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Overview

This Job Aid details the procedure to clear GL account 19401010 “AR Due to Due from” as the result of a non-budget relevant (statistical) movement of fixed assets or inventory.

Non-budget relevant transfers are also referred to as an Internal Donation of assets (the receiving office does not pay for the asset they receive).

Users define budget relevant or non-budget relevant transactions through the use of Movement Types during Inventory Management processes or Fixed Asset Transaction Types (TType). Selecting the correct movement or transaction type ensures the correct postings in FI, FM, & GM, as well as affecting the balancing posting.

Balancing postings: In the case where FI balancing elements are crossed (BA, Fund, Grant, Segment) the system generates a balancing posting;

- If only Segment (derived from Functional Area) or Business Area are crossed then the balancing posting is to cash (11001000 - Csh MAIN Pool).
- If fund and/or grant are crossed and it is **non-budget consuming** (statistical) the system generates an automatic balacing posting to 19401010 (AR Due from/to).
- If fund and/or grant are crossed and it is budget consuming (real) the system generates an automatic balancing posting to cash (11001000 - Csh MAIN Pool).

AR Due to Due from (19401010) is an open item managed account. This enables entities to more clearly identify amounts to be cleared.

Clearing the open balance between funds/grants will be necessary on a regular basis. Although entities may focus on clearing the balance between the open Fund/Grant it is important that the posting generates the correct Business Area and Segment so that the line opens can be cleared from the OIM GL account.

Clearance of this account needs to be done by the Senior Asset Accountant role (whom has access to the correct accounting document).

* * * * *

Clearing GL accounts related to Transfer of an Asset:

In the following example an infrastructure asset was transferred between two funds. In this case 10UNA was the sending fund and 20CAX was the receiving fund.

The FI-Asset Accounting Document appears as follows

Display Document: Data Entry View

Display Currency | General Ledger View

Data Entry View

Document Number: 4100000235 | Company Code: 1000 | Fiscal Year: 2014
 Document Date: 10.04.2014 | Posting Date: 10.04.2014 | Period: 4
 Reference: | Cross-Comp.No.: |
 Currency: USD | Texts exist: | Ledger Group:

Item	PK	SG	Account	Description	Curr.	Amount in LC	G/L Account	Assignment	BusA	Fund	Grant	Order
1	75		27146010	001600001353 0000	USD	262,432.14-	27146010		M011	10UNA	GMNR	
2	70		27846010	001600001353 0000	USD	26,243.21	27846010		M011	10UNA	GMNR	
3	70		27146010	001600001437 0000	USD	262,432.14	27146010		P023	20CAX	GMNR	
4	75		27846010	001600001437 0000	USD	26,243.21-	27846010		P023	20CAX	GMNR	

Because there was a net movement of money between the two funds and a non-budget relevant asset transaction type (TType) was selected a posting was also automatically generated to 19401010.

Document | Edit | Goto | Extras | Settings | Environment | System | Help

Display Document: General Ledger View

Display Currency | Entry View | Other Ledger

Data Entry View

Document Number: 1700558943 | Company Code: 1000 | Fiscal Year: 2014
 Document Date: 10.04.2014 | Posting Date: 10.04.2014 | Period: 4
 Reference: | Cross-Comp.No.: |
 Currency: USD | Texts exist: | Ledger Group:

Ledger 0L

Doc.: 1700558943 | FiscalYear: 2014 | Period: 4

Co.	Item	L.item	PK	SG	Account	Description	Curr.	Amount in LC	G/L Account	Assignment	BusA	Fund	Grant	Segment	Or
1000	1	000001	40		19401010	AR Due To From	USD	236,188.93	19401010	17005589430012014	M011	10UNA	GMNR	102POLITAF	
	2	000002	50		19401010	AR Due To From	USD	236,188.93-	19401010	17005589430022014	P023	20CAX	GMNR	206PKSUP...	

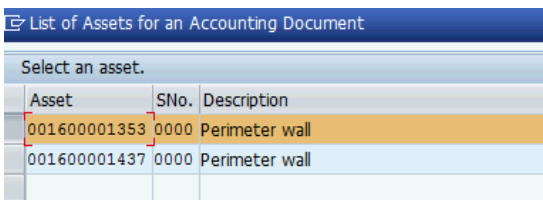
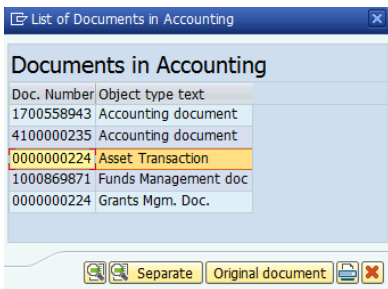
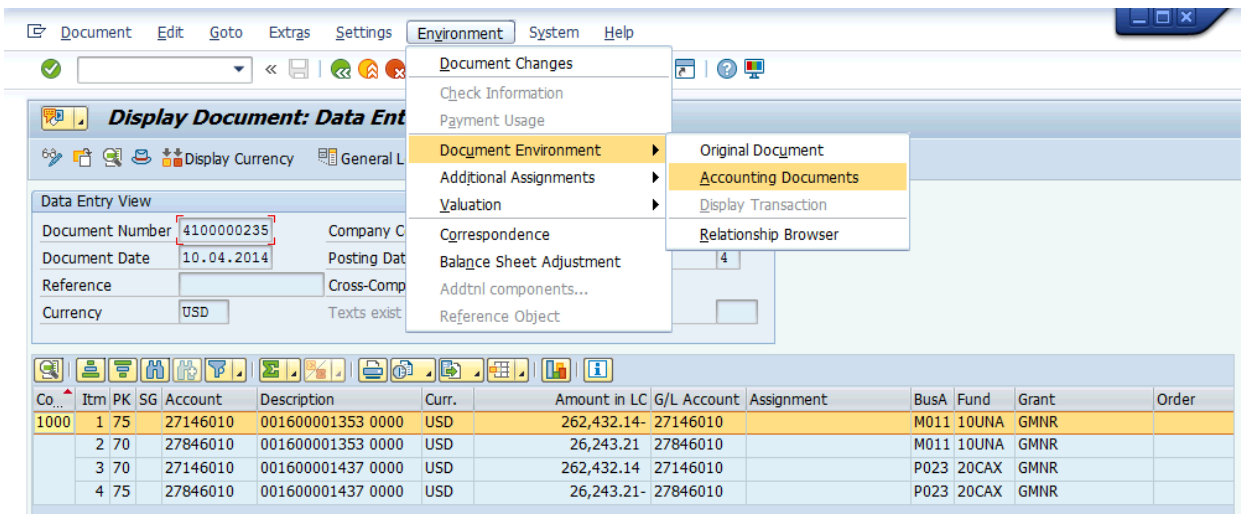
To clear this document, the user will create a FV50 document selecting Doc type SF.

The following two P&L GL accounts have been created to clear these internal donations (between funds or between grants). These GL accounts are linked to statistical commitment items so will not consume budget. They should be only used in the case of internal donation.

- 69101030-** NSP Internal Donation of Fixed Asset / Inventory
- 79691020-** Internal Donation of Fixed Asset/Inventory

Step 1: Ensure you have the correct account assignments

To ensure that the account assignments are posted correctly, the user should review the original FI posting created by the transfer/goods receipt. Alternatively, for assets the user can review the asset masters (the asset masters can be displayed by reviewing the asset account document as follows).



You can use transaction code **AS03** to view an asset master

Asset Edit Goto Extras Environment Settings System Help

Display Asset: Master data

Asset values

Asset 1600001353 Perimeter wall
 Class 160 Infrastructure Asset Company Code 1000

General **Time-dependent** Allocations Origin Net Worth Tax Insurance Leasing

Interval from 01.01.1900 to 31.12.9999

Business Area	M011	BINUCA
Cost Center	10602	BINUCA Engineering
Fund	10UNA	UN General Fund
Budget Period	B13	Biennial Budget Period 2012-2013
Functional Area	15BC0009	BINUCA
Grant	GMNR	Not Relevant Grant
Funds Center	10602	BINUCA Engineering

More Intervals

Asset Edit Goto Extras Environment Settings System Help

Display Asset: Master data

Asset values

Asset 1600001437 Perimeter wall
 Class 160 Infrastructure Asset Company Code 1000

General **Time-dependent** Allocations Origin Net Worth Tax Insurance Leasing

Interval from 01.01.1900 to 31.12.9999

Business Area	P023	MINUSCA
Cost Center	11005	MINUSCA Engineering
Fund	20CAX	MINUSCA
Budget Period	P15	Peacekeeping Period 2014-2015
Functional Area	11BD0009	PKM Engineering
Grant	GMNR	Not Relevant Grant
Funds Center	11005	MINUSCA Engineering

More Intervals

Step 2: Create the Journal Voucher (FV50 document, doc type SF)

To be able to do this you must be assigned the Senior Fixed Asset Accounting Role (FA.16), who has access to SF doc type.

The effect of this journal in FI is similar to recognising a loss by the sender (of the asset or inventory), for the net book value (NBV), and income on the receiver side for the NBV. For Financial statement reporting purposes if these funds were in the same volume the use of partner fund would ensure these postings were eliminated upon consolidation.

1. Log in to ECC
2. Open t-code **FV50**
3. Doc type **SF (very important)**.
4. Enter the Fund and Cost Center or WBSE/IO and Fund
5. Amount enter the amount to be cleared from 19401010
6. Enter the Partner fund information

Note very important of you are posting to a grant fund you need the full account assignment to ensure the balance in 19401010 clears also at the grant level. If the grant is an S grant if there is an existing Internal Order for the billing element please use this. If (in the case of cluster 3) there is no IO for billing linked to the S Grant please create. In the case of an M grant please ensure you create an IO for billing linking to the M Grant.

Do not simply post to GMNR on a grant fund, as the amount will not be able to clear as the Grants will not match.

Enter G/L Account Document: Company Code 1000

Tree on Company Code Hold Simulate Park Editing options

Basic Data Details

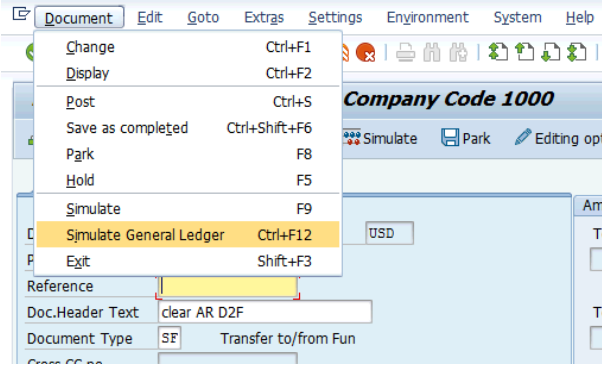
Document Date 31.12.2015 Currency USD
 Posting Date 31.12.2015
 Reference
 Doc.Header Text clear AR D2F
 Document Type SF Transfer to/from Fun
 Cross-CC no.
 Company Code 1000 United Nations New York

Amount Information
 Total Dr. 236,188.93 USD
 Total Cr. 236,188.93 USD

2 Items (Screen Variant : UN Screen Variant)

S...	G/L acct	D/C	Amount in doc.curr.	Loc.curr.amount	Fund	Bu...	Cost center	Func. Area	Segment	Grant
✓	79691020	Debit	236,188.93	236,188.93	10UNA	M011	10602	15BC0009	102POLITAF	GMNR
✓	69101030	Cred...	236,188.93	236,188.93	20CAX	P023	11005	11BD0009	206PKSUPMG	GMNR
				0.00						

7. Select Document then Simulate General Ledger



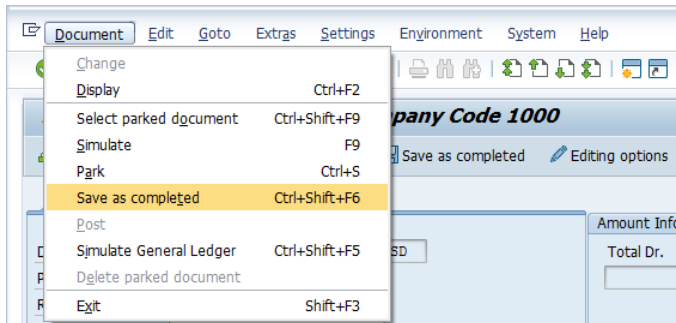
The following screen will be displayed.

General Ledger Simulation

Document Date: 31.12.2015 | Posting Date: 31.12.2015 | Fiscal Year: 2015
 Reference: USD | Cross-co. code no.: | Posting Period: 12
 Currency: USD | Ledger Group: | Ledger: 0L

Partner	Fund	T Co.	Item	Litem	PK	S	G/L Account	G/L account name	Amount in LC	Amount Curr.	BusA	Fund	Grant	Segment	Cost Center	Functional Area	Commt Item	
20CAX		1000	1	000001	40		79691020	Internal Don FA Inv	236,188.93	236,188.93	USD	M011 10UNA	GMNR	102POLITAF	10602	158C0009	79691020S	
10UNA			2	000002	50		69101030	NSP Intern Don FA In	236,188.93-	236,188.93-	USD	P023 20CAX	GMNR	206PKSUP...		11BD0009	69101030S	
										0.00	USD							

8. If ok, click the back button and then select Document then Save as completed



9. Review documents posted (t-code **FB03**)

Display Document: General Ledger View

Display Currency | Entry View | Other Ledger

Data Entry View

Document Number: 1100738391 | Company Code: 1000 | Fiscal Year: 2015
 Document Date: 31.12.2015 | Posting Date: 31.12.2015 | Period: 12
 Reference: | Cross-Comp.No.: |
 Currency: USD | Texts exist: | Ledger Group: |

Ledger 0L

Doc.: 1100738391 | FiscalYear: 2015 | Period: 12

Item	PK	L.item	SG Account	Description	Curr.	Amount in LC	G/L Acc	Cling doc.	Assignment	Grant	Fund	Funds Ctr	Segment	Cmmt Item	WBS elem.
1	40	000001	79691020	Internal Don FA Inv	USD	236,188.93	79691020	1100738391	2015	GMNR	10UNA	10602	102POLITAF	79691020S	
2	50	000002	69101030	NSP Intern Don FA In	USD	236,188.93-	69101030	1100738391	2015	GMNR	20CAX	11005	206PKSUPMG	69101030S	

List of Documents in Accounting

Doc. Number | Object type text

- 1100738391 | Accounting document
- 1701626492 | Accounting document
- 0007318400 | Profit center doc.
- 1002561012 | Controlling Document
- 1003193881 | Funds Management doc
- 1100738391 | Grants Mgm. Doc.

Separate | Original document

There will be two accounting documents posted. The first document above is the document posted in the above steps i.e. 1100738391. The balancing document is 1701626492 (posting to GL 19401010).

Display Document: General Ledger View

Display Currency | Entry View | Other Ledger

Data Entry View

Document Number: 1701626492 | Company Code: 1000 | Fiscal Year: 2015
 Document Date: 31.12.2015 | Posting Date: 31.12.2015 | Period: 12
 Reference: | Cross-Comp.No.: |
 Currency: USD | Texts exist: | Ledger Group: |

Ledger 0L

Doc.: 1701626492 | FiscalYear: 2015 | Period: 12

Item	PK	L.item	SG Account	Description	Curr.	Amount in LC	G/L Acc	Cling doc.	Assignment	Grant	Fund	Funds Ctr	Cmmt Item	Ptnr	Segm.	BusA	BP
1	40	000001	19401010	AR Due To From	USD	236,188.93	19401010	1100738391	0022015	GMNR	20CAX		19401010	102POLITAF	P023		P16
2	50	000002	19401010	AR Due To From	USD	236,188.93-	19401010	1100738391	0022015	GMNR	10UNA		19401010	206PKSUPMG	M011		B15

Step 3: Clear the documents posted to AR Due to Due From (19401010)

Once the journal is posted. The lines can then be cleared from the Open Item Managed GL.

This GL account is included in F.13. If lines open items match by Amount, GL, Business Area, Fund, Grant and Segment the open items will be cleared.