

14/12/2015



UN Development Programme

Brazil - Brasilia

Project: 00092480
Project Title: COMMON SERVICES AGENCIES

Start Year: 2015
End Year: 2016

Implementing Partner: UNDP

Budget (US\$) as of Last Revision on 14-December-2015		
Donor	Fund	Amount
UNDP	11300 OR Services Fees	80,000.00
UNEP	13920 Common Srvs Premises non-undp	15,207.03
UNAIDS	13920 Common Srvs Premises non-undp	12,627.04
MPU	13920 Common Srvs Premises non-undp	5,005.91
UNDSS	13920 Common Srvs Premises non-undp	5,443.17
UNFEM-CSA	13920 Common Srvs Premises non-undp	20,620.52
UNFPA-CSA	13920 Common Srvs Premises non-undp	19,308.01
UNOPS-CSA	13920 Common Srvs Premises non-undp	2,319.05
UNEP	13925 Common Srvs Security Non UNDP	4,094.03
UNAIDS	13925 Common Srvs Security Non UNDP	3,126.25
MPU	13925 Common Srvs Security Non UNDP	1,393.29
UNDSS	13925 Common Srvs Security Non UNDP	281.34
UNFEM-CSA	13925 Common Srvs Security Non UNDP	5,384.15
UNFPA-CSA	13925 Common Srvs Security Non UNDP	5,170.29
UNOPS-CSA	13925 Common Srvs Security Non UNDP	759.45
UNEP	13930 Common Srvs VSAT non UNDP	1,351.00
UNAIDS	13930 Common Srvs VSAT non UNDP	778.20
MPU	13930 Common Srvs VSAT non UNDP	605.37
UNDSS	13930 Common Srvs VSAT non UNDP	676.85
UNFEM-CSA	13930 Common Srvs VSAT non UNDP	1,574.18
UNFPA-CSA	13930 Common Srvs VSAT non UNDP	1,517.57
UNOPS-CSA	13930 Common Srvs VSAT non UNDP	159.09

14/12/2015



UN Development Programme Brazil - Brasilia

Total Budget (2015 and Beyond)	187,401.79
Total Utilization (2014 and Prior)	0.00
Project Total	187,401.79
Unprogrammed/Unfunded	0.00

Responsible Parties: UNDP

Revision Type: Initial Project Approval

Project Description:

The purpose of this project is to provide Common Services to several UN agencies in Brazil on the basis of mutual agreement according to signed Memorandum of Understanding (MoU).

The project's initial allocation derives from unspent funds transferred from the former project 00073574, which has been closed.

Agreed by: Niky Fabiancic

Agreed by: Resident Representative

Agreed by: UNDP

Agreed by: Date: 14-December-2015

A handwritten signature in black ink, appearing to read 'Niky Fabiancic', is written over a horizontal line. The signature is stylized and cursive.

Handwritten initials or a signature in the bottom right corner of the page, consisting of several loops and a vertical stroke.



Annual Work Plan

Thais Rick
UNDP - BRASIL

Brazil - Brasilia

Project: 00092480

Project Title: COMMON SERVICES AGENCIES

Year: 2015

Report Date: 14/12/2015

Output	Key Activities	Timeframe		Responsible Party	Planned Budget			
		Start	End		Fund	Donor	Budget Descr	Amount US\$
00097173 COMMON SERVICES AGENCIES BSB	Administrative Services	1/11/2015	1/12/2016	UNDP	UNFFA-CSA	71400	Contractual Services - Individ	686.10
				UNDP	UNEP	71400	Contractual Services - Individ	541.77
				UNDP	UNAIDS	71400	Contractual Services - Individ	448.76
				UNDP	UNFEM-CSA	71400	Contractual Services - Individ	722.56
				UNDP	UNDP	71400	Contractual Services - Individ	1,999.15
				UNDP	UNOPS-CSA	71400	Contractual Services - Individ	98.66
				UNDP	UNDSS	71400	Contractual Services - Individ	218.65
				UNDP	MPU	71400	Contractual Services - Individ	199.31
				UNDP	MPU	71400	Contractual Services - Individ	215.82
				UNDP	UNOPS-CSA	71400	Contractual Services - Individ	107.52
				UNDP	UNFEM-CSA	71400	Contractual Services - Individ	789.01
				UNDP	UNDP	71400	Contractual Services - Individ	2,186.36
				UNDP	UNDSS	71400	Contractual Services - Individ	236.53
				UNDP	UNFFA-CSA	71400	Contractual Services - Individ	749.55
				UNDP	UNEP	71400	Contractual Services - Individ	591.78
				UNDP	UNAIDS	71400	Contractual Services - Individ	489.87
				Condominium		1/11/2015	1/12/2016	UNDP
UNDP	UNDSS	73100	Rental & Maintenance-Premises					4,589.94
UNDP	UNAIDS	73100	Rental & Maintenance-Premises					10,881.05
UNDP	UNDP	73100	Rental & Maintenance-Premises					50,193.73
UNDP	UNEP	73100	Rental & Maintenance-Premises					13,099.59
UNDP	UNFEM-CSA	73100	Rental & Maintenance-Premises					17,809.54
UNDP	UNFFA-CSA	73100	Rental & Maintenance-Premises					16,639.31
UNDP	UNOPS-CSA	73100	Rental & Maintenance-Premises					1,934.99
UNDP	UNEP	72400	Communic & Audio Visual Equip					78.66
UNDP	UNFEM-CSA	72400	Communic & Audio Visual Equip					52.72
Courier		1/11/2015	1/12/2016	UNDP	MPU	72400	Communic & Audio Visual Equip	88.28
				UNDP	UNFFA-CSA	72400	Communic & Audio Visual Equip	34.36
				UNDP	UNOPS-CSA	72400	Communic & Audio Visual Equip	



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Output	Key Activities	Timeframe		Responsible Party	Planned Budget				
		Start	End		Fund	Donor	Budget Descr	Amount US\$	
	Courier	1/1/2015	1/12/2016	UNDP	13930	UNAIDS	72400	Communic & Audio Visual Equip	26.18
				UNDP	13930	UNDSS	72400	Communic & Audio Visual Equip	172.18
				UNDP	11300	UNDP	72400	Communic & Audio Visual Equip	2,999.80
	Electrician Services	1/1/2015	1/12/2016	UNDP	11300	UNDP	71400	Contractual Services - Individ	1,195.93
				UNDP	13920	UNAIDS	71400	Contractual Services - Individ	272.35
				UNDP	13920	UNFEM-CSA	71400	Contractual Services - Individ	437.47
				UNDP	13920	MPU	71400	Contractual Services - Individ	128.47
				UNDP	13920	UNOPS-CSA	71400	Contractual Services - Individ	60.63
				UNDP	13920	UNEP	71400	Contractual Services - Individ	327.21
				UNDP	13920	UNDSS	71400	Contractual Services - Individ	141.88
				UNDP	13920	UNFPA-CSA	71400	Contractual Services - Individ	413.84
	Elevator Maintenance	1/1/2015	1/12/2016	UNDP	13925	UNFEM-CSA	73400	Rental & Maint of Other Equip	165.85
				UNDP	13925	UNFPA-CSA	73400	Rental & Maint of Other Equip	154.45
				UNDP	11300	UNDP	73400	Rental & Maint of Other Equip	430.94
				UNDP	13925	MPU	73400	Rental & Maint of Other Equip	60.77
				UNDP	13925	UNAIDS	73400	Rental & Maint of Other Equip	104.25
				UNDP	13925	UNEP	73400	Rental & Maint of Other Equip	122.79
				UNDP	13925	UNDSS	73400	Rental & Maint of Other Equip	68.85
	Generator Maintenance	1/1/2015	1/12/2016	UNDP	13925	MPU	73400	Rental & Maint of Other Equip	83.54
				UNDP	13925	UNEP	73400	Rental & Maint of Other Equip	59.39
				UNDP	13925	UNFEM-CSA	73400	Rental & Maint of Other Equip	81.60
				UNDP	13925	UNOPS-CSA	73400	Rental & Maint of Other Equip	36.58
				UNDP	13925	UNAIDS	73400	Rental & Maint of Other Equip	52.13
				UNDP	11300	UNDP	73400	Rental & Maint of Other Equip	666.43
				UNDP	13925	UNFPA-CSA	73400	Rental & Maint of Other Equip	74.01
				UNDP	13925	UNDSS	73400	Rental & Maint of Other Equip	93.58
	Internet Services	1/1/2015	1/12/2016	UNDP	13930	UNFEM-CSA	72400	Communic & Audio Visual Equip	1,047.97



Annual Work Plan

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UNOP - BRASIL

Brazil - Brasilia

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Output	Key Activities	Timeframe		Responsible Party	Planned Budget				
		Start	End		Fund	Donor	Budget Descr	Amount US\$	
	Internet Services	1/11/2015	31/12/2016	UNDP	13930	UNOPS-CSA	72400	Communic & Audio Visual Equip	130.62
				UNDP	13930	UNDSS	72400	Communic & Audio Visual Equip	317.37
				UNDP	13930	UNFFA-CSA	72400	Communic & Audio Visual Equip	1,149.88
				UNDP	13930	MPU	72400	Communic & Audio Visual Equip	284.69
				UNDP	11300	UNDP	72400	Communic & Audio Visual Equip	2,859.90
				UNDP	13930	UNAIDS	72400	Communic & Audio Visual Equip	615.73
				UNDP	13930	UNEP	72400	Communic & Audio Visual Equip	955.39
				UNDP	13925	UNFEM-CSA	74500	Miscellaneous Expenses	276.11
				UNDP	11300	UNDP	74500	Miscellaneous Expenses	131.05
				UNDP	13925	UNAIDS	74500	Miscellaneous Expenses	172.47
				UNDP	13925	UNEP	74500	Miscellaneous Expenses	205.83
				UNDP	13925	UNFFA-CSA	74500	Miscellaneous Expenses	259.82
				UNDP	13925	UNOPS-CSA	74500	Miscellaneous Expenses	74.31
	Network Security (Firewall)	1/11/2015	31/12/2016	UNDP	13925	UNEP	73100	Rental & Maintenance-Premises	306.37
				UNDP	13925	UNDSS	73100	Rental & Maintenance-Premises	118.91
				UNDP	11300	UNDP	73100	Rental & Maintenance-Premises	901.24
				UNDP	13925	UNFFA-CSA	73100	Rental & Maintenance-Premises	366.16
				UNDP	13925	MPU	73100	Rental & Maintenance-Premises	105.46
				UNDP	13925	UNOPS-CSA	73100	Rental & Maintenance-Premises	43.91
				UNDP	13925	UNFEM-CSA	73100	Rental & Maintenance-Premises	339.15
				UNDP	11300	UNDP	72400	Communic & Audio Visual Equip	132.69
				UNDP	13930	UNFEM-CSA	72400	Communic & Audio Visual Equip	67.22
				UNDP	13930	UNDSS	72400	Communic & Audio Visual Equip	44.04
				UNDP	13930	UNAIDS	72400	Communic & Audio Visual Equip	33.14
				UNDP	13930	MPU	72400	Communic & Audio Visual Equip	52.71
				UNDP	13930	UNFFA-CSA	72400	Communic & Audio Visual Equip	45.28
		UNDP	13930	UNEP	72400	Communic & Audio Visual Equip	30.24		
		UNDP	13930	UNOPS-CSA	72400	Communic & Audio Visual Equip	7.61		
	PBX Maintenance	1/11/2015	31/12/2016	UNDP	13930	UNOPS-CSA	72400	Communic & Audio Visual Equip	132.69
				UNDP	13930	UNDSS	72400	Communic & Audio Visual Equip	67.22
				UNDP	13930	UNAIDS	72400	Communic & Audio Visual Equip	44.04
				UNDP	13930	MPU	72400	Communic & Audio Visual Equip	33.14
				UNDP	13930	UNFFA-CSA	72400	Communic & Audio Visual Equip	52.71
				UNDP	13930	UNEP	72400	Communic & Audio Visual Equip	45.28
				UNDP	13930	UNOPS-CSA	72400	Communic & Audio Visual Equip	30.24
				UNDP	13930	UNOPS-CSA	72400	Communic & Audio Visual Equip	7.61



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Output	Key Activities	Timeframe		Responsible Party	Planned Budget				
		Start	End		Fund	Donor	Budget Descr	Amount US\$	
	Receptionist	1/11/2015	31/12/2016	UNDP	13920	UNOPS-CSA	71400	Contractual Services - Individ	117.25
				UNDP	13920	UNAIDS	71400	Contractual Services - Individ	535.01
				UNDP	13920	UNFEM-CSA	71400	Contractual Services - Individ	861.94
				UNDP	13920	MPU	71400	Contractual Services - Individ	233.94
				UNDP	13920	UNFPA-CSA	71400	Contractual Services - Individ	819.21
				UNDP	11300	UNDP	71400	Contractual Services - Individ	2,391.86
				UNDP	13920	UNDSS	71400	Contractual Services - Individ	256.17
				UNDP	13920	UNEP	71400	Contractual Services - Individ	646.68
	Security Services	1/11/2015	31/12/2016	UNDP	13925	UNEP	73100	Rental & Maintenance-Premises	3,399.65
				UNDP	13925	UNAIDS	73100	Rental & Maintenance-Premises	2,797.40
				UNDP	13925	UNFPA-CSA	73100	Rental & Maintenance-Premises	4,313.85
				UNDP	13925	UNOPS-CSA	73100	Rental & Maintenance-Premises	604.65
				UNDP	13925	MPU	73100	Rental & Maintenance-Premises	1,143.52
				UNDP	13925	UNFEM-CSA	73100	Rental & Maintenance-Premises	4,521.44
				UNDP	11300	UNDP	73100	Rental & Maintenance-Premises	12,702.67
	Telephone Services	1/11/2015	31/12/2016	UNDP	13990	UNFPA-CSA	72400	Communic & Audio Visual Equip	288.05
				UNDP	13990	UNAIDS	72400	Communic & Audio Visual Equip	103.15
				UNDP	13990	UNEP	72400	Communic & Audio Visual Equip	286.71
				UNDP	13990	UNDSS	72400	Communic & Audio Visual Equip	143.26
				UNDP	13990	UNOPS-CSA	72400	Communic & Audio Visual Equip	20.86
				UNDP	11300	UNDP	72400	Communic & Audio Visual Equip	1,208.25
				UNDP	13990	MPU	72400	Communic & Audio Visual Equip	179.69
				UNDP	13990	UNFEM-CSA	72400	Communic & Audio Visual Equip	406.27
TOTAL					187,401.79				
GRAND TOTAL					187,401.79				



United Nations Development Programme
 00097173 - Common Shared Services Brasilia
 Initial Budget Revision - 14-December-2015

Executing Agency: UNDP

Thais Rick
 UNDP - BRASIL

Acct	Donor	Fund	Fund Name	Total	2015	2016
	00012	-	UNDSP		80,000.00	-
			11300 OR Services Fees		80,000.00	-
			Net Contrib.		80,000.00	-
			TOTAL 11300 Net Contrib.		80,000.00	-
			TOTAL 11300 Total		80,000.00	-
55085	00041	-	UNEP		15,207.03	-
			13920 Common Svcs Premises non-UNDP		15,207.03	-
			Net Contrib.		15,207.03	-
			13925 Common Svcs Security Non UNDP		4,094.03	-
			Net Contrib.		4,094.03	-
			13930 Common Svcs VSAT non UNDP		1,351.00	-
			Net Contrib.		1,351.00	-
			TOTAL - UNEP Net Contrib.		20,652.06	-
			TOTAL - UNEP Total		20,652.06	-
55085	00297	-	UNAIDS		12,627.04	-
			13920 Common Svcs Premises non-UNDP		12,627.04	-
			Net Contrib.		12,627.04	-
			13925 Common Svcs Security Non UNDP		3,126.25	-
			Net Contrib.		3,126.25	-
			13930 Common Svcs VSAT non UNDP		778.20	-
			Net Contrib.		778.20	-
			TOTAL - UNAIDS Net Contrib.		16,531.49	-
			TOTAL - UNAIDS Total		16,531.49	-
55085	10009	-	MONTREAL PROTOCOL		5,005.91	-
			13920 Common Svcs Premises non-UNDP		5,005.91	-
			Net Contrib.		5,005.91	-
			13925 Common Svcs Security Non UNDP		1,393.29	-
			Net Contrib.		1,393.29	-
			13930 Common Svcs VSAT non UNDP		605.37	-
			Net Contrib.		605.37	-
			TOTAL - MONTREAL PROTOCOL Net Contrib.		7,004.57	-
			TOTAL - MONTREAL PROTOCOL Total		7,004.57	-
55085	10153	-	UNDSS		5,443.17	-
			13920 Common Svcs Premises non-UNDP		5,443.17	-
			Net Contrib.		5,443.17	-
			13925 Common Svcs Security Non UNDP		281.34	-
			Net Contrib.		281.34	-
			13930 Common Svcs VSAT non UNDP		676.85	-
			Net Contrib.		676.85	-
			TOTAL - UNDSS Net Contrib.		6,401.36	-
			TOTAL - UNDSS Total		6,401.36	-
55085	10776	-	UNWOMEN		20,620.52	-
			13920 Common Svcs Premises non-UNDP		20,620.52	-
			Net Contrib.		20,620.52	-
			13925 Common Svcs Security Non UNDP		5,384.15	-
			Net Contrib.		5,384.15	-
			13930 Common Svcs VSAT non UNDP		1,574.18	-
			Net Contrib.		1,574.18	-
			TOTAL - UNWOMEN Net Contrib.		27,578.85	-
			TOTAL - UNWOMEN Total		27,578.85	-
55085	10778	-	UNFPA		19,308.01	-
			13920 Common Svcs Premises non-UNDP		19,308.01	-
			Net Contrib.		19,308.01	-
			13925 Common Svcs Security Non UNDP		5,170.29	-
			Net Contrib.		5,170.29	-
			13930 Common Svcs VSAT non UNDP		1,517.57	-
			Net Contrib.		1,517.57	-
			TOTAL - UNFPA Net Contrib.		25,995.87	-
			TOTAL - UNFPA Total		25,995.87	-
55085	10779	-	UNOPS		2,319.05	-
			13920 Common Svcs Premises non-UNDP		2,319.05	-
			Net Contrib.		2,319.05	-
			13925 Common Svcs Security Non UNDP		759.45	-
			Net Contrib.		759.45	-
			13930 Common Svcs VSAT non UNDP		159.09	-
			Net Contrib.		159.09	-
			TOTAL - UNOPS Net Contrib.		3,237.59	-
			TOTAL - UNOPS Total		3,237.59	-
			GRAND TOTAL		187,401.79	-
			GRAND TOTAL		187,401.79	-

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United Nations Development Programme

C/S Schedule of Payments

Project:

Common Services Agencies

*Thais Rick
UNDP - BRASIL*

Atlas Project Number:

00092480

Atlas Output Number:

00097173

Executing Agency:

UNDP

Budget Currency:

USD

Account	Fund	Donor	Donor Name	Year	Date	Budgeted Amount	Scheduled Amount	Balance							
55085	13920	00041	UNEP GLJE # 0006272143	2015	14-Dec-15		15,207.03	0.00							
						15,207.03	15,207.03	0.00							
				2016	1-Jan-16		0.00	0.00	0.00						
						0.00	0.00	0.00	0.00						
						TOTAL13920			15,207.03	15,207.03	0.00				
				13925			GLJE # 0006272143	2015	14-Dec-15		4,094.03	0.00			
										4,094.03	4,094.03	0.00			
								2016	1-Jan-16		0.00	0.00	0.00		
										0.00	0.00	0.00	0.00		
										TOTAL13925			4,094.03	4,094.03	0.00
								13930			GLJE # 0006272143	2015	14-Dec-15		1,351.00
					1,351.00	1,351.00	0.00								
2016	1-Jan-16		0.00	0.00	0.00										
		0.00	0.00	0.00	0.00										
		TOTAL13930			1,351.00	1,351.00	0.00								
		Total UNEP			20,652.06	20,652.06	0.00								
55085	13920	00297	UNAIDS GLJE # 0006272143	2015	14-Dec-15		12,627.04	0.00							
						12,627.04	12,627.04	0.00							
				2016	1-Jan-16		0.00	0.00	0.00						
						0.00	0.00	0.00	0.00						
						TOTAL13920			12,627.04	12,627.04	0.00				
				13925			GLJE # 0006272143	2015	14-Dec-15		3,126.25	0.00			
										3,126.25	3,126.25	0.00			
								2016	1-Jan-16		0.00	0.00	0.00		
										0.00	0.00	0.00	0.00		
										TOTAL13925			3,126.25	3,126.25	0.00
								13930			GLJE # 0006272143	2015	14-Dec-15		778.20
					778.20	778.20	0.00								
2016	1-Jan-16		0.00	0.00	0.00										
		0.00	0.00	0.00	0.00										
		TOTAL13930			778.20	778.20	0.00								
		Total UNAIDS			16,531.49	16,531.49	0.00								
55085	13920	10009	M. PROTOCOLO GLJE # 0006272143	2015	14-Dec-15		5,005.91	0.00							
						5,005.91	5,005.91	0.00							
				2016	1-Jan-16		0.00	0.00	0.00						
						0.00	0.00	0.00	0.00						
		TOTAL13920			5,005.91	5,005.91	0.00								



United Nations Development Programme

C/S Schedule of Payments

Thais Rick
UNDP - BRASIL

Project: Common Services Agencies

Atlas Project Number: 00092480
Atlas Output Number: 00097173

Executing Agency: UNDP
Budget Currency: USD

Account	Fund	Donor	Donor Name	Year	Date	Budgeted Amount	Scheduled Amount	Balance	
13925			GLJE # 0006272143	2015	14-Dec-15		1,393.29		
						1,393.29	1,393.29	0.00	
				2016	1-Jan-16		0.00		
						0.00	0.00	0.00	
TOTAL13925						1,393.29	1,393.29	0.00	
13930			GLJE # 0006272143	2015	14-Dec-15		605.37		
						605.37	605.37	0.00	
				2016	1-Jan-16		0.00		
						0.00	0.00	0.00	
TOTAL13930						605.37	605.37	0.00	
Total M. PROTOCOLO						7,004.57	7,004.57	0.00	
55085	13920	10153	UNDSS	2015	14-Dec-15		5,443.17		
			GLJE # 0006272143			5,443.17	5,443.17	0.00	
				2016	1-Jan-16		0.00		
						0.00	0.00	0.00	
TOTAL13920						5,443.17	5,443.17	0.00	
13925			GLJE # 0006272143	2015	14-Dec-15		281.34		
						281.34	281.34	0.00	
				2016	1-Jan-16		0.00		
						0.00	0.00	0.00	
TOTAL13925						281.34	281.34	0.00	
13930			GLJE # 0006272143	2015	14-Dec-15		676.85		
						676.85	676.85	0.00	
				2016	1-Jan-16		0.00		
						0.00	0.00	0.00	
TOTAL13930						676.85	676.85	0.00	
Total UNDSS						6,401.36	6,401.36	0.00	
55085	13920	10776	UNWOMEN	2015	14-Dec-15		20,620.52		
			GLJE # 0006272143			20,620.52	20,620.52	0.00	
				2016	1-Jan-16		0.00		
						0.00	0.00	0.00	
TOTAL13920						20,620.52	20,620.52	0.00	
13925			GLJE # 0006272143	2015	14-Dec-15		5,384.15		
						5,384.15	5,384.15	0.00	
				2016	1-Jan-16		0.00		
						0.00	0.00	0.00	
TOTAL13925						5,384.15	5,384.15	0.00	
13930			GLJE # 0006272143	2015	14-Dec-15		1,574.18		
						1,574.18	1,574.18	0.00	
				2016	1-Jan-16		0.00		
						0.00	0.00	0.00	
TOTAL13930						1,574.18	1,574.18	0.00	
Total UNWOMEN						27,578.85	27,578.85	0.00	
55085	13920	10778	UNFPA	2015	14-Dec-15		19,308.01		
			GLJE # 0006272143			19,308.01	19,308.01	0.00	



United Nations Development Programme

C/S Schedule of Payments

Thais Rick
UNDP - BRASIL

Project: Common Services Agencies

Atlas Project Number: 00092480
Atlas Output Number: 00097173

Executing Agency: UNDP
Budget Currency: USD

Account	Fund	Donor	Donor Name	Year	Date	Budgeted Amount	Scheduled Amount	Balance		
13925	13920	10779	UNOPS	GLJE # 0006272143	2016	1-Jan-16		0.00	0.00	
							0.00	0.00	0.00	
					TOTAL13920		19,308.01	19,308.01	0.00	
					2015	14-Dec-15		5,170.29	5,170.29	0.00
							5,170.29	5,170.29	0.00	
					2016	1-Jan-16		0.00	0.00	0.00
							0.00	0.00	0.00	
					TOTAL13925		5,170.29	5,170.29	0.00	
					2015	14-Dec-15		1,517.57	1,517.57	0.00
							1,517.57	1,517.57	0.00	
13930	13920	10779	UNOPS	GLJE # 0006272143	2016	1-Jan-16		0.00	0.00	
							0.00	0.00	0.00	
					TOTAL13925		5,170.29	5,170.29	0.00	
					2015	14-Dec-15		1,517.57	1,517.57	0.00
							1,517.57	1,517.57	0.00	
					2016	1-Jan-16		0.00	0.00	0.00
							0.00	0.00	0.00	
					TOTAL13930		1,517.57	1,517.57	0.00	
					Total UNFPA		25,995.87	25,995.87	0.00	
					55085	13920	10779	UNOPS	GLJE # 0006272143	2015
		2,319.05	2,319.05	0.00						
TOTAL13920		2,319.05	2,319.05	0.00						
2015	14-Dec-15		759.45	759.45						0.00
		759.45	759.45	0.00						
2016	1-Jan-16		0.00	0.00						0.00
		0.00	0.00	0.00						
TOTAL13925		759.45	759.45	0.00						
2015	14-Dec-15		159.09	159.09						0.00
		159.09	159.09	0.00						
13930	13920	10779	UNOPS	GLJE # 0006272143	2016	1-Jan-16		0.00	0.00	
							0.00	0.00	0.00	
					TOTAL13930		159.09	159.09	0.00	
					Total UNOPS		3,237.59	3,237.59	0.00	
					Grand Total		107,401.79	107,401.79	0.00	



*Empowered lives.
Resilient nations.*

Brasília, December 15th, 2015
Ref.: ADM/2950/15


From: Niky Fabiancic, Resident Representative

Subject: Transfer of funds to Common Project 2016

Note to the File

I present my compliments and make reference to the project 00097173 for Common services in UNHOUSE Brasilia.

As requested by UNDP Country Offices and Headquarters Units, we should settle the residual balances under the funds 119xxx

The Project was created to transfer the financial budget of funds 11920, 11925 and 11930 of the project 00073574 (Common shared services) for funds 13920 , 13925 and 13930 of the new project 00097173 (Common Shared Services BSB) and to incorporate the new spatial distribution with the end of the construction of UN House Module II.

Detailing is in the attached spreadsheet and Common and Shared Services Guideline attached.

Best Regards.

UNDP Country Offices and Headquarters Units
Common and Shared Services Guideline (v.3. Final)

Language(s)		English	
Responsible Unit		Financial Performance Management and Reporting (FPMR), OFRM	
Creators		Financial Performance Management and Reporting (FPMR), OFRM	
Subject		Policy guideline on Common and Shared Services	
Date created		December 2014	
Audience		UNDP Country Offices (COs), Regional Offices, Headquarter (HQ) Units and the GSSC	
Related documents		N/A	
Version	Date	Reviewed by	Revision Notes
1	17/12/2014	Helen Hall, Advit Nath	Original
2	16/1/2015	Helen Hall, Advit Nath	Removal of reference to budget bypass and auto reversal of GLJEs on page 8.
3	9/9/2015	Helen Hall, Advit Nath	Final feedback from UNDSS, UNDP COs, UNDP HQ Units

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1 Overview

1.1 Background and Objective

The method of accounting for Common Services at UNDP by Country Offices (COs) needs to be improved in order to significantly reduce the effort required by UNDP at year-end which will ensure compliance with IPSAS and reduce audit concerns, as well as help streamline the Common Services process for Country Offices. The 2014 and prior processes allowed Country Offices to record revenue and expenses relating to non-UNDP entities to four Fund codes that appear in UNDP's books. However, as UNDP is acting as an agent for other partner agencies, their share of common services should not be recorded as revenue and expense to UNDP, but rather as payments due to/from each partner agency. In addition, the 2014 and prior processes require use of the Atlas Billings Module.

The new guideline from 2015 onwards will streamline the current process by having Country Offices separately record common services items to 4 new Fund codes to record partner agency portion of shared/common services and these Fund code do not appear in UNDP's books (i.e. these will be non-UNDP fund codes) and the only process at year-end will be to bring on the due to/from each partner agency balance. In addition, using the Billings Module will not be required instead a paper CSA invoice is newly proposed in this guideline. If offices prefer to use the billing module, it can be used optionally. Other than use of new Fund code and use of the paper CSA invoice instead of the Billing module, no other change to the process is made. In summary, with regard to chart fields, except for the new Fund codes, COs *should* continue to follow existing processes for common services (including use of existing project IDs etc.)

This guideline will cover the following topics:-

- Common services project
- Revenue management
- Expense management
- Position management and PPE
- Year-end closure
- Processes when UNDP is not lead agency
- Report and Dashboard for common service project

The new fund codes that will be implemented based on this guideline are the following:-

Fund codes	Descriptions
13920	Common_Srvcs_Premises_non-undp
13925	Common_Srvcs_Security_non-undp
13930	Common_Srvcs_VSAT_non-undp
13935	Common_Srvcs_Dispsry_non-undp

This guideline will be effective on January 1, 2015.

1.1 Policy guidance

For policy guidance on common and shared services, users should refer to the relevant section of this chapter as well as the UNDG Guidelines developed to regulate these services. These services should be regulated by a common shared service agreement (CSA) negotiated locally, based on templates available at the UNDG website. The current policy is to obtain payments in advance at the beginning of the year so that UNDP offices do not end up advancing funds to cover the total cost of common services. Due to practical reasons, Offices could receive payments in advance from the agencies at least on a quarterly basis if agreed by the Office and the agencies.

2 Common Service Project

2.1 Project Set-up

At the beginning of the fourth quarter of each year, each country office should agree with participating resident Agencies on the estimated cost of common/shared services *of the following year* in accordance with existing UNDG guidelines and send invoices to the Agencies by the end of November for the *upcoming* budget year. When negotiating Letters of Agreement on these services, including common premises, consensus must be reached on the types of services covered, the total estimated annual cost of each service, cost drivers for apportioning the costs as well as the share payable by each Agency. UNDP Country Offices can create (if necessary) separate 'common services' management project with multiple output projects or one output project with the following distinct activities for each common/shared service:

- Premises
- Security
- Communications/VSAT
- Dispensary

The total budget for each output or activity must be equivalent to the total estimated annual cost of these services. In case there are specific additional services that the agencies have agreed to share, additional projects and/or activities can be created, but the offices should only use the new four fund codes for share of non-UNDP entity. For reporting purposes, each participating Agency's share in the cost of a particular service should be represented by fund and donor under corresponding output or activity. Each agency should provide the complete Chart of Accounts (COA) (e.g. payment authorization with Unliquidated Obligation (ULO) number for Non Atlas agencies) where the cost should be charged to fund the CSA budget for each Common Service participant. In case of payment default, UNDP should charge each COA based on agreed budget using the ULO provided in the previous quarter.

2.2 Project budget set-up

Non-UNDP portion of CSA budget

In setting up the project budget chart fields, use the new FUND codes 13920/25/30/35 for the portion that belongs to participating agencies (includes both ATLAS and Non-ATLAS agencies). These fund are cash-controlled by Department and Fund level.

UNDP portion of CSA budget

As for UNDP's portion of common services, Country Office's institutional budget codes (core 02300, DE 02550, XB 11300) are used in the common/shared services project budget.

If there are other UNDP development projects sharing the same service, their share should be included in UNDP's XB portion (i.e. as if XB is prefunding) and use DPC methodology (i.e. crediting expenses) to recover the XB from projects (see below section 4.2 for details). Separate GL accounts should be used for CSA recovery and cost recovery to avoid confusion and see clear and distinct financial picture of the two categories under XB Status Report.

The following budgetary account codes should be used for the Common/Shared Services project budgets., in addition to other relevant budget account codes such as staff costs and assets.

- 73100 - Premises
- 74300 - Security
- 72400 - Communication/VSAT
- 63100 and 63200- Dispensary accounts AN: are we sure about these 6xx accounts?

2.3 Sample of common service project budget

Activity	Agency	Share (%)	Budget Account	Fund	Other applicable COA	Donor	Amount (USD)
Common Premise:	UNDP						
	-- CORE	20%	73100-GOE	02300	00012	20,000
	--(XB+Other dev.proj)	30%	73100 - GOE	11300		00012	30,000
	FAO	30%	73100 - GOE	13920		00004	30,000
	UNFPA	10%	73100 - GOE	13920		00003	10,000
	UNDSS	10%	73100 - GOE	13920		10153	10,000
	Subtotal	100%					\$100,000
	-- CORE	20%	71400 -SC	02300	00012	10,000
	--(XB+Other dev.proj)	30%	71400 - SC	11300		00012	15,000
	FAO	30%	71400 - SC	13920		00004	15,000
	UNFPA	10%	71400 - SC	13920		00003	5,000
	UNDSS	10%	71400 - SC	13920		10153	5,000
	Subtotal	100%					\$50,000
	Total						\$150,000

3 Revenue management

Using Paper Invoice instead of Invoice from Billing Module

At the beginning of the fourth quarter of each year, each country office should agree with participating resident Agencies on the estimated cost of common/shared services for the following year in accordance with existing UNDG guidelines and based on the signed Letters of Agreement. By the end of November, Office should create and send one invoice (*a paper invoice or optionally, an invoice from Atlas billing module*) for each Agency for the full amount due for the upcoming budget year, listing all the service the Agency participates in, as well as its respective share of costs. Based on the issued invoice for common/shared services, the resident Agencies should provide local advances (at least quarterly) specifically for the services they participate in. These advances should be received and recorded by the UNDP CO under GL Account 55085 (Contribution from Agencies for Common Services) for their common/shared services project/activity against the common service project.

3.1 Revenue from ATLAS Agencies

In the case of ATLAS Agencies, advances will be given by agencies through processing of General Ledger journal entries, crediting to the COA provided below on the basis of requests invoices sent by UNDP office (*a paper invoice, NOT invoice via billing module*). Alternatively, an Atlas agency might make a cash payment to the UNDP Country Office. In this case, the payment would be received by the CO and applied via AR Direct Journal against the following COA:

Account	OU	Fund	Dept	PC BU	Project	Activity	Impl.Agen	Donor
7xxxx	Your s	Agency's	Agency' s	Agency' s	Agency' s	Agency' s	001981	Variou s
55085	Your s	13920/25/30/3 5	Yours	Yours	CSA Proj.	Various	001981	Variou s

The donor codes for ATLAS agencies are as follows:

- UNIFEM -10776
- UNCDF - 10777
- UNFPA - 10778
- UNOPS - 10779
- UNDSS - 10153

3.2 Revenue from Non-ATLAS Agencies

In general, Non-Atlas agencies should pay for their share in cash locally, the payment would be received by the CO and applied via AR Direct Journal against the same COA above. Alternatively, a Non-ATLAS

agency might give an authorization via Service Clearing Account (SCA), in which case, CO can create GL JE as follows:

Dr/Cr	Account	OU	Fund	Dept	PC BU	Project	Activity	Impl. Agent	Donor
Dr	7xxxx As per ULO acct	Yours	12000	Yours	Yours	Cost recoveryProj.	Various	001981	Various
Cr	55085	Yours	13920/25/30 /35	Yours	Yours	CS Proj.	Various	001981	Various

In the GLJE created to record the amount authorized by Non-ATLAS Agencies, the long description should always include the ULO and Agency References to avert rejection of CSA charges by agencies.

4 Expense management

4.1 Regular GOE expense

When recording common service related expense, it is very important that Country Offices record it in line with the initial common service project budget:

- For UNDP core institutional budget, record expenses directly against fund 02300 and common service project;
- For UNDP XB funds, record expenses directly against fund 11300 and common service project;
- For other participating agencies, record expenses against new fund code 13920/25/30/35 and respective donor codes of each agency and common service project;
- If there are other UNDP development projects sharing the same service, their share should be included in UNDP's XB portion (i.e. as if XB is prefunding) with a periodic recovery of expenses from development projects).

Therefore, a typical sample of common service payment voucher should have the following lines:

Amount	Account	OU	Fund	Dept	PC BU	Project	Activity	Impl. Agent	Donor
20,000	7xxxx	Yours	02300	Yours	Yours	CS Proj.	Various	001981	00012
30,000	7xxxx	Yours	11300	Yours	Yours	CS Proj.	Various	001981	00012
30,000	7xxxx	Yours	13920/25/30/35	Yours	Yours	CS Proj.	Various	001981	00004
10,000	7xxxx	Yours	13920/25/30/35	Yours	Yours	CS Proj.	Various	001981	00003
10,000	7xxxx	Yours	13920/25/30/35	Yours	Yours	CS Proj.	Various	001981	10153
100,000									

4.2 Other UNDP development projects under common/shared services

On a monthly or quarterly basis, CO should prepare GL JEs to recover cost from development projects to XB:

- 73125 – Common – Services premises
- 74325 – Contrib to CO Common Security
- 72445 – Common Services - Communications
- 63230 – Contrib to Dispensary – GS - Dispensary

Amount	Account	OU	Fund	Dept.	PC BU	Project	Activity	Impl.Agent	Donor
5,000	As above	Yours	04000	Yours	Yours	Dev. Proj.	Various	001981	00012
(5,000)	As above	Yours	11300	Yours	Yours	CS Proj.	Various	001981	00012
3,000	As above	Yours	04000	Yours	Yours	Dev. Proj.	Various	001981	00012
(3,000)	As above	Yours	11300	Yours	Yours	CS Proj.	Various	001981	00012

4.3. Positions and personnel management under common/shared services

Whenever a position is funded by several Agencies under this arrangement, the Agencies also need to agree in advance that personnel costs (staff on FTA/CA/TA/SC or UNV) will be apportioned according to their share as agreed for each common service. These positions (when administered by UNDP) will be created as "partially billable" positions in Atlas HR module and their position funding COA should be set up in accordance with percentages agreed with the Agencies as per the common services project budget and COA. As these positions are funded not only by UNDP CO but also by the Agencies, UNDP CO, therefore, needs to present and consult with the participating agencies before taking any HR management decisions that may lead to a rise in cost. Extensions of partially-billable positions and personnel contracts should not go beyond the end date of relevant common services agreement.

4.4. PPE under common/shared services

The UNDP portion of PPE funded by several agencies (please refer to relevant section of Asset management POPP *here*) will be recognized only if UNDP's portion meet the asset recognition threshold. Therefore, there should not be any amount reported against the fund codes created for other agencies (13920/25/30/35) in PPE asset and accumulated depreciation accounts 18xxx as well as in the corresponding depreciation expense accounts 77xxx.

5 Year-end procedure

As per IPSAS, any amounts due to/from the respective Agencies will be presented by UNDP as Agency payables or receivables respectively in UNDP's financial statements. Therefore, at year-end, each CO will be asked to certify the cumulative amount of due to/from each Agency by Fund Code. The certification of balances will be reviewed by GSSC. For draft certification template and draft year end instructions please refer to Annex 1 and 2 below.

Country Offices will prepare the required year-end adjustments to bring due to/from Agencies to UNDP's books as payables and receivables. GSSC will review, validate and post the adjusting entries created by Country Offices.

6 Important Note

The above guidance applies to Country Offices where UNDP is the lead agency among all participating agencies. The underlying principle in the calculation of Common Services (as defined in POPP, i.e. premises, security, communication/VSAT and dispensary) is based on the local UNCT agreements or budget.

In Country Offices where UNDP is one of the tenants among all participating agencies and only responsible for its own share of the overall common services costs, the assumption is that the Country Office will manage these costs under its Institutional Budget (core and XB) and not via common service funds and follow the procedures that govern the use of these resources.

If UNDP is not a lead agency, pay only UNDP's share and recognize expenses accordingly.

To ensure that common services are properly included in cost recovery, Offices should always refer to specific agreements with the agencies.

7 Report and Dashboard for common service project

OFRM and OIST are working to provide a report for common service project showing revenue and expense by agency.

A dashboard also will be developed for GSSC to monitor and follow up with Country Offices for incorrect recording, such as:

- 13920/25/30/35 fund with donor 00012
- 13920/25/30/35 fund with PPE and depreciation expense

8 Annexes

8.1. Annex 1 Modified Template for Common Service Certification

UNFPA								
Débito:								
Account	Oper Unit	Fund	Dept Id	Activity	Agent	Donor	Output	Value:
51035	BRA	11920	48801	All	1981	31	73574	23,073.74
51035	BRA	11925	48801	All	1981	31	73574	276.74
51035	BRA	11930	48801	All	1981	31	73574	2,645.39
								25,995.87
Crédito:								
Account	Oper Unit	Fund	Dept Id	Activity	Agent	Donor	Output	Value
55085	BRA	13930	48801	ACTIVITY1	1981	10778	97173	1,149.88
55085	BRA	13930	48801	ACTIVITY2	1981	10778	97173	45.28
55085	BRA	13930	48801	ACTIVITY3	1981	10778	97173	34.36
55085	BRA	13930	48801	ACTIVITY4	1981	10778	97173	288.05
55085	BRA	13925	48801	ACTIVITY5	1981	10778	97173	74.01
55085	BRA	13925	48801	ACTIVITY6	1981	10778	97173	368.16
55085	BRA	13920	48801	ACTIVITY7	1981	10778	97173	686.10
55085	BRA	13920	48801	ACTIVITY8	1981	10778	97173	749.55
55085	BRA	13920	48801	ACTIVITY9	1981	10778	97173	819.21
55085	BRA	13920	48801	ACTIVITY10	1981	10778	97173	413.84
55085	BRA	13925	48801	ACTIVITY11	1981	10778	97173	4,313.85
55085	BRA	13925	48801	ACTIVITY12	1981	10778	97173	154.45
55085	BRA	13925	48801	ACTIVITY13	1981	10778	97173	259.82
55085	BRA	13920	48801	ACTIVITY14	1981	10778	97173	16,639.31
TOTAL:								25,995.87

UNWOMEN								
Débito:								
Account	Oper Unit	Fund	Dept Id	Activity	Agent	Donor	Output	Value:
51035	BRA	11920	48801	All	1981	32	73574	26,298.18
51035	BRA	11925	48801	All	1981	32	73574	-
51035	BRA	11930	48801	All	1981	32	73574	1,280.67
								27,578.85
Crédito:								
Account	Oper Unit	Fund	Dept Id	Activity	Agent	Donor	Output	Value
55085	BRA	13930	48801	ACTIVITY1	1981	10776	97173	1,047.97
55085	BRA	13930	48801	ACTIVITY2	1981	10776	97173	67.22
55085	BRA	13930	48801	ACTIVITY3	1981	10776	97173	52.72
55085	BRA	13930	48801	ACTIVITY4	1981	10776	97173	406.27
55085	BRA	13925	48801	ACTIVITY5	1981	10776	97173	81.60
55085	BRA	13925	48801	ACTIVITY6	1981	10776	97173	339.15
55085	BRA	13920	48801	ACTIVITY7	1981	10776	97173	722.56
55085	BRA	13920	48801	ACTIVITY8	1981	10776	97173	789.01
55085	BRA	13920	48801	ACTIVITY9	1981	10776	97173	861.94
55085	BRA	13920	48801	ACTIVITY10	1981	10776	97173	437.47
55085	BRA	13925	48801	ACTIVITY11	1981	10776	97173	4,521.44
55085	BRA	13925	48801	ACTIVITY12	1981	10776	97173	165.85
55085	BRA	13925	48801	ACTIVITY13	1981	10776	97173	276.11
55085	BRA	13920	48801	ACTIVITY14	1981	10776	97173	17,809.54
TOTAL:								27,578.85

UNEP								
Débito:								
Account	Oper Unit	Fund	Dept Id	Activity	Agent	Donor	Output	Value:
51035	BRA	11920	48801	All	1981	41	73574	-
51035	BRA	11925	48801	All	1981	41	73574	-
51035	BRA	11930	48801	All	1981	41	73574	20,652.06
								20,652.06
Crédito:								
Account	Oper Unit	Fund	Dept Id	Activity	Agent	Donor	Output	Value:
55085	BRA	13930	48801	ACTIVITY1	1981	41	97173	955.39
55085	BRA	13930	48801	ACTIVITY2	1981	41	97173	30.24
55085	BRA	13930	48801	ACTIVITY3	1981	41	97173	78.66
55085	BRA	13930	48801	ACTIVITY4	1981	41	97173	286.71
55085	BRA	13925	48801	ACTIVITY5	1981	41	97173	59.39
55085	BRA	13925	48801	ACTIVITY6	1981	41	97173	306.37
55085	BRA	13920	48801	ACTIVITY7	1981	41	97173	541.77
55085	BRA	13920	48801	ACTIVITY8	1981	41	97173	591.78
55085	BRA	13920	48801	ACTIVITY9	1981	41	97173	646.68
55085	BRA	13920	48801	ACTIVITY10	1981	41	97173	327.21
55085	BRA	13925	48801	ACTIVITY11	1981	41	97173	3,399.65
55085	BRA	13925	48801	ACTIVITY12	1981	41	97173	122.79
55085	BRA	13925	48801	ACTIVITY13	1981	41	97173	205.83
55085	BRA	13920	48801	ACTIVITY14	1981	41	97173	13,099.59
TOTAL:								20,652.06

UNAIDS								
Débito:								
Account	Oper Unit	Fund	Dept Id	Activity	Agent	Donor	Output	Value:
51035	BRA	11920	48801	All	1981	297	73574	14,160.27
51035	BRA	11925	48801	All	1981	297	73574	450.58
51035	BRA	11930	48801	All	1981	297	73574	1,920.64
								16,531.49
Crédito:								
Account	Oper Unit	Fund	Dept Id	Activity	Agent	Donor	Output	Value:
55085	BRA	13930	48801	ACTIVITY1	1981	297	97173	615.73
55085	BRA	13930	48801	ACTIVITY2	1981	297	97173	33.14
55085	BRA	13930	48801	ACTIVITY3	1981	297	97173	26.18
55085	BRA	13930	48801	ACTIVITY4	1981	297	97173	103.15
55085	BRA	13925	48801	ACTIVITY5	1981	297	97173	52.13
55085	BRA	13920	48801	ACTIVITY7	1981	297	97173	448.76
55085	BRA	13920	48801	ACTIVITY8	1981	297	97173	489.87
55085	BRA	13920	48801	ACTIVITY9	1981	297	97173	535.01
55085	BRA	13920	48801	ACTIVITY10	1981	297	97173	272.35
55085	BRA	13925	48801	ACTIVITY11	1981	297	97173	2,797.40
55085	BRA	13925	48801	ACTIVITY12	1981	297	97173	104.25
55085	BRA	13925	48801	ACTIVITY13	1981	297	97173	172.47
55085	BRA	13920	48801	ACTIVITY14	1981	297	97173	10,881.05
TOTAL:								16,531.49

M. PROTOCOL								
Débito:								
Account	Oper Unit	Fund	Dept Id	Activity	Agent	Donor	Output	Value:
51035	BRA	11920	48801	All	1981	10009	73574	5,493.15
51035	BRA	11925	48801	All	1981	10009	73574	253.73
51035	BRA	11930	48801	All	1981	10009	73574	1,257.69
								7,004.57
Crédito:								
Account	Oper Unit	Fund	Dept Id	Activity	Agent	Donor	Output	Value:
55085	BRA	13930	48801	ACTIVITY1	1981	10009	97173	284.69
55085	BRA	13930	48801	ACTIVITY2	1981	10009	97173	52.71
55085	BRA	13930	48801	ACTIVITY3	1981	10009	97173	88.28
55085	BRA	13930	48801	ACTIVITY4	1981	10009	97173	179.69
55085	BRA	13925	48801	ACTIVITY5	1981	10009	97173	83.54
55085	BRA	13925	48801	ACTIVITY6	1981	10009	97173	105.46
55085	BRA	13920	48801	ACTIVITY7	1981	10009	97173	199.31
55085	BRA	13920	48801	ACTIVITY8	1981	10009	97173	215.82
55085	BRA	13920	48801	ACTIVITY9	1981	10009	97173	233.94
55085	BRA	13920	48801	ACTIVITY10	1981	10009	97173	128.47
55085	BRA	13925	48801	ACTIVITY11	1981	10009	97173	1,143.52
55085	BRA	13925	48801	ACTIVITY12	1981	10009	97173	60.77
55085	BRA	13920	48801	ACTIVITY14	1981	10009	97173	4,228.37
Total:								7,004.57

UNDSS								
Débito:								
Account	Oper Unit	Fund	Dept Id	Activity	Agent	Donor	Output	Value:
51035	BRA	11920	48801	All	1981	10153	73574	5,719.63
51035	BRA	11925	48801	All	1981	10153	73574	369.65
51035	BRA	11930	48801	All	1981	10153	73574	312.08
								6,401.36
Crédito:								
Account	Oper Unit	Fund	Dept Id	Activity	Agent	Donor	Output	Value:
72400	BRA	13930	48801	ACTIVITY1	1981	10153	97173	317.37
72400	BRA	13930	48801	ACTIVITY2	1981	10153	97173	44.04
72400	BRA	13930	48801	ACTIVITY3	1981	10153	97173	172.18
72400	BRA	13930	48801	ACTIVITY4	1981	10153	97173	143.26
73400	BRA	13925	48801	ACTIVITY5	1981	10153	97173	93.58
73100	BRA	13925	48801	ACTIVITY6	1981	10153	97173	118.91
71400	BRA	13920	48801	ACTIVITY7	1981	10153	97173	218.65
71400	BRA	13920	48801	ACTIVITY8	1981	10153	97173	236.53
71400	BRA	13920	48801	ACTIVITY9	1981	10153	97173	256.17
71400	BRA	13920	48801	ACTIVITY10	1981	10153	97173	141.88
73400	BRA	13925	48801	ACTIVITY12	1981	10153	97173	68.85
73100	BRA	13920	48801	ACTIVITY14	1981	10153	97173	4,589.94
Total:								6,401.36

UNOPS								
Débito:								
Account	Oper Unit	Fund	Dept Id	Activity	Agent	Donor	Output	Value:
51035	BRA	11920	48801	All	1981	10008	73574	2,530.59
51035	BRA	11925	48801	All	1981	10008	73574	55.18
51035	BRA	11930	48801	All	1981	10008	73574	651.82
								3,237.59
Crédito:								
Account	Oper Unit	Fund	Dept Id	Activity	Agent	Donor	Output	Value:
72400	BRA	13930	48801	ACTIVITY1	1981	10779	97173	130.62
72400	BRA	13930	48801	ACTIVITY2	1981	10779	97173	7.61
72400	BRA	13930	48801	ACTIVITY4	1981	10779	97173	20.86
73400	BRA	13925	48801	ACTIVITY5	1981	10779	97173	36.58
73100	BRA	13925	48801	ACTIVITY6	1981	10779	97173	43.91
71400	BRA	13920	48801	ACTIVITY7	1981	10779	97173	98.66
71400	BRA	13920	48801	ACTIVITY8	1981	10779	97173	107.52
71400	BRA	13920	48801	ACTIVITY9	1981	10779	97173	117.25
71400	BRA	13920	48801	ACTIVITY10	1981	10779	97173	60.63
73100	BRA	13925	48801	ACTIVITY11	1981	10779	97173	604.65
74500	BRA	13925	48801	ACTIVITY13	1981	10779	97173	74.31
73100	BRA	13920	48801	ACTIVITY14	1981	10779	97173	1,934.99
Total:								3,237.59