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Overview

This Job Aid details the procedure for the manual acquisition of an asset (for assets manually acquired in the **current fiscal year***).

Assets would need to be manually created in the following instances:

1. During ramp up for assets not included in collection files.
2. Where assets are found after conversion (not included in collection files or created during ramp up).
3. In cases where the wrong material number was used and no asset master was created (i.e. the item was expensed)
4. For Assets that are donated TO the UN entity (non-Grant)**

Manual recognition of assets is done in two steps:

1. The first step is to,create the Asset Master record
2. The second step is to post value to the Asset Master Record and record the correct capitalisation date.

Excluding intangible assets, new Fixed Assets will need to be linked to either an Equipment record or a Real Estate record.

- **Equipment:** The Property Custodian responsible for the equipment (Role SD10) should link the newly created Fixed Asset to the associated Equipment. A review of the cost centre should also be undertaken to ensure it aligns to the asset record.
They can reference the Services Delivery job aid titled “Equipment Creation Post Go-Live”
- **Real Estate object:** The Facilities Planner responsible for the Real Estate Object should link the newly created Fixed Asset to the associated Real Estate Usage Object.
They can reference instructions in the Real Estate Portfolio Management training materials.

* For assets found that relate to prior years [eg. accumulated depreciation entries are also needed please follow the instructions in the job aid “JA 2-2: Manual acquisitions related to prior periods (Post-Capitalisation)”].

**For Grants related donations please refer to SRM materials on PO Donation in kind

Transactions:

T1 – Creating the Asset Master record (AS01)

1. Log in to Umoja ECC.
2. Execute Transaction code **AS01**

3. On the 'Create Asset: Initial screen':

Asset Class: Enter the Asset Class of the asset you are creating.

Company Code: Always equal to 1000

Number of similar assets: If you are creating many similar assets, you can specify how many here up front.

*** This job aid only covers creating a single asset (value of 1 in this field).*

Reference: You may fill in the Asset, Sub-number, and Company code of a similar asset that you would like to copy.

*** This job aid does not cover copying an existing asset record (all reference fields blank).*

Post-capitalization: This should not be checked (it is not used for current year acquisitions)

When you have made all of your selections, press enter on your keyboard. You will be taken to the 'Create Asset: Master Data' screen.

4. There are several tabs on the 'Create Asset: Master data' screen that you will need to go through and fill out data.

5. 'General' tab

Description: This description is inherited from the Material Name during the normal procurement process. For ramp up purposes, please use an appropriate description, i.e. Server, vehicle etc.

Asset main no. text: This is inherited from the Main Asset for sub-assets.

Serial number: This field is not used, it is maintained in the equipment master.

Inventory number: This is only used during conversion and rampup, in these cases it should be equal to the 'Technical ID' in the Equipment Master record.

Quantity: Always leave blank.

Manage historically: Keep this checked

Include asset in inventory list: Keep this checked

The rest of the fields on the General tab do not need to be filled out at this time, or are automatically populated later on.

6. 'Time-dependent' tab

On this tab, in the “Interval” area, you should fill in the Cost Center, Fund, and (if applicable) Grant. After filling these in you can press enter to have the system derive the rest of the fields.

In the “Account assignment for investment” area, you should fill the following:

Investment Order: If applicable, enter an investment order (internal order) here.

WBS element: If this asset is project-funded, enter the WBS Element here.

7. 'Allocations' tab

Building Component: Only used for building components. If applicable, select one from the list.

Building Sub-comp.: Only used for building components. If applicable, select one from the list.

Asset super number: This corresponds to the IPSAS asset class, and should be derived automatically already from the Umoja asset class you entered earlier.

The rest of the fields on the Allocations tab do not need to be filled out at this time, or are automatically populated later on.

8. 'Origin' tab



The screenshot shows the 'Origin' tab of a software interface. The 'Purchased used' checkbox is checked. The fields are: Trading Partner (text input), Country of origin (text input), Type name (text input), Original asset (text input), Acq. on (text input), Orig. Acquis. Year (text input), Original value (text input) with 'USD' next to it, and In-house prod.perc. (text input).

The fields on the Origin tab do not need to be filled out at this time, or are automatically populated later on.

9. 'Net Worth Tax' tab



The screenshot shows the 'Net Worth Tax' tab of a software interface. The 'Net worth valuation' section is visible. The fields are: Classification key (text input), Property indicator (dropdown menu showing '1'), Manual Val. Reason (text input), Man. Net W. Val. (text input) with 'USD' next to it, and a checkbox for 'Manl net worth tax val.'.

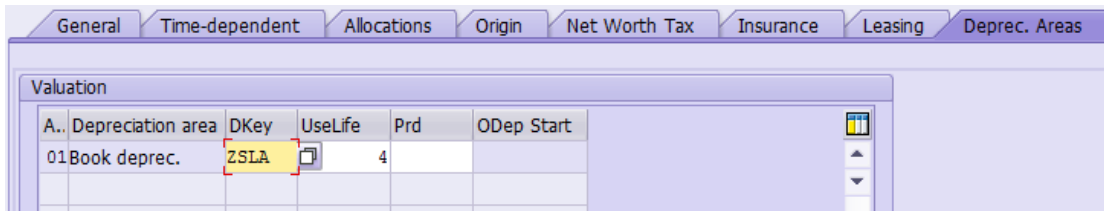
Property indicator: Select a value from the selection box regarding the ownership/lease-situation of this asset.

The rest of the fields on the Net Worth Tax tab do not need to be filled out at this time, or are automatically populated later on.

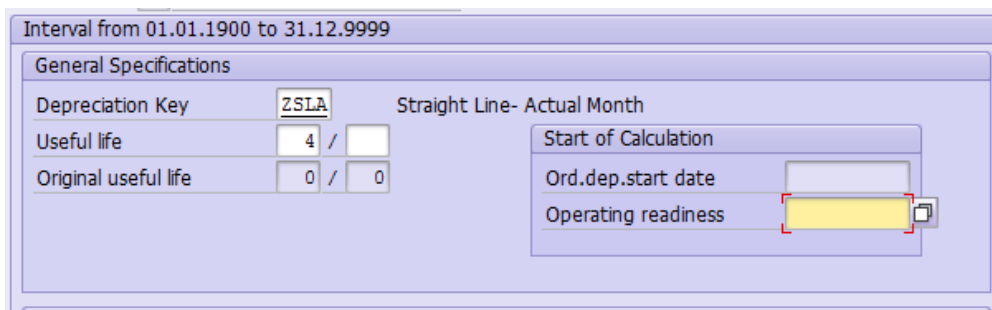
10. 'Insurance' tab – Not applicable at this time

11. 'Leasing' tab – Not applicable at this time

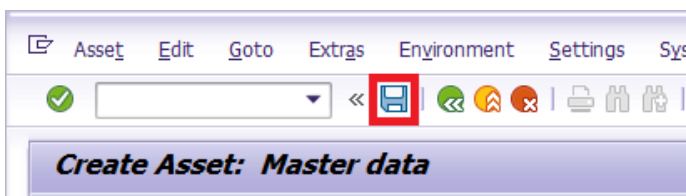
12. 'Deprec. Areas' tab



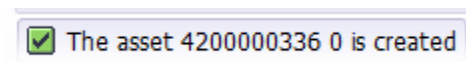
All values should normally be defaulted based on the Asset Class. For certain Real Estate Fixed Assets (e.g., Buildings in Asset Class 120), default Useful Life will be set to 999. For such Fixed Assets, you should adjust the Useful Life to 15, 25 or 40 years, as per IPSAS. You can also add the Date of Operating Readiness by double clicking on the line item and entering a value in the 'Operating readiness' field (shown below). Click the 'Back' button after adding this date to return to the 'Create Asset: Master data' screen.



13. When you have entered data in all of the tabs, click on the 'Save' icon at the top of the screen to create the Asset Master record.

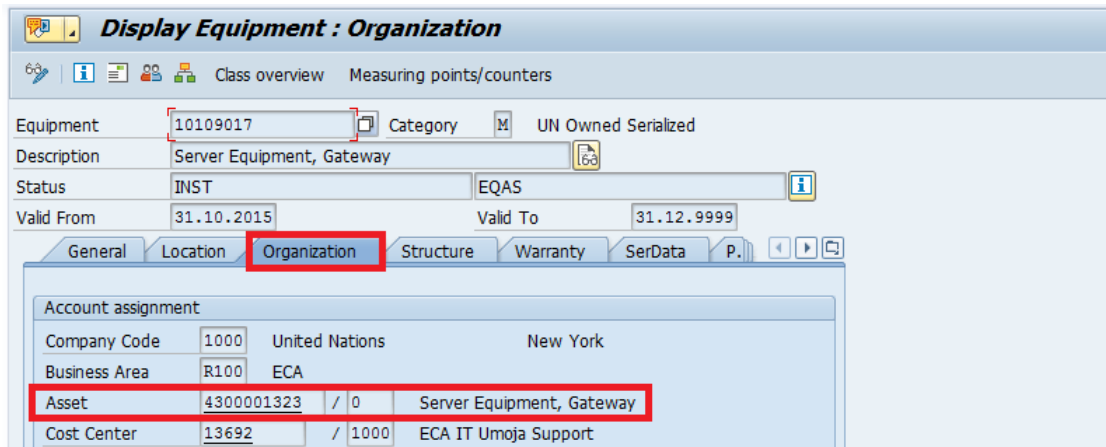


After clicking on 'Save', make sure to write down the Asset Number displayed in the status bar at the bottom of the window.

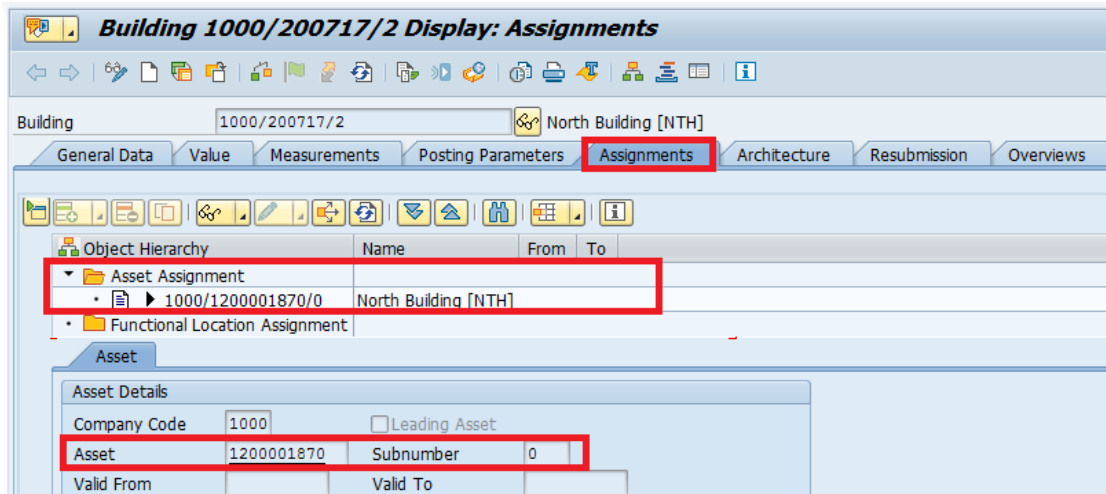


- The new Fixed Asset must be linked to an operational object. Follow the instructions below based on the type of Fixed Asset.

Equipment Asset: Share the new Asset Number with the Property Custodian responsible for the Equipment (Role SD10). They must link the Fixed Asset to the associated Equipment. A review of the cost centre should also be undertaken to ensure it aligns to the asset record. The Property Custodian can reference the Services Delivery job aid titled “Equipment Creation Post Go-Live”



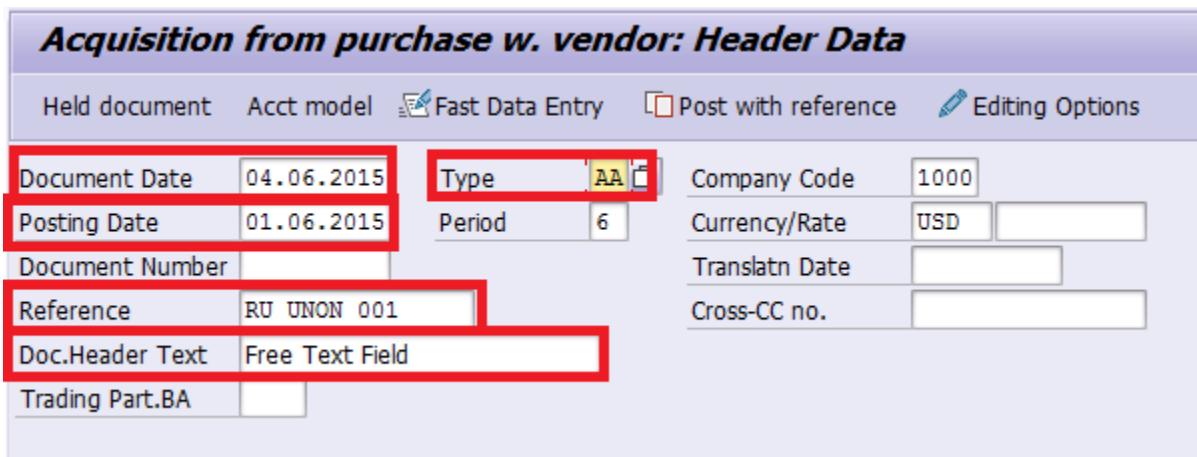
Real Estate Asset: Share the new Asset Number with the Facilities Planner responsible for the Real Estate Usage Object. They must link the newly created Fixed Asset to the associated Real Estate Usage Object. The Facilities Planner can reference instructions in the Real Estate Portfolio Management training materials.



Intangible Asset: No operational object exists to represent intangible assets in Umoja. No link is required in Umoja.

T2 – Acquiring the Asset (F-90) – Current fiscal year acquisitions

1. Log in to Umoja ECC.
2. Execute Transaction code **F-90**
3. Fill in the following fields:



Acquisition from purchase w. vendor: Header Data			
Held document	Acct model	Fast Data Entry	<input type="checkbox"/> Post with reference Editing Options
Document Date	04.06.2015	Type	AA
Posting Date	01.06.2015	Period	6
Document Number		Company Code	1000
Reference	RU UNON 001	Currency/Rate	USD
Doc.Header Text	Free Text Field	Translatn Date	
Trading Part.BA		Cross-CC no.	

Document Date: Set this to today's date

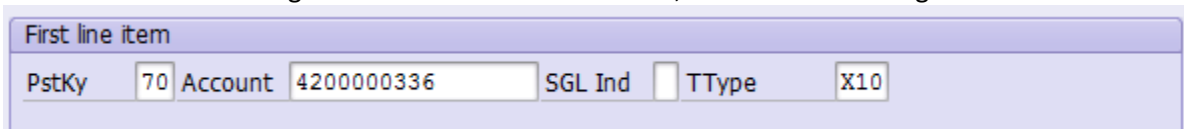
Posting Date: For Production use relevant posting date from current open posting period. For Ramp-Up use established date – usually the first day of first open posting period (e.g., 01.11.2015.) after conversion.

Type: Use document type 'AA'

Reference: This is a free text field.

Doc.Header Text: This is another free text field

4. In the 'First line item' region at the bottom of the screen, fill out the following fields:



First line item			
PstKy	70	Account	4200000336
SGL Ind	<input type="checkbox"/>	TType	X10

PstKy: We are posting to the asset in the first line item, so use Posting Key '70' to debit the asset.

Account: Enter the Asset number created in transaction AS01 here.

5. **TType**:** The following Transaction types exist
 - a. X10 assets added for ramp up (current fiscal year).
 - b. Z13 asset added due to physical verification
 - c. Z14 asset added due to incorrect initial classification as expense
 - d. Z10 donated assets (non-grants related)

(**important please ensure that you are not crossing a FI balancing element for example creating an asset which is funded from more than one fund, BA, Grant using these Ttypes).
6. After you have reviewed all entries on the 'Acquisition from purchase w. vendor: Header data' screen, press enter on your keyboard. You will be taken to the 'Enter Asset Posting: Add Asset item' screen.
7. Under the 'Item 1 Debit asset / 70' enter the following.

Amount: Enter the capitalised value here (cost plus standard associated cost percentage)

Quantity: 1 EA

WBS Element: If applicable, enter the WBS Element here.

8. Click on the 'More' button.

Reference Date (VERY IMPORTANT): Enter the capitalisation date of the Fixed Asset (this may be different than the posting date of this document).

NB this date cannot be change later so it is very important that it is correct.

9. Click on the Green Check button to return.

10. In the 'Next line item' region at the bottom of the screen, fill out the following fields:

First line item

PstKy Account SGL Ind TType

PstKy: Posting Key '50' to credit the account.

Account: Refer to Annex 1 – GL Accounts for Manual Acquisition for correct GL Account to be used. Usually, **77299070**.

11. After you have reviewed all entries on the 'Enter Asset Posting: Add Asset item' screen, press enter on your keyboard. This will bring you to the 'Enter Asset Posting: Add G/L account item' screen.

12. Under the 'Item 2 / Credit Entry / 50' region, enter the following.

Item 2 / Credit entry / 50

Amount USD

Tax code

Business Area Trdg Part.BA

Cost Center Order

Sales Order Asset

WBS Element Network

Purchasing Doc.

Quantity

Assignment Asst retirement

Text

More

Long Texts

Amount: Enter the acquisition value here (or the associated costs)

WBS Element: If applicable, enter the WBS Element here. If so, you should not have to enter any of the other account assignment elements as this will derive them.

Cost Center: Fill in the cost center here.

13. Click on the 'More' button

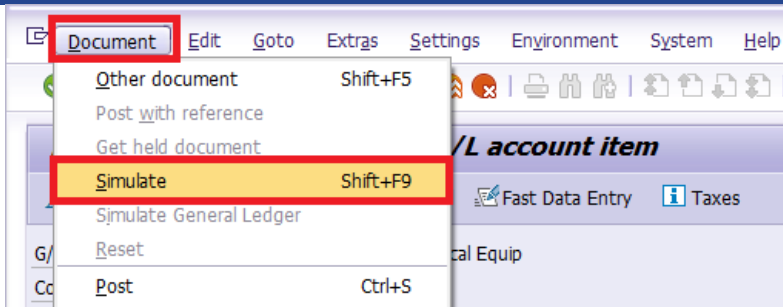
Fund: Enter the fund here.

Grant: Enter the grant here, if applicable.

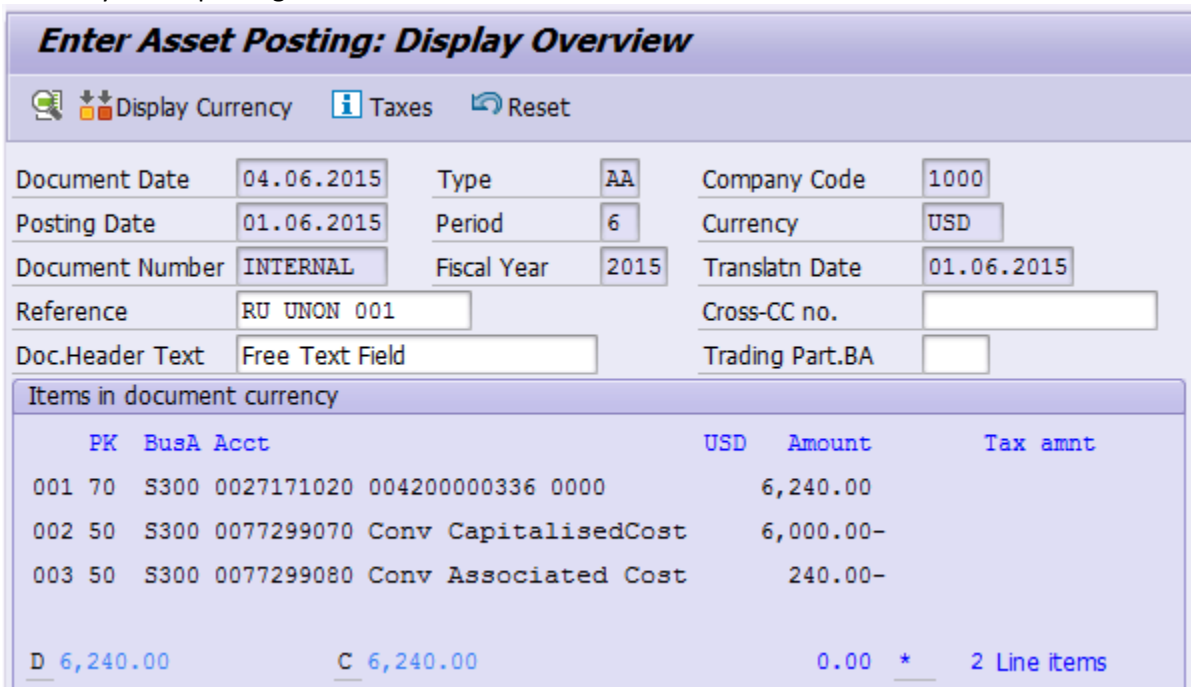
Press the Green Check button to go back.

- Now you will need to repeat the actions from steps 8 through 11 for the associated costs if relevant (see above table) **GL 77299080** and enter the amount of the associated costs.

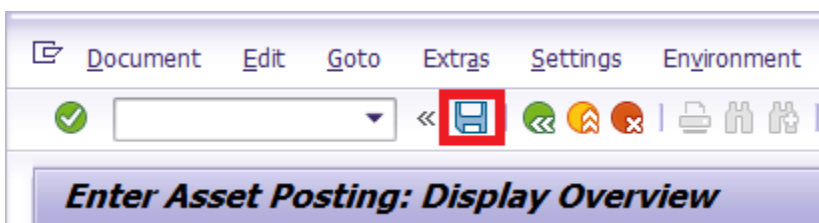
- After reviewing all entries, go to the top menu bar and click on 'Document' and then click on 'Simulate'.



16. If the simulation is successful, you should see be taken to the Display Overview screen and see a summary of the posting to be made.



17. If the simulation looks correct, click on the 'Save' icon at the top menu bar.



Annex 1 – GL Accounts for Manual Acquisition

Reason for Manual Aquisition	TType	Cost	Associated cost (4%)*
Assets added during ramp up (X10)	X10	77299070	77299080
Assets found due to physical verification* (Z13)	Z13	77299070	77299080
Assets added due to incorrect initial classification as expense (Z14) i.e. wrong material number used	Z14	77299070	77299080
Assets Donated to the UN (non-grants) (Z10)	Z10	61211010 to 61211510**	NA (not relevant for donated assets)
Donated right to use (DRTU) Finance Leases	Z12	39101110 (CL Liability Right to Use) 49101114 (LT Liability Fin Lease Don Right to Use Manual)	NA (not relevant for donated assets or finance leases)
Commercial Finance Lease	Z1L	39101214 (CL Liability Commercial Finance Lease) 49101214 (LT Liability Commercial Finance Lease)	NA (not applicable for finance leases)

*Immaterial adjustments (if material liaise with accounts division).

**Please liaise with accounts colleagues (the income account to use is based on who donated the asset).

***Standard Associated cost is to be applied for all assets capitalised from the 1st of January 2015. As at the date of publication of the job aid it was set for entities NOT included vol. 2 as 4% (i.e. Non-Peacekeeping).