

Fund Accounting – Pensions

Accuracy and timeliness for complex institutional investors

J.P. Morgan provides investment accounting and reporting on a daily, monthly and annual basis to meet our clients' internal and external reporting requirements. Through leading-edge technology backed by an experienced support staff, we deliver integrated accounting and valuation capabilities to more than 5,600 pension funds, representing more than \$900 billion in assets. Whether a client requires traditional accounting or more technical valuation services associated with alternatives or defined contribution plans, we offer the flexibility and experience to manage virtually any need.

KEY FEATURES AND BENEFITS

Feature	Benefits
Core Accounting Services	<ul style="list-style-type: none"> Daily, weekly or monthly portfolio valuation, accounting and internal/external reporting for any pension type, including defined benefit and defined contribution Fully integrated with performance measurement, compliance reporting services, and the comprehensive portfolio reporting and transaction services of the JPMorgan ACCESSSM online portal Integrated general ledger with a consolidated view of U.S. and non-U.S. holdings
Plan Accounting	<ul style="list-style-type: none"> Plan accounting and reporting utilizing dollar-weighted allocation or unitization methodologies Tax lot accounting Amortization and accretion calculation
Rebalancing	Includes input of thresholds, monitoring breaches, communicating rules-based corrective action and performing the actual rebalance of the fund
Signature-Ready Form 5500 Reporting	Provides all of the legwork to generate a signature-ready Form 5500
GASB Reporting	Customized reporting to support GASB 40 and GASB 28 reporting requirements

Functional breadth to service multiple plan types

J.P. Morgan can service corporate and public pension plans organized as:

- Defined benefit
- Defined contribution
- U.S. master trusts
- U.S. group trusts

Global accounting platform

Fully integrated, multicurrency accounting platform provides:

- Accrual, trade date accounting in compliance with GAAP and ERISA
- Core information for year-end 5500 and GASB reporting
- Transaction and holdings reporting in local and base accounting currencies
- Derivatives capability
- Custom reporting capability
- Multiple cost relief methodologies

Visit jpmorgan.com/visit/fundaccounting, or contact your representative to learn more

Integrated Platform

Our Fund Accounting platform is fully integrated with performance measurement and compliance services.

