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Overview

This Job Aid details the procedure for the manual acquisition of an asset – for assets acquired in **prior fiscal years**. These assets will be recognised at net book value for the first time in the current fiscal year (i.e. the capitalised cost of the asset and accumulated depreciation for prior fiscal years is recognised in the current fiscal year)*.

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

1. During ramp up for assets acquired in prior years, but not included in collection files.
2. Where assets acquired in prior years are found only 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). For assets acquired in prior years.
4. For assets that were donated to the UN in a prior fiscal year (and not previously recognised).
NOTE for assets donated under a grant please follow the process for PO in-kind.

Recognition of assets related to prior period is done in two steps:

1. The first step is to create the Asset Master record referencing the correct, prior fiscal year, capitalisation date.
2. The second step is to post value to the Asset Master Record. The second step posts value to the asset and recognises relevant accumulated depreciation related to the closed fiscal years.

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 related to current year acquisitions, please follow the instructions in the “Job Aid 2-1: Manual Creation of Fixed Assets (current year)”.

* * * * *

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':

Create Asset: Initial screen

Master data Depreciation areas

Asset Class 420

Company Code 1000

Number of similar assets 1

Reference

Asset []

Sub-number []

Company code []

Post-capitalization

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 **MUST** be checked (it is used to enable capitalisation in prior years)

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.

Create Asset: Post-capitalization Master data

Asset values

Asset: INTERN-00001 0

Class: 420 IT Comp,Net,Stor Eq Company Code: 1000

General Time-dependent Allocations Origin Net Worth Tax Insurance Leasing Deprec. Areas

5. 'General' tab

General Time-dependent Allocations Origin Net Worth Tax Insurance Leasin

General data

Description

Asset main no. text

Acct determination: 420 IT Computer, IT Network & IT Storage Equip

Serial number

Inventory number

Quantity EA each

Manage historically

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

Inventory	
Last inventory on	<input type="text"/>
Inventory note	<input type="text"/>
<input checked="" type="checkbox"/> Include asset in inventory list	
Posting information	
Capitalized on	15.05.2013
First acquisition on	<input type="text"/>
Acquisition year	<input type="text"/> 000
Deactivation on	<input type="text"/>
Plnd. retirement on	<input type="text"/>
Ordered on	<input type="text"/>

Include asset in inventory list: Keep this checked

Capitalized on: Set actual capitalisation date for this asset, from any prior year.

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

General	Time-dependent	Allocations	Origin	Net Worth Tax	Insurance	Leasing	Deprec. Areas
Interval from 01.01.1900 to 31.12.9999							
Business Area	<input type="text"/>						
Cost Center	<input type="text"/>						
Fund	<input type="text"/>						
Budget Period	<input type="text"/>						
Functional Area	<input type="text"/>						
Grant	<input type="text"/>						
Funds Center	<input type="text"/>						
Account assignment for investment							
Investment Order	<input type="text"/>						
WBS element	<input type="text"/>						

On this tab 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.

You should also fill in the following fields if this asset is related to an Investment Order or Project:

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

General Time-dependent Allocations Origin Net Worth Tax Insurance Leas

Allocations

Building Component

Building Sub-comp.

Evaluation group 3

Evaluation group 4

Evaluation group 5

Investment reason

Envir. investment

Asset super number 9600 Communication and IT Equipment

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

General Time-dependent Allocations Origin Net Worth Tax Insurance Leas

Origin

Vendor

Manufacturer

Asset purch. new

Purchased used

Trading Partner

Country of origin

Type name

Original asset Acq. on

Orig. Acquis. Year

Original value USD

In-house prod.perc.

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

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

A.. Depreciation area	DKey	UseLife	Prd	ODep Start
01Book deprec.	ZSLA	4		01.05.2013

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 the UN IPSAS Policy Framework. 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.

Note that the Ordinary Depreciation Start field ("ODep Start" in "Deprec. Areas" tab, and also "Ord.dep.start date" in the detail window that opens on double-click) will already be populated with the first day of the month when we are capitalising this asset (derived from the "Capitalized on" value in "General" tab). This is specific and expected for post-capitalization procedure.

Interval from 01.01.1900 to 31.12.9999

General Specifications

Depreciation Key **ZSLA** Straight Line- Actual Month

Useful life 4 /

Exp. Life Spec. Dep. /

Original useful life 0 / 0

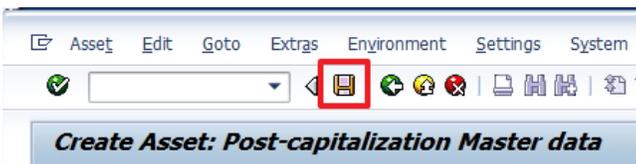
Units Depreciated

Start of Calculation

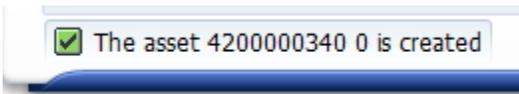
Ord.dep.start date 01.05.2013

Operating readiness 15.05.2013

- When you have entered data in all of the tabs, click on the 'Save' icon at the top of the screen to create the Post-capitalization 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"

Display Equipment : Organization

Class overview Measuring points/counters

Equipment 10109017 Category M UN Owned Serialized

Description Server Equipment, Gateway

Status INST EQAS

Valid From 31.10.2015 Valid To 31.12.9999

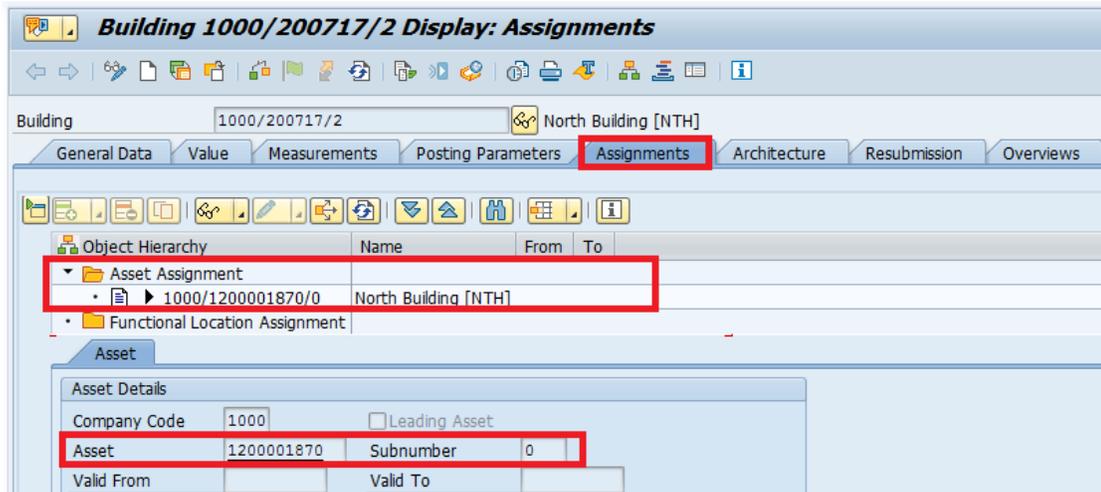
General Location **Organization** Structure Warranty SerData P.

Account assignment

Company Code	1000	United Nations	New York
Business Area	R100	ECA	
Asset	4300001323	/ 0	Server Equipment, Gateway
Cost Center	13692	/ 1000	ECA IT Umoja Support

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 (ABNAN) – Prior fiscal years acquisitions (Post-capitalization)

1. Log in to Umoja ECC.
2. Execute Transaction code **ABNAN**
3. In the “Transaction Data” tab, fill in the following fields:

Enter Asset Transaction: Post-Capitalization

Line items Change company code Multiple assets

Company Code 1000 United Nations

Existing asset 4200000340 Server

New asset

Description

Asset Class

Cost Center

Transaction data Additional details Note

Document Date 21.10.2015

Posting Date 23.10.2015

Orig. val. date 15.05.2013

Amount posted 25,000.00 USD

Quantity 1.000 EA

Text Phys.Verification Server from 2013

Existing asset: Select this and set field value to the Asset Number for asset created with AS01 above.

Document Date: Set this to today’s date

Posting Date: Use the relevant posting date from current open posting periods.

NB: For Ramp-Up use established date – usually the first day of first open posting period (e.g., 01.11.2015.) after conversion.

Orig. val. date: Set the same date that you have used for Capitalization Date (“Capitalized on”) in corresponding AS01.

Amount: Enter Acquisition Value of the Asset

Quantity: 1 EA

Text: This is a free text field that should contain information about the asset acquisition transaction.

4. Move to the “Additional details” tab, and enter the following::

Enter Asset Transaction: Post-Capitalization

Line items Change company code Multiple assets

Company Code United Nations

Existing asset

New asset

Description

Asset Class

Cost Center

Transaction data Additional details Note

Special specif. for document

Posting Period

Document Type Asset Posting

Offsetting acct no. Conversion Capitalised Cost to Assets

Special specif. for transaction

Transaction Type PriorYr Acquis.Adjust. due Phys. Verification

Additional info on document

Reference

Allocation

Posting Period: You can leave this blank, the system will derive it from the Posting Date.

Document Type: You can enter “AA” or leave this field blank, the system will automatically populate with “AA”.

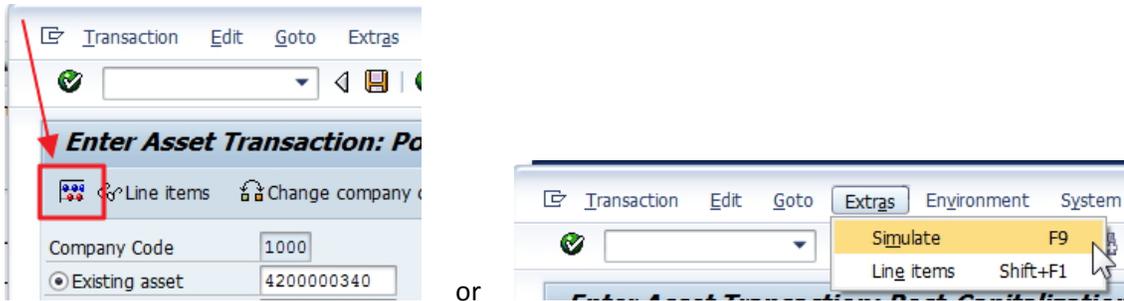
Offsetting acct no.: Refer to Annex 1 – GL Accounts for Manual Acquisition in Prior Periods (Post-capitalization) for GL Account to be used. Usually, **77299070** (material adjustments to financial balances must be discussed with the accounts division).

Transaction Type: The following Transaction Types should be used:

- Z43 asset added due to physical verification
- Z44 asset added due to incorrect initial classification as expense
- Z4L prior year acquisition (finance lease)

Reference: This is a free text field - record Reference Number or other text to identify this document.

- After you have reviewed all entries on these two tabs, click on “Simulate” button in upper left corner of the window – or you can Select [Extras][Simulate] from the menu. (If you get a warning message about past date, press Enter to proceed).



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

Enter Asset Transaction: Post-Capitalization

Document Header Info

Document Date: 21.10.2015 Document Type: AA Company Code: 1000
 Posting Date: 23.10.2015 Period: 10 Fiscal Year: 2015

Line items

It.	PK	BusA	G/L Account	Short Text	Σ	Amount	Crcy	AssetValDate	TTY	TTY	Asset	Cost Center	Fund	Ref. Tran.	Grant
1	70	P003	27171020	004200000340 0000		25,000.00	USD	01.01.2015	Z43	275	4200000340		20OLA	AMBU	GMNR
2	75	P003	27871020	004200000340 0000		10,416.67-	USD	01.01.2015	490	220	4200000340		20OLA	AMBU	GMNR
3	50	P003	77299070	Conv CapitalisedCost		14,583.33-	USD					10062	20OLA	AMBU	GMNR
						0.00	USD								

Totals informtln

Deb. total: 25,000.00 USD
 Cred. total: 25,000.00 USD
 Totals informtln: 0.00 USD

You should see three lines:

Posting Key 70: Full Acquisition value posted against the Asset as of the first day of current fiscal year.

Posting Key 75: Accumulated Ordinary Depreciation posted against the Asset as of the first day of current fiscal year.

Posting Key 50: Net Book Value (NBV) posted against specified GL account.

Please review the coding block account assignments are correct.

- If this asset does not pertain to a WBS Element or Internal Order (often referred only as Order in this function), you may skip to the next step. If, however, the asset is to be capitalized against an WBS Element or an Internal Order, you'll need to add the WBS Element / Internal Order number to the posting manually.

The WBSE or IO must be added to the two line items with Posting Key 70 and Posting Key 50.

* In order to see WBS Element and Internal Order, you may want to modify current report layout and show additional fields, as shown in the following screenshot (you can save the layout for future use, if you want to).

Enter Asset Transaction: Post-Capitalization

Use this button to select and add additional fields.

Document Header Info

Document Date: 21.10.2015 Document Type: AA Company Code: 1000
 Posting Date: 23.10.2015 Period: 10 Fiscal Year: 2015

Fields in blue border should be added and verified

For Grants, either WBS Element or (Internal) Order must be populated for the first and third lines (Posting Keys 70 and 50)

It.	PK	BusA	G/L Account	Short Text	Σ	Amount	Crcy	Cost Center	AsstValDat	TTY	TTY	Asset	Fund	Grant	WBS Elem.	Order	Funds	Segment	
1	70	S100	27171020	004200003049 0000		25,000.00	USD		01.01.2015	Z43	Z75	4200003049	32KRT	M1-32KRT-000002			11562	104INTLDEV	
2	75	S100	27871020	004200003049 0000		11,979.17-	USD		01.01.2015	490	Z20	4200003049	32KRT	M1-32KRT-000002			11562	104INTLDEV	
3	50	S100	77299070	Man AsstCapExpsdCst		13,020.83-	USD	11562					32KRT	M1-32KRT-000002			11562	104INTLDEV	
						0.00	USD												

Totals informtrn

Deb. total: 25,000.00 USD
 Cred. total: 25,000.00 USD
 Totals informtrn: 0.00 USD

To do this, first, click on the line with Posting Key 70 (usually Line #1), and then click on the 'Additional account assignment' button. Fill in either the WBS Element or the Internal Order and then click on the green check.

Enter Asset Transaction: Post-Capitalization

Additional account assignment

Document Header Info

Document Date: 16.02.2016 Document Type: AA Company Code: 1000
 Posting Date: 01.12.2015 Period: 12 Fiscal Year: 2015

Line items

It.	PK	BusA	G/L Account	Short Text	Σ	Amount	Crcy
1	70	S200	27146010	001600001621 0000		240.00	USD
2	75	S200	27846010	001600001621 0000		1.00-	USD
3	50	S200	77299070	Man AsstCapExpsdCst		239.00-	USD
						0.00	USD

Q3E(1)/200 Coding Block

Business Area: S200 Trdg Part.BA:

Asset: 1600001621 0

Order:

WBS Element:

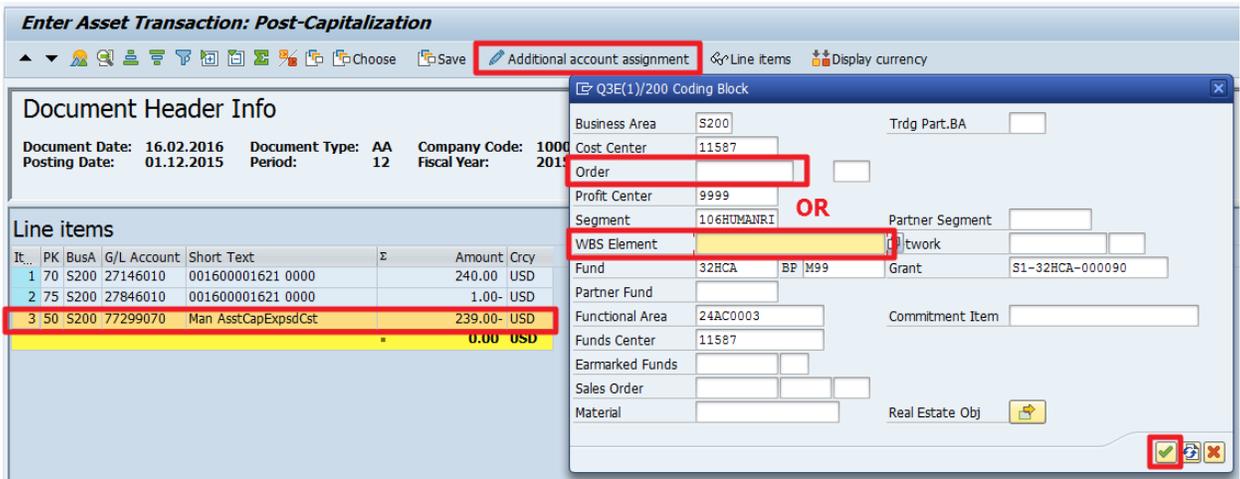
Material:

Network:

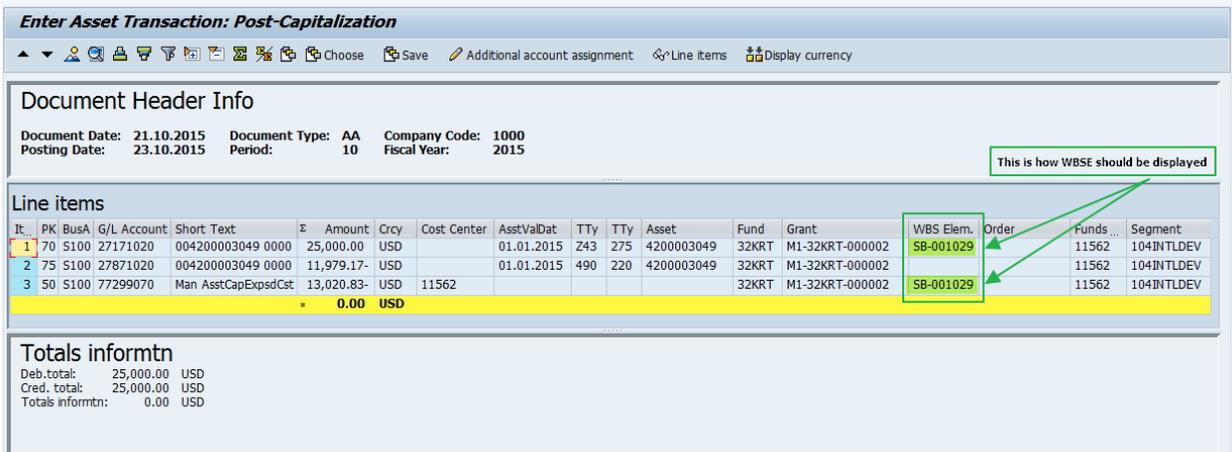
Commitment Item:

Transactn Type: 275

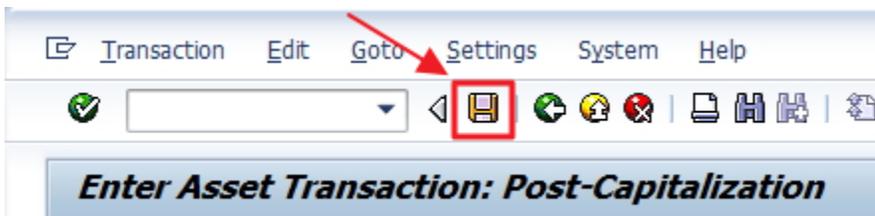
Second, click on the line with Posting Key 50 (usually Line #3), and then click on the 'Additional account assignment' button. Fill in the the WBS Element or Internal Order number here and click the green check.



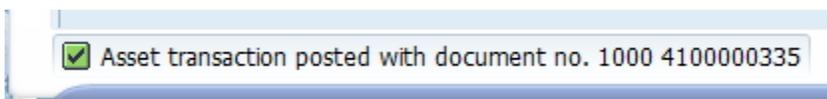
In case of the WBS Element, this is how data should appear after the change:



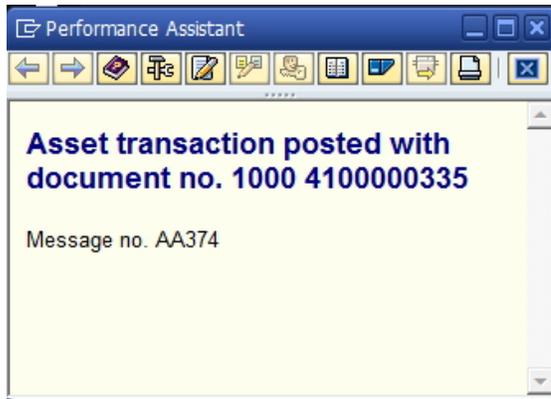
8. If the simulation looks correct, click on the 'Save' icon at the top menu bar.



9. Note the document for posted transaction in lower left corner of the window:



- If you double-click that notification, new window will open, from which you can copy the number of the document.



Associated costs:

Standard associated costs should be included in all new assets received from the 1st January 2015. The current rate of standard associated costs is 4% for volume 1.

- If you also need to post Standard Associated Cost (4%) separately from the original Asset Cost, you can repeat the ABNAN capitalization, with all parameters the same, but using 4% of the amount, and using corresponding GL Account, in this case **77299080**. Corresponding screens would then look as follows:
- In “Transaction Data” tab (amount is 4% of the Asset Cost):

Enter Asset Transaction: Post-Capitalization

Line items | Change company code | Multiple assets

Company Code: 1000 | United Nations

Existing asset: 4200000340 | 0 | Server

New asset: | |

Description: |

Asset Class: |

Cost Center: |

Transaction data | Additional details | Note

Document Date	21.10.2015
Posting Date	23.10.2015
Orig. val. date	15.05.2013
Amount posted	1,000.00 USD
Quantity	1.000 EA
Text	Standard Associated Cost for Asset 4200000340

3. In “Additional Details” tab (Note the GL Account used):

Enter Asset Transaction: Post-Capitalization

Line items
 Change company code
 Multiple assets

Company Code: 1000 United Nations
 Existing asset: 4200000340 0 Server
 New asset:

Description:
 Asset Class:
 Cost Center:

Special specif. for document

Posting Period:
 Document Type: AA Asset Posting
 Offsetting acct no.: 77299080 Inversion Associated Cost to Assets

Special specif. for transaction

Transaction Type: 243 PriorYr Acquis.Adjust. due Phys. Verification

Additional info on document

Reference: ASSOCIATED COST
 Allocation:

4. Simulated posting will look as follows:

Enter Asset Transaction: Post-Capitalization

Document Header Info

Document Date: 21.10.2015 Document Type: AA Company Code: 1000
 Posting Date: 23.10.2015 Period: 10 Fiscal Year: 2015

Line items

It.	PK	BusA	G/L Account	Short Text	Σ	Amount	Crcy	AssetValDate	TTy	TTy	Asset	Cost Center	Fund	Ref. Tran.	Grant
1	70	P003	27171020	004200000340 0000		1,000.00	USD	01.01.2015	Z43	Z75	4200000340		200LA	AMBU	GMNR
2	75	P003	27871020	004200000340 0000		416.67-	USD	01.01.2015	490	Z20	4200000340		200LA	AMBU	GMNR
3	50	P003	77299080	Conv Associated Cost		583.33-	USD					10062	200LA	AMBU	GMNR
						0.00	USD								

Totals informtn

Deb. total: 1,000.00 USD
 Cred. total: 1,000.00 USD
 Totals informtn: 0.00 USD

- If this asset pertains to a WBS Element or Internal Order, you will need to manually add the WBSE or IO to the account assignment of both the Posting Key 70 and Posting Key 50 line items (as done in the full example using Asset Cost).
- If simulated document looks OK, you should post this transaction and record document number (as done in full example using Asset Cost).
- As a result of these two postings Total Acquisition Value of the Asset will be the sum of these two amounts (original Asset Cost and Standard Associated Cost). Total Accumulated Ordinary Depreciation will also be the sum of the Original Asset Cost and Standard Associated Cost. Net Book Value will be calculated based on these Total Acquisition Value and Total Accumulated Ordinary Depreciation.
- “Planned Values” tab of the Asset Explorer (AW01N) will show these total values and posted transactions for prior year acquisition using ABNAN T-Code, with Asset Value Date of first day of current fiscal year.

Company Code **1000** United Nations
 Asset 4200000340 0 Server
 Fiscal year 2015

Planned values | **Posted values** | Comparisons | Parameters

Planned values Book depreciation in local currency

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions		26,000.00	26,000.00	USD
Acquisition value		26,000.00	26,000.00	USD
Ordinary deprec.		6,500.00-	6,500.00-	USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment		10,833.34-	10,833.34-	USD
Net book value		8,666.66	8,666.66	USD
Down payments				USD

Transactions

AssetValDate	Amount	TType	Transaction type name	Σ Ordinary deprctn	Σ Ord. dep.	Crcy
01.01.2015	25,000.00	Z43	PriorYr Acquis.Adjust. due Phys. Verification	10,416.67-	10,416.67-	USD
01.01.2015	1,000.00	Z43	PriorYr Acquis.Adjust. due Phys. Verification	416.67-	416.67-	USD
				10,833.34-	10,833.34-	USD

9. "Posted values" tab will show Acquisition Value, Accumulated Ordinary Depreciation and Net Book Value as of the beginning of the fiscal year, and it will show ordinary depreciation by month, starting with the month corresponding to the ABNAN posting date (note that planned depreciation will show as posted only after Depreciation Run):

Company Code 1000 United Nations
 Asset 4200000340 0 Server
 Fiscal year 2015

Planned values | **Posted values** | Comparisons | Parameters

Posted dep. values Book depreciation in local currency

Value	Fiscal year start	Change	Posted values	Crcy
APC transactions		26,000.00	26,000.00	USD
Acquisition value		26,000.00	26,000.00	USD
Ordinary deprec.				USD
Special depreciation				USD
Unplanned dep.				USD
Write-up				USD
Value adjustment		10,833.34-	10,833.34-	USD
Net book value		15,166.66	15,166.66	USD
Down payments				USD

Depreciation posted/planned

Status	Status	Per	Σ	Ord. dep.	Σ Spec.dep.	Σ Uplnd dep.	Σ Reserves	Σ Revaluat.	Crcy
Planned	Planned	1		0.00	0.00	0.00	0.00	0.00	USD
Planned	Planned	2		0.00	0.00	0.00	0.00	0.00	USD
Planned	Planned	3		0.00	0.00	0.00	0.00	0.00	USD
Planned	Planned	4		0.00	0.00	0.00	0.00	0.00	USD
Planned	Planned	5		0.00	0.00	0.00	0.00	0.00	USD
Planned	Planned	6		0.00	0.00	0.00	0.00	0.00	USD
Planned	Planned	7		0.00	0.00	0.00	0.00	0.00	USD
Planned	Planned	8		0.00	0.00	0.00	0.00	0.00	USD
Planned	Planned	9		0.00	0.00	0.00	0.00	0.00	USD
Planned	Planned	10		5,416.66-	0.00	0.00	0.00	0.00	USD
Planned	Planned	11		541.67-	0.00	0.00	0.00	0.00	USD
Planned	Planned	12		541.67-	0.00	0.00	0.00	0.00	USD
				6,500.00-	0.00	0.00	0.00	0.00	USD

10. Note that, if there is no Standard Associated Cost, only the Acquisition Cost will be processed and only one ABNAN posting will be necessary and shown.

Annex 1 – GL Accounts for Manual Acquisition in Prior Periods – Post-capitalization

Reason for Manual Aquisition	TType	Cost	Associated cost (4%)***
Assets found due to physical verification*	Z43	77299070	77299080
Assets added due to incorrect initial classification as expense, i.e., wrong material number used	Z44	77299070	77299080
Assets Donated to the UN (non-grants)	<ul style="list-style-type: none"> • Z43 - Physical Verification • Z44 - Classif. as Expense 	61211010 to 61211510**	N/A (not relevant for donated assets)
Donated right to use (DRTU) Finance Leases	Z4L	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	Z4L	39101214 (CL Liability Commercial Finance Lease) 49101214 (LT Liability Commercial Finance Lease)	NA (not applicable for finance leases)

* Immaterial adjustments (if material, you need to liaise with accounts division for the correct offsetting GL account).

** 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).