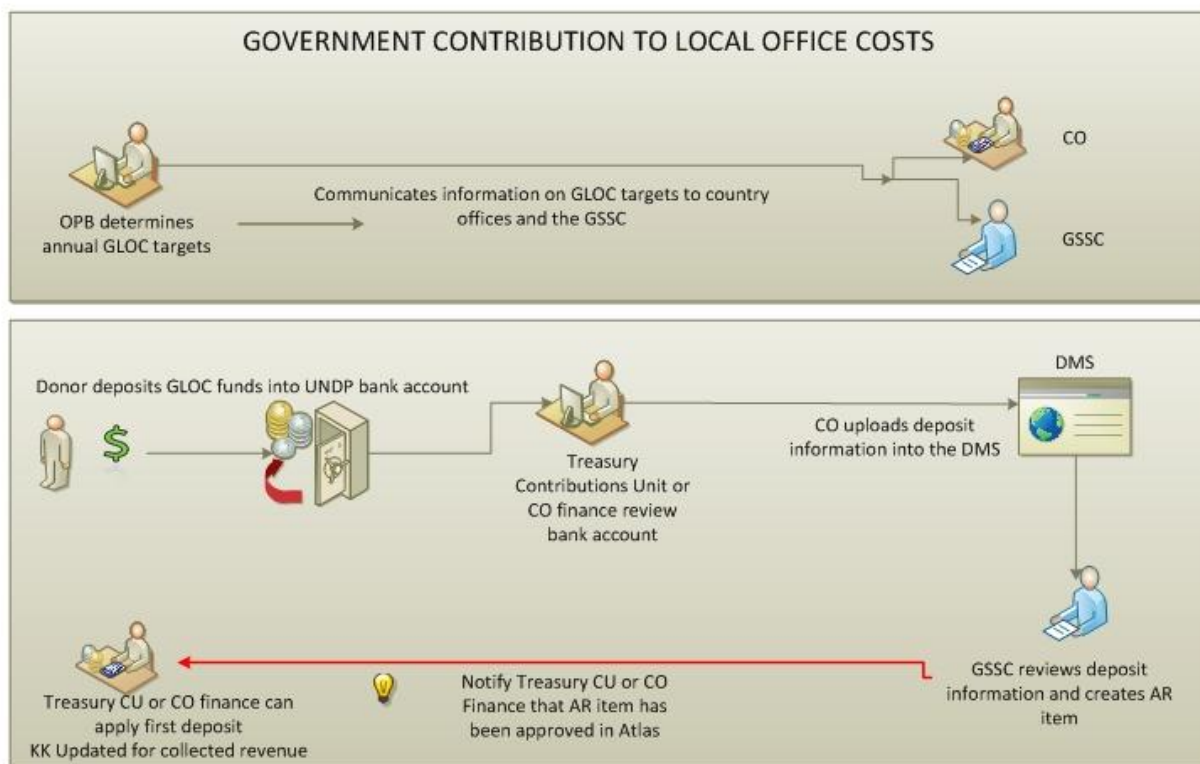


Government Contributions to Local Office Costs (GLOC)

1. In accordance with the provisions of the Standard Basic Assistance Agreements (SBAA) that govern UNDP operations in programme countries, host governments are expected to contribute towards the cost of country offices. The annual Government Contribution to Local Office Costs (GLOC) cash targets are communicated to the Country Offices by the Office of Financial Resources Management (OFRM), Bureau for Management Services (BMS). OFRM will submit these cash targets to the Global Shared Service Unit (GSSU) as soon as targets are established.
2. Government in kind contributions are considered as part of the total GLOC target and are excluded from the calculation of cash targets.
3. There is no agreement that is signed between the government and UNDP on an annual basis for the payment of GLOC. Standard basic agreements make reference to GLOC, but do not specify actual amounts that may vary from year to year.
4. GLOC revenue will be recognized when the funds are received in the UNDP bank account.

GSSU

5. When funds are received in the local office bank account, Country Offices will inform the GSSU of the deposits of funds so that the GSSU can set the milestone to complete and create the relevant accounts receivable item. The deposit information with all necessary information should be entered in the Document Management System (DMS).
6. At the end of the year, an accounting entry is made whereby any GLOC shortfalls are recovered from core contributions where programme countries have made a core contribution during the financial period. This will be performed as part of the year-end closing by the Treasury Contributions Unit.
7. A biennial clean-up of the contracts module should be performed to delete all milestones older than 12 months which are no longer applicable.



Additional Information and Tools

8. **Global Shared Service Centre (GSSU)** : the GSSU performs, among others, certain IPSAS-related functions in the areas of Expenses, Revenue and Asset Management. It provides support on complex IPSAS functions, as well as partial support on some IPSAS functions being performed by the COs directly. These POPP Guidelines state clearly when a Procedure or part of a Procedure should be carried out at the GSSU and cover the relative roles and responsibilities. Users in COs or at Headquarters will not be able to carry out these Procedures themselves on ATLAS, nor use paper forms or verbal transactions. A high level summary of the Procedures is included in the Table below.

Task Group	Task	Frequency/ Volume
Revenue Management	New Agreement	High
	Amend Agreement	Medium
	Deposit Cash	Medium
	Report Submission	Medium
Asset Management	Acquisition/Basic Add	High
	Leases	Low
	Adjustment	Medium
	Complex Transfers	Medium
	Re-categorize	Medium
	Impairment	Low
	Complex Disposals	Low
Expense Management	Receipting	Routine

9. **Document Management System (DMS)** : all requests for Procedures to be carried out by the GSSU must be made via the Document Management System (DMS). This system is located on the Intranet and can be reached via the OFRM website. Clear instructions are provided for navigation and users will find a list of Procedures, as shown in the table above, from which they can select. Once a Procedure is selected, users can navigate to a form where they provide the details of their request and to which they must attach the required documents. Following submission of the form(s) in the DCM, workflows associated with these Tasks are automated to ensure appropriate controls, approvals and routing of documentation as well as recording all requests received via DMS for follow-up by GSSU.