



MINISTRY OF CLIMATE CHANGE

ASSET GUIDELINE

Effective Date:	25 th November 2022
Contact Officer:	Jenneth Miake
Next Review Date:	25 th November 2023
Document Title	Asset Guideline
File Reference:	
Resolution Reference:	

Foreword

The Ministry of Climate Change Asset Guideline is developed by the Ministry of Climate Change in conjunction with Government of Vanuatu, the Non- Current Asset Policy and is legally aligned with the Republic of Vanuatu Financial Regulation Part 9, Sub-Regulations 9.1-9.5 and the Central Tender Board Act Regulation Part 6 – section 46 – 52.

The purpose of creating this Asset Guideline is to guide the Ministry of Climate Change and its staffs on how to account for and manage its assets through monitoring the way assets are acquired up to disposal.

The Asset Guideline outlines the following:

1. Roles and Responsibilities of the Staffs
2. Registration of Assets
3. Maintenance of Assets
4. Lost/Damage/Stolen Assets
5. Disposal of Assets
6. Transfer of Assets
7. Management of Business Continuity Plan Assets
8. Purchasing & Management of Mobile Telephones

The Vanuatu Government through the Ministry of Climate Change has invested a lot of resources in acquiring and maintaining assets to provide maximum benefits to the population of Vanuatu with the support of Donor Partners.

While the asset guideline is in place, asset management knowledge and skills will be strengthened especially for the Ministry of Climate Change staffs.

This Asset Guideline is a live document which will be reviewed yearly base on the Public Finance & Economic Management ACT and the NON-Current Asset Policy.

Esline Garaebiti Bule

Director General

Ministry of Climate Change

ACRONYMS, ABBRIVATIONS and DEFINITIONS

Asset	A resource which is controlled as a result of past events and from which future economic benefits are expected to flow.
Asset Custodian	Officer who has day to day management of an asset.
Asset Lifecycle	The total period from when an asset is initially created till its final disposal. It includes all activities such as acquisition, maintenance, renewal, upgrade and disposal.
AMVU	Asset Management and Valuation Unit
AO	Asset Officer
Acquisition Date	is the date on which the asset was acquired for the first time.
Asset Register	is a record of information on each asset that supports the effective financial management of the assets and meets statutory requirements.
Asset Valuation	is a systematic process of ascertaining the monetary worth with consideration of economic, Government interests and market forces arising out of the physical being of an asset at a particularly point in time.
Carrying Amount	The amount at which an asset is recognised after deducting any accumulated depreciation and accumulated impairment losses.
Contributed Asset (Project Asset)	An asset that is transferred at below or no cost, usually by way of contracts with developers/stake holders, through Government arrangements by bequeath.
Cost	Amount of cash or cash equivalent paid or the fair value of any other consideration given to acquire an asset at the time of its acquisition or construction.
CTB	Central Tender Board
DOFT	Department of Finance & Treasury
Fair Value	The amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.
FMIS	Financial Management Information System
Head of Agency	Refers to the Director General
LPO	Local Purchase Order
Market Value	Valuation technique where the fair value is determined based on observable market evidence of the sales history of the same or similar assets after adjusting for condition and comparability
MOCC	Ministry of Climate Change
MFEM	Ministry of Finance & Economic Management
Non-Current Asset	An asset held for use rather than exchange and which provides an economic benefit for a period greater than one year.
OPSC	Office of the Public Service Commission
PFEM	Public Finance and Economic Management ACT
Useful Life	The period over which an asset is expected to be available for use by an entity; or the number of production or similar units expected to be obtained from the asset by an entity.

Contents

PART 1 ROLES AND RESPONSIBILITIES OF STAFFS	5
1.1 Roles and Responsibilities of the Director General	5
1.2 Roles and Responsibilities of the Director	5
1.3 Roles and Responsibilities of the Finance Officer/Procurement officer	5
1.4 Roles and Responsibilities of the Asset Officer	6
1.5 Roles and Responsibilities of an Asset Custodian	6
PART 2 REGISTRATION OF ASSETS	7
PART 3 MAINTENANCE OF ASSETS	8
3.1 ASSET USED DURING OFFICIAL WORK TRIP	8
PART 4 LOST/ DAMAGE AND STOLEN ASSETS	9
PART 5 DISPOSAL OF ASSETS	10
5.1 PROCEDURE TO DISPOSE GOVERNMENT ASSETS BY WAY OF SALE	10
5.2 PROCEDURE TO DISPOSE GOVERNMENT ASSETS BY WAY OF WRITE OFF	11
5.3 PROCEDURE TO DISPOSE GOVERNMENT ASSETS BY WAY OF DONATION	12
5.4 PROCEDURE TO DISPOSE GOVERNMENT ASSETS BY WAY OF TRADE-IN	12
PART 6 TRANSFERING OF ASSETS	14
PROJECT ASSETS	15
PART 7 MANAGEMENT OF BUSINESS CONTINUITY PLAN (BCP) ASSETS	15
PART 8 PURCHASING AND MANAGEMENT OF MOBILE TELEPHONES	16 - 17
REFERENCES	18
ANNEX	19

PART 1 ROLES AND RESPONSIBILITIES OF STAFFS

Apart from the responsibilities assigned to different position within the Ministry, the Ministry of Climate Change staffs are also expected to ensure government assets are cared for, maintained and well managed. The following will describe the different roles in the management of government assets within the Ministry of Climate Change.

1.1 Roles and Responsibilities of the Director General

- a) The Director General as the Head of the Ministry is the only person within the Ministry to authorise the disposal of assets by way of Sale, Donation, Write Off and Trade-in.
- b) Ensure that each department has proper control measures in place to safe guard the asset at all times.
- c) Ensure that under each department are used for the purpose approved by the Director and must not be misused or intentionally damaged.

1.2 Roles and Responsibilities of the Director

The roles and responsibilities of the Director is to:

- a) Ensure that assets under his/her department is adequately maintained and cared for, and that control measures are in place to prevent theft, loss or misuse of the asset;
- b) Ensure that the finance officer within his/her department develop an Asset Register Database for the department.
- c) Authorise – Transfer of government assets between his/her department and other departments within the Ministry and other Line Agencies.
- d) Approve the asset disposal list presented by the finance officer before the list is submitted to the asset officer to facilitate the asset disposal process.

1.3 Roles and Responsibilities of the Finance Officer/Procurement officer

The roles and responsibilities of the Finance officer is to:

- a) Ensure the department has an Asset Register database of all the government assets in the department including the officer in the provinces.

- b) Regularly update the Asset Register database when he/she purchase a new government asset or when he/she disposes the government assets
- c) Ensure proper internal control systems are in place for safe guarding and maintenance of government assets.
- d) Ensure to adhere to the asset registration, maintenance & disposal procedures as per stipulated in the Ministry of Climate Change Asset Guideline.
- e) Create the list of assets to be disposed and inform the Director of the list before submitting the asset disposal list to the Asset officer to facilitate the asset disposal process.

1.4 Roles and Responsibilities of the Asset Officer

The roles and responsibilities of the Asset Officer is to:

- a) Regularly update the Government Asset Register in the FMIS and the MOCC Master Asset.
- b) Ensure newly purchased government assets are registered in the Ministry of Climate Change Master Asset Registry and are tag with the government asset bar-code tag.
- c) Ensure that the transfer of government assets and disposal of government assets are in compliance with PFEM & CTB Act.
- d) Provide Asset Training to the departments under Ministry of Climate Change as and when needed.
- e) Provide support and assistance to the Ministry of Climate Change Finance Manager and Finance officers as and when requested.

1.5 Roles and Responsibilities of an Asset Custodian

The role of an asset custodian (staff) is to:

- a) Ensure that the asset assigned to him/her is well cared for, maintained, and is used for the purpose of work only during the require working hours.
- b) Exercise “reasonable care” for assets safekeeping.
- c) Ensuring the asset is in good working condition or equipment maintenance needs are met.

- d) Ensuring the asset is assigned/used by a responsible person who has been made aware of his/her respective responsibilities for the asset and is properly trained in its use and safety issues. (Special Equipment's)
- e) Ensure that the assets are always accessible for audit purposes/stocktake exercise.
- f) Report any missing/stolen/lost asset to your supervisor and fill out an Incidental Report Form and submit to the Asset Officer with 24th hours of the incident. (See Incidental Report Form Attached)
- g) The asset custodian must immediately return all asset(s) assigned to him/her to the department finance officer/asset officer if he/she is:
 - Transferring to another department within the Ministry
 - Transferring to another Ministry within the Government
 - Suspended from the Ministry of Climate Change
 - Terminated from the Ministry of Climate Change

PART 2 REGISTRATION OF ASSETS

- 2.1 It is important to keep and maintain a Master Asset Register to ensure that the Ministry of Climate Change & Adaptation keeps track of the value and status of every asset it has.
- 2.2 The Head of the Ministry must establish and maintain a register of assets for the Ministry of Climate Change as the centralised Master Asset Register.
- 2.3 The finance officers of each department must also keep a separate record of assets for the department they work under and update the asset registry when a new asset is purchased or disposed.
- 2.4 The Asset Register shall include the following sub-heading;
 - i. Department
 - ii. Unique identification number (Vanuatu government asset tag)
 - iii. Responsible owner (staff)
 - iv. Acquisition Date
 - v. Site (Location)
 - vi. Disposal Date
 - vii. Status (Condition)
 - viii. Picture of the Asset
- 2.5 Finance officers must inform the Asset officer by way of email or letter when they purchase new asset(s).
- 2.6 The Asset officer is responsible to tag the new assets purchased and register the assets in the MOCC Master Asset Registry.

2.7 A stocktake and valuation of assets must be conducted at least every 2 years by the Asset officer for high value assets.

2.8 A stocktake to be conducted for non-fixed or low value assets every 6 months by the department finance officer/procurement officer.

2.9 The acquisition of assets shall follow the Ministry of Climate Change Procurement Guideline.

PART 3 MAINTENANCE OF ASSETS

The Director General and the Directors of each department must ensure that any asset under his or her department:

- a) Is adequately maintained and cared for, and that control measures are in place to prevent theft, loss or misuse of the asset; and
- b) Is used properly, for the purposes approved by the Director General and the Director and must not be misused or intentionally damaged.
- c) Any staff wanting to borrow asset(s) from another division within the department must first seek the Division Manager's approval by way of writing and then sign an Employee Agreement Form to ensure the safety of the asset.
- d) For staffs wanting to borrow asset(s) from another department must first seek the Director's approval by way of writing and sign an Employee Agreement Form to ensure the safety of the asset.
- e) For asset(s) Lost/Damage/Stolen refer to Part four (4) which outlines the Lost/Damage/Stolen process in the Asset Guideline.

See Annex 1: Asset Type and Maintenance

3.1 ASSET USED DURING OFFICIAL WORK TRIP

3.1.1 The finance officer/procurement officer must ensure that staff borrowing asset(s) for official work trip must fill out an Employee Agreement Form to ensure the safety of the asset during the work trip.

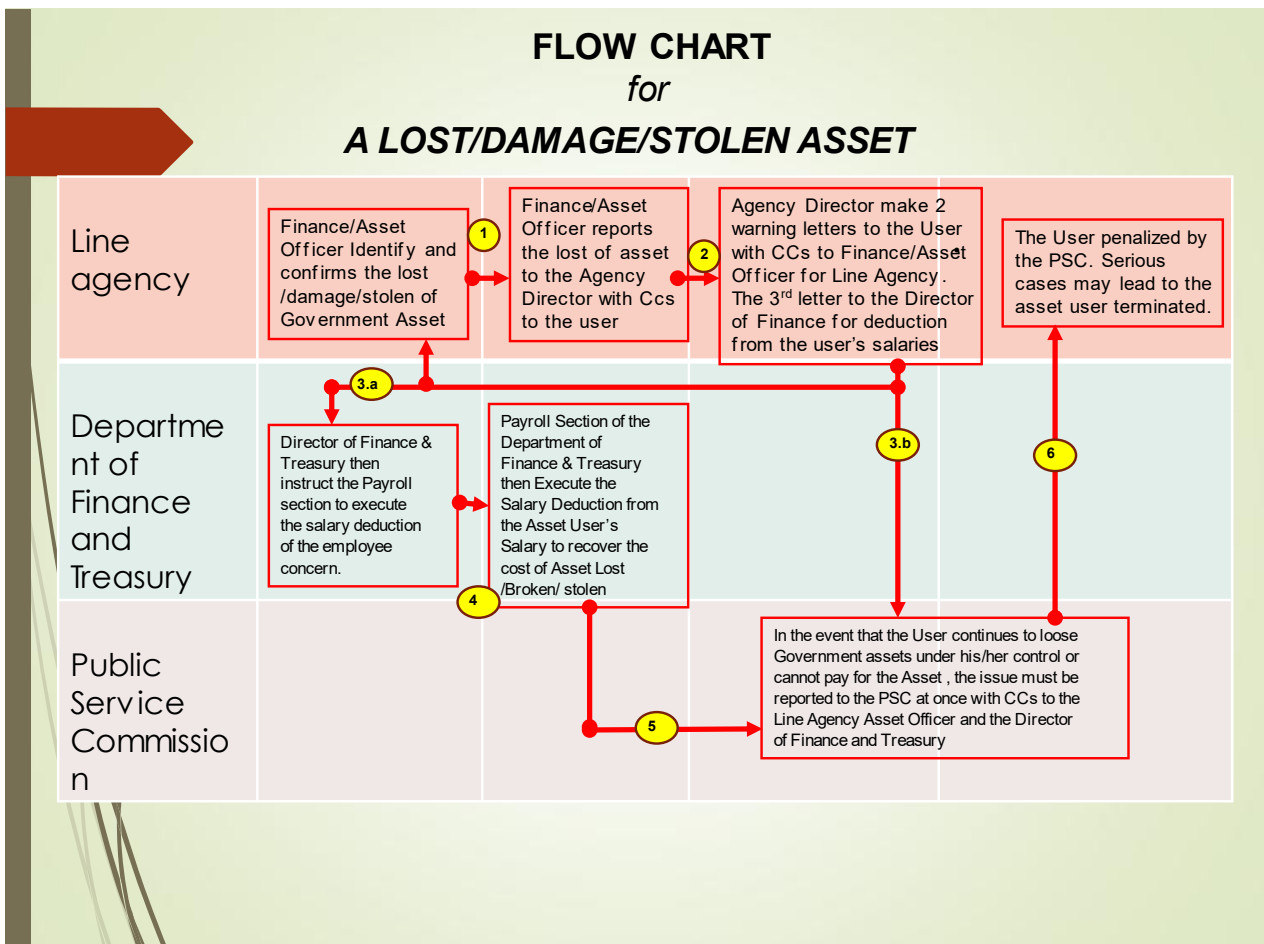
3.1.2 The finance officer/procurement officer for each department must ensure that borrowed assets or assets that require sign out for official work trip must be returned in good condition.

- 3.1.3 The assets must be used for work purpose only during the official/work trip to avoid mis-use of assets.
- 3.1.4 The assets used during official trips must be well cared for during the entire duration of official trip.
- 3.1.5 For asset(s) that is Lost/Damage/Stolen during official work trips, refer to Part four (4) which outlines the - Lost/Damage/Stolen which process in the Asset Guideline.

See Annex 2: Employee Agreement Form

PART 4 LOST/ DAMAGE AND STOLEN ASSETS

Flow Chart below outlines the process of lost/damage or stolen asset.



- a) The finance officer/asset officer to identify and confirm lost/damage or stolen Asset

- b) The officer responsible for the damage/lost/stolen asset is required to produce an incident report by using the Damage/Loss/Theft Form.
- c) The asset officer reports the lost/damage or stolen asset by way of letter to the Director General and the Director of the department concern with cc's to the user.
- d) If the nature of the incident with the lost/damage/stolen asset report form warrants an investigation into the incident, the asset officer and team will investigate the incident to ensure the asset is genuinely lost/damage/stolen.
- e) The department Director to make two warning letters (1st & 2nd warning) to the user, with cc to Finance/ Asset Officer for Line Agency and archive it to the user personal file. The third (3rd) letter is to request the Director of Finance for deduction from the users' salaries.
- f) Director of Finance & Treasury then instruct the payroll section to execute the salary deduction of the employee concern.
- g) Payroll Section of the Department of Finance & Treasury then execute the Salary. Deduction from the Asset User's salary to recover the cost of Asset Lost/Damage or Stolen.
- h) In the event when the User continues to loose/damage/steal Government assets under his/her control or cannot pay of the asset. The issue must be reported to the PSC at once with cc to the Line Agency asset officer and the Director of Finance and Treasury.

See Annex 3 – Incidental Report Form – Vehicle
See Annex 4 - Incidental Report Form

PART 5 DISPOSAL OF ASSETS

5.1 PROCEDURE TO DISPOSE GOVERNMENT ASSETS BY WAY OF SALE

- a) The finance officer of the department will identify assets to dispose by way of sale, create the Asset Disposal List and have the Director **approve** the asset disposal list.
- b) The Finance officer of the department will then submit the Asset Disposal List to the Asset officer to facilitate the asset disposal process.
- c) The Asset officer and the Asset Management & Valuation Unit team (AMVU) DOFT to inspect the assets and verify the proposed cost or price of the disposal items.

- d) The Asset officer will inform all staff of the department that is disposing assets through an email, the date and time to which the sale of the assets will take place.
- e) The **asset officer is responsible to collect asset revenue** for the disposing department. For unforeseen circumstances the Asset officer may delegate the responsibility to the department finance officer by way email.
- f) The duration of the **sale of the assets shall only be for two (2) weeks**. The staffs of the disposing department will be given the first opportunity to buy the assets, and if the assets are not completely sold during that first week, the asset officer will inform staffs from other departments of the asset sale.
- g) All revenue collected is deposited into the deposing department asset account-code provided by the MoCC Finance Manager with the government cashier, MOFEM.
- h) The asset officer will attach the government cashier receipt with the Asset Disposal Form and submit to the Asset Management & Valuation Unit (AMVU) DOFT for their file.

Please Note: *Payment must be made to Asset officer before any government disposal asset is removed from government premises.*

5.2 PROCEDURE TO DISPOSE GOVERNMENT ASSETS BY WAY OF WRITE OFF

- a) The finance officer of the department will identify the assets to be dispose by way of write off, create the Asset Disposal List and have the Director of the department **approve** the asset disposing list.
- b) The finance officer of the department will submit the approved asset disposal list to the asset officer to facilitate the disposal process.
- c) The Head of Agency will review the asset disposal list and approve/disapprove the request to dispose government assets.
- d) The Asset Officer will fill out the disposal form and get appropriate authorities to sign the disposal form.
- e) The Asset officer will then submit the asset disposal forms and list of assets to be dispose to the AMVU, DoFT.
- f) AMVU, DoFT receipts the disposal form and the list of assets to be disposed by way of write off and ensure compliance checks are verified.
- g) The AMVU submits the disposal form for the Director of Finance & Treasury to sign off on the disposal Form.
- h) AMVU, DoFT deletes the assets from the Government Central Asset Register.

- i) The AMVU team will send copy of the signed disposal receipt forms to the MOCC Asset officer to delete the assets from the MoCC Master Asset Register.
- j) Asset officer to arrange date and time for disposal of the asset(s) and inform the AMVU by email.
- k) Actual disposal of the assets by the line agency (MOCC) and witnessed by AMVU staff.

5.3 PROCEDURE TO DISPOSE GOVERNMENT ASSETS BY WAY OF DONATION

- a) The beneficiary to request for donation of assets to the Ministry of Climate Change in a form of a formal letter to the Director General.
- b) The endorsement of the Ministry of Climate Change to donate assets will be made by the Director General in a form of formal letter to the Beneficiary.
- c) The Asset officer to fill out Donation Asset Disposal Form and have the Director General to sign and approve the form.
- d) The Asset Management & Valuation Unit team (AMVU) receives the Donation Asset Disposal Form and ensure compliance checks are verified
- e) The Donation Asset Disposal form is signed by Director of Finance & Treasury
- f) The Asset is deleted from the central register by AMVU staff
- g) Approval forms and confirmation of change of ownership received by the Ministry of Climate Change from AMVU.
- h) The Asset officer will arrangement logistics for handing over of donated assets to the beneficiary.
- i) The Ministry of Climate Change official handing over to beneficiary with an AMVU staff as witness.

5.4 PROCEDURE TO DISPOSE GOVERNMENT ASSETS BY WAY OF TRADE-IN

The OPSC has approved trade-ins to be carried out by the Government Line Agencies in relation to the Act and Regulations of MFEM and CTB (Central Tender Board). It is a decision of the OPSC Fleet Management & AMVU, DoFT that Line Agencies are not allowed to trade-in government vehicles.

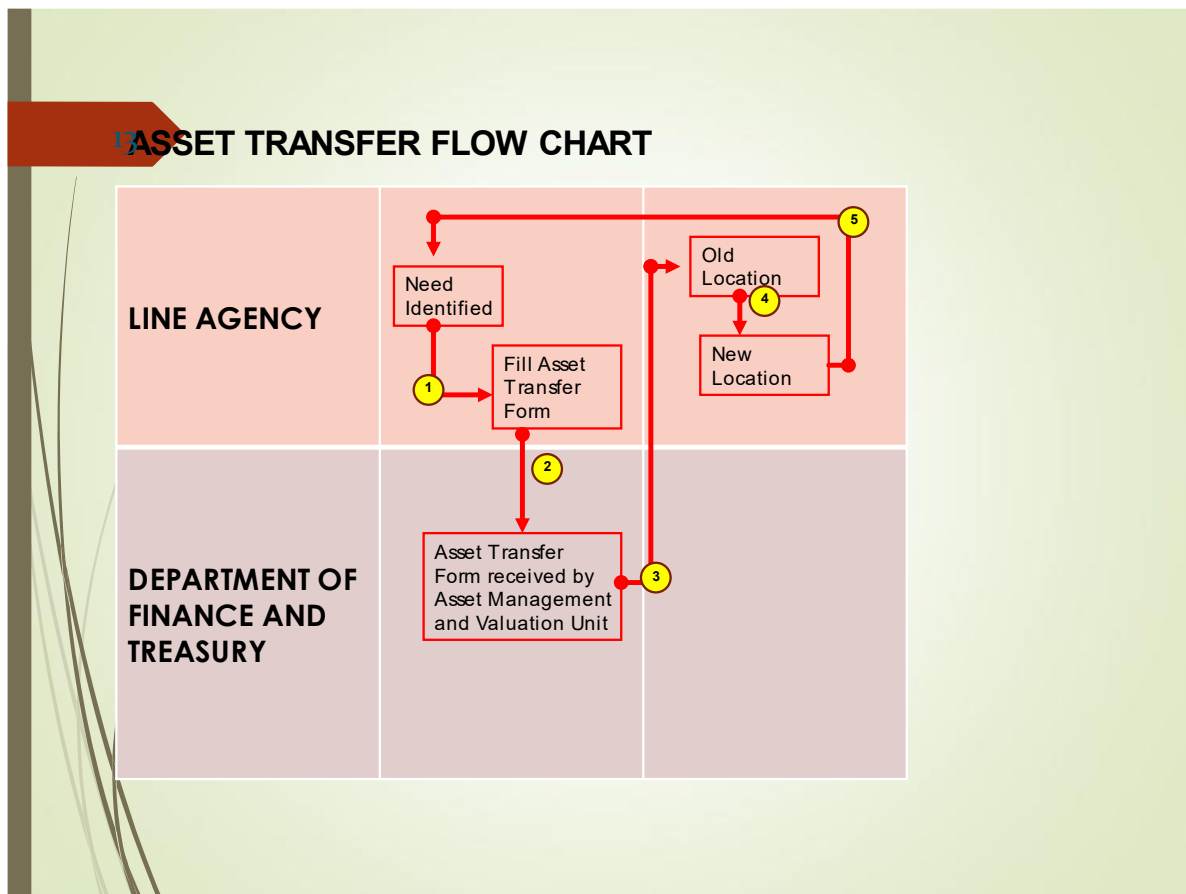
- a) The department finance officer to identify the need to dispose assets by way of trade-in e.g. Printers.

- b) The Finance officer to obtain – Issuance of valuation certificate based on current market value of the asset from suppliers.
- c) The finance officer to collect quotation from 3 different suppliers.
- d) The finance officer will raise quotations.
- e) The finance officer to raise LPO equivalent to cost of new asset less the trade-in value
- f) The asset officer to fill the asset disposal form and update the MoCC Master Asset Register.
- g) The finance officer must ensure that the LPO is signed by specific signatories
- h) The finance officer will submit the LPO to the supplier and the releasement of traded-in asset
- i) The Asset Management & Valuation Unit team (AMVU) receipts of the LPO and Disposal Form for the Traded-in asset and ensure compliance checks are verified – update Central Asset Register
- j) The payment section, MOFEM to process payment for the supplier
- k) The supplier will receipt of cheques as part payment of new asset in cash
- l) AMVU DoFT will receipt the new asset at acquisition cost – trade-in value and cash value

Please Note: *For office equipment's/specialised equipment's to be removed from the asset register, a note/certificate has to be provided for by an independent entity after evaluating and inspecting the equipment, stating that the equipment is no longer in serviceable.*

See Annex 5: Asset Disposal Form – Sale, Donation, Written Off & Trade-In

PART 6 TRANSFERRING OF ASSETS



- a) The finance officer will identify assets to be transferred and have the Director of the department approve the list of assets.
- b) The finance officer will submit the approve asset list to be transferred to the asset officer to facilitate the transfer of assets.
- c) The asset officer will fill out the asset transfer form for the assets and have all interested parties to sign off before sending the transfer forms to the AMVU to update the Government Central Asset Register.
- d) The transfer of assets from one Line Agency to another must also be made in accordance with written instruction or direction from Director General.

An asset referred to in subclause (a), (b) (c) must be included in the Government Asset Register and the MOCC Master Asset Register.

See Annex 6: Asset Transfer Form

PROJECT ASSETS

- a) All Project Assets will be managed by the Project Manager/Coordinator and remain the property of the Project until such time when the project comes to end and the Accredited Entities decide to donate the project assets to the Ministry of Climate Change.
- b) The transfer of assets to the Ministry of Climate Change must be made in accordance with a written instruction or direction from the Accredited Entities. e.g. transfer of computers/laptops/office furniture's from NGO's
- c) The asset officer will inform the Director General/Director of the department concerned of the transfer of assets by the Accredited Entities by way of a formal letter.
- d) The asset officer will facilitate the transfer of assets from the Accredited Entities to the Ministry of Climate Change, update the MoCC Master Asset Register and tag the assets.
- e) The asset officer will inform the AMVU, DOFT by sending to AMVU the formal transfer note from the Accredited Entities to update the Government Central Asset Register.

PART 7 MANAGEMENT OF BUSINESS CONTINUITY PLAN (BCP) ASSETS

- a) The Business Continuity Plan (BCP) assets are assets that are purchased and given to staffs to enable them to work from home during a crisis, as such the Covid-19 Pandemic emergency.
- b) The Business Continuity Plan (BCP) assets are registered as government assets in the FMIS system and the MoCC Master Asset Register.
- c) The Director of the department is the only authorised person to authorise distribution of the BCP assets to staffs.
- d) The departmental **finance officer must keep a record of the BCP asset listing** which includes the description of the BCP asset and the name/contact of the staff which the BCP asset was assigned to and submit a copy of the BCP assets to the asset officer.
- e) **All BCP assets must be returned** to the finance officer of the department once de-activation of the business continuity plan for the concerned period is over.
- f) Any staff wanting to keep using the BCP asset, after the deactivation period of the business continuity plan must seek the Director's approval by way of formal writing and cc the asset officer.

- g) The Director of the department will respond to the request made by the staff, wanting to use the BCP asset after deactivation of the BCP period, by way of formal writing and cc the asset officer.

PART 8 PURCHASING PROCESS & MANAGEMENT OF MOBILE PHONES

The Ministry of Climate Change Executive Team has approved purchasing of mobile phones for MOCC staffs only whom their Job Descriptions warrants the staff to have a mobile phone to enable better work performance.

8.1 – Process of Purchasing of Mobile Telephones

- a) The Executive Team of the department will identify the operational needs for the department and create a list of staffs who require to have a mobile telephone according to the staff JD.
- b) **The Director of the department must approve** the list of staffs who are listed by the department executive team to have mobile telephones.
- c) Once the list is approved by the Director, the list will be forward to the department finance officer who will then action the acquisition of the mobile telephones for the staffs.

8.2 – Registration of Mobile Phones

- a) The department finance officer upon collecting the mobile telephones from the supplier must inform the Asset Officer to tag and register the mobile telephones in the MOCC Master Asset Registry before handing the mobile telephones over to the staff concern.
- b) All staffs receiving mobile telephone for work purposes must sign an **Employee Asset Agreement Form** to ensure safety of the mobile phone. (See Annex 2)

8.3 – Allocation of Mobile Phones

- a) Mobile telephones allocation is based on clearly justified operational needs that are regularly reviewed to ensure that the departmental requirement still exists.
- b) Mobile telephones are allocated to authorise MOCC staffs only within the department approved by the Director.

- c) Mobile telephones are recovered in a timely manner on termination of employment, transfer of position or when directed to do so by an authorised authority.

8.4 – Lost / Damage or Stolen Mobile

- a) For lost/Damage or Stolen Mobile telephones, please refer to the MOCC Asset Guideline Part 4 which clearly outlines the procedure for a Lost/Damage or Stolen Asset.

8.5 – Maintenance of Mobile Telephones

- a) Inspect & minor service if and when required by the finance officer. Replace 3 – 5 years

REFERENCES

1. Public Finance and Economic Management ACT (CAP 244)
2. Public Finance and Economic Management Regulation (Part 9)
3. Non-Current Asset Policy – Government of Vanuatu
4. Fixed Asset Policy Operation Manual
5. Central Tender Board Regulation, Part 6 – Section 46 - 52

ANNEX

ANNEX 1 : ASSET TYPE & MAINTENANCE

ASSET TYPE AND MAINTENANCE		
ASSET #	ASSET TYPE	DESCRIPTION OF MAINTENANCE
ATTR AC	ATTRACTIVE ITEMS	
	Printer	Inspect and minor repair, Replace every 5 years
	Mobile Phones	No regular maintenance, repair & replace each 3-5 years
271	COMMERCIAL BUILDING	
	Building Fabric Structure	Repair damaged flyscreen every year, repair cladding & repaint external each 8 years
	Building Structure	Inspect and minor repair each 5 years, replace each 50 years
	Ceiling Fans	Inspect and minor service yearly (September) replace each 10 to 15 years
	Drainage (sewage) system	Inspect and minor repair each 5 years, Replace each 30 years
	Drainage (storm)	Inspect and minor repair each 5 years, Replace each 30 years
	Floor coverings	Inspect & reflex vinyl and ceramic tiles each 2 years, Replace Vinyl sheet and tiles each 15 years
	Grounds	Keep tidy fences and grass cut as appropriate
	Lighting External	Inspect and replace faulty tubes and bulbs annually (March)
	Lighting Internal	Inspect and replace faulty tubes and bulbs annually (March)
	Power Supply System	Service equipment as per book. Replace equipment each 10 to 15 years, switches and wiring each 30 years
	Roof Guttering	Repair/replace minor guttering damage each year (September) Replace guttering each 15 years, roof each 30 years
	Room Linings	Repair and repaint ceiling and internal linings each 5 years
	Tele/Communication System	No regular maintenance required. Replace equipment each 10 to 15 years, wiring each 30 years
	Walkways Covered	Repair/replace minor guttering damage each (September) Replace guttering each 15 years, roof each 30 years
	Water Health Equipment	Inspect and minor service yearly (March). Replace each 10 to 15 years
	Water Supply system	Inspect and minor repair each 5 years, Replace each 30 years

278	COMPUTER HARDWARE	
	Computer, Personal, Monitor	No regular maintenance required. Replace equipment each 5 to 10 years
	IT Network, Server, Router	No regular maintenance required. Replace each 5 to 10 years
	Printer & Ink Jet	No regular maintenance required. Replace each 5 to 10 years
	Printer Laser Jet (large)	No regular maintenance required. Replace each 5 to 10 years
	Printer Laser Jet (small)	No regular maintenance required. Replace each 5 to 10 years
	Scanner	No regular maintenance required. Replace each 5 to 10 years
	UPS – Uninterrupted Power Supply	No regular maintenance required. Replace each 5 to 10 years
270	LAND	
276	MOTOR VEHICLES	
	4 WD Cabin	Service as per Book. Replace each 5 to 8 years
	4WD Cabin (Dual)	Service as per Book. Replace each 5 to 8 years
	4WD Cabin (Single)	Service as per Book. Replace each 5 to 8 years
	4WD Light Vehicle	Service as per Book. Replace each 5 to 8 years
	Abumulance	Service as per Book. Replace each 5 to 8 years
	ATV – All Terrain Vehicle	Service as per Book. Replace each 5 to 8 years
	Motor Bike	Service as per Book. Replace each 5 to 8 years
	Sedan	Service as per Book. Replace each 5 to 8 years
	Truck	Service as per Book. Replace each 5 to 8 years
	Van/Bus	Service as per Book. Replace each 5 to 8 years
2750	OFFICE EQUIPMENT	
	Fax/Telephone	Inspect and minor service yearly (June) Replace each 10 to 15 years
	Photocopier	Inspect and minor service yearly (June) Replace each 10 to 15 years
	Projector Overhead	
	Steel Filling Cabinet	No regular maintenance required. Replace each 10 to 15 years
	Tele-radio Power Supply	No regular maintenance required. Replace each 10 to 15 years
	Tele-radio Trans receiver	No regular maintenance required. Replace each 10 to 15 years
	Television	No regular maintenance required. Replace each 10 to 15 years
	Typewriter Electric	Inspect and minor service yearly (June) Replace each 10 to 15 years

	Video cassette Recorder	Inspect and minor service yearly (June) Replace each 10 to 15 years
	Voice Recorder	Inspect and minor service yearly (June) Replace each 10 to 15 years
	Camer	Inspect and minor service yearly (June) Replace each 10 to 15 years
273	OFFICE FURNITURE & FITTINGS	
	Indoor glass cabinets	No regular maintenance required. Replace each 10 to 15 years
	Arm Chairs	No regular maintenance required. Replace each 10 to 15 years
	Coffee Tables	No regular maintenance required. Replace each 10 to 15 years
	Book Shelves	No regular maintenance required. Replace each 10 to 15 years
275	PLANT & EQUIPMENT	
	Air Compressor	Inspect and minor service yearly (21eptember). Replace each 10 to 15 years
	Air Conditioner	Inspect and minor service yearly (21eptember). Replace each 10 to 15 years
	Air Conditioner (Split Cycle)	Inspect and minor service yearly (21eptember). Replace each 10 to 15 years
	Air Conditioner (Wall)	Inspect and minor service yearly (21eptember). Replace each 10 to 15 years
	Bench Drill	No regular maintenance required. Replace each 5 years
	Bench Grinder	No regular maintenance required. Replace each 5 years
	Bench Saw	No regular maintenance required. Replace each 5 years
	Chest Freezer	Inspect and minor service yearly (21eptember). Replace each 10 to 15 years
	Chiller	Inspect and minor service yearly (21eptember). Replace each 10 to 15 years
	Circular Saw (hand)	No regular maintenance required. Replace each 5 years
	Clothes Dryer (Gas)	Inspect and minor service yearly (21eptember). Replace each 10 to 15 years
	Clothes Dryer (Spin)	Inspect and minor service yearly (21eptember). Replace each 10 to 15 years
	Deep Fryer	Inspect and minor service yearly (21eptember). Replace each 10 to 15 years
	Disel Generator	Inspect and service as per book. Replace each 10 to 15 years
	Diesel Generator (old)	Inspect and service as per book. Replace each 10 to 15 years
	Diesel Generator set	Inspect and service as per book. Replace each 10 to 15 years
	Disc Grinder (hand)	No regular maintenance required. Replace each 5 years
	Drill Press	No regular maintenance required. Replace each 5 years
	Food Chiller	Inspect and minor service yearly (21eptember). Replace each 10 to 15 years

	Food Conveyor	Inspect and minor service yearly (22eptember). Replace each 10 to 15 years
	Freezer Chest	Inspect and minor service yearly (22eptember). Replace each 10 to 15 years
	Fridge Bar	Inspect and minor service yearly (22eptember). Replace each 10 to 15 years
	Fridge Freezer	Inspect and minor service yearly (22eptember). Replace each 10 to 15 years
	Furniture & Fittings	Inspect and minor service yearly (22eptember). Replace each 10 to 15 years
	Generator Fixed Diesel	Inspect and minor service as per book. Replace each 10 to 15 years
	Generator Portable Diesel	Inspect and minor service as per book. Replace each 10 to 15 years
	Generator Portable Petrol	Inspect and minor service as per book. Replace each 10 to 15 years
	Griller	Inspect minor service yearly (22eptember). Replace each 10 to 15 years
	Hammer Drill	No regular maintenance. Replace each 5 years
	Hot water Heater	Inspect minor service yearly (22eptember). Replace each 10 to 15 years
	Jig Saw	No regular maintenance required. Replace each 10 to 15 years
	Lawnmower	Inspect and minor service yearly (22eptember). Replace each 10 to 15 years
	LP Gas Regulator	No regular maintenance required. Replace each 10 to 15 years
	Microwave oven	No regular maintenance required. Replace each 5 years
	Orbital Sander	No regular maintenance required. Replace each 5 years
	Planer machine	No regular maintenance required. Replace each 5 years
	Planer (hand)	No regular maintenance required. Replace each 5 years
	Power tool	No regular maintenance required. Replace each 5 years
	Router	No regular maintenance required. Replace each 5 years
	Scales	No regular maintenance required. Replace each 5 years
	Solid Waste Disposal	No regular maintenance required. Replace each 5 years
	Stove (LPG)	Inspect and minor service yearly (22eptember). Replace each 10 to 15 years
	Tele-radio Transreceiver	No regular maintenance required. Replace each 5 years
	Washing Machine	Inspect and minor service yearly (22eptember). Replace each 10 to 15 years

	Water Pressure Pump	Inspect and minor service yearly (23eptember). Replace each 10 to 15 years
277	SHIPS AND BOATS	
	Boat (Aluminium)	Inspect and minor repair/repaint each two (2) years. Replace each 8 years
	Boat (Fibre glass)	Inspect and minor repair/repaint each two (2) years. Replace each 8 years
	Out boat Motor	Inspect and minor service as per book. Replace each 2 to 8 years

ANNEX 2 : MINISTRY OF CLIMATE CHANGE

EMPLOYEE ASSET AGREEMENT FORM

EMPLOYER INFORMATION

Employer: **Ministry of Climate Change, Vanuatu Government**

Department: _____

Director: _____ Signature: _____

Finance Officer: _____ Signature: _____

I. EMPLOYEE INFORMATION.

Name: _____

Address: _____

Phone #: _____

Employee ID: _____

Position/Title: _____

III. ASSET INFORMATION.

Asset Description: _____

Asset Tag Number: _____

Make: _____

Model: _____

Serial #: _____

Additional Description: _____

IV. TERMS.

By signing this form, I, _____, acknowledge the asset above is in working order and that I agree to the following terms:

- a) I will care for the asset, ensure that the asset is always safe and that the asset is to be used for work purposes only;
- b) If the asset is damaged (excluding normal wear and tear), lost, or stolen outside of the office premises or off working time I am responsible for any repair or replacement costs; and
- c) Upon separation from the Ministry of Climate Change, I will return the asset in good working order. If I fail to return the asset upon separation from the Ministry of Climate Change or if it is damaged (excluding normal wear and tear), I authorize a payroll deduction to cover any replacements costs the Ministry of Climate Change might incur.

Employee Name: _____ Signature : _____

Date: _____

ANNEX 3 : VEHICLE INCIDENT REPORT FORM

MINISTRY OF CLIMATE CHANGE VEHICLE INCIDENTAL REPORT

VEHICLE INCIDENT REPORT:

1. Brief incident information

Date of incident:		Time of incident:		Weather conditions:	
Report prepared by:		Surname:			
Location of incident:					
Nature and extent of injuries:					
Vehicle Registration No:					
Driver:					
Incident description: <i>(What happened?)</i>					
Witness	Name:		Contact details:		
Witness	Name:		Contact details:		
Witness	Name:		Contact details:		
Witness	Name:		Contact details:		
Witness	Name:		Contact details:		
Incident reported by:	Name:		Date reported:		

1. Company property/equipment damage

Extent of damage to company property/equipment:	
Vehicle or equipment fleet number/registration:	

2. Immediate containment actions *(Describe actions taken to contain/control this incident)*

--

3. Incident statement acknowledgement *(Person providing details acknowledges the information recorded is true and correct)*

Name:	Signed:	Date:
--------------	----------------	--------------

4. Incident report receipt acknowledgement *(Person receiving incident report acknowledges receipt of the document.)*

Name:	Signed:	Date:	Incident number:
--------------	----------------	--------------	-------------------------

File Name:

Date:

ANNEX 4 : ASSET DAMAGE/LOST/THEFT INCIDENT REPORT FORM

Ministry of Climate Change - Asset Damage / Loss / Theft Report Form

The Ministry of Climate Change employees are required to report any damage, loss or theft of Assets Form as soon as possible and submit a completed copy of this form within 24 hours of the incident to the Finance officer/Asset officer.

Asset - Damage / Loss / Theft - Reported By	
Employee Name:	Employee ID Number:
Position/Title:	Department:
Phone:	Email:

Incident Information
Incident Date (dd/mm/yy): ___/___/___ Time of Incident: _____
Reported on: ___/___/___ Time Reported: _____
Supervisor: _____ Date: _____ Signature: _____

Asset Information	
List of Assets <u>Damaged / Lost / Stolen</u> (Please specify)	
Asset Tag Number(s)	
Asset Location at Time of Damage / Lost / T	

Describe how the Asset was Damaged / Lost / Stolen? (Complete Description)	
Description of Damage to Asset?	
Estimated Cost of Repair / Replacement	
Person responsible for the Asset	

Witness	
Was there any witness to the incident?	<input type="checkbox"/> YES <input type="checkbox"/> NO
If yes, enter the witness (s) name and contact information:	
Name:	Contact:
Name:	Contact:
Name:	Contact:

FOR OFFICE USE ONLY	
Report Received by: _____	
Signature: _____	
Date Received: _____	
Action Taken:	

ANNEX 5 ASSET DISPOSAL FORMS

MINISTERE DES FINANCES ET DE LA
ECONOMIC

GESTION ECONOMIQUE MANAGEMENT

SERVICE DES FINANCES ET DU TRESOR DEPARTMENT OF
SIP Batiment, Rue Pasteur SIP Building, Rue Pasteur
Sac Postal Reserve 9031, Port Vila, VANUATU Private Mail Bag
Tel: (678) 24543 Fax: (678) 25533 Tel: (678) 24543 Fax: (678) 25533



DEPARTMENT OF FINANCE & TREASURY
GOVERNMENT OF VANUATU

MINISTRY OF FINANCE AND

FINANCE AND TREASURY

9031, Port Vila, VANUATU

ASSET DISPOSAL FORM SALE

1. ASSET DETAILS

Name of Disposing Department/Ministry _____

Description of Item(s) – Please include Picture(s)

Item	Description of Asset	Asset Number (If Applicable)	Years of Asset in Service

Location of Item(s) _____

2. Declaration for Disposal

Reason for Disposal (Please tick one)	<input type="checkbox"/>	No Longer in Workable Condition
	<input type="checkbox"/>	Damaged
	<input type="checkbox"/>	Beyond Economical Repair
	<input type="checkbox"/>	Sale

I hereby declare that I am the user of the above asset, confirming that it requires disposal based on the reason stated above.

Full name of user(s) _____ Signature _____

Date _____

3. ITEMS FOR SALE – Sale Proceeds

Item	Unit Cost	Total Cost

Account Code for Sale Proceeds:

Entity	Fund	Dept	Activity	Account

Full Name of Purchaser _____

Address of Purchaser _____

Phone _____ Email _____

Additional Comments

Disposal Location: _____ Disposal Date: _____

4. Prepared by Agency Finance/Asset Officer

Name: _____ Signature _____

Date: _____

AMVU Inspection Date	
----------------------	--

5. Authorised by Head of Agency

Ensure that the appropriate fields of this form are fully completed

Name _____ Signature _____

Date and Stamp _____

6. Authorised by Director of Finance and Treasury

Check List (Tick as Appropriate)

- Ensuring that the form has been endorsed
- Ensuring that the appropriate fields of this form are fully completed
- Ensure that this form has been endorsed by the Agency Head of Department

Name: _____ Signature: _____

Date: _____

7. For Office Use ONLY

ASSET MANAGEMENT & VALUATION UNIT

Check List (Please Tick as Appropriate)

- Copy of Cash Receipt from Revenue Section as proof of payment and new
- ownership Certification of the Disposal of Asset Signed

After carefully considering all documents against the above check list. I hereby certify that the abovementioned fixed asset has been deleted from the Central Asset Registry and that all the requirements of the above sections are fully complied with.

Certified By:

Name _____

Signature _____

Date & Stamp _____

MINISTERE DES FINANCES ET DE LA
ECONOMIC GESTION ECONOMIQUE

SERVICE DES FINANCES ET DU TRESOR DEPARTMENT OF
SIP Batiment, Rue Pasteur SIP Building, Rue Pasteur
Sac Postal Reservde 9031, Port Vila, VANUATU Private Mail Bag
Tel: (678) 24543 Fax: (678) 25533 Tel: (678) 24543 Fax: (678)



DEPARTMENT OF FINANCE & TREASURY
GOVERNMENT OF VANUATU

MINISTRY OF FINANCE AND
MANAGEMENT

FINANCE AND TREASURY

9031, Port Vila, VANUATU
25533

ASSET DISPOSAL FORM DONATED

1. ASSET DETAILS

Name of Disposing Department/Ministry _____

Description of Item(s) – Please include Picture(s)

Item	Full Description of Asset(s)

Location of Item(s) _____

2. ASSETS FOR DONATION

Item	Asset Number (If Applicable)	Years of Asset in Service

Date of Donation _____

Donated to (please tick one)

<input type="checkbox"/>	The Community
<input type="checkbox"/>	The Church
<input type="checkbox"/>	School
<input type="checkbox"/>	Others – please specify

- Please provide requester letter from beneficiaries

Name of Beneficiary _____

ASSET MANAGEMENT AND VALUATION UNIT | DEPARTMENT OF FINANCE & TREASURY

Address of Beneficiary

Reasons for Donation

3. Prepared by Agency Finance/Asset Officer

Name _____ Signature _____

Date _____

AMVU Inspection Date	
----------------------	--

4. Authorised by Head of Agency

Ensure that the appropriate fields of this form are fully completed

Name _____ Signature _____

Date and stamp _____

5. Authorised by Director of Finance and Treasury

Check List (Tick as Appropriate)

- Ensuring that the form has been endorsed*
- Ensuring that the appropriate fields of this form are fully completed*
- Ensure that this form has been endorsed by the Agency Head of Department*

Name: _____ Signature: _____

Date and Stamp: _____

For Office Use ONLY

ASSET MANAGEMENT & VALUATION UNIT

Certification of the Disposal of Asset Signed

After carefully considering all documents against the above check list. I hereby certify that the abovementioned fixed asset has been deleted from the Central Asset Registry and that all the requirements of the above sections are fully complied with.

Certified By:

Name _____ Signature _____

Date & Stamp _____

MINISTERE DES FINANCES ET DE LA
ECONOMIC GESTION ECONOMIQUE

SERVICE DES FINANCES ET DU TRESOR DEPARTMENT OF
SIP Batiment, Rue Pasteur SIP Building, Rue Pasteur
Sac Postal Reservde 9031, Port Vila, VANUATU Private Mail Bag
Fax: (678) 25533 Tel: (678) 24543 Fax: (678) 25533



MINISTRY OF FINANCE AND
MANAGEMENT

FINANCE AND TREASURY

9031, Port Vila, VANUATU Tel: (678) 24543

ASSET DISPOSAL FORM COMPLETELY DESTROYED

1. ASSET DETAILS

Name of Disposing Department/Ministry_____

Description of Item(s) – Please include Picture(s)

Item	Full Description of Asset(s)

Location of Item(s)

2. Declaration for Disposal

Reason for Disposal (Please tick one)	<input type="checkbox"/> No Longer in Workable Condition
	<input type="checkbox"/> Damaged
	<input type="checkbox"/> Beyond Economical Repair

I hereby declare that I am the user of the above asset, confirming that it requires disposal based on the reason stated above.

Full name of user(s)_____Signature_____

Date_____

3. COMPLETELY DESTROYED

Item	Asset Number (If Applicable)	Serial Numbers	Years of Asset in Service

Disposal Location _____ Disposal Date _____

4. Prepared by Agency Finance/Asset Officer

Name _____ Signature _____

Date _____

AMVU Inspection Date

5. Authorised by Head of Agency

Ensure that the appropriate fields of this form are fully completed

Name _____ Signature _____

Date and Stamp _____

6. Authorised by Director of Finance and Treasury

Check List (Tick as Appropriate)

- Ensuring that the form has been endorsed*
- Ensuring that the appropriate fields of this form are fully completed*
- Ensure that this form has been endorsed by the Agency Head of Department*

Name _____ Signature _____

Date _____

For Office Use ONLY

ASSET MANAGEMENT & VALUATION UNIT

Check List (Please Tick as Appropriate)

- Copy of Cash Receipt from Revenue Section as proof of payment and new ownership
- Certification of the Disposal of Asset Signed

After carefully considering all documents against the above check list. I hereby certify that the abovementioned fixed asset has been deleted from the Central Asset Registry and that all the requirements of the above sections are fully complied with.

Certified By:

Name _____

Signature _____

Date & Stamp _____

ANNEX 6: ASSET TRANSFER FORM



DEPARTMENT OF FINANCE & TREASURY
GOVERNMENT OF VANUATU

ASSET TRANSFER FORM

THIS FORM IS TO BE USED STRICTLY WITHIN LINE AGENCIES ONLY. Please ensure both the Transferring and Receiving Department or Ministry Authorisations are completed prior to forwarding this form to AMVU

1. ASSET DETAILS

Asset Number _____

Name of Department / Ministry _____

Asset Description _____ *Please include Picture(s)*

Serial Number _____

Motor Vehicle Registration Number _____

Current Responsible Officer _____

Acquisition Value _____ Netbook Value _____

Current Condition _____

Asset Condition Codes:

E - Excellent
G - Good
F - Fair
P - Poor
B - Broken

2. TRANSFER DETAILS

Current Department / Ministry _____

Current Location _____

Transfer to:

New Department / Ministry _____

New Location _____

New Responsible Officer _____

Date of Transfer _____

Briefly explain why this asset is being transferred:

ASSET MANAGEMENT AND VALUATION UNIT | DEPARTMENT OF FINANCE & TREASURY

Approval for Transferring Department / Ministry

After carefully considering all the above information, I hereby certify that the above-mentioned fixed asset be transferred to the Department / Ministry stated above.

Approved by Head of Agency	Approval Date/Stamp

Asset Management and Valuation

Approved by AMVU Manager	Approval Date/Stamp