia_GenderEquality</td>
<td>11779</td>
</tr>
<tr>
<td>11779</td>
<td>MDTFO/JP_Georgia_GenderEquality</td>
<td>11783</td>
</tr>
<tr>
<td>11883</td>
<td>MDTFO/JP_Mat_Health_Philippin</td>
<td>11908</td>
</tr>
</tbody>
</table>

**UNDP Year-end 2012 IPSAS Closure Instructions**
1.26 Action: IPSAS Revenue CERTIFICATION

At the year-end the offices will be required to certify the following regarding the IPSAS Revenue:

1. Confirm that all Contribution Agreements signed in prior to 31 December 2012 have been submitted to the GSSC for processing. This confirmation statement is included in the Outstanding AR Certification attachment.

2. Confirm that all funds received locally for contribution agreements signed prior to 31 December 2012 have been applied. This confirmation statement is included in the Outstanding AR Certification attachment.

3. Run the query UN_IPSAS_AR_CA_PST_AR_ITEM_DTL at the date of certification to get a list of AR items ids and filter the results for open AR items to obtain the list of outstanding receivables. Certify that the open items represent valid receivables which the CO expects to receive or have received and no write-off of the receivable is required. Upload a copy of the query output confirming recoverability of outstanding items. See the Outstanding AR Certification attached query output and scroll to the right to view additional columns required.

4. Run the past due milestone query UN_IPSAS_RM_MILESTONES_PSTDUE before 15 January, 2013 and certify that:
   a. If milestone has been completed, indicate when the past due milestones were completed and uploaded the relevant documents in DMS for GSSC processing, or
   b. If milestone has not been completed, indicate the revised milestone estimated completion date and notify GSSC through DMS. Upload a copy of the past due milestone query output sent to the GSSC certified by the CO Management confirming action taken.

See the Past Due Milestones Certification attached query output and scroll to the right to view additional columns required.

5. Provide a list of USAID and US DOS grants and indicate:
   a. Grant ID
   b. Grant Status (Ongoing, Completed Pending Final Reporting). Do not include grants that have been completed and closed.
   c. Donor (USAID or US DOS)
   d. Approved Amounts
   e. Grant Expiry Date
   f. Cumulative Total Expense incurred reported as of 31 Dec 2012
   g. Atlas Project IDs against which expenses have been recorded

See the attached USAID_USDOS_Certification Template

6. All offices should make every effort to refund balances in GL Account 21030 before the close of 2012 AP Pay Cycle.

After the close of AP Cycle, run the balance under your operating unit for Account 21030 as at December 31 2012 and certify that:
The balances are valid and will be refunded by January 31st, 2013.

Provide a list of your outstanding balance with the following chart strings:
- GL Account
- Operating Unit
- Donor Code
- Fund Code (fund code of the project or TF where funds originated)
- Expenditure Dept ID

If any outstanding balance is not valid, clear the balance via GLJE. If the balance cannot be cleared, indicate in the certification that the amount is "Not Valid" and state what action will be taken.

The forms for Revenue certification are available on the Accounts SharePoint.

**Deadline:** 16 January 2013

**Report:** Certification to be uploaded to SharePoint

**Certified by:** Head of Office

**Contact:** UNDP Treasury, Contributions Unit

---

**1.27 Action: IPSAS Expense - CERTIFICATION of Prepayments/prepaid Advances**

Under IPSAS, Offices are required to maintain an active record of all prepayment transactions that are recorded to account 16065 (prepayments/advances for civil works projects and the like) for 2012 that meet the IPSAS prepayment/advances for civil works projects and the like definition as at 31 December 2012.

All units should be aware that they will be required to Certify all prepayments/advances for civil works projects and the like as at 31 December 2012, and therefore must ensure that all relevant documentation is retained.

The Certification format will be available on SharePoint.

**Deadline:** 16 January 2012

**Report:** Certification to be uploaded to SharePoint

**Certified by:** Head of Office

**Contact:** CST

---

**1.28 Action: IPSAS Expense - CERTIFICATION of Receipt Accrual report**

Under IPSAS Offices will be required to certify their accrued expenses as of 31 December, 2012. The Balances for certification will be provided to Offices by OFRM and available on the Accounts SharePoint site.

Offices must ensure that all supporting documentation for transactions forming the receipt accrual balance are maintained and readily available locally, as they will be required for verification and audit purposes to support the 31 December 2012 balance for receipt accrual. Supporting documentation for all assets (individual asset item =>US$500) and other non-asset goods/services transactions (each receipt =>US$ 20,000) will be required to be uploaded to DMS.
For the 2012 year-end, the Offices will have a **3-day grace period** (until COB January 3, 2013) to receipt goods and services and create records in Atlas with 31 December, 2012 date. The Receipt Accrual process will be run at 6:00 pm EST (New York) time on January 3rd. During this 3 day grace period Offices **must not** create vouchers against any pre-2013 POs until January 4th.

For non-PO transactions >USD 2,500, in some cases services will be received by 31 December 2012 but the invoice/bill will be received in 2013 (i.e. for utilities and similar services). For such cases, COs must exceptionally raise a PO and must create a receipt for the estimated amount of services **up to 31 December 2012**.

For example, utility bills are paid using a non-PO voucher and the invoice/bill for the last 3 months or so of 2012 has not yet been received. In this case, the CO must raise a PO and receipt as mentioned above.

For any further clarification please contact your CST.

**Deadline:** 16 January 2013

**Report:** Certification to be uploaded to SharePoint

**Certified by:** Head of Office

**Contact:** CST

### 1.29 Action: Resolve project deficits (UNDP, NEX/NIM and NGO projects)

Project managers at Offices must be proactive in monitoring project expense to avoid any cost-sharing deficits that need to be resolved at the year-end. Managers should analyze their project expense and identify any potential deficits, and then must take action to resolve year-end deficits or problems.

The review of project balances and projected deficits should be routine for project managers throughout November and December 2012. Contact your CST with any questions or problems in resolving deficits.

**Deadline:** 25 January 2013

**Guidance:**
- Guidance on analyzing the CDR and other GL reports (2007)
- How to review CDRs, CS reports and PBB (2006)
- Explanation of CDR foreign exchange gains and losses (2006)
- Differences between expenses in the AWP cover page and in the CDRS (2007)
- Guidance on reviewing 2006 CS and TF deficits - January 2007
- Explanation of all sources of foreign exchange gains and losses - February 2006
- Final 2005 balances and 2006 spending limits

**Report:** Not required

**Contact:** CST

### 1.30 Action: Record all Government/NGO financial reports in AP (NEX/NIM advances)

Advances must be recorded in Atlas, charging the Account 16005 and the corresponding Donor Fund combination (refer to *OnDemand* to verify the recording process). A Regular Non-PO Voucher must be used to record the advance against account 16005 and then once the FR/FACE is received an APJV must be used to clear the advance
against the correct expense accounts. The recording of the advance will reserve the funds advanced to the project, affecting the funds availability in the Commitments Control (KK) module. The amount advanced will not be included in the UN Expenses Detail, nor in the Project Budget Balance, since Account 16005 is meant only to reflect advances given and to record a reserve of funds in the corresponding Donor/Fund combination.

Offices must not use a GLJE to record project advances.

The actual expenses are only recorded when the project Implementing Partner reports them using the FR/FACE. Note that in the FACE, after the column indicating the Activity, the second column must indicate Account 16005 and Donor/Fund combination for each portion of the Advance requested. Expenses must be recorded in the currency in which they were advanced.

**Deadline:** 25 January 2013

**Guidance:**
- National Execution (NEX) Finances and NGO Execution Finances
- NEX advances – email 9 Mar 09 (Diane Kepler)
- Ad Melkert email: NEX - Cash Advances to Government Counterparts - July 2008
- Follow-up of old NEX advances - December 2007
- How to analyze NEX advances - February 2006
- NEX aging report release note - December 2006
- Recording of Interest earned on NEX Advances - February 2007
- Revaluation of NEX Advances in USD

**Report:** Not required

**Contact:** CST

### 1.31 Action: IPSAS Expense - CERTIFICATION of 2012 common services

Offices will be required to review, validate and certify balances on Common Services for the 2012 financial year. The offices will be required to provide the following:

1. Copy of the signed 2012 Common Services Budget with respective Agencies
2. Detailed 2012 Income and Expense for Agencies by full COA (excluding UNDP)
3. Certifications will be uploaded to a SharePoint site (details to be sent shortly)

Offices are requested to start initiating the compiling of the above information and OFRM will submit detailed instructions on the submission shortly.

**Deadline:** 31 January 2013

**Report:** Certification to be uploaded to SharePoint

**Certified by:** Head of Office

**Contact:** haridasan.gopalakrishnan@undp.org

### 1.32 Action: IPSAS Inventory - count & CERTIFICATION of Inventory at 31 Dec. 2012

Country Offices are required to count Inventory and Supplies as at 31 December 2012 and submit a certification of this by 31 January 2013. Based on the findings and experiences of this process, guidance for the physical count of Inventory as of 31 December 2012 will be prepared and sent separately. The guidance will be updated, and the Inventory Control Report may be subject to change.
Deadline: 31 December 2012 (for count of Inventory) and 31 January 2013 (for certification upload)

Report: Report to be uploaded to SharePoint – guidance to be issued

Certified by: Head of Office

Contact: joel.thalla@undp.org

1.33 Action: Fixed asset count and submission of PP&E CERTIFICATION report

A physical count of fixed asset items including furniture, equipment and vehicles must be conducted twice a year to ensure that the data held in the Atlas Asset Module corresponds to the items physically present at UNDP HQ, out-posted units, Country Office, or HQ unit. The quality of this information is vital for the production of the Financial Statements.

A Fixed Asset Physical Verification Coordinator role must be assigned to an individual staff member, with some finance or accounting knowledge, at each CO or HQ unit. This coordinator is responsible for the establishment of a team (excluding the asset focal point for purposes of segregation of functions) to carry out the physical verification. Once the count has been undertaken, the Coordinator reconciles the results, together with the Asset Focal Point. The Asset Focal Point then completes the Certification letter for Certification by the RR or Head of Office for onwards submission to HQ.

The Asset Certification report must be certified by either the Resident Representative or the Deputy Resident Representative (Operations), or HQ unit head. This certification acts as a formal confirmation that all assets recorded in the Atlas Asset Module are represented by assets that have been physically verified and are in working condition (i.e. not obsolete). The Asset Certification report includes:

- Asset Certification Letter reconciled to all documents uploaded in SharePoint, e.g. Lease Agreements, MOUs, Land Titles, Leasehold Improvements, Project assets in Excel template
- In-Service Report signed on every page by the RR or DRR to certify that it is accurate and that the physical verification exercise was carried out.
- Intangible Assets – is identifiable non-monetary asset without physical substance e.g. externally/externally developed software, licenses etc. Please contact ASD for further guidance.
- Donated rights to use premises – where premises (land or building(s) is donated for use by UNDP. Please contact ASD for further guidance.

The detailed 2012 year-end instructions for PP&E certification and forms will be circulated by ASD shortly.

ASD will review the submissions for quality assurance purposes and to validate the accuracy of the certification numbers, for the production of the fixed asset notes to the UNDP Financial Statements. However, responsibility for taking corrective action identified rests with the CO or HQ unit.

Deadline: 20 January 2013

Report: Asset certification report and documents uploaded to the ASD SharePoint site – will be circulated shortly

Certified by: RR, DRR (operations), or HQ unit head

Contact: mary.mugambi@undp.org
1.34 **Action:** Deadline for submission of Other Certification Reports

See detailed guidance on the following certifications in Section Two of this guidance document.

The following reports must be certified by either the Resident Representative or the Deputy Resident Representative (Operations), or the Head of Office for HQ units:

1. Petty cash and imprest account certification
2. Bank certification
3. Bank account list and bank accounts signatory panel
4. Office safe inventory report
5. Local currency investments
6. Contingent Liabilities, Including guarantees and letters of credit
7. In Kind Contributions - GLOC and others

Country Offices requiring support with analyzing accounts or in running or submitting reports should directly contact the CST for their office. The CST Managers will review the certification reports submitted and may require additional information or supporting documentation, so a record of relevant information should be maintained by the CO.

**Deadline:** 31 January 2013

**Report:** Certification reports

**Contact:** CST or UNDP Treasury (john.rutere@undp.org)


Country Offices and HQ units are required to carry out analysis and clean-up on Statement of Financial Position accounts, and submit certified analysis to OFRM by 31 January 2013. Country Offices and HQ units should ensure that they begin their review work and analysis as soon as possible, in order to give sufficient time to clean balances, and to reduce workload during the closing period.

Contact your CST with any queries on how to analyze or clean-up these accounts.

- 14020 – Salary Advances
- 14056 – VAT/Sales Tax
- 14057 – Petrol Advances
- 16007 – Project advances
- 21005 – Accounts Payable

Country Offices are required to review the following accounts as at 31 December 2012 with the certified analysis to be submitted by 31 January 2013.

The detailed guidance is available in Section Three of this guidance document.

Standard Statement of Financial Position accounts:

- 14056 – VAT/Sales Tax
- 14057 – Petrol Advances
- 14095 – Miscellaneous receivable – non Staff
- 21005 – Accounts Payable
- 21032 – Guarantees received
Staff-related Statement of Financial Position accounts:
- 14020 – Staff receivable - Salary advance
- 14030 – Staff receivable – Rental advance
- 14035 – Staff receivable – Emergency advance
- 14040 – Staff receivable – Education grant
- 14050 – Staff receivable – Other
- 14085 – Staff receivable – Telephone charges
- 23005 – Reimbursable services
- 23065 – Staff association
- 23080 – Garage fees

Project advance accounts:
- 16005 – NEX advances
- 16007 – Project advances
- 16065 – Prepaid voucher modality

Deadline: 31 January 2013

Report: Certified Accounts analysis to be uploaded in SharePoint by 31 January 2013

Certified by: Head of Office

Contact: CST

1.36 Action: PDR review and corrections to project budgets

The deadline for the submission of PDRs from implementing and executing agencies is 1 February 2013. OFRM will initiate the loading of the PDRs received from the various agencies, as they are received. On validation, the Country Office is requested to review and take corrective action (if required) on any of the following errors reported in UNEX to ensure the expenses are validated and recorded. Failure to do so will result in under-recording of delivery and GMS. The window to review the expenses will remain open until 14 February 2013. It is imperative that 2012 project budgets with correct chart fields are entered in Atlas for all agency implemented projects.

PDR Errors- Rejects in UNEX:

<table>
<thead>
<tr>
<th>Error Message</th>
<th>Possible Causes</th>
<th>Action by Country Office</th>
</tr>
</thead>
<tbody>
<tr>
<td>a) No Chart fields defined for the Project</td>
<td>Project exists in Atlas but its budget does not have any chart field for the year to which the PDR refers.</td>
<td>Ensure correct fund, Imp agent, and donor codes are reflected</td>
</tr>
<tr>
<td>b) Invalid Implementing Agency</td>
<td>The Project is executed by a UN agency and the Implementing Agency recorded in the PDR does not appear in the ATLAS project budget. Either the PDR is wrong or the Project budget was wrongly recorded in ATLAS because the correct Implementing Agent is missing in the chartfields.</td>
<td>Record correct &quot;Imp&quot; Code in ATLAS</td>
</tr>
<tr>
<td>c) Fund is not defined</td>
<td>Refers to projects in ATLAS inconsistency with regards Fund</td>
<td>Record correct Fund</td>
</tr>
</tbody>
</table>
| **d) Project Not Found** | - Reporting Agency legacy Project number not entered in the Award-Award Profile- Attributes.  
- Project financially closed and not migrated to ATLAS.  
- Project was created but not sent to KK. | **Record Legacy Project number in Awards Page in ATLAS** |
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>e) Project Not Active</strong></td>
<td>Project In Inactive mode in the Project Module</td>
<td><strong>Change to &quot;Active&quot; status (if valid)</strong></td>
</tr>
<tr>
<td><strong>f) PDR end date</strong></td>
<td>Project Date in Award Module does not cover the current reported period</td>
<td><strong>Extend the Budget periods in &quot;Projects&quot; to 2012</strong></td>
</tr>
<tr>
<td>out of Project dates</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Deadline:** 1-February 2013 (submission of PDRs to UNDP), and 14 February 2013 (finalize review of PDR error reports and make necessary corrections to Atlas project budgets)

**Guidance:** Agency Execution

**Report:** Not required

**Contact:** CST

1.37 **Action:** Cost Sharing report and Combined Delivery Report (CDR) review

Project managers at Country Offices must be proactive in monitoring project expense to avoid any cost-sharing deficits that need to be resolved at the year-end. Managers should analyze their project expense and identify any potential deficits, and then must take action to resolve year-end deficits or problems. Managers should start this work in advance of the year-end and contact your CST with any questions or problems in resolving deficits.

Please note that this analysis can be finalized for UN agencies projects after PDRs are posted to GL and F&A has run. Therefore the GL will be open for the clearing of deficits between 20 February and 25 February 2013.

**Deadline:** 25 February 2013

**Guidance:** Guidance on analyzing the CDR and other GL reports (2007)  
How to review CDRs, CS reports and PBB (2006)  
Explanation of CDR foreign exchange gains and losses (2006)  
Differences between expenses in the AWP cover page and in the CDRS (2007)

**Report:** Not required

**Contact:** CST

1.38 **Action:** Resolution of deficits at the fund and donor levels

Country Offices and HQ units should be aware of the deadline for the final resolution of project deficits at the fund/donor level. If you have a deficit that you still are not sure of the solution or difficulty in analyzing, please contact your CST who will assist you in researching and resolving deficits and/or problems.

Please note that this analysis can be finalized for UN agencies projects after PDRs are posted to GL and F&A has run. Therefore the GL will be open for the clearing of deficits between 20 February and 25 February 2013.

**Deadline:** 25 February 2013
Guidance:  
Guidance on reviewing 2006 CS and TF deficits - January 2007  
Cost Sharing and Trust Fund deficits status - July 2007  
Guidance on reviewing 2005 CS deficits - February 2006  
Financial closure of development projects and trust funds  
GL expense reports - risk of double counting - November 2006  
Procedures for transferring resources and correcting errors - January 2006

Report:  
Not required

Contact:  
CST

1.39 Action:  Final CDRs for 2012

These reports must be produced, reviewed, and certified by Country Offices, and made available as requested by auditors. Do not submit these reports to OFRM.

- For projects executed by NGOs and governments the CDR must be submitted to the Executing Agency for signature. The signed copy must be filed and available for review by internal and external auditors.
- CDR’s for DIM projects should be printed, reviewed and certified by the RR / DRR.

Deadline:  28 February 2013

Report:  
Not required

Contact:  
CST
Section Two: Other Certifications

Deadline: All other 2012 year-end certifications must be submitted to OFRM using the SharePoint site by 31 January 2013

1. Guidance: Petty Cash and imprest account certification

All UNDP offices are authorized to maintain an office petty cash fund up to $1,000, depending on needs and based on RR’s authority. The purpose of the office petty cash is to facilitate small payments (maximum $100 per payment) that would otherwise require creating a payment voucher in Atlas. The balance in account 11015 Petty Cash should represent only the office petty cash, where the fund code is 00001 without project/donor details.

Some petty cash balances include advances to DEX/DIM projects, which is not correct. Where you need to make small cash advances to project staff to carry out project activities, use the cash advance modality, not the office petty cash, and record these payments using account 16007.

If your office has a balance in the Petty Cash account at year-end, you need to complete a Petty Cash Reconciliation. Where the petty cash balance was not banked at year end, the balance should have been counted and reconciled to the GL balance in account 11015. All Petty Cash accounts must be reconciled as at 31 December. Each office must also ensure the GL balance for the office’s petty cash account(s) reflects the authorized level(s).

At the year-end:

(a) Raise an AP Journal Voucher to record the expenses to the respective 7XXXX series and credit the Petty Cash GL Account 11015 with the same amount.

(b) Deposit any cash balance on the Petty Cash Fund in the safe into your local bank account (in relevant currency) and raise an AP Direct Journal (Non-Contribition deposit) to record the deposit using the same COA used at the beginning of the year to record the AP Regular Voucher.

The foreign exchange (FX) difference on account 11015 will be taken care of by the HQ revaluation process. Country Offices and HQ units should NOT make any GLJE for FX difference. OFRM runs a revaluation process that will revalue the USD equivalent. For example, where the local currency balance is zero and the USD equivalent is 50, the revaluation process will create a journal entry to make the USD equivalent zero as well. Any adjustments to the USD equivalent are recorded as foreign exchange gain/loss and posted to the HQ foreign exchange gain/loss account.

The Petty Cash reconciliation and certification must be certified by the Head of Office, using the certification form which should be uploaded to the SharePoint site.

The Head of Office must certify that GL Account 11015 reflects the petty cash at year-end. The certification should include the name and contract status of the designated custodian(s).

Physical counting of the petty cash fund should be done regularly (minimum monthly) as appropriate and the result of such counting should be compared to the GL to ensure the accuracy (amount, currency, chart of accounts) and timeliness (transaction dates and months) of the recording.

Certified by: Head of Office

Contact: treasury.cash.management@undp.org
2. Guidance: Bank Certification

For each Country Office bank account, print the B2B simplified report and then review. The review is vital to ensure the bank balance is correctly stated and that old items are cleared. Your review must include an examination of every difference between the cashbook balance and the bank statement balance. Explanations must be provided.

The B2B report must be approved and signed by the RR or the DRR.

A list of outstanding cheques must be printed. When reviewing and approving the bank reconciliation, the RR or DRR must seek, and the CO provide, an explanation for any cheque not cashed within a month of being issued. If a cheque is deemed not likely to be cashed, and therefore no longer valid, the payment must be cancelled in Atlas. Once a cheque becomes stale-dated, as per the banking laws in your country, then it must be cancelled in Atlas. Any cheques cancelled in Atlas must have a corresponding payment stop with the relevant Bank.

All records of the analysis and actions on outstanding cheques must be retained by Country Offices.

Additional guidance:
- Bank reconciliation complete guide (2006)
- New procedures for recording bank charges and interest (2006)
- Guidance on recording bank charges (2008)
- Important guidance for managers who approve bank reconciliations (2008)
- Payments on behalf of Atlas agencies (2008)
- Revised procedure for bank charges (2008)
- Email message on using account 74510 for recording bank charges

Certified by: Head of Office

Contact: CST

3. Guidance: Bank account list and bank accounts signatory panel

Each Country Office must submit:

1. A listing of all bank accounts it holds at 31 December 2012, including bank name, address, bank account number and currency;
2. A listing of the signatories for each bank account on the list in 1) above. The listing(s) must contain the names, titles and contract status of each member of the signatory panel. Country offices operating signatory panels with value limits for signatories individually or in combination must provide a listing of each. A pdf copy of the written certification must be submitted.

Certified by: Head of Office

Contact: treasury.cash.management@undp.org

4. Guidance: Office Safe Inventory report

Country Offices must perform an Inventory of the contents of the office safe as at 31 December 2012. This inventory must be compared to the most recent previous inventory of the safe and any differences noted. The
inventory should be performed by the primary Safe Custodian and the Operations Manager, both of whom should sign off on the inventory report. A copy of the certified inventory list must be retained by the Operations Manager. The original should be kept in the safe. A pdf copy of the written certification must be submitted.

Certified by:    Head of Office

Contact:    treasury.cash.management@undp.org

5. Guidance: Local currency investments

Country Offices are only permitted to hold investments with the express authority of the UNDP Treasurer. Country Offices or HQ units holding investments at 31 December 2012 must submit the details for each investment to OFRM.

The following information must be provided:
- Atlas account codes, currency and amount(s)
- Type of investment
- Bank / investment institution name
- Bank / investment institution statement / confirmation of existence of investment as at 31st December
- Copy of Treasurer’s authorization
- Start and maturity dates
- Interest rate earned

Certified by:    Head of Office

Contact:    Treasury Investment Unit (laura.munisteri@undp.org)

6. Guidance: Contingent Liabilities, including guarantees and letters of credit

A Contingent Liability is defined as “the possibility of an obligation to pay certain sums dependent on future events”. Such a possibility usually arises in the form of a claim made by a contracted party – either out of an existing contract (e.g., extra work, damages, etc), or as a new contract where the claim is based on delivery of goods or services in the absence of a written agreement. Claims or disputes, although usually settled between UNDP and a contractor, may lead to formal dispute resolution, such as arbitration. In these cases, the amount in dispute is a Contingent Liability. Once the matter is settled, the amount becomes a ‘liability’. It is important for UNDP to be aware of any contingent liabilities associated with contracts, including those relating to claims and disputes that could create financial exposure for the organization.

Contingent Liabilities also arise from the issuance of Guarantees and Letters of Credit during a procurement process. Under procurement guidelines, these issuances must be exceptional and be pre-approved by the UNDP Treasurer.

Country Offices must provide OFRM with a current list of Contingent Liabilities as at 31 December 2012, and in the period up until the list is submitted. The list should detail Outstanding Claims, Guarantees, and Letters of Credit, using the form Contingent Liabilities Guarantees and Letters of Credit Certification Report. Any guarantees which have been issued without HQ clearance must also be reported. If there are no contingent liabilities to report, please indicate “None”. The completed form must be submitted to OFRM.

Certified by:    Head of Office

Contact:    CST
7. **Guidance: In-kind contributions – GLOC and others**

(a) **Government Local Office Contributions (GLOC):** As part of their agreement with UNDP, the Governments of many countries provide UNDP with accommodation free of charge. Such Government Local Office Contributions (GLOC) are reported by UNDP as part of its financial statements. The value of the contribution is estimated by OPB, based on the submissions from Country Offices.

(b) **Other In-kind Contributions:** Country Offices receive other forms of in-kind contribution, such as food or medicines, or premises provided by the Government other than the main UNDP office (which is included in GLOC). It is important for UNDP to know the complete value of all Contributions In-kind received from Governments, for reporting purposes.

COs must complete the form [In-kind Contributions Report](#). If there are no in kind contributions to report, please indicate “None”. The completed form must be submitted to GSSC.

**Certified by:** Head of Office

**Contact:** Global Shared Service Center (GSSC) ([john.kidd@undp.org](mailto:john.kidd@undp.org))
Section Three: Accounts review and analysis

Country Offices and HQ units should review and analyze the following Statement of Financial Position account balances as at 31 December 2012. The analysis must be Certified and uploaded to SharePoint by 31 January 2013.

Standard Statement of Financial Position accounts

1. Guidance: 14056 (VAT / Sales tax receivable)

The VAT / Sales account is normally debited for the VAT (Value Added Tax) paid on a purchases made in a country that charges VAT. This tax is refundable and the UNDP country office should regularly submit a proper claim to the local taxing authority in the country. Once the refund check is received, this account is credited and the balance cleared out.

If your country does not have VAT, there should not be a balance in the account. If there is a balance it should be investigated and zeroed out. If your country does have VAT, the balance should normally be a debit (i.e. tax refund is receivable). If VAT claims have not been submitted, these need to be done at the earliest.

As Countries have specific forms, time limits and documentation requirements that the office needs to follow, analysis of the account balance should indicate whether a request for reimbursement has been submitted to the government as well as the date of the request.

Run the AAA report for account 14056. Download the data to Excel match off the debits (from purchases) against the credits (VAT refunded) to leave a balance of items where the refund has not been received. Input / copy the details for the remaining items comprising the account balance on to the Account Reconciliation Form. Provide an explanation for these items indicating if the claim is regularly filed and, if not, when it will be filed. Save the file with your comments as “XXX-14056.xls” and upload to SharePoint.

2. Guidance: 14057 (Petrol advances)

The Petrol Advance account is normally debited for petrol coupons purchased and credited when coupons are consumed and expense report is provided. Petrol advances/coupons provided to office staff is to be settled promptly as receipts are received and charged to the proper project via a GLJE. Countries have large positive balances while others have negative balances, neither of which is not what one would normally expect in this account. If the entries are done properly we would expect a small receivable balance in the account.

This account does not have an open item key. The process for analyzing is identical to VAT Receivable: Run the AAA report for account 14057. Download the data to Excel, and match off the debits (advance / coupons given) against the credits (expense booked) to leave a balance of items where the advance has not been settled.

To analyze this account, match the debits (advance/coupons given) against the credits (expense booked) to identify those items where the advance has not been settled. Your analysis of the account balance should match the petrol coupons in stock. If not, then an explanation is required for the outstanding items.

Input / copy the details for the remaining items comprising the account balance on to the Account Reconciliation Form. An explanation needs to be provided Save the file with your comments as “XXX-14057.xls” and upload to SharePoint.

3. Guidance: 14095 (Miscellaneous receivable – non staff)

This account was created for non-staff related miscellaneous receivables. This account should be used very infrequently to temporarily record non-staff related receivables. It should be cleared by an AR deposit as soon as the money is received. This account should typically have a zero or a small debit balance.
Run a report for account 14095. Input / copy the details comprising the account balance on to the Account Reconciliation Form. Your analysis should include an explanation for each transaction remaining in the balance. Save the file with your comments as “XXX-14095.xls” and submit.

4. Guidance: 21005 (Accounts payable)

Country Offices and HQ units are not required to reconcile the GL balance in 21005 and the business unit open AP vouchers. However, in order to ensure the accuracy of this account balance, you should review vouchers pending payment for your AP business unit on a regular basis. Regularly reviewing and taking action on these vouchers will help ensure that vendors are paid promptly and that the Accounts Payable liability (account 21005) is correctly stated.

A query, UN_AP_VCHRS_PENDING_PAYMENT was developed to simplify this task. The query prompts for AP Business Unit and/or Bank Code/Bank Account Key. Generally you will run for your AP Business Unit, but you can also run for a Bank Code/Bank Account Key in order to review pending payments for a specific bank account. The query also prompts for the “Accounting Date From” and “Accounting Date To”. The “Accounting Date From” should generally be 01-Jan-2004 so that all past vouchers are reviewed. The “Accounting Date To” should be the last period closed, but can be a more recent date if you wish to review recent scheduled payments.

The query includes all vouchers that are eligible for payment; that is, vouchers that are matched (if applicable), approved (if applicable), and budget checked valid. The query shows the pertinent voucher details along with the scheduled payment information. Distribution line information (account, fund, project, etc.) is not available directly from the query since this is maintained at a different level from the scheduled payments. However, you can cross-reference with the Voucher Entry page as necessary. An alternative query is UN_AP_VCHRS_PENDING_PYMNT_ASOF, which gives the vouchers pending payment as at a certain date. If running this query, offices will need to identify those vouchers that have subsequently been paid.

Vouchers can be eligible for payment and yet remain unpaid for a variety of reasons including:
- Scheduled payment on hold
- Vendor with a payment hold
- Scheduled Pay Date (“Scheduled Due”) is not within the From and To Dates of the Pay Cycle
- Pay Cycle has not been run for the bank account and/or payment method
- Vendor location is inactive
- Vendor address is inactive
- Voucher is not approved, matched (if applicable), and budget checked valid (note that the query will exclude the voucher scheduled payment if not approved, matched, nor budget checked)

You must pay special attention to any voucher that has been pending payment for more than a month. If the voucher needs to be paid then update the “Scheduled Due” date or make any other adjustments necessary to pick up the payment in the Pay Cycle. If the voucher has already been paid manually but has not been recorded in Atlas, then you must record the payment manually against the voucher. (Please keep in mind that manual payments should be kept to a minimum.)

If the voucher is no longer needed and should not be paid, then close or reverse the voucher. Voucher closures can be performed under Accounts Payable > Vouchers > Voucher Maintenance > Voucher Close. Reversal Vouchers are used for PO-related vouchers which cannot be closed. They can be created through Accounts Payable > Vouchers > Regular Entry by selecting the Reversal Voucher option when creating a new voucher. To complete the clean-up of the voucher pending payment, so that the original voucher and the reversal voucher disappear from the query results, you must process these vouchers through the Pay Cycle to create a zero check. Where you created a reversal voucher against a voucher but did not process the original voucher and reversal voucher in the pay cycle, then both the original and reversal voucher will show up in the query.

If you close/reverse a voucher (crediting expense and debiting the liability) and then at a later date need to re-issue the payment, you will need to create a new voucher (debiting expense and crediting the liability). If the project is
financially complete then you must contact your CST to resolve the issue and ensure the voucher is cleared in the correct way. The HQ Miscellaneous Income account should not be used.

Save the file with your comments as “XXX-21005.xls” and submit.

Note: All the queries mentioned are in Atlas on >Reporting tools>Query>Query viewer>. To find the query, type the name and click on “search”.

Staff-related Statement of Financial Position accounts

It is important that each office has a clear idea of the amount receivable that is outstanding from its staff for various types of advances. Equally important is an understanding of when and how these advances are going to be recovered. For this purpose, we need each office to individually review the Staff Receivable accounts. Note that the method to review staff accounts depends if the account is an Open Item Key or not.

5. Guidance: 140XX Open Item Key prioritized accounts

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>14020</td>
<td>Salary advances paid to locally recruited staff members (i.e. administered in GP) using AP vouchers. The advance may be granted for approved absence on annual leave or for ad hoc purposes related to the well-being of the staff (special advance). The advances, to the extent possible, should be recovered through payroll to ensure timely collection. The account is being followed using the Open Item Key modality. When recovery is done, Country Office should close the open item and record the exchange difference in their books (if any).</td>
</tr>
<tr>
<td>14030</td>
<td>Rental advances paid to International Professional staff when they are required to pay their rents in advance. The amount should be recovered locally from the staff member over a period not exceeding 12 months or the duration of the staff member’s appointment, whichever is less. The rental advances are paid through AP vouchers. Since January 2009, rental advance has been centralized.</td>
</tr>
<tr>
<td>14035</td>
<td>Salary advances paid to locally recruited staff to meet urgent needs. The amount should be recovered from the staff member over a period not exceeding 12 months or the duration of the staff member’s appointment, whichever is less. <strong>Account 14035 should no longer be used by Country Offices.</strong> If a staff member requires an emergency advance then use account 14020 on the AP voucher. Any outstanding balances on this account should be cleaned up by Country Offices. If balances remain valid staff advances they should be transferred to 14020.</td>
</tr>
<tr>
<td>14040</td>
<td>This account was used to record Special Educational Grant advance paid to locally recruited staff for children with a disability. The advances should be cleared and charged to expense accounts, once the staff member submits claim forms upon completion of school year. Credit balances by Index number should be investigated as it means that advances have been accounted for in another account. All pre-2012 outstanding balances must be cleaned up by Country Offices.</td>
</tr>
<tr>
<td>14050</td>
<td>Receivables from staff for miscellaneous charges that do not fall into other receivable categories. The balances should be analyzed and cleaned up by COs and HQ as some of the debits and credits are linked with the conversion from IMIS to ATLAS. This account is authorized for COs but should be used in very rare occasions. If amounts are posted by COs, COs have to be able to justify the balances anytime with appropriate vouchers and approvals.</td>
</tr>
<tr>
<td>14085</td>
<td>This account records the receivables from staff for personal use of office facilities, such as telephone bills. It is expected that Country Offices have small debit balances. Many Country Offices have small credit balances. If Country Offices have credit balances, the recoveries accounted for in this account should be investigated using the AAA report or the Open item query.</td>
</tr>
</tbody>
</table>

For all the above accounts:

Country offices are responsible for regularly analyzing the advances, receivables and payables at the open item level and for promptly reconciling (using the “open item” function in Atlas). Offices must note all advances that have been fully recovered. For any advances not yet fully recovered you need to confirm that there is a schedule in place to recover the advance. The account analysis submitted to OFRM must list all the valid advances outstanding at the end of 2012 and indicate when the advance will be fully recovered.
Use the open item query OFA_OPEN_ITEM_RPT with the following criteria.

- Account = a GL Open Item account or “%” for all accounts
- Open Item Key = “%” for all index numbers
- Oper Unit = Your Operating Unit
- Open Item Status = “O” for open items only or “%” for all

Run the query for each of the accounts listed above and then consolidate the results into a single spreadsheet. Alternatively just enter “%” for the account. The query results will show the account number.

Your analysis of the account balance should be done in the local (transaction) currency of the advance. If there are some advances fully recovered in local currency but with a USD equivalent remaining (either positive or negative) you should account the exchange difference.

Prior to the year-end, Offices should continue the clean-up of these accounts to close open items, match off debits and credits, and clear out any balances that do not represent a valid staff receivable.

Record all outstanding balances on the Account Reconciliation Form with explanations. Save the file with your comments as “XXX-23005.xls” and upload to SharePoint.

**Guidance: 230XX Non Open Item Key prioritized accounts**

6. **Guidance: 23005 (Reimbursable services)**

   This account should have a credit balance of transactions. Most OUs have debit balances on the account meaning reimbursable services against which payment are being made or being cleared resides in some other accounts. Balances should be analyzed by Country Offices, and cleared out if they do not represent a valid outstanding staff advance.

   Record all outstanding balances on the Account Reconciliation Form with explanations. Save the file with your comments as “XXX-23005.xls” and upload to SharePoint.

7. **Guidance: 23065 (staff association)**

   Where staff elect to contribute to the staff association the contributions are made via payroll deduction using deduction code UNDD_LCLSTF, which is mapped to account 23065 via the GP to GL interface. The credit balance is cleared by AP vouchers created/approved by your office and issued to the staff association.

   The COA on the AP voucher to the staff association should use GLBU=UNDP1, fund=00001, OU=yours, and dept=yours. Everything else should be blank. If you have an account balance at the end of the year, you need to analyze it to determine whether the balance is correctly stated and, if not, make the necessary correcting entries. Record all outstanding balances on the Account Reconciliation Form with explanations. Save the file with your comments as “XXX-23065.xls” and upload to SharePoint.

8. **Guidance: 23080 (Garage Fees)**

   This account is used to record both employee and employer contribution for fees arising when a staff member has use of a garage. This fee is deducted from the salary of the staff member and includes garage fees collected from NY-based staff and country office staff via payroll deduction. The OHR/PFU pays the UN for the garage fees deducted from NY staff, Country Offices for the other locations. The balance of this account is the net between contributions received and payments made.

   If you have an account balance at the end of each quarter, you need to analyze it to determine whether the balance is correctly stated and, if not, make the necessary correcting entries. Record all outstanding balances on the
**Account Reconciliation Form** with explanations. Save the file with your comments as “XXX-23080.xls” and upload to SharePoint.

**Project advance accounts**

**9. Guidance: 16005 (NEX advances)**

Please note that COs are responsible only for analyzing the NEX advance balances in local currency (LC), which is sometimes referred to as transaction currency. HQ is responsible for running the revaluation process that creates the revaluation journals at the end of each quarter. For your information, the revaluation process calculates the NEX advance balance in local currency, determines the USD equivalent at the end of the quarter, and then creates a journal to force the USD equivalent to match the USD equivalent at the end of the quarter. The revaluation journals adjust only the USD equivalent. There is no impact on the local currency balance from the revaluation process.

Country Offices and HQ units must ensure that the NEX advance balance is correctly stated in local currency. We have developed a report that shows the NEX advances in both local currency and in USD equivalent. The USD equivalent is just there for your information. As long as the local currency balance is correctly stated then you can assumed that the revaluation process will ensure that the USD equivalent is correctly stated.

Please note that some offices made adjustments to the December 2010 NEX advances after we ran the revaluation process. So if the USD equivalent does not seem to be correct then this is most likely the reason. Please do not try to adjust the USD equivalent using online GLJEs because your GLJEs will create new USD advance balances. Just note in your account analysis submission that the USD equivalent is incorrect. Though it is too late to fix in 2010 the correct adjustment will be made next time we run the revaluation process in 2012.

In order to analyze the account, Use the NEX aging report -- in local currency and USD equivalent. This is a report that OFRM generated on an ad hoc basis with assistance from OIST. The results should match those of the NEX aging report that you can run yourself directly from Atlas. However, this version includes two sheets: a summary sheet at the OU-project level and a detail sheet at the OU-project-fund-donor and currency level. The purpose of the summary sheet is to highlight projects with significant old advance problems and/or credit balance problems. The purpose of the detail sheet is to help you analyze the problems and to take corrective action.

Please note that the column “>6 months old” on the summary sheet reflects some manual adjustments (on my part) to remove credit balances over one year old. The purpose of this analysis is to highlight old debit advances. Where you have projects with a credit balance, you need to review and determine whether corrective action is necessary regardless of the “age” of the credit balance.

The detail sheet highlights mismatches between funds, donors, and currencies. In the past, at HQ we focused only on mismatches at the fund level because of the importance in ensuring that the NEX advances for GEF were correctly stated. (UNDP produces a separate financial statement for GEF.) However, there are good reasons to also clean-up donor and currency mismatches. Regarding donors, commitment control checks advances at the donor level and so the accuracy of the funds sufficiency checks is dependent on using the correct donor. Regarding currency, the revaluation process works correctly only where the balance is correctly stated in local currency (also referred to as transaction currency). Because, it revalues the local currency balance to the USD equivalent using the FX rate at the quarter/year end.

Save the file with your comments as “XXX-16005.xls” and submit.

*Note: All the queries mentioned are in Atlas on Reporting tools >Query >Query viewer*. To find the query, type the name and click on “search”.

**10. Guidance: 16007 (Project advances)**
This account should be used to record small cash advances to project staff to carry out a specific activity, such as a training workshop. Similar to account 16005, advances charged to account 16007 are budget checked in commitment control.

This is an open item account. If the advance is issued to an individual who is not in Atlas HCM (e.g. an SSA) COs will need to send a request to ps.support@undp.org to create a number. Make sure that the individual is first set up as a vendor because the number will consist of a combination of the vendor number and APBU.

The amount of the advance currently must not exceed $500. If a larger advance is required then prior approval must be obtained from OFRM/Treasury.

If you have an account balance at the end of each quarter, you need to analyze it to determine whether the balance is correctly stated and, if not, make the necessary correcting entries. Save the file with your comments as “XXX-16007.xls” and submit.

11. Guidance: 16065 (Prepaid voucher modality)

For each outstanding balance in 16065, Country offices and HQ units must:

- Review and determine the nature of each transaction in 16065
- Any balances that constitute valid prepayments AND will be liquidated before 31 December 2012, Offices may leave the balances in account 16065. However, it is vital that these transactions clear before the year-end. Any balances in 16065 at 31 December 2012 will be assumed to be valid prepayments and will be reported as such under IPSAS. All prepayments must be certified as at 31 December 2012.
- Any balances that constitute project-related cash advances to individual staff must be moved to account 16007 Project Advances. Offices must be aware that if they are issuing cash advances to individuals exceeding $500, they must ensure that they have gone through the appropriate approval process: obtaining authorization from the Treasurer prior to issuing the advance.
- Any balances that constitute NEX/NIM advances must be moved to account 16005 NEX Advances.

All outstanding balances on account 16065 at 31 December 2012 must be recorded in the Account Reconciliation Form, with explanations of all balances. Save the file as “XXX-16065.xls” and upload to SharePoint.


Many Country Offices and HQ units have been heavily involved over the last two years with the Statement of Financial Position clean-up, where OFRM has sought to clean out aged balances from key Statement of Financial Position accounts. The clean-up has largely related to balances from 2010 and prior periods. For reference, see below the list of accounts targeted through this clean-up exercise. Any Country Office or HQ unit with an outstanding aged balance on any of these accounts should contact their CST to clean-up and resolve the balance.

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Account:</th>
</tr>
</thead>
<tbody>
<tr>
<td>14001</td>
<td>Accounts Receivable</td>
</tr>
<tr>
<td>14002</td>
<td>Accounts Receivables - Reimbur</td>
</tr>
<tr>
<td>14005</td>
<td>Salary Overpay to Separatd Stf</td>
</tr>
<tr>
<td>14075</td>
<td>Unapplied Deps-Non-Receivables</td>
</tr>
<tr>
<td>14080</td>
<td>Misc Accounts Receivable</td>
</tr>
<tr>
<td>14095</td>
<td>Misc Receivables - Non Staff</td>
</tr>
<tr>
<td>16015</td>
<td>Project Clearing Account Agenc</td>
</tr>
<tr>
<td>16015</td>
<td>UNICEF Bal WIP</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>--------</td>
<td>--------------------------------------------------</td>
</tr>
<tr>
<td>16015</td>
<td>OFA bal with NGO</td>
</tr>
<tr>
<td>16015</td>
<td>Write on of Trust Fund balances</td>
</tr>
<tr>
<td>16015</td>
<td>OFA bal with UNEP</td>
</tr>
<tr>
<td>16030</td>
<td>OFA - Misc Cash Recpt from Agy</td>
</tr>
<tr>
<td>16035</td>
<td>OFA - Settlement of Agency Inv</td>
</tr>
<tr>
<td>19015</td>
<td>Deferred Income Tax</td>
</tr>
<tr>
<td>19020</td>
<td>Deferred Expenses</td>
</tr>
<tr>
<td>19025</td>
<td>Deferred IOV Rejects</td>
</tr>
<tr>
<td>19030</td>
<td>Deferred Dispensary costs, Med</td>
</tr>
<tr>
<td>19034</td>
<td>Gain/Loss - IMIS pay cod EXCH</td>
</tr>
<tr>
<td>19045</td>
<td>IOV Clearing</td>
</tr>
<tr>
<td>19050</td>
<td>Contributions IOV clearing</td>
</tr>
<tr>
<td>21010</td>
<td>AP - Payroll Disburse Clearing</td>
</tr>
<tr>
<td>21020</td>
<td>Other Accounts Payable</td>
</tr>
<tr>
<td>21025</td>
<td>Funds Held on Behalf of Donors</td>
</tr>
<tr>
<td>21030</td>
<td>Refunds Pending to Donors</td>
</tr>
<tr>
<td>23015</td>
<td>Medical Insurance - Jr Prof</td>
</tr>
<tr>
<td>23025</td>
<td>Life Insurance Local Staff</td>
</tr>
<tr>
<td>23026</td>
<td>Life Insurance - AETNA</td>
</tr>
<tr>
<td>23063</td>
<td>Int’l ALD Pension Suspense Acc</td>
</tr>
<tr>
<td>23070</td>
<td>Payroll 3rd Party-Paul Hoffman</td>
</tr>
<tr>
<td>23075</td>
<td>UNFCU - Deposits</td>
</tr>
<tr>
<td>23076</td>
<td>UNFCU - Withdrawals</td>
</tr>
<tr>
<td>23081</td>
<td>AP-Garnishment</td>
</tr>
<tr>
<td>23085</td>
<td>Payroll 3rd Prty-Staff Council</td>
</tr>
<tr>
<td>24005</td>
<td>Deferred Income</td>
</tr>
<tr>
<td>26005</td>
<td>UN Crnt - Bill for UNDP to UN</td>
</tr>
<tr>
<td>26010</td>
<td>Due to the UN (current account</td>
</tr>
<tr>
<td>26035</td>
<td>UN Current - UN Geneva</td>
</tr>
<tr>
<td>29005</td>
<td>PeopleSoft Payroll Suspense</td>
</tr>
<tr>
<td>29108</td>
<td>International ALD Pension Fund</td>
</tr>
<tr>
<td>29118</td>
<td>Treasury IOV</td>
</tr>
<tr>
<td>29122</td>
<td>Advances from Others</td>
</tr>
<tr>
<td>29123</td>
<td>Advances From Others - TR</td>
</tr>
<tr>
<td>29130</td>
<td>Deferred - Dispensary costs</td>
</tr>
<tr>
<td>29132</td>
<td>Field Office AP-Miscellaneous</td>
</tr>
</tbody>
</table>