

**APPENDIX A**  
**UN IPSAS Training Courses**

<b>Description:</b>	<b>Training Status</b>
<b>Instructor-led Training (ILT) material</b>	
ILT-1: Accrual Accounting under IPSAS - The Basics	
ILT-2: Accrual Accounting under IPSAS - Beyond The Basics	Delivered
ILT-3: Accounting for Property, Plant and Equipment	Delivered
ILT-4: Accounting for Inventories	
ILT-5: Accounting for Employee Benefits - The Basics and Beyond	Delivered
ILT-6: Accounting for Leases	
ILT-7: Accounting for Provisions, Contingent Liabilities and Contingent Assets	
ILT-8: Accounting for Intangible Assets	
ILT-9: Accounting for Financial Instruments	
ILT-10: Advanced Topics in Financial Reporting	Delivered
ILT-11: Preparing Accrual-Based Financial Statements	Delivered
<b>Computer Based training (CBT) courses</b>	
CBT-1: Orientation to IPSAS	Delivered
CBT-2: Accrual Accounting under IPSAS - The Basics	Delivered
CBT-3: Accounting for Property, Plant and Equipment	Delivered
CBT-4: Accounting for Inventories	Delivered
CBT-5: Accounting for Employee Benefits	Delivered
CBT-6: Accounting for Leases	Delivered
CBT-7: Accounting for Provisions, Contingent Liabilities and Contingent Assets	Delivered

**APPENDIX B: Critical Implementation Steps**  
**IPSAS Adoption**

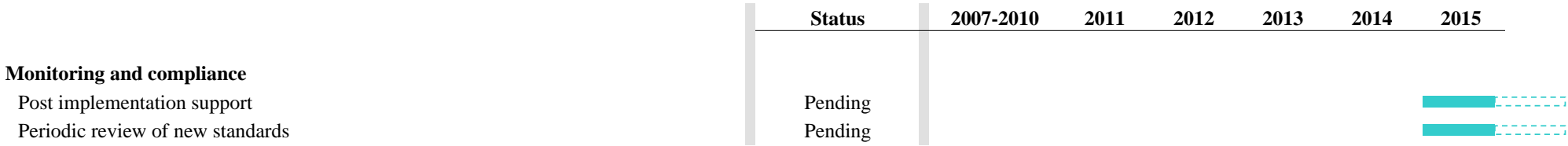
*Source: UN System-Wide IPSAS Adoption Checklist*

	<u>GS/OAS Status</u>
1 Governing Body approval for IPSAS adoption has been gained, including approval of an initial implementation timetable.	Done
2 An implementation budget has been approved.	Pending
3 A Steering Committee (or working group) has been established to oversee IPSAS implementation within the organization.	Pending
4 An IPSAS project manager has been appointed.	Pending
5 A fully staffed IPSAS project team is in place.	Pending
6 A detailed timetable and project plan for IPSAS implementation has been prepared and approved by the project steering committee.	In process
7 A staff training needs analysis, in relation to IPSAS, has been completed.	Pending
8 An IPSAS training plan for relevant staff has been prepared and approved by the project steering committee.	Pending
9 IPSAS training has begun.	In process
10 A communication plan to ensure that all groups (internal and external) affected by IPSAS adoption will receive relevant information about IPSAS in a timely manner has been approved by the project steering committee.	Pending
11 The IPSAS communication plan is operational and relevant IPSAS adoption information is being disseminated.	In process
12 An assessment has been done to determine the extent to which the organization's accounting and computerized information systems will require up-grade/replacement in order to capture accounting transactions and other information required by IPSAS reporting in a timely manner.	Pending
13 A timetable for ERP (information systems) up-grades necessary to adopt IPSAS has been approved.	Pending
14 The necessary budget for ERP (information systems) upgrades has been approved.	Pending
15 All IPSAS and relevant IFRS/IAS have been reviewed and their expected impacts identified.	In process
16 Those accounting transactions and balances that may be materially impacted as a result of the transition to IPSAS have been identified and analyzed.	In process

**APPENDIX C: GS/OAS IPSAS IMPLEMENTATION TIMELINE**

		Status	2007-2010	2011	2012	2013	2014	2015
<b>Policy and Transition Study, Change Management, System Requirements</b>								
Governing Body approval for IPSAS adoption obtained	*	Done	█					
Implementation budget and timetable approved	*	In process		█				
Funding received		Pending		█	█			
Steering Committee established	*	In process		█				
Project manager appointed	*	Pending		█				
Fully staffed IPSAS project team in place	*	Pending			█			
Detailed project plan and timetable approved by Steering Committee	*	Pending		█				
Staff training needs analysis completed	*	Pending			█			
IPSAS training plan prepared and approved by Steering Committee	*	Pending			█			
IPSAS training underway	*	In process	█	█	█	█	█	
IPSAS communication plan approved by Steering Committee	*	Pending		█				
IPSAS communication plan operational	*	In process		█	█	█	█	█
ERP requirements assessment for IPSAS compliant statements completed	*	Pending				█		
Timetable for ERP up-grades necessary to adopt IPSAS approved	*	Pending				█		
Budget for ERP upgrades approved	*	Pending				█		
All IPSAS and relevant IFRS/IAS reviewed and expected impacts identified	*	In process	█	█	█	█	█	█
Review of UN IPSAS taskforce papers		In process	█	█	█	█	█	█
Materially affected transactions and balances identified and analyzed	*	In process	█	█	█	█	█	█
Complete a impact and risk assessment matrix		In process		█	█	█	█	█
<b>Adoption Strategy, Policy and Procedure Updates, System Upgrade</b>								
Decide on policy options		Pending			█	█	█	
Obtain approval for amendments to General Standards		Pending				█		
Review, ranking and sequence of IPSASs for implementation		Pending				█		
Policy review and changes		Pending				█	█	
Documentation of procedures		Pending				█	█	
Validate procedures		Pending				█	█	
ERP modifications (if any)		Pending				█	█	
Test ERP modifications		Pending					█	
Test business process changes		Pending				█	█	
Develop pro forma financial statements		Pending					█	
<b>Adoption year</b>								
Closing balances year prior to adoption		Pending					█	
Opening balances of adoption year		Pending						█
Prepare IPSAS compliant financial statements		Pending						█

**APPENDIX C: GS/OAS IPSAS IMPLEMENTATION TIMELINE**



**Legend:**

\* UN IPSAS Task Force identifies these as Critical Implementation Steps that should be completed two years before intended "go-live" date.

- Expected timeline
- Continuous review

**APPENDIX D: ESTIMATED IPSAS IMPLEMENTATION COSTS 2011 - 2015**

Cost Components	Description	Estimated Costs		Total
		2011	2012-2014	
Staff	Research, Communication Strategy: 1 FTE for 3 years (compensated @ P01 level (79.4k))	80,000	248,000	328,000
Consultancy Services	- Project Manager: 0.5 FTE for 3 years (compensated @ P04 level(152.8k))	25,000	237,000	262,000
	- IPSAS Expert	25,000	100,000	125,000
	- BPR, Chart of Accounts redefinition, Policy and Procedure Writers: 2 FTE for 1.5 years (compensated @ P02 level (99.4k))		308,000	308,000
	- Actuarial Services		75,000	75,000
Temporary Accounting Support	Services to carry-out current functions for a 3-month period prior to "go live". Preparation of carry-forward balances. (4 FTE @ 35/hr)		67,000	67,000
Travel		5,000	20,000	25,000
Training	Roll-out of new policies and procedures at all OAS locations	15,000	160,000	175,000
Other	Office Supplies	2,000	12,000	14,000
<b>Total</b>		<b>152,000</b>	<b>1,227,000</b>	<b>1,379,000</b>

**Note:**

Excludes the cost associated with time spent by current OAS personnel on implementation.