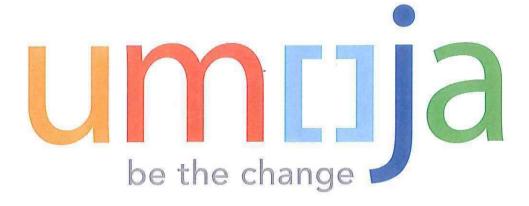# umoja

## be the change

## Change Impact Document

**Project:** Umoja

**Scenario:** Financial Accounting

**Process Group:** General Ledger

**Processes:** Eliminations and Consolidations Processing, Month End Closing Activities, Year End Closing Activities (FI) & Generate Notes to the Financial Statements

**Process Number:** FI_003_004_001_F_PDD, FI_003_004_004_F_PDD, FI_003_004_007_F_PDD & FI_003_004_009_F_PDD

| Process: Eliminations and Consolidations Processing, Month End Closing Activities, Year End Closing Activities (FI) & Generate Notes to the Financial Statements | | Page 2 of 10 |
|---|---|---|
| Process Number:<br>FI_003_004_001_F_PDD,<br>FI_003_004_004_F-PDD,<br>FI_003_004_007_F_PDD and<br>FI_003_004_009_F_PDD | Version: 2017 05 05 | Meeting Dates: 16 August 2016,<br>8 September 2016,<br>19 April 2017,<br>3 May 2017 (due date of comments from OA Hs and ITC) |

| | |
|---|---|
| **PROCESS** | Eliminations and Consolidation Processing, Month End Closing Activities, Year End Closing Activities & Generate Notes to the Financial Statements |
| **PARTICIPANTS** | **OPPBA**: Sejong Lee, Rita Gunaryati-Lubis, Bekzod Rakhimov; **ITC**: K. C. Tan; **UNOG**: Michael Oswald;<br>**UNON**: Annette Waweru; **UNOV**: Flor Cam;<br>**Umoja**: Vera Rajic, Darcy Mitchell, Elsa C. Lorenzo |
| **OBJECTIVES** | ○ To review, validate and enrich change impacts collected through a tactical three-step approach:<br>1. Review and update the current state and future state process steps – 20 minutes<br>2. Validate and enrich the change impacts across the transformation drivers – 45 minutes<br>3. Document and update the policy considerations and open items – 20 minutes |

**TO-BE PROCESS DESCRIPTION**

Business Planning and Consolidation (BPC) Module provides up to 70% automation of the United Nations financial statements (FS) preparation for the UN Secretariat reporting entities that are in Umoja.

The purpose of BPC is to automate and speed up financial period close and it offers the possibility to standardize the process of FS preparation. The FS and the notes are developed in BPC.

BPC performs inter-fund eliminations and runs controls to ensure consistency of data. It includes a streamlined process for consolidated FS as the feed/extract is automated, no re-extraction and no recalculation needed, which is underpinned by a centralized data repository of BPC with up-to-date Umoja data. It reduces time spent on consolidation and elimination processes.
The BPC produces clear and transparent FS and Notes through an automated process centrally and strictly controlled process in Nairobi (UNEP, HABITAT), Vienna (ODC), Geneva (ITC, Tribunals), NY (Volumes I and II). This process ensures that all data and adjustments to be uploaded are fully documented and stored with a distinctive audit trail in the BPC system. Hence, BPC provides a single, centralized view of Umoja data and generates more clear, accurate, complete and transparent FS and Notes.

**Eliminations and Consolidation Processing, Month-End & Year-End Closing Activities & Generate Notes to the Financial Statements (FS): Volume I pre-Umoja IPSAS (2014)**
Note: IMIS used as book of records and the source of 90% of transactions. Umoja was the source of Special Political Missions (SPMs) and Trust Funds (TF) transactions (10%) which were consolidated back into IMIS.

*IMIS data*
*Note: Used to prepare Statement V*
1. Transfer of seven* Offices Away from Headquarters (OAHs) and United Nations Headquarters (UNHQs) IMIS data, which includes transactions from the Sun system, into the Budget Information System (BIS).
*NY HQ, GVA, VIE, NAI, Addis, Beirut, Bangkok, Santiago
2. Programme Planning and Budget Division (PPBD) runs a report from BIS and prepares statement V budget to actual.

*OAH IMIS data*
*Note: One week lag in data*
3. Accounts Division/OPPBA transfers IMIS transactional data <u>weekly</u> from seven OAHs into the respective IMIS copies at UNHQs.
4. Accounts Division runs scripts to retrieve consolidation entries for regular budget, trust funds, technical cooperation and revenue accounts.
Note: Steps 3 and 4 performed by D. Mitchell.
5. Central Accounts Section (CAS), Trust Funds Unit (TFU) and Technical Cooperation Unit (TCU) of Accounts Division (AD)/OPPBA review the consolidation data with OAHs.
6. CAS, TFU and TCU upload OAH consolidation journal voucher (JVIP) to UNHQs IMIS IPSAS ledger.

*Sun system expenditure data (consolidation up to January 2014)*
*Note: Umoja data consolidation from February to year-end 2014*
7. Special Political Mission (SPM) Finance Sections print financial reports from Sun system.
8. CFO and CAO review and certify financial reports.
9. CAO submits signed reports to UNHQs.
10. CAS and TFU review the reports and prepare consolidation voucher based on the field trial balances and Umoja interface consolidation file.
11. CAS and TFU manually upload consolidation JVIP back to IMIS.

*Financial Statements (FS) preparation*
12. Accounts Division runs trial balances, reviews the accounts and prepares FS in Excel.
13. Accounts Division consolidates schedules to prepare statements I to V.
14. Accounts Division Chiefs and Director review the FS and schedules.
15. Accounts Division prepares Notes to FS.
16. Accounts Division Chiefs and Director review and submit FS I to V and Notes to the Controller.
17. Controller certifies the FS I to X and Notes.
18. Controller's Office prepares the transmittal letter from the Secretary-General.
19. Controller's Office submits FS and Notes for the Secretary-General to the Board of Auditors and the Advisory Committee for Administrative and Budgetary Questions.

**CURRENT STATE PROCESS STEPS**

**Eliminations and Consolidation Processing , Month-End & Year-End Closing Activities & Generate Notes to the Financial Statements (FS): Volume I <u>partial Umoja</u> (2015)**
Note: IMIS and Umoja were both books of records. Umoja transactions were loaded back into IMIS through an Umji *(created by D. Mitchell)* monthly interface.

1. Offices review their Umoja accounts and perform year-end accruals and office specific year-end adjustments in Umoja.
Note: No entries are posted in any IMIS instance post conversion.
2. CAS/AD/OPPBA combines 2015 revenues and expenses in IMIS (pre-Umoja) and the remaining 2015 revenue and expenses from Umoja as well as the Umoja year-end trial balances.
3. Offices maintain a documented detailed audit trail supporting all information recorded in IMIS (the UNSAS ledger and the IPSAS parallel ledger), in Umoja, or in the ICJ and UNICs accounting systems for relevant portions of 2015.
4. Offices (OAHs, SPMs, ICJ) review entries in IPSAS parallel ledger, review of completeness of Org./Prog. and submit IPSAS trial balances to UNHQ as of posted accounting period (PAP) 2015.10 and for ESCAP,

OCHA and UNON as of PAP 2015.05.

5. CAS/AD/OPPBA aggregates IPSAS parallel ledgers of all IMIS instances using Excel consolidation.

Note: Offices run the CLUI batch monthly to update the IPSAS parallel ledgers prior to the Umoja conversion.

Note: CLUI is a batch name in IMIS that transfers UNSAS data into IPSAS ledgers.

6. Umoja user Offices (OAHs, SPMs, Non-self-accounting UNICs) submit Umoja trial balances by business area and supporting schedules to UNHQ.

Non-Umoja user offices (ICJ) submit trial balances and supporting schedules to UNHQ.

7. CAS/AD/OPPBA records in Umoja ICJ balances and balances of non-self-accounting UNICs.
8. CAS/AD/OPPBA records in Umoja Galileo balances for equipment and inventory holdings of the SPMs.
9. CAS/AD/OPPBA prepares the FS with a combination of Umoja data and consolidated IPSAS parallel ledgers in Excel; the consolidation, eliminations and final reclassification entries are done in Excel.
10. CAS/AD/OPPBA consolidates IPSAS Profit and Loss (P&L) consolidation Volume I funds in Excel.
11. CAS/AD/OPPBA reviews trial balance information and records final adjusting entries for FS preparation.
12. CAS/AD/OPPBA prepares FS and submits to the Director, AD for review.
13. Director, AD submits FS to the Controller for review.
14. Controller reviews and submits FS to the Secretary-General.

Note: The Accounts Division's Instruction for the preparation of IPSAS-compliant FS would change once all offices are using Umoja.

**Eliminations and Consolidation Processing, Month-End & Year-End Closing Activities & Generate Notes to the Financial Statements (FS): Volume II (PK) pre-Umoja example.**

*PKM Progen->Sun expenditure data*

1. Peacekeeping Accounts Section (PKAS)/AD/OPPBA enters data manually monthly into the HQs IMIS consolidated database.
2. PKAS/AD/OPPBA prepares the following working papers manually:
   Trial balance;
   Revenue;
   Expenses;
   Accounts Receivable, AFDA;
   Property, Plant & Equipment (PP&E);
   Accounts Payable;
   Cash Pool;
   Provisions and contingent liabilities;
   Net assets.

3. PKAS/AD/OPPBA reviews the financial package.
4. PKAS/AD/OPPBA and PKMs engage in seeking clarifications or asking questions and providing answers or taking corrective actions.
5. PKAS/AD/OPPBA prepares FS worksheet for each active and closed PKM (45 accounts for each PKM).
6. PKAS/AD/OPPBA prepares Consolidation of active PKM, Support activities and closed PKM worksheet.

Note: Produce the Budget Performance Report that becomes part of the FS and Notes.

7. PKAS/AD/OPPBA prepares the Volume II PK FS and Notes.

Note: Corrections and Adjustments in the FS made by PKS/AD/OPPBA are communicated to PKM Finance staff who reflect corrections and adjustments in PKMs' IPSAS Parallel Ledger.

8. PKAS/AD/OPPBA submits Volume II PK FS and Notes to the Director, AD/OPPBA.
9. Director, AD/OPPBA reviews and submits Volume II PK FS and Notes to the Controller.
10. Controller reviews and submits to the Secretary-General.

**Eliminations and Consolidation Processing, Month-End & Year-End Closing Activities & Generate Notes to the Financial Statements (FS): Volume II PK partial Umoja example.**

Note: Data from (i) Galileo and Progen, (ii) HQ IMIS and (iii) Field Missions Umoja is aggregated for uploading all three in the IPSAS Parallel ledger monthly. Uploading entails running a batch which requires monitoring and checking.

1. Each PKM reviews and confirms the completeness and accuracy of financial transactions for the past

fiscal year.

2. Each PKM prepares analytical reports, prints and submits the financial package comprised of those reports to Peacekeeping Accounts Section (PKAS)/AD/OPPBA.
3. PKAS/AD/OPPBA prepares the following working papers manually:
Trial balance;
Revenue;
Expenses;
Accounts Receivable, AFDA;
Property, Plant & Equipment (PP&E);
Accounts Payable;
Cash Pool;
Provisions and contingent liabilities;
Net assets.

4. PKAS/AD/OPPBA reviews the financial package.
5. PKAS/AD/OPPBA and PKMs engage in seeking clarifications or asking questions and providing answers or taking corrective actions.
6. PKAS/AD/OPPBA prepares FS worksheet for each active and closed PKM (45 accounts for each PKM).

7. PKAS/AD/OPPBA prepares three segments of FS worksheet, namely:
Active mission worksheet;
Support activity worksheet (Support Account expenditures at HQs, Employee Benefits Fund, UNLB, STS [Strategic Deployment Stock], RSCE);
Closed mission worksheet.

8. PKAS)/AD/OPPBA prepares Consolidation of active PKM, Support activity and closed PKM worksheet.
Note: Business warehouse (BW)-Business intelligence (BI) data from Field Missions Umoja and IMIS data that is loaded into Umoja BW-BI is utilized to produce the Budget Performance Report and becomes part of the FS and Notes. Loading of IMIS data into Umoja BW-BI requires monitoring and checking.

9. PKAS/AD/OPPBA prepares the Volume II PK FS and Notes.
Note: Corrections and Adjustments in the FS made by PKS/AD/OPPBA are communicated to PKM Finance staff who reflect corrections and adjustments in PKMs' IPSAS Parallel Ledger.

10. PKAS/AD/OPPBA submits Volume II PK FS and Notes to the Director, AD/OPPBA.
11. Director, AD/OPPBA reviews and submits Volume II PK FS and Notes to the Controller.
12. Controller reviews and submits to the Secretary-General.
Note: In the Partial Umoja Process Steps, FBFD/DFS has no involvement in the FS preparation. PKMs review and confirm the completeness and accuracy of financial transactions for the past fiscal year. Each PKM prepares analytical reports, prints and submits to PKAS/AD/OPPBA.

**Global Standard Process (Long-term pure Umoja process steps, includes "several manual steps")**

*Year-End Closing Activities*
1. Central Accounts Section (CAS) Chief and Peacekeeping Accounts Section (PKAS) Chief keeps the last month of FS open for certain authorization groups.
2. FA User/Approver (GL) posts adjustments.
3. FA User (GL) runs the month-end regular batches and year-end carry forward batches.

4. FA User/Approver (GL) runs adjusted trial balance.
Note: There are two fiscal years in Umoja because there is only one company code. There are sub ledger specific tasks that have to be done at June year-end. At calendar year-end, fiscal year process steps have to be performed. The company code level for FS is from January to December.

5. If not peacekeeping, CAS Chief opens new fiscal year for Fixed Assets.
6. CAS Chief carries forward Accounts Payable (AP) and Accounts Receivable (AR) balances and closes old fiscal year for Fixed Assets.

7. CAS Chief carries forward general ledger (GL) balances.

**FUTURE STATE PROCESS STEPS**

8. If the budget period end activities are not complete, follow process *Budget Period End Closing Activities – FI_004_001_005*.

   *Business Planning and Consolidation (BPC)*

   Pre-close activities *(Note for Elsa that could be deleted before submission to Director: takes 1-2 weeks and eventually 1-2 hours)*
9. Functional Administrator updates the ACCOUNT dimension.
10. Functional Administrator checks manually populated properties for any new accounts.
11. Functional Administrator updates ENTITY – Fund dimension (and INTERCO – Partner Fund).
12. Functional Administrator checks manually populated properties for any new funds.
13. Functional Administrator updates INTERCO – Partner Fund dimension.
14. Functional Administrator checks manually populated properties for any new partner funds.
15. Functional Administrator updates the SEGMENT dimension.
16. Functional Administrator checks manually populated properties for new segments.
17. Functional Administrator updates any other dimension as needed.
18. Functional Administrator updates security profiles (should be performed after dimension updates).
19. Functional Administrator populates Ownership Manager.
20. Functional Administrator ensures rates for USD are populated (pre-populated until 2036).
21. Functional Administrator updates transformation/conversion file for Vol II segment changes and closed funds.
22. Functional Administrator updates/creates any reports and/or inputs schedules as needed.
23. Functional Administrator updates/creates any control changes as needed.
24. Functional Administrator updates/creates any elimination rules/cash flow changes as needed.
25. Functional Administrator updates prompts on Package Link.
26. Functional Administrator opens Work Status.
27. Functional Administrator loads transaction data into UNCONS (Consolidation) model from Enterprise Central Component (ECC).
28. Functional Administrator runs Controls (after Data Load).
29. Functional Administrator loads transactions data into UNCONS model from flat files.
30. Functional Administrator runs Controls (after Data Load).

    Closing activities
31. Data Entry User (FA User (GL)) inputs manually cash pool reclassifications, Journal Entries (JEs), manual adjustments, use BPC manual input forms to enrich data and perform corrections to automatic eliminations, as necessary.
32. Consolidation Manager runs Controls (after User input).
33. Functional Administrator runs nightly consolidation.
34. Functional Administrator clears out the log file for old logs.

    Post close activities
35. Functional Administrator runs consolidation for the last time.
36. Functional Administrator sets Work Status to Locked for the Closed Period.
37. Functional Administrator copies ACTUAL data to a Read-Only version.
38. Functional Administrator runs ACTUAL_THOUSANDS data manager (DM) package.
39. Functional Administrator copies ACTUAL_THOUSANDS data to a Read-Only version.

    *Draft Financial Statements (FS)*
40. Finance Officer drafts FS (follow process *Generate Notes to the Financial Statements – FI_003_004_009*).
41. Finance Officer takes standard reports from BPC and manual reports from Business Intelligence (BI).
42. Finance Officer puts those together as FS.

    *Prepare Notes Disclosure (Manually)*
43. Finance Officer takes all reports during closing process form BPC, inserts that into Word with all necessary template text.
44. Finance Officer submits draft FS and notes disclosure package.

    *Financial Statements (FS) and Notes Disclosure review*

|  |  |
|---|---|
|  | 45. The Chief, Financial Reporting Service/Deputy Director, AD/OPPBA reviews draft FS.<br><br>46. If adjustments are required, CAS Chief or PKAS Chief reopens ECC and BPC and Finance Officer posts adjustments in ECC and BPC.<br><br>47. CAS Chief or PKAS Chief carries forward the GL balance in ECC from end of previous year to start of a new calendar or fiscal year.<br><br>48. Accounts Director, submits FS to the Controller.<br>49. Controller reviews and signs FS.<br>50. Secretary-General signs FS.<br>Note: In the case of UNODC, the FS is signed by its Executive Director. |
| **PROCESS IMPACTS** (what new business process, being implemented in Umoja, will be transformational for the UN, e.g., employee self-service) | **Integrated system and enhanced reporting**<br>Note: These Process Impacts would be realized once the FS preparation through BPC is primarily from ECC data.<br>• Prior to Umoja BPC, the preparation of FS was a cumbersome process involving multiple steps and the use of several systems, multiple spreadsheets and Word documents.<br>In Umoja, BPC, leverages Excel (Excel Add-In) in reading from and writing to the Umoja BW, automates consolidation and eliminations, standardizes and streamlines the process of consolidated FS and notes preparation with built-in controls and transparency/audit trail.<br>The advantages of the BPC process are:<br>• Availability of tools to execute currency translation;<br>• Availability of tools to perform eliminations;<br>Note: The BPC solution that the UN has is customized in order to meet its needs due to the use of one company code.<br>• Availability of tools to run controls that ensure consistency of data;<br>• Provides centralized data repository that contains up-to-date and readily accessible financial data;<br>• Provides transparent and controlled process for the consolidation and preparation of IPSAS compliant FS;<br>• Provides full documentation, transparency and audit trails;<br>• Harmonized chart of accounts;<br>• Standardized presentation of core FS;<br>Note: There is facility to make adjustments to the standardized presentation of FS in order to present that of specific entities in a different way as and when required.<br>○ Comparability of FS across volumes. |
| **ROLES / SKILLS / KNOWLEDGE IMPACTS** (new roles that are created as a result of Umoja or current roles undergoing significant change) | **In ECC, FA User (GL), FA Approver (GL), FA Senior User, FA Closing User, FA Support User** will:<br>**In BPC, Report Viewer, Data Entry User (FA User (GL)/FA Approver (GL)), Consolidation Manager (CFO/Approver), Functional Administrator** will:<br>• Need to be trained and knowledgeable in using BPC, terminologies and definitions in order to be able to perform the activities;<br>• Need IPSAS training, which is a pre-requisite, for this process;<br>• Need training to understand all other modules that can impact the Eliminations and Consolidations Processing, Financial Statements preparation which includes:<br>    *Essential*<br>    • Month End Closing Process (Level 3);<br>    • Master Data & Coding Block Overview (Level 1);<br>    • General Ledger Process (Level 3);<br>    *Secondary*<br>    • Real Estate Management Overview (Level 1);<br>    • Asset Accounting (Level 3);<br>    • Investment Accounting (Level 3);<br>    • Accounts Payable Overview (Level 1);<br>    • Accounts Receivable Overview (Level 1);<br>    • Funds Management Overview (Level 1);<br>    • Grants Management Overview (Level 1).<br>• As in the past, need to be familiar with the Accounting Manual, relevant policies, SOPs and guidelines.<br><br>With the introduction of new technology, redefinition of current roles is necessary. |

|  | |
|---|---|
|  | *FA User (GL), FA Approver (GL)*<br>• Instead of uploading information from legacy systems, work shifts to analysis (review, reconcile, correct, etc.);<br>• Need to execute tasks in BPC which were previously done in Excel spreadsheets;<br>Need to produce management reports. |
| **WORK VOLUME / COMPLEXITY IMPACTS** (changes to the amount and difficulty of work, to a job group or part of the organization as a result of implementation of Umoja) | **EFFORT**<br><br>**In ECC, FA User (GL), FA Approver (GL), FA Senior User, FA Closing User, FA Support User:**<br>• There are fewer manual steps and less time spent on consolidation and elimination processes and Financial Statements preparation. Extracts no longer have to be prepared. Data being error prone is reduced significantly. Multiple users can work on the data simultaneously. Greater transparency across the whole process.<br>• Although high level steps of consolidation and elimination still has to be done, controls and audit trail are enhanced. Last minute changes could be made quickly.<br>• Given the standardized processes from one personnel subarea or entity to another, no re-training in BPC is necessary in case of staff turnover.<br>• Word documents would be eliminated in the future (notes - disclosure management).<br><br>**Reviewers (e.g., Chief, Financial Reporting Service/AD/OPPBA, BOA) of FS:**<br><br>• All reviewers of FS exert less effort and have quicker understanding due to harmonized chart of accounts, standardized presentation of core FS and comparability across volumes.<br>• The BOA's effort in auditing FS would be facilitated by BPC.<br><br>**VOLUME**<br><br>• Reduction in volume of work performed in the manual processes of eliminations and consolidations.<br><br>**COMPLEXITY**<br><br>• After becoming conversant with the use of BPC and even with several steps that are manually executed, the work of responsible staff performing the eliminations and consolidation process through BPC would be less labor intensive, less complex and less prone to errors. Consequently, the Month- and Year-end Closing processes and generation of Notes to the FS are also simplified and less time consuming.<br>• Efforts of staff on labor intensive manual eliminations and consolidation procedures and other year-end processes have been shifted to analytical and rigorous review of underlying data in ECC.<br>• While ECC has its advantages, built-in controls have rendered the performance of the following processes more complex: (i) revaluation, (ii) A/P and A/R reclassification batch, (iii) travel related issues, (iv) reversal of accruals, etc. |
| **DOA / APPROVER / RESPONSIBILITY IMPACTS** (changes in delegations of authority or approval processes as a result of a process being implemented) | • N/A |
| **WORK LOCATION IMPACTS** (if the location of specific work is moving to a centralized or regional location, or from a HQ location to the field) | • No change. |
| **REPORTING /** | |

| Process: Eliminations and Consolidations Processing, Month End Closing Activities, Year End Closing Activities (FI) & Generate Notes to the Financial Statements | | Page 9 of 10 |
|---|---|---|
| **Process Number:**<br>FI_003_004_001_F_PDD,<br>FI_003_004_004_F-PDD,<br>FI_003_004_007_F_PDD and<br>FI_003_004_009_F_PDD | Version: 2017 05 05 | Meeting Dates: 16 August 2016, 8 September 2016, 19 April 2017, 3 May 2017 (due date of comments from OA Hs and ITC) |

| | |
|---|---|
| **ACCOUNTABILITY IMPACTS** (impact of the reporting capability of Umoja on UN operations, e.g., whether the transparency of data impact accountability or KPIs) | • The system has a reporting capability that includes standard reports and ad hoc reports that allow monitoring/auditing to support these processes.<br>• Global reporting is possible from a central location eliminating the need to collect data from various accounts, systems, UN offices and UN organizations. |
| **STAKEHOLDER PAIN POINTS** (issues that could potentially create pushback or complaints from stakeholders as a result of a process being implemented) | |
| **LEGACY SYSTEM IMPACTS** (systems that are currently in used that will be replaced by Umoja) | • IMIS and Sun would not be required as a source system once the Elimination and Consolidation Processing **& FS preparation** is solely through BPC;<br>• Word documents that used to be prepared are replaced by BPC, a financial consolidation system. |
| **POLICY IMPACTS** (policies that are changing that will reshape the UN) | • There are no policy or regulation changes identified. |
| **NEXT STEPS** | List open action items here... |

## REVIEW / ACTION ITEMS

| | Action Items | Owner | Comments |
|---|---|---|---|
| 1 | Create BI reports to support this process | OPPBA / Umoja | Reporting requirements currently being identified |
| 2 | Create SOPs and training materials on the process | OPPBA / Umoja | |
| 3 | Create SOPs and training materials on monitoring/auditing | OPPBA / Umoja | |
| 4 | Review all automated system notification texts | OPPBA / Umoja | |
| 5 | Review delegation of authority and administrative instruction to ensure alignment with Umoja process | OPPBA | |
| 6 | Develop business consolidations and IPSAS compliance procedures | OPPBA | |
| 7 | Conduct change impact analysis in case their local process steps do not correspond with the As-Is Process Steps in this document. | OAH, ITC | |

## PROCESS OWNER ACCEPTANCE

| PROCESS OWNER(S)' ACCEPTANCE OF THIS DOCUMENT AND ITS CONTENTS | | |
|---|---|---|
| **Name** | **Signature** | **Date** |
| **Pedro Guazo** Deputy Controller, OPPBA | | 9/May/17 |

umaja
it's happening