



Republic of Mauritius

TREASURY

TREASURY CIRCULAR NO 3 OF 2019

DATE: 11 JANUARY 2019

TREA/CF/AGO/TC

FROM : ACCOUNTANT-GENERAL

TO : SUPERVISING OFFICERS IN CHARGE OF MINISTRIES/DEPARTMENTS

Subject : GOVERNMENT ASSETS REGISTER

Please refer to Treasury Circular No.16 of 2017 dated 31 July 2017 regarding the above subject, informing Supervising Officers that a Government Assets Register (GAR) has been put in place for the recording of non-financial assets (NFAs) by Ministries and Departments and also setting out the procedures and timelines for the recording of NFAs in the GAR.

2. Subsequent to the issue of the above-mentioned Circular, this office not only issued a user manual and guidelines on how to record NFAs in the GAR, but also provided hands-on training to officers of all Ministries and Departments. To facilitate input in GAR, an excel template (ADI) has also been developed and made available to Ministries/Departments, and briefing sessions were organized to guide officers on how to record data in the templates.

3. Ministries/Departments were required to record their stock of (major) assets as at 30 June 2017 as well as acquisitions effected in the financial year 2017/18, in the templates by set deadlines (the latest submission date was 3rd August 2018). To date, only 61 Ministries/Departments (out of 72) have submitted templates to this office and for most of them, only partially or only in respect of financial year 2017/18. Furthermore, a verification of the templates so far provided to this office has revealed that most of them have not been filled in as required.

4. It is worth pointing out that, with a view to improving accountability and transparency, MOFED has embarked on a programme to implement an accrual based accounting system for the government and accordingly to prepare the statutory financial statements of the government in line with international accounting standards. The Finance and Audit Act was amended in 2017 to this end. As part of this programme, the value of NFAs owned by the government was for the first time shown in the statutory financial statements for the financial year ended 30 June 2017.

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5. The full operationalisation of the GAR is critical not only for the implementation of the new accounting system, but more importantly for the effective management of government assets. Delays in the recording of NFAs in the GAR will seriously jeopardise the success of the whole process.

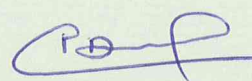
6. It is to be noted that Ministries/Departments are required, under the Financial Management Manual, to maintain asset registers such as Master Inventory Sheet, Plant Register, Office Equipment Register and Tools and Equipment Register. Accordingly, all the key information relating to physical assets owned by Ministries/Departments are presumed to be already on record in the aforementioned registers. Transferring the information from the registers to the asset templates for the purpose of recording in the GAR should thus not be a major issue.

7. I reiterate my request to Supervising Officers–

(a) to see to it that information regarding assets under the control of their respective Ministries/Departments are recorded in the templates provided according to the timelines set out in Annex I; and

(b) to consider designating an officer at senior management level to drive the process so that staffing issues, such as transfer of trained staff, do not become a barrier to the successful completion of the recording process.

8. It will be appreciated if the name and email address of the senior officer designated (para 7 (b) above) could be forwarded to this office to the attention of Mr. S. Ramdeen, Deputy Accountant-General (E-mail: sdramdeen@govmu.org).



(C. ROMOAH)
ACCOUNTANT GENERAL

Copy to: Secretary to Cabinet and Head of the Civil Service
Financial Secretary
Director of Audit

REVISED DEADLINE FOR SUBMISSION OF GAR TEMPLATES

SN	Category of Assets	Deadline
1	Assets acquired during Financial Year 2017/18	15-Feb-19
2.	Assets acquired as from July 2018 to December 2018.	15-Feb-19
3	Assets acquired as from Jan 2019 to June 2019	by the 20 th of the month following month of purchase
4	Assets acquired/owned prior to July 2017 in the following order of priority (refer to Para 9 Circular No.16 of 2017):	
4.1	<i>Land and vested land</i>	30-Sep-19
4.2	<i>Buildings</i>	
4.3	<i>Other Structures (Infrastructure Assets)</i>	
4.4	<i>Transport Equipment</i>	
4.5	<i>Other Machinery and Equipment</i>	
4.6	<i>Intangible Assets</i>	

Note- Information to be provided by the set deadline:-

- (a) Description of the asset (Column C of the template)
- (b) Asset Category code as per list provided (Columns D to F)
- (c) Identification number of the asset (Column AK or CL, whichever applicable)
- (d) Date of commissioning or purchase (Column AG or CA, whichever applicable)
- (e) Location (Columns J to N)
- (f) Cost, where available (Column H)