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Overview

This Job Aid details the procedure for capitalizing the cost of options to a fixed asset. Currently, when options materials are selected in a shopping cart they are procured and received to consumption (expensed) rather than being automatically capitalized to the fixed asset. This is true for locations that are also procuring for direct material (i.e. using Inventory Management).

The process described here is to debit the asset (to increase the value) and credit the GL expense accounts created for manual capitalization of assets. It's important that the GLs outlined below are used as they are linked to statistical commitment items in Funds Management (FM) and will not affect budget availability.

**** This is a temporary process until the full options solution is implemented, whereby options will automatically be capitalized to the related Asset Master Record at the time of Goods Receipt. When this change is implemented, this job aid will be retired.**

Users of this guide will be those assigned the following roles:

- **FA.15** – Financial_Accounting: Asset_Accounting_User
- **FA.16** – Financial_Accounting: Asset_Accounting_Senior_User

There are four steps in this process:

1. The first step is for the asset accounting user (FA.15) to review the option costs to be capitalized
2. The second step is for the asset accounting user (FA.15) to create and park the asset capitalization document (using F-90) to post value to the Asset Master Record.
3. The third step is for the asset accounting senior user (FA.16) to review and post the parked asset acquisition document.
4. The fourth step is for the asset accounting user (FA.15) to update the quantity on the asset to change it back to 1. This is because F-90 transactions increase quantity, but in Umoja we always expect assets to have quantity 1

* * * * *

Transactions:**T1 – Review the option costs to be capitalized**

** This step to be performed by users with role: **FA.15** – Financial_Accounting: Asset_Accounting_User

1. If you are already aware of the costs to be capitalized, you may skip this step. Otherwise, this step assumes you know the asset to which options must be capitalized.
2. Log in to Umoja ECC.
3. Execute Transaction code **AW01N**
4. Enter the Asset number, press enter, and then look for the Purchase Order the asset is associated with in the 'Objects related to asset' section in the bottom left-hand corner. Double-click on the PO Date to open that Purchase Order.

Asset Explorer

Asset 1000-4200003817/0000

Company Code 1000 United Nations

Asset 4200003817 0 Switch:Network,WAN

Fiscal year 2017

Planned values Book depreciation in local currency

Value	Fiscal year start	Change	Year-end	Crcy
APC transactions		10,397.40	10,397.40	USD
Acquisition value		10,397.40	10,397.40	USD
Ordinary deprec.		2,166.13-	2,166.13-	USD
Special depreciation				USD
Unplanned dep.				USD

Transactions

AssetValDate	Amount	TTtype	TTtype text	Crcy
13.03.2017	10,397.40	120	Goods receipt	USD

5. The purchase order screen should be displayed. To view all items, click the button next to 'Item Overview' to expand that section.

Material Goods 2200066028 Created by GKANGETHE

Document Overview On | Print Preview | Messages | Personal Setting | Save As Template

Material Goods 2200066028 Vendor 1110001550 Cisco Systems, Inc Doc. date 21.12.2016

Header

Item Overview

Item [1] 1500031921, Switch:Network,LAN

Material Data | Quantities/Weights | Delivery Schedule | Delivery | Invoice | Conditions | Account Assignment | Purchase Order History

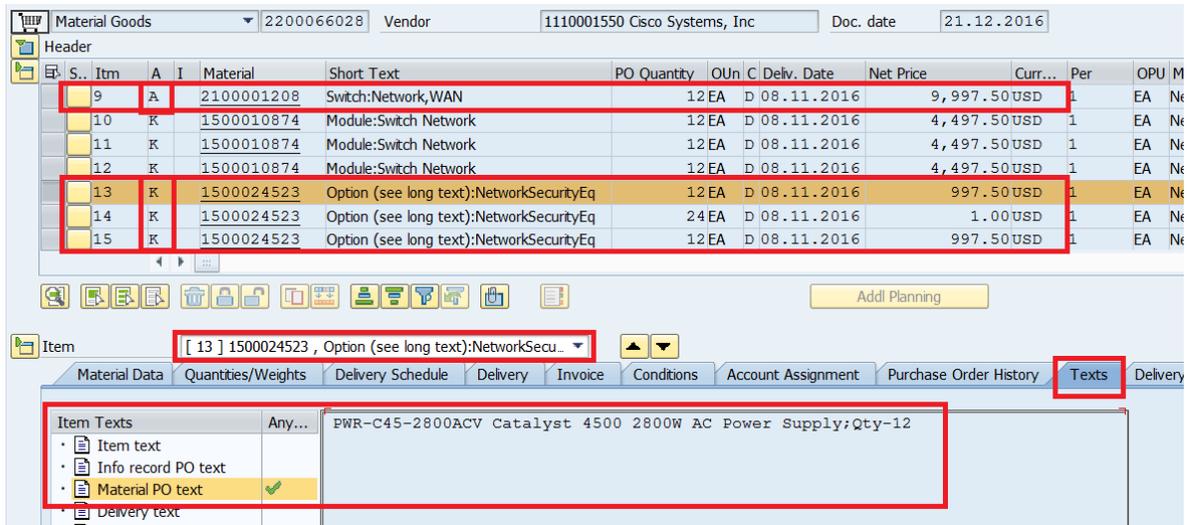
Material group 43222600

6. Review the purchase order items to be capitalized to the fixed asset.

The description of Options Materials always begins with “Option (see long text):”

In the example below, you can see the three option lines (lines 13-15) associated with the fixed asset (line 9). In the ‘Item’ section beneath the ‘Item Overview’, you can see the Long Text for each option line one at a time from within the Texts tab.

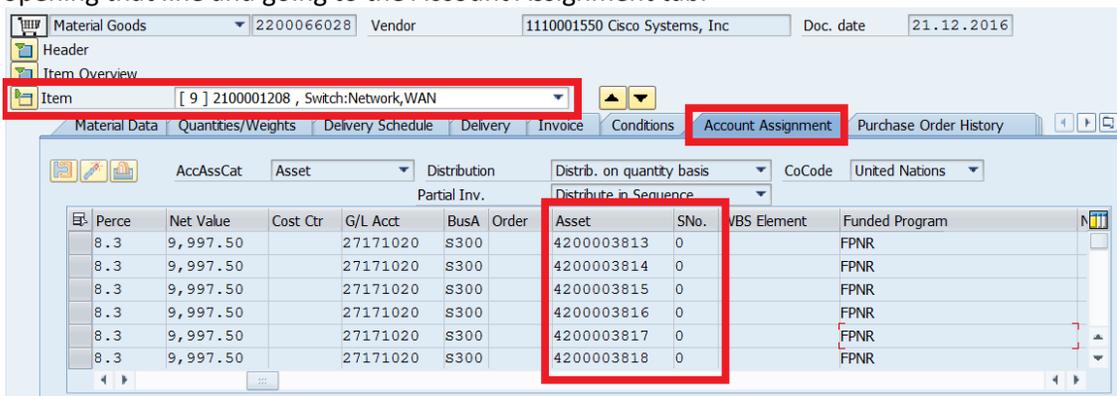
When reviewing the items on a PO, to determine whether the additional amounts should be capitalised, users are reminded to refer to UN IPSAS Corporate guidance and PMU guidance.



7. It’s important to note that in many cases there will be multiple assets across which the options are distributed. In the example shown above there are 12 assets and a total of 48 options (12 + 24 + 12). This suggests that each asset has 4 options (1 + 2 + 1).

So for each of the 12 assets, there are options to be capitalized worth \$1997.00 (\$997.50 + \$1 + \$1 + \$997.50). Keep in mind that associated costs (refer to Annex A) are to be charged in addition to the manual associated costs account.

8. For Asset PO lines with multiple quantity, you can review the list of fixed asset numbers by opening that line and going to the Account Assignment tab.



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

** This step to be performed by users with role: **FA.15** – Financial_Accounting: Asset_Accounting_User

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	<input checked="" type="checkbox"/> Fast Data Entry	<input type="checkbox"/> Post with reference <input checked="" type="checkbox"/> 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: If possible, use the existing asset's capitalization date, as this was the PO Goods Receipt date. If that posting period has been closed, use the earliest possible date.

Type: Use document type 'AA'

Reference: It is recommended to put the Purchase Order number here.

Doc.Header Text: This is a free text field. Consider something like "Capitalization of Options"

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		TType	Z13

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

Account: Enter the Asset number that we are capitalizing the option's cost to.

5. **TType:** Use **Z14** - Acquisition-Adjustment Asset Classified as Expense

****** If an Options material was not used and the item was received into inventory, this item must first be issued out of inventory before capitalizing into the cost of the asset.

Note: If the incorrect material was used in the PO, a review of the Moving Average Price of that incorrectly-used material should also be done to assess whether a revaluation is needed.

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. This is the cost of the options, plus standard associated cost (refer to Annex A for percentages).

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, or the date the option was installed on the fixed asset (this may be different than the posting date of this document).

This date affects when the option's value will begin depreciating from, so it is very important that it is the same as the date the asset was received, or the option was installed (if it was installed after the asset was put into use).

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	50	Account	77299070	SGL Ind	<input type="checkbox"/>
TType	<input type="checkbox"/>				

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

Account: Refer to Annex 1 – GL Accounts for Capitalization for correct GL Account to be used **77299070**.

Note: This GL account is linked to a statistical Commitment Item in FM, so it's important that this expense account is used to avoid any effect on available budget.

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	6000	USD			
Tax code	<input type="checkbox"/>				
Business Area	<input type="checkbox"/>	Trdg Part.BA	<input type="checkbox"/>		
Cost Center	<input type="checkbox"/>	Order	<input type="checkbox"/>		
Sales Order	<input type="checkbox"/>	Asset	<input type="checkbox"/>		
WBS Element	<input type="checkbox"/>	Network	<input type="checkbox"/>		
Purchasing Doc.	<input type="checkbox"/>	More			
Assignment	<input type="checkbox"/>	Quantity	<input type="checkbox"/>		
Text	<input type="checkbox"/>	Asst retirement	<input type="checkbox"/>	Long Texts	

Amount: Enter the cost of the options here (or the associated costs of the options)

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.

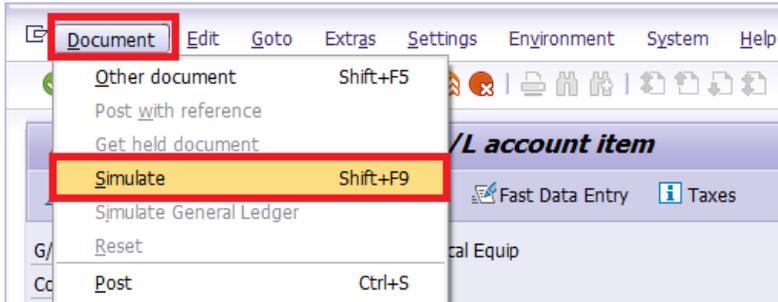
Grant: Enter the grant here, if applicable.

Press the Green Check button to go back.

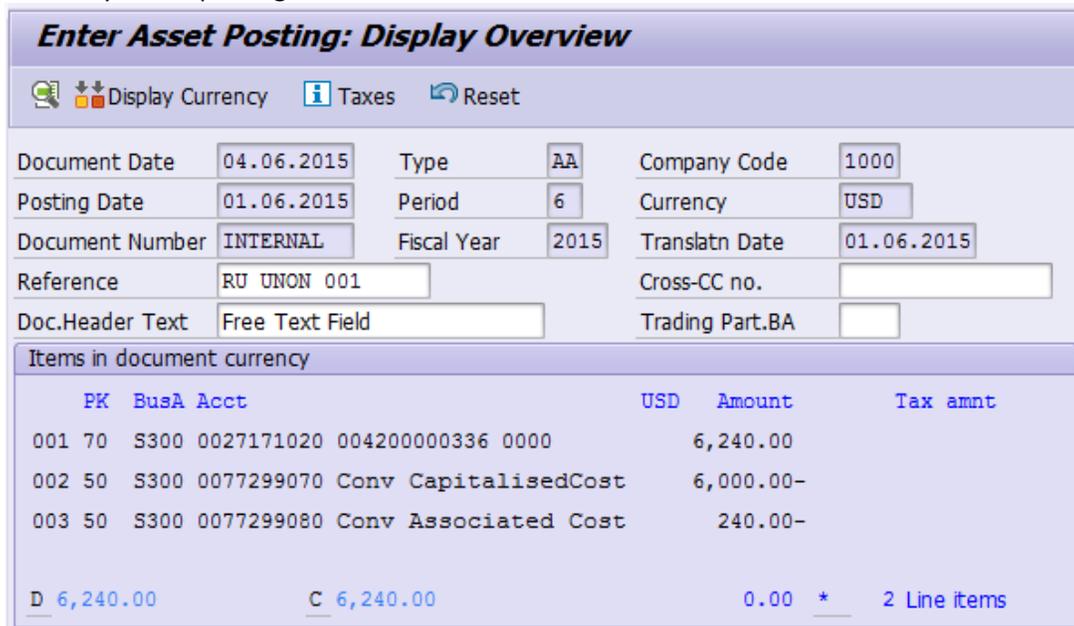
14. Now you will need to repeat the actions from steps 10 through 13 for the associated costs, if relevant (see Annex 1), using **GL 77299080** to enter the amount of the associated costs.

Note: this GL account is linked to a statistical Commitment Item in FM, so it's important that this expense account is used to avoid any effect on available budget.

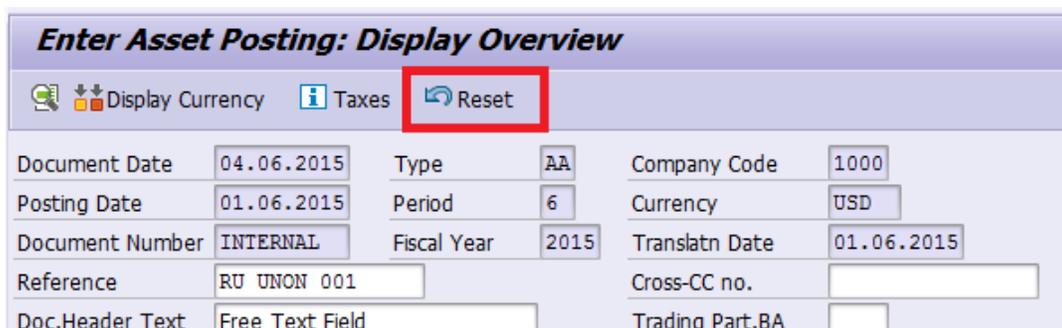
- After reviewing all entries, go to the top menu bar and click on 'Document' and then click on 'Simulate'.



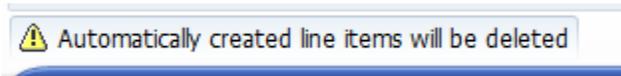
- If the simulation is successful, you should see be taken to the Display Overview screen and see a summary of the posting to be made.



- Review the simulation and ensure that the posting looks as expected. Click on the 'Reset' button to exit the simulation view.



18. If you receive a yellow warning message like the one shown below, ignore it and press the Enter key to proceed.



19. Assuming the simulation looked correct, you are now ready to Park the document for review and posting by the Asset Accounting Senior User (FA.16). Click on the 'Park document' button.

Enter Asset Posting: Display Overview

Display Currency
 Park document
 Acct model
 Fast Data Entry
 Taxes

Document Date	04.06.2015	Type	AA	Company Code	1000
Posting Date	01.06.2015	Period	6	Currency	USD
Document Number	INTERNAL	Fiscal Year	2015	Translatn Date	01.06.2015
Reference	RU UNON 001			Cross-CC no.	
Doc.Header Text	Free Text Field			Trading Part.BA	

Items in document currency

PK	BusA	Acct		USD	Amount	Tax amnt
001	70	S300 0027171020	004200000336 0000		6,240.00	
002	50	S300 0077299070	Conv CapitalisedCost		6,000.00-	
003	50	S300 0077299080	Conv Associated Cost		240.00-	
D 6,240.00				C 6,240.00		0.00 * 2 Line items

20. View the bottom status bar for confirmation. Note the document number that was parked.

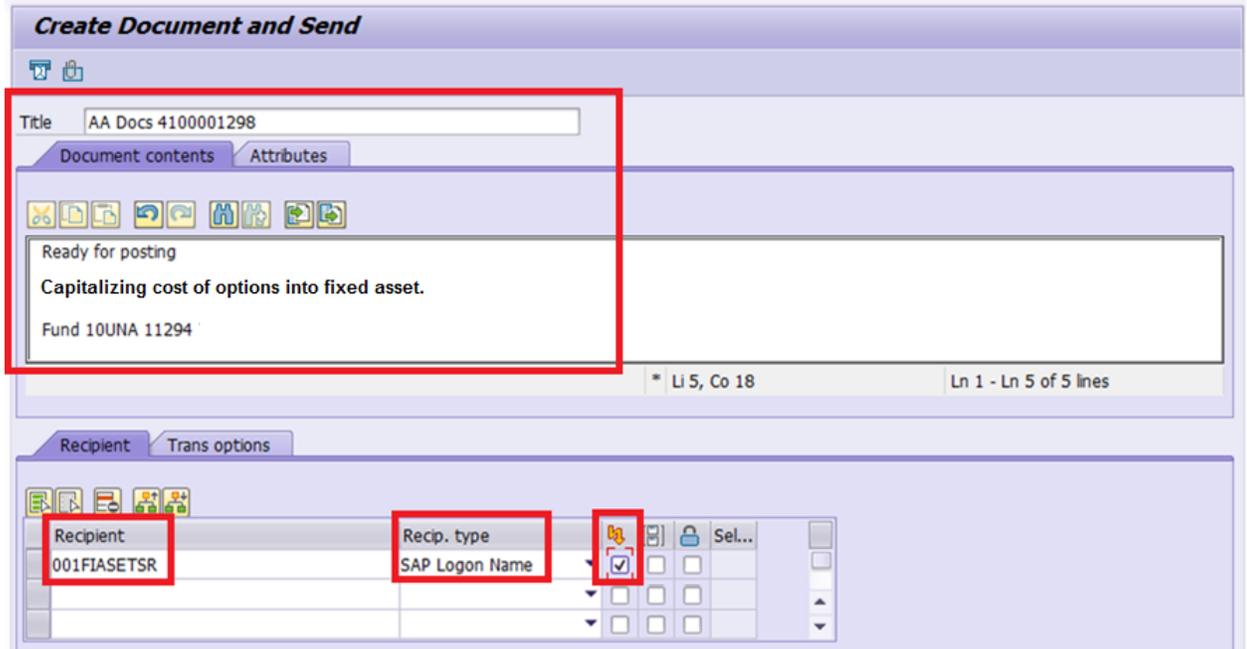


21. At this point, the Asset Accounting User (FA.15) should notify the Asset Accounting Senior User (FA.16) that the asset is ready to have the document reviewed and posted. It is recommended that the users communicate using messages sent within Umoja to one another.

Exit the **F-90** transaction and execute Transaction code **SBWP**.



22. Draft a short message with the parked document number(s) and some context for the asset(s). Enter as recipient the SAP Logon Name of the appropriate asset accounting senior user, and check the box under express mail .



Create Document and Send

Title: AA Docs 4100001298

Document contents | Attributes

Ready for posting
Capitalizing cost of options into fixed asset.
Fund 10UNA 11294

Li 5, Co 18 | Ln 1 - Ln 5 of 5 lines

Recipient | Trans options

Recipient	Recp. type	Sel...
001FIASETSR	SAP Logon Name	<input checked="" type="checkbox"/>

Click on the send  button when ready.

23. At this point, it is now up to the Asset Accounting Senior User (FA.16) to review the parked document and post it. The option value will not be capitalized until the document is posted.

T3 – Review list of Parked Asset Acquisition Documents to be posted.

** This step to be performed by users with role **FA.16** – Asset Accounting Senior User

After the Asset Accounting User (FA.15) parks the asset acquisition document, the Asset Accounting Senior User (FA.16) must review and post the asset acquisition document to capitalize the options.

There are two ways within Umoja that the Asset Accounting Senior User can find out if there are any pending parked documents:

1. Review their Umoja Inbox
2. Review the list of parked AA documents within their fund / business area

T3.1 – Review Umoja Inbox for parked document messages (SBWP)

1. Log in to Umoja ECC.
2. Execute Transaction code **SBWP**
3. Expand 'Inbox' and click on 'Unread Documents' to view any new incoming Umoja messages.

Look for any messages from Asset Accounting Users that indicate that there are parked documents awaiting review and posting. Follow the instructions in section **T4** of this job aid for each document.

The screenshot displays the 'Business Workplace of Testuser 001FIASETSR' interface. The left sidebar shows the 'Inbox' folder expanded, with 'Unread Documents 1' highlighted in a red box. The main content area shows a table of unread documents:

Me...	Ty...	Title	At...	Author	Date received	Time re...	Co...	Re...
		AA Docs 4100001298		Testuser 001FIASETUSR	13.06.2016	18:30:58		

Below the table, the details for the selected document 'AA Docs 4100001298' are shown:

AA Docs 4100001298

Ready for posting

1 Manual acquisition as found during physical count.

Fund 10UNA 11294 TType Z13

T3.2 – Review list of parked AA documents (FBV0)

1. Log in to Umoja ECC.
2. Execute Transaction code **FBV0**

- Click on the 'Document list' button.

Post Parked Document: Initial Screen

Document list Editing Options

Key for Parking

Company Code 1000

Doc. Number

Fiscal Year

- From the List of Parked Documents screen, you can search for documents based on a wide variety of criteria.

Document number and **Fiscal year**: If you know these already, you can enter them here.

Posting date and **Document date**: You can use these date fields to filter for specific date ranges.

Document type: AA (limits the list to just Asset Accounting documents)

Entered by: The Umoja User ID of the Asset Accounting User who parked the document. This can be useful if you have a short list of Asset Accounting Users you work with.

List of Parked Documents

Company code 1000 to Document number to Fiscal year to

General Selections

Posting date 01.05.2016 to 31.12.2016 Document date to Document type AA to Reference to Document header text to Entered by 001FIASETUSR to

Processing Status

Enter release to Complete to Released to

- Click on the Execute button to view the list of documents. You may double-click on each document number to open it. Follow the instructions in section T4 of this job aid to review and post each document.

Post Parked Documents: List

St.	T.	DocumentNo	Posting Date	Doc. Date	Entered on	Reference	Document Header Text	User	Changed by
	AA	4100001294	31.05.2016	31.05.2016	07.06.2016		INTTRK 8961 F-90 PK PST	001FIASETUSR	001FIASETUSR
	AA	4100001296	07.06.2016	07.06.2016	07.06.2016			001FIASETUSR	001FIASETUSR

T4 – Posting Parked Asset Acquisition Documents (FBV0)

** This step to be performed by users with role **FA.16** – Asset Accounting Senior User

1. Log in to Umoja ECC.
2. Execute Transaction code **FBV0**
3. If you know the Asset Acquisition document number to be reviewed and posted, enter it on this screen and press the Enter key.

If you do not know the document number, you may click on the 'Document list' button and search for it; see section **T3.2** of this job aid for more details on that.

Post Parked Document: Initial Screen

Document list Editing Options

Key for Parking

Company Code	1000
Doc. Number	4100001298
Fiscal Year	2016

4. Review the document for accuracy.

Check the document header for correct dates, posting periods, and meaningful reference text. Review the line items at the summary level to ensure the correct asset and G/L accounts are being debited/credited.

Post Parked Document: Overview

Currency Fast Data Entry Tax Document Header Check

Document Date	04.06.2016	Type	AA	Company Code	1000
Posting Date	01.06.2016	Period	6	Currency	USD
Document Number	4100001298	Fiscal Year	2016	Translatn Date	01.06.2016
Reference	TEST	Trading part.BA			
Doc.Header Text		Texts exist	<input type="checkbox"/>	Net entry	<input type="checkbox"/>

Line items

Itm	PK	BusA	Acct no.	Description	Tx	Amount
001	70	S300	27171020	004200000336 0000		100.00
002	50	S300	77299070	Man AsstCapExpsdCst		90.00-
003	50	S300	77299080	Man Asst AssoctdCost		10.00-
D 100.00 C 100.00 Itm 3						0.00

- To review each line item in more detail you can double-click on the item.

Review the details, and use the navigation buttons at the top to return to the overview screen, or to go to the previous or next line item.

Post Parked Document: Change Asset Item

Fast Data Entry Tax Additional Data Check

G/L Account 27171020 FA IT Computer IT Network&IT Storage EquipmentCo
 Company Code 1000 United Nations 120
 Asset 4200000336 0 SWITCH CISCO 2960G

Item 1 Debit asset / 70 Acquisition for Adju / Z13

Amount 100.00 USD
 Tax code Calculate tax
 Asset Val. Date 01.06.2016
 Quantity 1 EA
 Business Area S300 Trdg Part.BA
 Order
 Asset 4200000336 0
 Network
 WBS Element
 Assignment
 Text Long Texts

- If any changes are required to the parked document, please note that the Asset Accounting Senior User (FA.16) will be required to make those changes, and the Asset Accounting User (FA.15) does not have the authorization to modify the document at this stage.

If necessary, changes are to be made directly within this transaction.

- Finally, when you are ready to Post the document, click on the 'Post document' icon.

Document Edit Goto Extras Settings Environment System Help

Post Parked Document: Overview

Currency Fast Data Entry Tax Document Header Check

Document Date 04.06.2016 Type AA Company Code 1000
 Posting Date 01.06.2016 Period 6 Currency USD
 Document Number 4100001298 Fiscal Year 2016 Translatn Date 01.06.2016

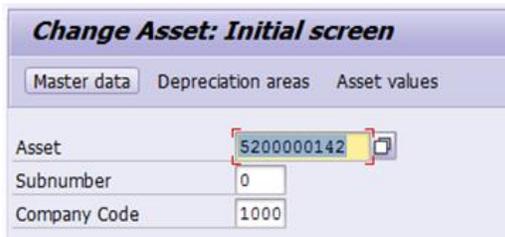
Ty...	CoCd	DocumentNo	Year	Message Text
	1000	4100001298	2016	Document 4100001298 was posted in company code 1000

T5 – Fix Quantity of Asset

** This step to be performed by users with role **FA.15** – Asset Accounting User

The Asset Master Record must now have its quantity updated, since the options capitalization transaction increased it.

1. Execute Transaction code **AS02**, fill in the asset number, and press enter.



Change Asset: Initial screen

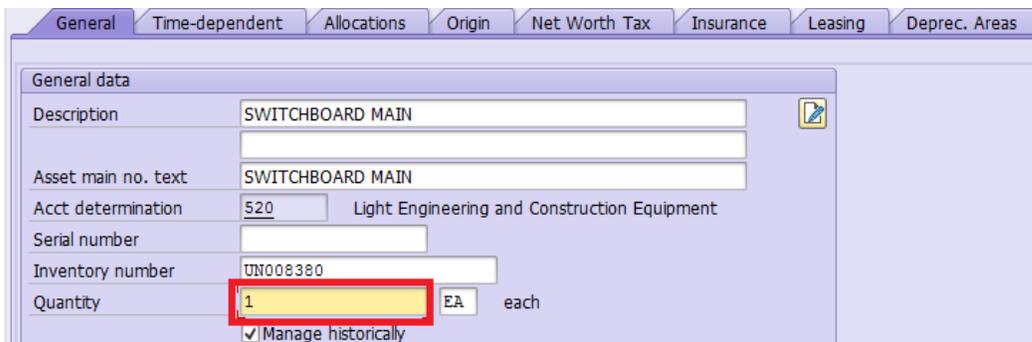
Master data Depreciation areas Asset values

Asset: 5200000142

Subnumber: 0

Company Code: 1000

2. On the 'General' tab, update the 'Quantity' field back to 1.



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

General data

Description: SWITCHBOARD MAIN

Asset main no. text: SWITCHBOARD MAIN

Acct. determination: 520 Light Engineering and Construction Equipment

Serial number:

Inventory number: UN008380

Quantity: 1 EA each

Manage historically

3. When finished, click on the Save  icon.



Asset Edit Goto Extras Environment Settings S

Save icon highlighted

The asset 5200000142 0 is changed

Annex 1 – GL Accounts for Capitalization

Reason for Manual Aquisition	TType	Cost	Associated cost (4%, 20%, etc)**
Assets added due to incorrect initial classification as expense (Z14) <i>* If in inventory, the item should be issued out before capitalizing the fixed asset</i>	Z14	77299070	77299080

** Standard Associated cost is to be applied for all assets/options capitalised from the 1st of January 2015. As at the date of publication of the job aid it was set at 20% for PK and SP mission locations and mission support locations (UNLB, UNGSC, etc.) and at 4% for UNHQ, OAHs (i.e. UNON, UNOG, etc.), Regional Economic Commissions and UNEP/UN-Habitat.