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Jubbaland State of Somalia

Ministry of Finance

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## Public Financial Management Act 2017

Applicable from

1 Jan 2018

### Instruction F – Centralized Capital Asset Register (Use of the Asset Management Module)





## **1. Authority, Purpose & Scope**

1.1 This regulation is issued pursuant to Section 6, Paragraph 2 of the Public Financial Management Act, 2017 and Regulation 9, Capital Asset Policy.

1.2 The purpose of this Instruction is to promulgate the detailed Asset Management User Manuals for the centralized cloud-based system, provide further explanatory details where referenced in Regulation #9 and any necessary manual forms to be used in conjunction with the system.

1.3 The user manuals provide detailed instructions on how to operate the cloud-based Capital Asset Register. These manuals should be considered a desk-reference manual for authorized users.

1.4 This Instruction applies to all agencies, entities and institutions of the JSS of Somalia as defined in Section 1, Paragraph 3 of the Public Financial Management Act, 2017 that are funded from the consolidated fund.

## **2. Issuance & Maintenance of System User Manuals**

2.1 The manuals, summary of modules per Appendix 1, are officially issued on the FMS Ministry of Finance website through the individual user account and ICT department. Users can access this directly as and when required.

2.2 The Ministry of Finance, Procurement Department, is responsible for maintaining all user manuals to ensure they remain current.

## **3. Asset Maintenance Form**

3.1 For all budget entities as described in paragraph 1.4 to have assets entered into the centralized capital asset register or edited thereafter, an official Asset Maintenance Form must be completed and authorized by the Treasury department of the Ministry of Finance. This form then allows the Ministry of Finance Procurement department to update the capital asset register. See Appendix 2 for the official form.

3.2 The Ministry of Finance, Procurement Department, is responsible for filing and keeping custody of all completed/authorized Capital Asset Maintenance Forms.

## **4. Interpreting the Data Fields in the Asset Management System**

4.1 To be able to utilize the Capital Asset Register correctly, it is vital that the user understand the purpose of each of the data fields. See Appendix 3 for a detailed discussion of each data field that is captured by the Asset Management System.

## **5. Entry into Force**

5.1 This Instruction is deemed to have entered into force on date issued of DD/MM/YYYY

## **Appendix 1 – Capital Asset Register User Manuals Issued Under This Instruction**





*Instruction F – Centralized Capital Asset Register (Use of the Asset Management Module)*

System	Business Process	Manuals
Capital Asset Management Module		
	Administrator	• User Manual (Admin)
	Clerk	• User Manual (Clerk)
	Approver	• User Manual (Approver)



**Appendix 2 – Capital Asset Maintenance Form**



Capital Asset  
Maintenance Form\_v



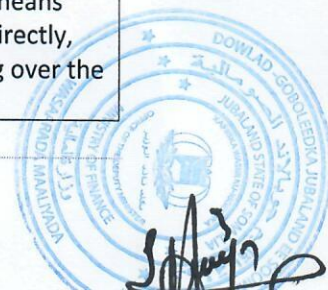


### Appendix 3 – Understanding the Data Fields of the Capital Asset Register

**Purpose:** This appendix discusses in detail how to understand each data capture point recorded in the Capital Asset Register.

**Discussion:**

Data Capture Field	Discussion
<b>Serial No.</b>	This is a freeform field where the user will record the manufacturer-provided serial number of the asset. Although an asset will be given a unique asset tag number, this is also recorded in the register. Note that some assets will not have a unique serial number, such as furniture (tables, chairs, etc.) or buildings. In this case, a serial number is not recorded and the unique asset tag number created by the register will be used and permanently affixed to the asset. For buildings, this field can be used to record the physical address or the physical address can be recorded in the Description field.
<b>Vin No.</b>	This means Vehicle Identification Number (VIN). This field is ONLY applicable for motor vehicles. If the asset is not a vehicle, then this field remains blank.
<b>FUNDING SOURCE</b>	
This category consists of 3 levels, with category the highest level of detail and nature the lowest level of detail. When entering these in the asset register, after entering category, then the field name appears and after selecting the correct name, then the nature field appears. The lowest level cannot be supported before the higher level is chosen. Overall, SOURCE relates to "funding" source, i.e., who is funding the purchase of the asset	
<b>Source Category</b>	There are 4 categories: TSA, FGS, International Donor and Local Donor. After selecting the highest-level funding source for asset, then the name of the source can be selected (the field will automatically appear). TSA means the asset is being funded from own-source revenues (local collections).
<b>Source Name</b>	The Name gives further breakdown as to the source. If the source is <b>TSA</b> , then the name is TSA, no further breakdown is required. If source is <b>FGS</b> , then name is FGS. If the name is either an <b>International</b> or <b>Local</b> donor, the name will be the actual name of the donor. Because donor names are not pre-loaded into the system, the user will need to contact the system administrator and ask that the name of the donor be added to the name listing before you can choose.
<b>Source Nature</b>	The Nature of the funding source is the lowest level of detail provided. If name is <b>TSA</b> , then the nature is TSA, there is no further breakdown of TSA. If name is <b>FGS</b> , then nature is FGS, there is no further breakdown. If name is a <b>donor</b> , international or local, then the nature will either Cash or In Kind. Cash means that the donor passed funds through the TSA and then the government made the payment to the vendor. In Kind means that the donor bought the asset by paying the vendor directly, without passing funds through the TSA and then turning over the asset to the government.





Data Capture Field	Discussion
<b>LOCATION</b>	
This breaks down the physical/geographical location of the asset into six (6) data points. The first 3 relate to the physical location within the Ministry/Agency. The last 3 relate to the geographical location within the state.	
<b>Ministry</b>	This is same as the organization segment in the FMIS (Bisan). All choices are per the Ministry/Agencies loaded in the FMIS
<b>Department</b>	This is same as the organization segment in the FMIS (Bisan). All choices are per the Departments loaded in the FMIS
<b>Office</b>	This is the physical office number/location within the Ministry. When configuring the asset register, an inventory of rooms should be taken and then these are preloaded into the asset registry by the administrator. If this is not done, then before this can be recorded the office locator must be loaded by the system administrator. Use of the capital asset maintenance form will accomplish this request.
<b>Region</b>	This is same as the location segment in the FMIS (Bisan). All choices are per the Locations loaded in the FMIS
<b>District</b>	This is same as the location segment in the FMIS (Bisan). All choices are per the Locations loaded in the FMIS
<b>Town</b>	This is the town within the district. All towns in which the government has assets should be preloaded into the asset registry by the administrator. If this is not done, then before this can be recorded the town must be loaded by the system administrator. Use of the capital asset maintenance form will accomplish this request.
<b>ITEM CLASSIFICATION</b>	
This section consists of three (3) levels that are fully in compliance with the classifications of the GFS2014 manual. This categorizes the assets from higher to lower levels of detail. In order to understand the meanings of these levels, please consult the GFS2014 manual. The Treasurer, trained in the use of the manual is your first point of reference. After the description of the 3 levels, below that is a schematic of how the 3 level interact. You will see which Categories belong to Class and which Sub-categories below to Category. You must select the Categories and Sub-categories in accordance with the schematic. To do otherwise will result in non-compliance with GFS2014 and produce an illogical result. For example, choosing a Category of Transport Equipment after selecting class Buildings & Structures would be incorrect and illogical.	
The normal items such as Furniture, Fixtures and Office Equipment will be sub-categories under the category Machinery & Equipment Other than Transport. If not in Asset Registry, the Administrator must add.	
<b>Item Class</b>	The highest level classification of assets. Once this is chosen then the next level, category is displayed for selection.
<b>Item Category</b>	This is the second level of detail for classification of assets. Once this is chosen then the next level, sub-category is displayed for selection.
<b>Item Sub-category</b>	This is the third and lowest level of detail





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Data Capture Field			Discussion			
Class	Category	Sub Category				
Buildings & Structures						
	Dwellings					
		Residential Buildings				
	Buildings Other than Dwellings					
		Non-residential Buildings				
		State House and Ministry Offices				
	Other Structures					
		Other Structures				
	Land Improvements					
		Land Improvements				
Machinery & Equipment						
	Transport Equipment					
		Cars				
		Trucks				
		Motorcycles				
	Machinery & Equipment Other than Transport					
		Information, computer, and telecommunications (ICT) equipment				
		Machinery and equipment not elsewhere classified				
Other Fixed Assets						
	Cultivated Biological Resources					
		Animal resources yielding repeat products				
		Tree, crop, and plant resources yielding repeat products				
	Intellectual Property Products					
		Research and development				
		Mineral exploration and evaluation				
		Computer software and databases				
		Entertainment, literary, and artistic originals				
		Other intellectual property products				
Land						
	Land					
		Land				
Mineral and Energy Resources						
	Mineral and Energy Resources					
		Mineral and Energy Resources				
Other naturally occurring assets						
	Noncultivated biological resources					
		Noncultivated biological resources				
	Water resources					
		Water resources				
	Other natural resources					
		Other natural resources				





Data Capture Field	Discussion																						
<p align="center"><b>CONDITION</b></p> <p>This category consists of 2 levels, the first to indicate if the asset is <b>In Use</b> or <b>Not in Use</b>. Within these two first levels, it is further broken down by quality. Below the short description below is a schematic of how the two levels work with each other.</p>																							
<b>Usage Status</b>	This is chosen first and indicates whether the asset is <b>In Use</b> , <b>Not in Use</b> or <b>Disposed</b> .																						
<b>Quality</b>	The quality is broken down into 9 choices, but depends on whether the asset is <b>In Use</b> or <b>Not in Use</b> .																						
<table border="1"> <thead> <tr> <th align="center" colspan="2">Condition</th></tr> <tr> <th align="center">Using?</th><th align="center">Quality</th></tr> </thead> <tbody> <tr> <td>In Use</td><td></td></tr> <tr> <td></td><td>New</td></tr> <tr> <td></td><td>Excellent</td></tr> <tr> <td></td><td>Fair</td></tr> <tr> <td></td><td>Poor</td></tr> <tr> <td>Not in Use</td><td></td></tr> <tr> <td></td><td>Damaged</td></tr> <tr> <td></td><td>Not Functioning</td></tr> <tr> <td></td><td>Obsolete, To Be Disposed</td></tr> </tbody> </table>		Condition		Using?	Quality	In Use			New		Excellent		Fair		Poor	Not in Use			Damaged		Not Functioning		Obsolete, To Be Disposed
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<b>Description</b>	<p>This field is to be used to provide an exact description of the asset recorded. For example, one would record the model/make of computer, vehicle or other type of description for furniture. A few common examples for asset descriptions would be:</p> <ul style="list-style-type: none"> <li>• Dell Latitude 4340</li> <li>• HP Laserjet Printer, HWX 410</li> <li>• Toyota Hilux Double-cab, white</li> <li>• Round Conference Table</li> <li>• Swivelling High Back Executive Chair</li> <li>• 2-story Ministry of X building, [street address]</li> </ul>																						
<b>Cheque No.</b>	This is the cheque number that was written from the TSA, used to pay for the asset. This field will be inactivated if the Nature of Source is "In Kind".																						
<b>PO No.</b>	This is the Purchase Order (PO) number that was created to enter into an obligation with the supplier. This field will be inactivated if the Nature of Source is "In Kind".																						
<b>Receipt &amp; Inspection Date</b>	This is the date when the goods were received, inspected and determined to meet specification and have been accepted by the government. This is the date used when completing the Receipt section at the bottom of the PO or the date when a donor has handed over the asset to the government.																						
<b>Original Cost</b>	This is the value of the asset when purchased from the TSA. When a donor has provided directly, In Kind, this is the value of the asset declared by the donor.																						
<b>Responsible Person</b>	This is the government staff person that has taken custody of the asset and is responsible for its safekeeping and usage.																						

