



Republic of Mauritius

# TREASURY

TREASURY CIRCULAR NO. 16 OF 2017

DATE: 31 July 2017

TREA/CF/AGO/TC

*FROM : ACCOUNTANT-GENERAL*

*TO : SUPERVISING OFFICERS IN CHARGE OF MINISTRIES/ DEPARTMENTS*

*Subject : DEVELOPMENT OF A GOVERNMENT ASSET REGISTER*

Please refer to Treasury Circular Letter No. 27 of 2016 regarding the above subject.

2. Supervising Officers are hereby informed that a Government Asset Register (GAR) has now been developed to enable the recording of non-financial assets acquired by Ministries and Departments. During the development phase, consultations and interactive working sessions were held with designated officers of Ministries and Departments. Hands-on training on the recording of data in the GAR has also been provided.

### Access to GAR

3. The GAR is being hosted at the Government Online Centre (GOC) and will be managed by the Treasury. Users have been provided online access to the GAR and can start capturing data/recording details of assets **as from 14 August 2017**.

4. Ministries/Departments which have not yet completed the technical process for access to the system are thus requested to do so at the earliest.

### Classification of Government Assets

5. Government assets have been classified under major categories, based on the classification system prescribed in the *IMF Government Financial Statistics Manual 2014*. To facilitate capture of data, each major category has been further classified into subcategories.

6. Additional information regarding the GAR is provided in the document entitled "**Government Asset Register: Guide to Users**" which is attached herewith. A user manual describing in detail the processes regarding the GAR will be circulated to users shortly.

## Recording of Assets

7. The recording of assets should be effected as follows:-
- (a) **Acquisitions as from 1 July 2017** - all non-financial assets acquired as from 1 July 2017 should be recorded in the GAR (paragraph 7 also refers); and
  - (b) **Stock of assets as at 30 June 2017** – non-financial assets acquired prior to 1 July 2017 and which are still in use should be recorded in the GAR (paragraph 8 also refers).
8. For **acquisitions made as from 1 July 2017**, the following procedures apply:-
- (a) Officers of the Finance Section designated for the input of Payment Vouchers in TAS should ensure that the relevant fields (in TAS) are completed when processing payments\* relating to the acquisition of non-financial assets; and
  - (b) Office Management Executives or such other officers designated at the level of each Ministry/Department (hereinafter referred to as OMEs) should complete the posting of relevant details in respect of assets acquired in a particular month at latest by the **20<sup>th</sup>** of the following month.

\* For acquisitions made “*between 1 July 2017 to 13 August 2017*”, postings to the GAR should be effected by OMEs.

9. As regards the **stock of assets as at 30 June 2017**, Supervising Officers are kindly requested to ensure that a proper plan is drawn up for the recording of assets in the GAR to be completed at the earliest possible. Whilst all assets still in use should be recorded, to enable the recognition of assets in the accounts of government, priority should be given for the recording of the following assets:-

### **Land & Buildings**

- (a) All land acquired by government up to 30 June 2017;
- (b) Residential and Non-residential buildings acquired (purchased or constructed) as from 1 July 1970;

### **Other Structures (Infrastructure Assets)**

- (c) Classified roads (including motorways), bridges and traffic centres constructed as from 1 July 1990;
- (d) Dams and reservoirs constructed as from 1 July 1990;
- (e) Stadiums, gymnasiums, swimming pools and other sports infrastructure constructed as from 1 July 1990;
- (f) Other infrastructure assets (not included above) constructed as from 1 July 1990;

### **Transport Equipment**

- (g) Sea transport equipment such as vessels acquired as from 1 July 1992;
- (h) Air transport equipment such as aircrafts acquired as from 1 July 1997;
- (i) Land transport equipment such as motor vehicles and trucks acquired as from 1 July 2007;

### **Other Machinery & Equipment**

- (j) Medical Equipment acquired as from 1 July 2007;
- (k) Office Equipment acquired as from 1 July 2007;
- (l) Other Machinery and Equipment acquired as from 1 July 2007;

### **Intangible Assets**

- (m) Intangible assets including computer software and IT projects acquired/developed as from 1 July 2009; and

### **Furniture, Fixtures & Fittings**

- (n) Furniture acquired as from 1 July 2007.

10. It need not be emphasized that a well maintained asset register will be instrumental for the efficient and effective management of government assets. Furthermore, the GAR will form the basis for the recognition of the cost and value of non-financial assets in the accounts of the government. Supervising Officers are therefore kindly requested to ensure that the recording of non-financial assets under the control of their respective Ministry/Department is carried out in a timely manner.

11. Kindly note that officers of the Treasury will remain available in case there is need for any assistance/clarification.

12. Supervising Officers are kindly requested to bring the contents of this Circular to the attention of all officers concerned.



**(C. Romooah)**  
**Accountant-General**