

## Lucia Simao

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**From:** Naomi Kitahara  
**Sent:** Sunday, July 10, 2011 10:05 AM  
**To:** Maria Palermo; Jonathan Ng; Lucia Simao  
**Cc:** Amat O Kebbeh; Darshak Shah; Nuno Queiros; Jocelyn Mason; Lucia Simao; Salva Mahanjane; Leoncie Bucyana; Mariam Sissoko; Antoine Khoury; Papa Tandia; Musa Saine  
**Subject:** RE: Mozambique: Request for removal of project 00047049 from 2010 NEX audit plan

Dear Maria, thank you for your message and looking into this issue. We will have close eyes for 62797 for the audit of 2011 expenditures. Best regards, Naomi.

**Naomi Kitahara**  
UNDP Deputy Resident Representative (Programme)  
Av Kenneth Kaunda 931, Maputo, Mozambique  
(Tel) +258 21 48 14 12  
(Fax) +258 21 49 16 91

**From:** Maria Palermo  
**Sent:** Friday, July 08, 2011 6:12 PM  
**To:** Naomi Kitahara; Jonathan Ng; Lucia Simao  
**Cc:** Amat O Kebbeh; Darshak Shah; Nuno Queiros; Jocelyn Mason; Lucia Simao; Salva Mahanjane; Leoncie Bucyana; Mariam Sissoko; Antoine Khoury; Papa Tandia; Musa Saine  
**Subject:** RE: Mozambique: Request for removal of project 00047049 from 2010 NEX audit plan

Dear Naomi,

We have taken into account the actions taken by your office to reverse the FY2010 charges from project 47049 to credit project 62797 FY2011 expenditure; therefore, the FY2010 audit plan has been revised in CARDS accordingly.

As per your indication, we will be expecting the audit of the expenditures credited to project 62797 for the NIM audit exercise covering FY2011 expenditures.

Thank you and best regards,

Maria

**From:** Naomi Kitahara  
**Sent:** Thursday, June 30, 2011 6:20 AM  
**To:** Jonathan Ng; Lucia Simao  
**Cc:** Maria Palermo; Amat O Kebbeh; Darshak Shah; Nuno Queiros; Jocelyn Mason; Lucia Simao; Salva Mahanjane; Leoncie Bucyana; Mariam Sissoko  
**Subject:** RE: Mozambique: Request for removal of project 00047049 from 2010 NEX audit plan

Dear Jonathan,

Thank you for looking into this issue and helping us to resolve this issue. Please see attached below the screen shot of the GLJE approval. Also, I am attaching an email with information on the project to which the funds have been credited. The project number is 62797. It is a NIM project, and this will be part of the audit of 2011 expenditures, as we plan to spend this funds this year.

I hope this clarifies and allows us to move on the removal of the project from the 2010 audit list...

Once again, we sincerely apologize for the errors done by our office....

Best regards.  
Naomi

**Naomi Kitahara**  
UNDP Deputy Resident Representative (Programme)  
Av Kenneth Kaunda 931, Maputo, Mozambique  
(Tel) +258 21 48 14 12  
(Fax) +258 21 49 16 91

Create/Update Journal Entries - Windows Internet Explorer

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Create/Update Journal Entries

# Atlas<sup>Finance</sup>

Unit: UNDP1 Journal ID: 0003930454 Date: 27/06/2011 \*Process: Edit Journal

Template List Search Criteria Errors Only Line: 10

Select	Line	Unit	Ledger	SpeedType	Account	Oper Unit	Fund	DeptID	PC Bk Unit
	1	UNDP1	USD		74525	MOZ	37614	35803	MOZ1
	2	UNDP1	USD		51035	MOZ	37614	35803	
	3	UNDP1	USD		74525	MOZ	04000	35803	MOZ1
	4	UNDP1	USD		51035	MOZ	37614	35803	
	5	UNDP1	USD		15100	MOZ	37614		
	6	UNDP1	USD		15100	MOZ	04000		

Unit	Total Lines	Total Debits	Total Credits	Journal Status
UNDP1	6	1.170.228.00	1.170.228.00	P

Save Return to Search Notify Refresh

start Inbox - Microsoft Out... FW: Mozambique: Re... Create/Update Journ...

**From:** Jonathan Ng  
**Sent:** Wednesday, June 29, 2011 7:06 PM  
**To:** Naomi Kitahara; Lucia Simao  
**Cc:** Maria Palermo; Amat O Kebbeh; Darshak Shah; Nuno Queiros; Jocelyn Mason  
**Subject:** Mozambique: Request for removal of project 00047049 from 2010 NEX audit plan

Dear Naomi

We spoke briefly. Here is what I found and based on my follow up discussion with Maria Palermo (OAI NEX audit office), there are certain steps required from your office before OAI could agree to remove the NEX project 47049 from the FY2010 audit plan:

#### **What happened**

- (1) UNDP Mozambique issued first GLJE (0003554468) in Sep 2010 that wrongly posted to the NEX project 47049 which has been inactive in the last few years. This was however not realized until recently and hence it appeared in the CDR upon which the NEX audit plan was derived.
- (2) UNDP Mozambique subsequently issued a second GLJE (0003930454) on that reverses the entries in the first GLJE. However this reversal cannot be reflected in the 2010 CDR (books have been closed) but the changes will be reflected in the next quarterly cycle of CDR in 2011

#### **What UNDP Mozambique needs to do/provide to OAI**

- (1) Please ensure that the second GLJE (0003930454) is approved accordingly in Atlas and please provide a screen shot as evidence that the GLJE reversal has been "approved and "posted". You will note from the attached screen shot that the second GLJE has been accepted as "V" or valid in Atlas but needs to be approved before it is "posted".
- (2) Please provide information about the project that has been eventually credited the amount of \$1.16m and the related journal entry information (if any). OAI would need to know if this other project is a NEX/NIM or a non NEX/NIM project and if so, whether it is subjected to the 2010 or 2011 NEX audit.

Jonathan

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Maria: We spoke briefly. I would appreciate your assistance here based on the evidence provided. Your confirmation of the removal of the NEX project 47049 would be important to ensure that the record is corrected (i.e. there is no outstanding NEX audit report from Mozambique office for the 2010 NEX audit cycle)

**From:** Naomi Kitahara  
**Sent:** Tuesday, June 28, 2011 11:34 AM  
**To:** Darshak Shah  
**Cc:** Papa Tandia; Musa Saine; Maria Palermo; Mariam Sissoko; Jocelyn Mason; Mariia Matsepa; Lucia Simao; Helio Sixpence; Leoncie Bucyana; Salva Mahanjane  
**Subject:**

Dear Darshak,

Greetings from Maputo - We hope all is well with you.

We are writing to you as advised by OAI Johannesburg on the pending issue of NIM/NGO audit of 2010 expenditures for Mozambique. We have submitted all audit reports on time this year (with a substantially reduced number of qualifications), but one item has been pending because of the expenditures in the amount of \$1,165,696 done erroneously by our office in 2010, with the objective of trying to clear cost-sharing deficits. We discovered this problem only during the NIM/NGO audit process - the final CDR unfortunately included these erroneous charges.

As advised by Atlas help desk (please attached an email correspondence), we have been trying to cancel this through GLGE - at the moment, the system is giving us an error (please see attached a scanned print-out), but we are working on it with support from the help desk.

We are concerned that this will keep Mozambique in the list of countries which have not completed the 2010 audit. We are wondering if with the attached action undertaken, the item can be removed from the audit list, so that we can conclude the NIM/NGO audit exercise for Mozambique. We would be grateful for your advice on this issue please.

Best regards.  
Naomi.

**Naomi Kitahara**

UNDP Deputy Resident Representative (Programme)

Av Kenneth Kaunda 931, Maputo, Mozambique

(Tel) +258 21 48 14 12

(Fax) +258 21 49 16 91

United Nations Development Programme



Mozambique

7 June 2011

Dear Saine,

**Subject: Erroneous Expenses mentioned in the Combined Delivery Report of the Project N°00047049**

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I refer to the expenses of US\$1,161,164.00 mentioned in the CDR of the project N° 00047049. After closely looking into this issue, it has been found that this amount was erroneously reversed as expenditures while what was intended was to correct a cost-sharing deficit.

A reversal of this cost sharing deficit of GLIE #3554468; Fund code # 37614 and donor code #0296 took place, and what should have been credited through this operation seems to have been debited i.e. entered as an expense (account 74525). No actual expenditures were incurred against this project since 2006. This operation has generated an erroneous expense in the Combined Delivery Report.

For more clarification please see the following documentation which shows all history of this amount and respective journal entries in ATLAS.

We hope that these justifications serve to clarify this issue and we remain available for further clarifications if needed

With best regards

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Naomi Kitahara', written over a horizontal line.

Naomi Kitahara  
Deputy Resident Representative  
(Programme)

Mr. Musa Saine  
Audit Specialist  
Regional Bureau for Africa  
UNDP New York

Cc: Ms. Maria Palermo, Chief, National Implementation Unit, OAI

Lucia Simao

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**From:** Catherine Masaka  
**Sent:** Tuesday, July 20, 2010 10:29 AM  
**To:** Lucia Simao  
**Cc:** Naomi Kitahara; Eunice Mucache  
**Subject:** RE: TF Mine Action, Fund 37614 (-1,162,946 US\$)  
**Attachments:** cs deficits.xls

Dear Lucia,  
Please find attached the spreadsheet on cost sharing deficits as discussed.  
Best regards,  
Catherine

**From:** Lucia Simao  
**Sent:** Tuesday, July 20, 2010 9:47 AM  
**To:** Catherine Masaka  
**Cc:** Naomi Kitahara; Eunice Mucache  
**Subject:** TF Mine Action, Fund 37614 (-1,162,946 US\$)

Dear Ms. Masaka,  
I just identified the project related to this Trust Fund which was stated as "closed" in the system. I have updated it. I am kindly requesting you to send me the spreadsheet you show me so I can find what measures needed to be done. The project has a positive balance of US\$ 1,161,164 from the United Nations Donor so I think it is only to know how we can reverse it to correct the deficit.

Thank you,  
Lucia

Report As	Creation	Region	Oper	Project	Fund	Descr	Donor	CS/TF Ind	Opening Bal F	Income Prev	Expe	Transf	Closing Bal Pre	Opening Bal Cu	Incom	Expe	Tran	Closing Bal Cu
/2010	7/18/2010	RBA	MOZ	BLANK	20700	TTF DG Cty Of	00250	TRUST_FI	-129.00	6.00	0.00	0.00	-123.00	-123.00	0.00	0.00	0.00	-123.00
/2010	7/18/2010	RBA	MOZ	BLANK	20700	TTF DG Cty Of	BLANK	TRUST_FI	373.00	0.00	0.00	0.00	373.00	373.00	0.00	0.00	0.00	373.00
/2010	7/18/2010	RBA	MOZ	BLANK	26960	CPR TTF - Cor	00250	TRUST_FI	0.00	2417.00	0.00	0.00	2417.00	2417.00	0.00	0.00	0.00	2417.00
/2010	7/18/2010	RBA	MOZ	BLANK	26970	CPR TTF - Dis	00250	TRUST_FI	5738.00	4424.00	0.00	0.00	10162.00	10162.00	0.00	0.00	0.00	10162.00
/2010	7/18/2010	RBA	MOZ	BLANK	30000	Programme Co	00041	OR_CS	0.00	3018.00	0.00	0.00	3018.00	3018.00	0.00	0.00	0.00	3018.00
/2010	7/18/2010	RBA	MOZ	BLANK	30000	Programme Co	00078	OR_CS	15997.00	0.00	0.00	0.00	15997.00	15997.00	0.00	0.00	0.00	15997.00
/2010	7/18/2010	RBA	MOZ	BLANK	30000	Programme Co	00117	OR_CS	40000.00	0.00	0.00	0.00	40000.00	40000.00	0.00	0.00	0.00	40000.00
/2010	7/18/2010	RBA	MOZ	BLANK	30000	Programme Co	00220	OR_CS	217000.00	-217000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
/2010	7/18/2010	RBA	MOZ	BLANK	30000	Programme Co	00250	OR_CS	0.00	361.00	0.00	0.00	361.00	361.00	0.00	0.00	0.00	361.00
/2010	7/18/2010	RBA	MOZ	BLANK	30000	Programme Co	BLANK	OR_CS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
/2010	7/18/2010	RBA	MOZ	BLANK	37614	TF MOZ Mine	(00250	TRUST_FI	-4489.00	-43.00	0.00	0.00	-4532.00	-4532.00	0.00	0.00	0.00	-4532.00
/2010	7/18/2010	RBA	MOZ	BLANK	37614	TF MOZ Mine	(BLANK	TRUST_FI	-1158457.00	0.00	0.00	0.00	-1158457.00	-1158457.00	0.00	0.00	0.00	-1158457.00
/2010	7/18/2010	RBA	MOZ	BLANK	55045	JPN - Partners	100141	OR_CS	0.00	18084.00	0.00	0.00	18084.00	18084.00	0.00	0.00	0.00	18084.00

Header | [Lines](#) | [Totals](#) | [Errors](#) | [Approval](#)

**Unit:** UNDP1      **Journal ID:** 0003554468      **Date:** 13/09/2010  
**Long Description:** Reversal of cost sharing deficits - ie Reversal of GLJE:#751903; Fund code:#37614 and part of donor code# 0250

**\*Ledger Group:** Auto Generate Lines

**Ledger:** Adjusting Entry:

**\*Source:** Fiscal Year: 2010

**Reference Number:** Period:

**SJE Type:** ADB Date:

**Journal Class:** Save Journal Incomplete Status

**Transaction Code:**

[Currency Defaults: USD / UNORE / 1](#)

[Reversal Do Not Generate Reversal](#)

[Commitment Control](#)

Header | [Lines](#) | [Totals](#) | [Errors](#) | [Approval](#)





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Unit: UNDP1 | Journal ID: 000354468 | Date: 12/08/2019 | Process: Edit Journal | Errors Only | Line: 10

Line	Unit	Account	Subtype	Account	Over Unit	Fund	Proj	PC DUS Unit	Project	Activity	Source Type	Category	Subcategory	Unit Amount	Denom	BU Abbrev	Cont. BU Abbrev	Fund Abbrev	Currency	Amount	Rate Type	Exchange Rate
1	UNDP1	74525	USD	MOZ 37614	MOZ	37614	35803	MOZ19	00047049	ACTIVITY	GLE			031418	00206				USD	1,181,164.00	UNCDRE	1.0000000X
2	UNDP1	51035	USD	MOZ 37614	MOZ	37614	35803	MOZ19	00047049	ACTIVITY	GLE			001418	00012				USD	4,532.00	UNCDRE	1.0000000X
3	UNDP1	74525	USD	MOZ 37614	MOZ	37614	35803	MOZ19	00047049	ACTIVITY	GLE			001418	00250				USD	-4,532.00	UNCDRE	1.0000000X
4	UNDP1	51035	USD	MOZ 37614	MOZ	37614	35803	MOZ19	00047049	ACTIVITY	GLE			001418	00250				USD	-4,532.00	UNCDRE	1.0000000X
5	UNDP1	15100	USD	MOZ 64000	MOZ	64000	64000	MOZ19								UNDP1	MOZ	04000	LSD	4,532.00	UNCDRE	1.0000000X
6	UNDP1	15100	USD	MOZ 64000	MOZ	64000	64000	MOZ19								UNDP1	MOZ	27614	LSD	-4,532.00	UNCDRE	1.0000000X

Totals

Unit	Total Lines	Total Debits	Total Credits	Fund	Unit	Amount
UNDP1	6	1,170,228.00	1,170,228.00	MOZ	64000	4,532.00

Save | Refresh | Back

Lucia Simao

From: Emmanuel Hatangimana  
Sent: Friday, October 08, 2010 9:58 AM  
To: Dmitri Katelevsky  
Cc: Lucia Simao; Olagbemide Brainerd  
Subject: FW: RE: TF Mine Action, Fund 37614 (-1,162,946 US\$) - Project MOZ10 - 47049 fund code 37604  
Attachments: FUND CODE 37614 AAA.xls

Dear Dmitri,

I hope you are doing well. We are trying to clear the cost sharing deficits for MOZ10. While trying to analyse the amount on the above fund code (37604), I got a lot of useful information/guidance from you to Madam Lucia.

This particular fund code # 37604 is showing a total deficit of USD 1,162,989.00 (USD 1,158,457 at Project and fund level - both codes are blank) and another USD 4,532.00 deficit at project level (Project code is missing).

We would like to correct the entries as specified in my email to Lucia of 07 October 2010 below. The record that seems to be causing this deficit looks to be GLJE 751903 whose charge was debited on account code 15100 and a credit of the same amount entered on account code 74515. I am of the view that we reverse this very GLJE. But before I do this, I am wanted to get your comment as to what was the purpose of this particular GLJE - in case you had a look at it before it was finalised. Also I thought account code 15100 is not a normal account code to be used/charged at CO level hence the need for a reversal.

We have already revised the project and are ready to proceed as suggested above and in the email below.

Your views before we proceed will be highly appreciated

Thank you.

Emmanuel,  
currently in Maputo CO.

From: Emmanuel Hatangimana  
Sent: 07 October 2010 10:28  
To: Lucia Simao  
Cc: Olagbemide Brainerd; Naomi Kitahara; Jocelyn Mason  
Subject: RE: RE: TF Mine Action, Fund 37614 (-1,162,946 US\$)

Dear Lucia,

Thank you for the information which has been very useful - see also an extract of the fund code generated from Atlas. I am not sure if I understand the use/value of GLJE#751903 - was it meant to return funds to the donor?

To correct the current CS problem on this fund, we need to:

1. Revise project #47049 to bring the available ASL of USD 1,161,164 to be accessible/chargeable

2. We will then create another GLJE to correct the current problem as follows:

1) Credit fund code 37614 with USD 1,158,457, leaving PROJECT and DONOR codes BLANK as is the current situation  
2) Debit the same fund code with the same amount. In this line include full COAs where funds (in the budget revision made above) will be sitting.

3. Credit fund code 37614 and donor code 250 with USD 4,532.00 leaving the project ID BLANK

4. Debit the amount in 3 above charging full COAs of the project that will have been revised under fund code 37614.

There might be a need for a senior Manager to override the GLJE as some of the lines will be with incomplete COAs (Project and/ donor codes in some lines will be intentionally left out)

Lucia Simao

From: Emmanuel Hatangimana  
Sent: Thursday, October 07, 2010 9:28 AM  
To: Lucia Simao  
Cc: Olagbemide Brainerd; Naomi Kitahara; Jocelyn Mason  
Subject: RE: RE: TF Mine Action, Fund 37614 (-1,162,946 US\$)  
Attachments: FUND CODE 37614 AAA.xls

AWARD N°  
47305

Dear Lucia,

Thank you for the information which has been very useful - see also an extract of the fund code generated from Atlas. I am not sure if I understand the use/value of GLJE#751903 - was it meant to return funds to the donor?

To correct the current CS problem on this fund, we need to:

Revise project #47049 to bring the available ASL of USD 1,161,164 to be accessible/chargeable

We will then create another GLJE to correct the current problem as follows:

Credit fund code 37614 with USD 1,158,457, leaving PROJECT and DONOR codes BLANK as is the current situation  
Debit the same fund code with the same amount. In this line include full COAs where funds (in the budget revision made above) will be sitting.

Credit fund code 37614 and donor code 250 with USD 4,532.00 leaving the project ID BLANK  
Debit the amount in 3 above charging full COAs of the project that will have been revised under fund code 37614.

There might be a need for a senior Manager to override the GLJE as some of the lines will be with incomplete COAs (project and/ donor codes in some lines will be intentionally left out)

This will obviously resolve the cost sharing issues on this project - we can discuss further when you get time.

If needed, we can even go back to Hqtrs.

Thank you,

Emmanuel.

From: Lucia Simao  
Sent: 06 October 2010 10:37  
To: Emmanuel Hatangimana  
Cc: Olagbemide Brainerd; Naomi Kitahara; Jocelyn Mason  
Subject: RE: TF Mine Action, Fund 37614 (-1,162,946 US\$)

Dear Emmanuel,  
Please find the spreadsheet related to the cost-sharing deficit of project 00047049.  
Other documents I will give you by hand.

Thank you for your collaboration

Best regards,  
Lucia

Lucia Simao  
Programme Analyst  
Mine Action & Small Arms  
Disasters Prevention Recovery-Environment Unit  
NDP - Mozambique

Combined Delivery Report With Encumbrance

UN Development Programme  
 Report ID: ungl143a

Page 1 of 1  
 Run Time: 12-07-2011 16:07:55

Selection Criteria :

Business Unit : MOZ10  
 Period : Jan-Dec (2011)  
 Award Id : 00041305  
 Fund Code : 37614

Award Id : 00041305 Accelerated Demining Programme	Period :	Jan-Dec (2011)
Project # : 00047049 TF for Moz Mine Clearance - Co	Impl. Partner :	02166 National Demining Institute
	Location :	Mozambique

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
Award : 37614 (TF MOZ Mine Clearance Prog)					
74525 - Sundry	0.00	- 1,161,164.00	0.00	0.00	- 1,161,164.00
Total for Fund 37614	0.00	- 1,161,164.00	0.00	0.00	- 1,161,164.00
Total for Project : 00047049	0.00	- 1,161,164.00	0.00	0.00	- 1,161,164.00
<b>Award Total :</b>	<b>0.00</b>	<b>- 1,161,164.00</b>	<b>0.00</b>	<b>0.00</b>	<b>- 1,161,164.00</b>

Combined Delivery Report By Project

UN Development Programme  
 Report ID: ungl143p

Page 1 of 2  
 Run Time: 06-06-2011 14:06:06

Selection Criteria :

Business Unit : MOZ10  
 Period : Jan-Dec (2010)  
 Selected Award Id : 00041305  
 Selected Fund Code : ALL  
 Selected Dept. IDs : ALL  
 Selected Projects : 00047049

Award Id : 00041305 Accelerated Demining Programme	Period :	Jan-Dec (2010)
Project # : 00047049 TF for Moz Mine Clearance - Co	Impl. Partner :	02166 National Demining Institute
	Location :	Mozambique

	Govt Disb	UNDP Disb	UN Agencies	Encumbrance	Total Exp
<b>Project : 35803 (Mozambique - Crisis Prv &amp;Rcvry)</b>					
<b>Period : 04000 (TRAC (Lines 1.1.1 and 1.1.2))</b>					
74525 - Sundry	0.00	4,532.00	0.00	0.00	4,532.00
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>4,532.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,532.00</b>
<b>Period : 37614 (TF MOZ Mine Clrnce Prog)</b>					
74525 - Sundry	0.00	1,161,164.00	0.00	0.00	1,161,164.00
<b>Total for Fund 37614</b>	<b>0.00</b>	<b>1,161,164.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,161,164.00</b>
<b>Total for Dept : 35803</b>	<b>0.00</b>	<b>1,165,696.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,165,696.00</b>
<b>Total for Project : 00047049</b>	<b>0.00</b>	<b>1,165,696.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,165,696.00</b>
<b>Award Total :</b>	<b>0.00</b>	<b>1,165,696.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,165,696.00</b>