

Compensating Procedures for identified steps that delay Project Closure
(All other procedures should follow the requirement of POPP Project Closure checklist)

UNDP Sudan Country Office
Programme Accelerated Funds # 00035163

	Project Closure Requirement as per POPP	Reason for Delay in Closure	Compensating Procedures to be Performed	Action to be taken
1	All assets are transferred or otherwise disposed of. Asset transfer letters/ documents are in place	No documentary evidence of asset transfer or disposal	<ul style="list-style-type: none"> - For Pre-IPSAS assets, the office must provide a signed declaration that assets are not present and that no records can be located. - Assets acquired since the implementation of IPSAS should be fully accounted for in accordance with the POPP chapter on <u>Asset Management</u>. 	No assets under this project.
2	No outstanding NEX advances – in either local currency or USD	Outstanding NEX advances that cannot be reconciled or otherwise cleared with the Government	<p>The office must pursue all avenues to ensure the financial liability is not assumed by UNDP. However, if the case cannot be favorably resolved and the contentious amount is deemed irrecoverable, the office should fully document all action taken, including description, causes and responsibility of staff or others, obtain senior manager approval, and then contact their OFRM Client Support Team (CST) for further guidance including whether a formal write-off request under the provisions of Financial Regulation 26.08 should be submitted.</p> <p>See detailed steps in POPP <u>Direct Cash Transfers and Reimbursements</u>.</p>	No action required
3	No outstanding PDRs	Final PDR is missing and cannot be obtained from the Implementing Partner	<ul style="list-style-type: none"> • The Office will retain documentary evidence that three requests were sent to the Implementing Partner. • If no satisfactory response is received within three months of the last communication, then the previous PDR will be taken as final and a communication sent to the Agency HQ indicating the project is closed and UNDP will not accept any further charges. 	No action required

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4	The final CDR is signed by UNDP and the Implementing Partner. Final report submitted by responsible parties.	Implementing Partner does not sign final CDR	<ul style="list-style-type: none"> • The Office will retain documentary evidence that CDRs were sent for signature and followed up with two reminders. • If no satisfactory response is received within three months of the last communication, then the CDR is deemed final. 	CDRs are generated and signed.
5	Consultations with donors on the disposition of unexpended cost sharing balances, where required by the contribution agreement, have taken place and are documented in writing.	Donor has not responded on request for instruction on disposition of unspent project balances	<ul style="list-style-type: none"> • The Office will retain documentary evidence that a request for disposition of unspent project balance was communicated to the donor and followed up with two reminders. • If no satisfactory response is received within three months of the last communication, the unexpended project balance should be transferred to Fund Code 11888 (project ID, fund code and donor code should be indicated on the debit side for traceability). • If donor subsequently requests for a refund, the refund should be processed from Fund 11888. 	No action required
6	Commission project evaluation (required for Operational Closure of projects)	Project evaluation has not been performed.	<ul style="list-style-type: none"> • Review project documents to determine whether an evaluation was required. • The Office should document reasons why the evaluation has not been performed and; <ul style="list-style-type: none"> - If the project was completed >12 months ago and the final donor report has been submitted and accepted, a note to the file should be prepared and project closed. - If project was completed < 12 months ago, if the final report has not been issued, the office should finalize the report and 	Note for file


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			<p>confirm with the donor whether an evaluation is required.</p> <ul style="list-style-type: none"> If no response is received from the donor after followed up with two reminders, the office should prepare a note to file and proceed to close the project. 	
7	All pre-financing activities have been recovered and/or reimbursed.	Project has a deficit.	The office should consider other available sources of funding to cover the deficit including consulting the bureau. If other sources are identified and the deficit is deemed irrecoverable, the office should fully document all action taken, including description, causes and responsibility of staff or others, obtain senior manager approval, and then contact their OFRM Client Support Team (CST) for further guidance including whether a formal write-off request under the provisions of Financial Regulation 26.08 should be submitted.	No action required

Note:

- (3) The above compensating project closure procedures should only be applied to close projects which have been in operationally complete status for more than 18 months as indicated in the list provided by OFRM.

Offices should not move the unspent balances to account 21030 (pending refunds to donors) before the appropriate steps and due diligence are carried out while adopting the alternate / compensating procedures and before confirming refund balances and bank accounts details with the donor

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