




GOVERNMENT ASSET
REGISTER (GAR)
STAKEHOLDERS
RESPONSIBILITY



TREASURY
14 June 2022

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1. Definitions

| SN | Terminology | Description |
|----|---|--|
| 1 | Non- Financial Assets (NFA) | The list of assets that should be recorded in GAR |
| 2 | Abstract of Expenditure | Report on the list of transactions processed within a specific period under the economic classification which was used to acquire the NFA |
| 3 | Asset Book | Register assigned to a Ministry/ Department in GAR. Generally, NFA transactions are recorded in the Asset Book of the Ministry/Department which will own the NFA. |
| 4 | Asset Category | Category/Classification under which the NFA will be recorded in GAR |
| 5 | Payment Voucher (PV) reference | Reference of the payment document (recorded in GAR under invoice number) used to process the NFA transaction in the Treasury Accounting System (TAS) |
| 6 | Adjustment Voucher (AV) reference | Reference of the voucher used to process any adjustment pertaining to payment details in TAS |
| 7 | Asset Retirement | Asset disposal in GAR |
| 8 | Assets DFF in Accounts Payable Module | Refers to NFA acquisition, whereby total payment is made up front . Finance Section users select same when tracking NFA transaction. |
| 9 | CIP DFF in Accounts Payable Module | Refers to NFA acquisition through installment payment . Finance Section users select same when tracking NFA transaction up to the moment the NFA is taken on charge. |
| 10 | Retention DFF in Accounts Payable Module | Refers to NFA acquisition remaining amount paid after the NFA transaction has been taken on charge . As such, it is important for Finance Section users not to track the NFA as asset and not select the Asset Book when retention is selected . The retention amount will be recorded by the GAR user at the time the asset is taken on charge and hence capitalised in GAR. |
| 12 | Track as asset (in Accounts Payable Module) | This is the process of selecting NFA transactions in the Accounts Payable (AP) Module to push to the GAR Mass Addition interface . It is important for Finance Section |

| SN | Terminology | Description |
|----|-------------------|--|
| | | users to identify the NFA transactions (Assets/ CIP), to avoid pushing incorrect transactions to the GAR. |
| 13 | Select Asset Book | This process occurs in both the invoice line and distribution screen of the AP module. The Finance Section users must select the Ministry/Department which will own the NFA transaction, Asset Book. Asset Book should be selected for NFA transactions only (Assets/ CIP). If an asset book has been wrongly recorded for a non NFA transaction, same should be adjusted accordingly in the AP distribution screen (<i>in case only a distribution line is concerned</i>) and the AP Invoice line (<i>in case the whole transaction is concerned</i>). |

2. Introduction

The **Government Asset Register (GAR)** was implemented in August 2017 with a view of enhancing the efficiency and effectiveness of asset management in Ministries/ Departments. At the same time, GAR would support the Government Financial Statement **Non-Financial Assets (NFA)** figures with a detailed list of **NFA**. In this regard, users of the following sections:

- Asset Management (E.g Office Accommodation) ;
- Finance ; and
- Procurement and Supply,

were invited to a training on the operation of the GAR and apprised of their corresponding contribution to the efficient running of same.

3. User Responsibility

3.1 Asset Management

Further to Treasury Circular No. 16 of 2017 and No. 03 of 2019, Supervising Officers in charge of Ministries/ Departments were requested to designate a GAR Coordinator and GAR User.

a) **The GAR coordinator** (preferably an Officer at senior management level), will be **responsible:**

- I. to drive the GAR process so that staffing issues, such as retirement, transfer of trained staff to other Ministry/ Department, do not create an obstacle in the successful completion of the recording process;

- II. to ensure that GAR users submit their monthly reconciliation (**Format as per Annex I**) of TAS abstract of expenditure (e.g. Item 22, 31...etc.) with the value of assets recorded in GAR during that month;
- III. to implement the applicable framework for the provision of documents (Other Charges (Payment Voucher), GF 1, GF 5, GF10, Invoices, TAS abstract of expenditure etc.) to the GAR Users;
- IV. ensure compliance with instructions, circulars and guidelines issued by the Treasury;
- V. to ensure that officers of the Finance Section track all NFA's acquired by their Ministry/ Department as asset;
- VI. to ensure that NFA's are not acquired under recurrent item of expenditure which was not appropriated for same, e.g. acquiring NFA's under repairs and expenditure item 22 060 xxx xxx;
- VII. to ensure that NFA's are acquired under their corresponding capital expenditure item, e.g equipment acquired under 31 122 xxx, Furniture acquired under 31 133 xxx xxxetc; and
- VIII. to promptly inform the Treasury GAR Unit of any change in GAR Users, i.e creation and removal of GAR users.

b) **GAR user**, will be responsible for:

- I. the recording (refer to Treasury GAR User Manual) of all NFA's acquired, and received as transfer and/or in donation, in the appropriate GAR Asset Book under the appropriate Asset Category (refer to the corresponding lists on <https://treasury.govmu.org/Pages/ResourceCentre/GAR.aspx>) .
Recording on the system starts as from 1st July 2022;
- II. preparing and submitting monthly reconciliation (**Format as per Annex I**) of TAS abstract of expenditure (e.g. Item 22, 31...etc.) with the value of assets recorded in GAR during that period, to the Treasury GAR unit), by way of e-mail;
- III. ensuring that proper documentation regarding all assets recorded in GAR is kept at Ministry/ Department level;

- IV. providing Finance Section, by way of e-mail, with the list of NFA which were not tracked and transactions wrongly tracked as asset during the period, cc the GAR Unit at treasury.gar@govmu.org;
- V. recording of all NFA transferred from or received in donation manually in GAR (**refer to GAR User Manual for Manual Addition**);
- VI. processing NFA retirement (disposal) in GAR, only when same has been approved by the appropriate authority;
- VII. providing the Treasury GAR Unit, by e-mail, with the list of assets retired in GAR during the period as per the **format at Annex II**. The retirement should be approved by the relevant authority of the Ministry/Department. The GAR Coordinator and an Officer at management level should be in copy of the e-mail;
- VIII. submitting the reconciled list of NFAs acquired and owned by their Ministry/ Department for the period, in ADI templates for upload in GAR:
 - **July 21- May 22 by the end of June 22; and**
 - **June 22 by the end of July 22,**
- IX. ensuring that prior periods NFAs, which were not recorded in GAR or provided to the Treasury GAR Unit, are recorded in the corresponding GAR asset book accordingly;
- X. Requesting the GAR Unit for the creation of any new category/ location by filling the appropriate Form accordingly;
- XI. Requesting the GAR Unit for assignment/ removal of responsibility by filling the “TAS Assignment/Removal of Responsibilities Form” accordingly; and
- XII. ensuring that proper handing over exercise is conducted with new GAR users; and
- XIII. ensuring that any subsequent change in GAR assets details is recorded accordingly.

The OIC of the Ministry/ Department Asset Management Unit is responsible for ensuring that GAR is:

- I. updated regularly;
- II. complete; and
- III. accurate.

3.2 Finance Section

Officers of the Finance Section is vital for the routing of NFA transactions to the correct GAR Asset Book. As such, **non-compliance** to Treasury instructions, circulars, and guidelines issued **would negatively impact the GAR user's ability to update GAR**. The main responsibility of Finance Officers are as follows:

- I. Ensure that all NFA transactions (**Assets/CIP/Retention**) processed at their level are tracked as asset and the owner of the asset, Asset Book is selected accordingly;
- II. Ensure that a copy of the abstract of expenditure under which the NFA was acquired, for the period, is provided to the GAR user for his reference. This will be used by him for the reconciliation of assets pushed to/ recorded in GAR;
- III. Provide a copy of the Other Charges document (**Payment Voucher (PV)**) and any relevant supporting document in respect of NFA transactions processed during the month at regular intervals. The GAR operates over twelve months within a Financial Year. As such, it is recommended that NFA invoices are recorded in Accounts Payable (AP) and paid within the same month. Once paid the transactions will be pushed to the Mass Addition interface of the GAR for processing by the GAR users in the month of payment. Hence, it is vital that all relevant documents are provided to the GAR users in a timely manner for onward processing of NFA transactions by them, in GAR, in the corresponding month of payment. The GAR users will have a limited time to process the current month transactions, prior to the period closure (referred to as close book process). It should be noted unlike the **Treasury Accounting System (TAS)**, in GAR once a period is closed, it cannot be opened again, hence the obligation for timely provision of NFA information to GAR users;
- IV. Inform GAR users by way of e-mail, copy to Treasury GAR unit, of any **Adjustment Voucher (AV)** processed in respect of an NFA transaction, as well as the reason for the adjustment. This will allow the GAR users to update the payment details (**Chart of Account (COA)** segments) in GAR accordingly;

- V. Assist GAR users in connecting an AV with a PV in an expenditure abstract for a period;
- VI. Ensure that NFA's are not acquired under recurrent item of expenditure which was not appropriated for same, e.g. acquiring NFA's under repairs and expenditure item 22 060 xxx xxx ... etc.;
- VII. Assist in ensuring that NFA's are acquired under their corresponding capital expenditure item, e.g. equipment acquired under 31 122 xxx, Furniture acquired under 31 133 xxx xxx etc., and not vice versa;
- VIII. Inform the GAR unit (providing the COA payment details), by way of e-mail, whenever an NFA is acquired under items of expenditure other than the following:

| SN | Economic Classification |
|----|-------------------------|
| 1 | 22040001 |
| 2 | 22040002 |
| 3 | 31111xxx |
| 4 | 31112xxx |
| 5 | 31113xxx |
| 6 | 31121xxx |
| 7 | 31122xxx |
| 8 | 31132xxx |
| 9 | 31133xxx |
| 10 | 31410xxx |

- IX. Issue FY 21/22 abstract of expenditure for items whereby an NFA was acquired, to GAR users as follows:
 - **July 21- May 22 by the 5th working day of June 22; and**
 - **June 22 by the 5th working day of the following month (i.e. July 2022)**
- X. Consult Treasury website regularly for Asset Category and Asset Book list, <https://treasury.govmu.org/Pages/ResourceCentre/GAR.aspx> ; and
- XI. Liaise with the TAS/ GAR unit for any clarification they may require regarding NFA transactions and the track as asset process.

3.3 Procurement and Supply

Procurement and supply officers are generally involved in the taking on charge of the NFA as well as its allocation. Hence, it is important that a copy of the documents used is provided to the GAR users. The main responsibility of Procurement and Supply officers are as follows:

- I. Provide a copy of the corresponding NFA store forms (E.g GF 1,5,6,10...etc.) to GAR users for asset assignment in GAR;
- II. Ensure that GAR users are aware of the correlation between store forms provided (i.e which GF 5 pertains to which GF 1, and PV).

4. Way Forward

The GAR being a government project, it is the responsibility of each and every stakeholder to ensure that all necessary actions are taken at their end for its timely update. As mentioned during the training, the GAR users will be required to update GAR accordingly. However, the help and cooperation of each and every Officer involved in the GAR process is a must for the GAR project to be successful.