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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 the transaction has been defined as **non-budget consuming** (statistical) the system generates an automatic balancing 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).

The screenshot shows the SAP 'Environment' menu with 'Accounting Documents' selected. Below the menu is the 'Display Document: Data Entry View' window showing document details for document number 410000235, dated 10.04.2014, with a currency of USD. At the bottom is a table of account assignments.

| Co... | Itm | PK | SG | Account  | Description       | Curr. | Amount in LC | G/L Account | Assignment | BusA | Fund  | Grant | Order |
|-------|-----|----|----|----------|-------------------|-------|--------------|-------------|------------|------|-------|-------|-------|
| 1000  | 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  |       |

The screenshot shows the 'List of Documents in Accounting' window. It displays a list of documents with the following details:

| Doc. Number | Object type text     |
|-------------|----------------------|
| 1700558943  | Accounting document  |
| 410000235   | Accounting document  |
| 000000224   | Asset Transaction    |
| 1000869871  | Funds Management doc |
| 000000224   | Grants Mgm. Doc.     |

The screenshot shows the 'List of Assets for an Accounting Document' window. It displays a table for selecting an asset:

| Asset        | SNo. | Description    |
|--------------|------|----------------|
| 001600001353 | 0000 | Perimeter wall |
| 001600001437 | 0000 | Perimeter wall |

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

Asset Edit Goto Extras Environment Settings System Help

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

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 GL accounts ( mentioned earlier or refer to Annex 1 for list of GLs)
5. Enter the Fund and Cost Center or WBSE/IO and Fund
6. Enter the amount to be cleared from 19401010
7. Enter the Partner fund information

**Note very important if 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. Create an internal order with order type 1160 to record the internal donation of the asset and ensure the grant and sponsored program are appropriately linked. Please do not use the internal order (IO type 1910) which is intended for the billing of voluntary contributions.**

**Do not simply post to GMNR and a grant fund (32xxx), 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

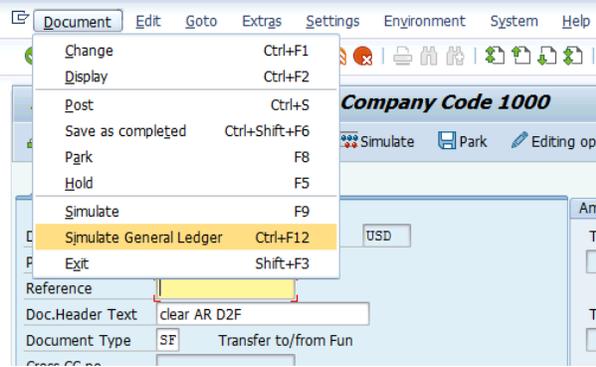
| Basic Data      |              | Details                 |     |
|-----------------|--------------|-------------------------|-----|
| Document Date   | 31.12.2015   | Currency                | USD |
| Posting Date    | 31.12.2015   |                         |     |
| Reference       |              |                         |     |
| 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            |       |       |             |            |            |       |

8. Select Document then Simulate General Ledger



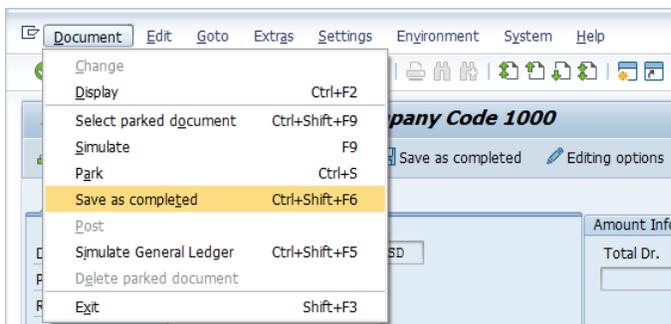
The following screen will be displayed.

**General Ledger Simulation**

Document Date: 31.12.2015 | Posting Date: 31.12.2015 | Fiscal Year: 2015  
 Reference: USD | Cross-co. code no.: Ledger Group | Posting Period: 12 | 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  |  |
|         |      |       |      |        |    |   |             |                      |              | <b>0.00</b>  | <b>USD</b> |            |       |             |             |                 |            |  |

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



10. 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 OL**

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   | Cmnt Item | WBS elem. |
|------|----|--------|------------|----------------------|-------|--------------|----------|----------------|------------|-------|-------|------------|-----------|-----------|-----------|
| 1    | 40 | 000001 | 79691020   | Internal Don FA Inv  | USD   | 236,188.93   | 79691020 | 11007383912015 | GMNR       | 10UNA | 10602 | 102POLITAF | 79691020S |           |           |
| 2    | 50 | 000002 | 69101030   | NSP Intern Don FA In | USD   | 236,188.93-  | 69101030 | 11007383912015 | GMNR       | 20CAX | 11005 | 206PKSUPMG | 69101030S |           |           |

List of Documents in Accounting

**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 FI 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 OL**

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 | Cmnt Item | Ptnr       | Segm. | BusA | BP  |
|------|----|--------|------------|----------------|-------|--------------|----------|-------------------|------------|-------|------|-----------|-----------|------------|-------|------|-----|
| 1    | 40 | 000001 | 19401010   | AR Due To From | USD   | 236,188.93   | 19401010 | 11007383910022015 | GMNR       | 20CAX |      |           | 19401010  | 102POLITAF | P023  |      | P16 |
| 2    | 50 | 000002 | 19401010   | AR Due To From | USD   | 236,188.93-  | 19401010 | 11007383910022015 | 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.

## Annex GLs that can be posted to using SF Doc type

The following GL accounts are configured to be able to be used with SF document type. This restriction is to avoid errors in the use of this Doc Type where cash is not moved and there has been a real budgetary effect.

| GL               | Description   |
|------------------|---|
| <b>79691020*</b> | <b>Internal Don FA Inv</b>                              |
| <b>69101030*</b> | <b>NSP Internal Donation of Fixed Asset / Inventory</b> |
| 17XXXXXX**       | Manual inventory accounts                               |
| 77300000**       | Impairment, Quantity Change, depreciation etc           |
| 79671010         | WO FixAsset ScrapFMS                                    |
| 74999090         | OE Capitalized Cost                                     |
| 77299090         | Consu Capitaliz Cost                                    |
| 79989090         | Exp Capitaliz Cost                                      |
| 77299070         | Manual Capitalised/Exp Cost of Asset                    |
| 77299080         | Manual Capitalised/Exp Associated Cost of Asset         |

\*These GL accounts are covered by processes in this job aid

\*\*These GL accounts are covered by processes in the job aids related to inventory processes outlined in the Financial Accounting job aid section (Overview of Inventory Accounting for FI Users, and MAP Valuation Adjustments).

All other GL accounts allowed are related to adhoc adjustments for retirement/donation of assets and AuC manual processes.