

MOLONEY ASSET MANAGEMENT SYSTEMS

The General Assets Module

Manual and

Background information

Jan 2013

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1.0 Introduction

The general asset module was specifically developed to handle all of council assets that did not fit within any of the other Moloney modules. The module covers a wide range of assets and as such, the reporting is far more limited than you would find in other modules. It is essentially a module designed to value a range of different assets and to store general details relating to those assets.

The module separates assets into a “Base Asset Group” then a “Sub Asset Group”. There is also the provision to record the functional group and Sub group for the assets. So for example a car could have the following classifications within the module.

Base Asset Group	Plant
Sub Asset Group	Car
Functional Group	Technical Services
Sub Functional Group	Parks and Gardens

The General Asset module has been set up with the capacity for 3 different valuation methods. You must nominate which of the 3 methods you want to apply to each of the asset entries. The three valuation methods are.

1.1 The 3 Valuation Methods

CAA	Cash at Acquisition
CV	Certified Valuation
UR	Unit rate

The **CAA** or cash at acquisition method adopts the actual cash price of the asset at the time of acquisition as the basis of the accounting valuation for the asset. This method is particularly useful for assets that are held for a short term such as motor vehicles. The original replacement asset value stays with the asset for its whole life.

The **CV** or certified valuation method is where a valuer places a value on an asset and that value may be reviewed at regular intervals in the future. The classic example here is the land and buildings asset groups. The written down value reverts to the certified value figure as at the data of new certification and then is depreciated from that point till the next certified valuation.

The **UR** or unit rate valuation method is where assets are valued at a set rate per unit of asset. The unit rate may be reviewed annually or at any interval and then applied to the asset base. The method may be used for stock items that are used regularly by council. This method does make it easy to revalue the assets, as it is done once for a group of assets rather than individually revaluing single assets.

1.2 The establishment of asset condition

There are two basic methods of recording asset condition

- Age of asset
- Inspected Condition

To use the age based method you MUST provide a date of acquisition for each asset. Then with a common valuation date entered, the program establishes the age of the asset as at the valuation date and creates a condition based upon the ratio of age to service life.

If adopting an inspected condition then you MUST indicate this in Column AK with the entry "Insp". This will then override the creation of a condition based on age and will adopt your inspected condition.

1.3 The use of the Codes Sheet

Table C2 within the codes sheet is used to record some very important information relating to the asset. We chose to link this information to the "Sub Asset Group Code" to minimise errors in the main data set on the "Master Sheet"

Recorded against the "Sub Asset Group Codes" are the following details

- Service life – Accounting life
- % Residual Value – if any
- Valuation Method – Choice of three See 1.1 above
- Base Asset Code
- Unit Rate valuation – If using the Unit Rate valuation Method
- Unit Rate Units

The relevant details associated with the codes are brought to the "Master Sheet" via lookups as and when required during the running of the program update. This method saves on unnecessary data entry and greatly assists in the accuracy of the program.

1.4 Different Master Sheet Headings

By its very nature, the "General Asset Module" covers a non-specific set of assets over a wide range. There are certain set fields, which cannot be amended, but many fields can be user defined and you have the capacity to vary the Master Sheet headings to cover different asset types for the non-essential fields.

1.5 The Notes on File sheet and Master Sheet field comments

To assist with the use of the program a "Notes on File" Sheet has been placed into the file that will provide basic program operations and there is an excel cell comment relating to every column within the "Master Sheet" which can be found in row 19 of the "Invalid Entries" Sheet.

2.0 The file set up and Sheets

The General Assets module is a single program file module with all operations and reports undertaken within the "General Assets" file. The only other file associated with the module is the normal Moloney Backup file used as a backup system and to transfer data to and from the "General Assets" File.

2.1 The sheets within the General Assets File.

The sheets within the file are as detailed below

1. Notes on File
2. Master Sheet
3. Codes
4. Invalid Entries
5. Asset Age Distribution
6. Existing Condition
7. Fields For Assets
8. Disposals
9. Valuation by Base Asset Group
10. Valuation by Sub Asset Group
11. Valuation by Functional Group
12. Valuation by Sub Functional Group
13. User Defined Notes
14. Program Amendments
15. Temp Sheet

2.1.1 Notes on File Sheet

This sheet is intended as a basic means of understanding the operations of the Module. It contains around 11 sheets of information and should be sufficient to get you going without the need to refer to this manual once you have a basic understanding of the module.

2.1.2 Master Sheet

This is the main sheet within the file and apart from the Codes sheet it the one that contains all unique variable asset data within the module. See section 3 for a detailed explanation of the Master Sheet.

2.1.3 Codes Sheet

The codes sheet is used to record all of the valuation codes complete with unit rate valuations and life cycles. The sheet also contains the codes used to identify the asset groups, sub Asset groups, Functional Groups and Sub functional Groups.

Figure 2 is the “Sub Asset Group” Code table, which contains 6 other important information fields that are each linked to a given “Sub Asset Group Code”. The table occupies columns K to T within the Codes Sheet as indicated at the top of the table above and the 6 variables associated with the codes are as detailed below.

Column K – Is the Code that is used within Column D of the Master Sheet to access other information.

Column L – Is the full sub asset Group Code Description

Column M – Is the Annual depreciation life or accounting for the asset

Column N – Enables you to allocate a residual value to an asset eg. A motor vehicle

Column O - is a calculated field and represents the annual % of asset consumption

Column P – This is one of three possible means of Valuation and comes from a pick list

Column Q – Each Sub Asset Group code needs to be allocated to a Base Asset Group. This also comes from a pick List linked to the Codes for Base Asset codes within Table C1

Columns R and T – These only relate to an asset being valued by the Unit Rate Method

Column T – A record of who updated the data and when.

We chose to force the allocation of certain critical asset data via the Sub Asset Group code in order to simplify data entry and avoid un-necessary data entry errors.

2.1.4 Invalid Entries

This sheet is used to display the results of the data validation operations. There is a basic data validation program within the file that is accessed off the “General Assets” Menu Item 10. The validation is not as advanced as some other Moloney modules but it will identify most problem data.

Run the validation process once you have entered or amended your data and the errors or omissions will be reported by their cell location within the “Invalid Entries” Sheet.

Row 19 on the invalid entries sheet contains a set of detailed Excel comments which provide an explanation for all fields within the Master Sheet. This is a very good reference location if you are having trouble understanding the purpose of any of the fields.

2.1.5 Asset Age Distribution Sheet

This sheet provides an age distribution for the assets. Note that you MUST have a date of acquisition for all assets within column AC. If the acquisition date is missing the asset will be ignored within graph AAD1 and the Excel zero date of construction 1/1/1900 will be adopted as the construction date for the projected date of disposal.

Note also that there is a user definable interval between the age distribution groupings within the sheet. Within Cell I9 you place the interval that you want between the reporting periods on the graph. Note that the oldest category will contain all assets that are older than the oldest year created within the graph by the user definable facility in cell I9.

Dates MUST be in Excel Date format with the oldest available date within this format being 1/1/1900.

The sheet has two graphs one dealing with the age of the assets in years and the other relating to the proposed date of disposal. The date of disposal is a calculated field which adds the asset depreciation life (as entered into the Codes sheet for each type of asset) to the acquisition date.

You can derive distributions for any sub set of the total asset base within the master sheet by applying the excel filters to the data on the Master Sheet. In this way, you can eliminate the data that has missing acquisition dates.

The program is accessed from the “General Assets” Menu Item 7, but you **MUST** have the filters on within the Master sheet otherwise you will get an error message.

NOTE That if you do not have correct acquisition dates recorded for your assets Within Column AC of the Master Sheet the Graphs may be misleading.

Assets represented in the graphs below	
Age Distribution Interval in Years	10

Graph AAD 1 Total Asset Replacement Value 22,234,732 Total No. of Assets in Group 1,823 Current Year 2013
Acquisition Date Distribution For the Assets Group of: All Assets

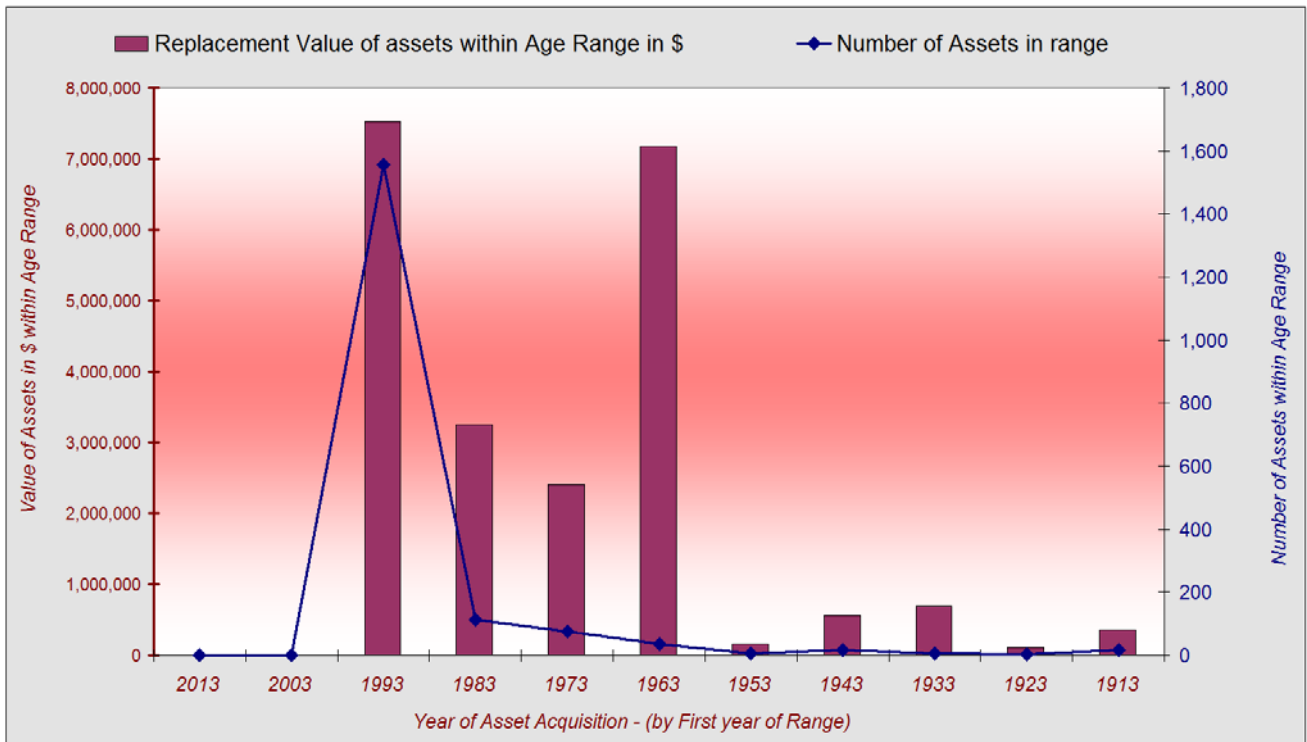


Figure 3 – Age distribution Graph of Assets from “Asset Age Distribution” Sheet

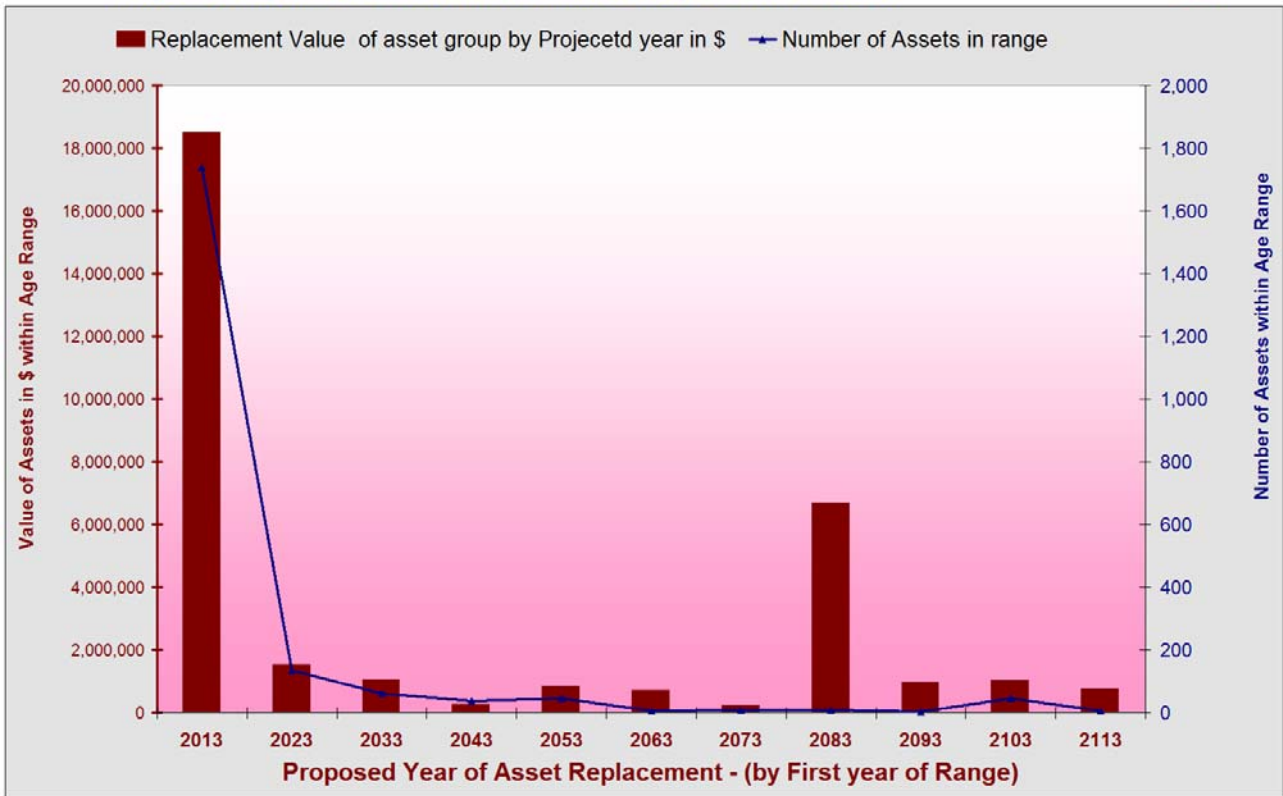


Figure 4 – Projected Replacement Date “Asset Age Distribution” Sheet

2.1.6 Existing Condition Sheet

This sheet is very similar to the one above except that in this case the graphs developed relate to the condition distribution for the filtered sub set of the “Master Sheet” data.

The program is accessed as above from the “General Assets” Menu Item 7 and when the program has been run you will be asked to place the name of the data set into cell F7 on the sheet. Remember that by using the filters on the “Master Sheet” you can deliver these graphs for any sub set of the data.

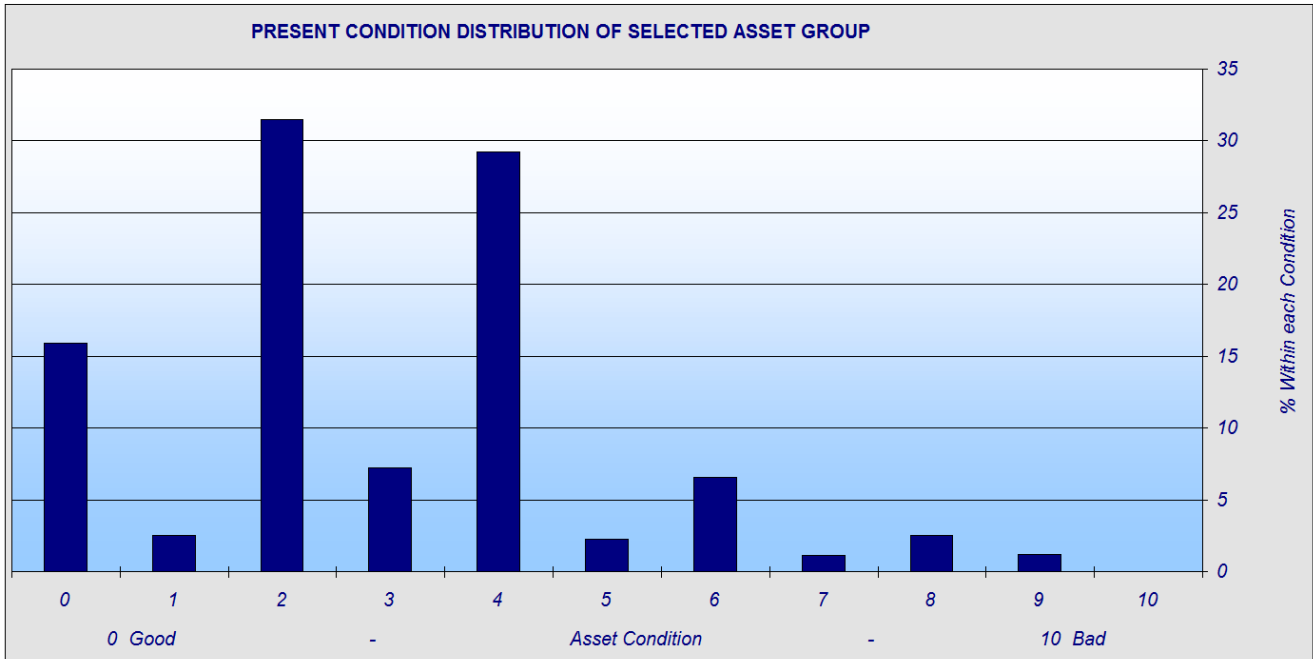


Figure 5 – Existing Condition Sheet Graph

The condition distribution within the Moloney system commences at 0 when the asset is new and ends at 10 when there is no remaining value.

2.1.7 Fields for Assets Sheet

The “Fields for Assets” sheet enables you to set up the Master Sheet in a standard way for the entry of data for different asset types. The General Assets module by its very nature covers a vast array of different assets and the same non-essential fields within the system can be used for different purposes for different asset types. For example, the field to record the registration number for a motor vehicle may be used to record the model number for a computer and the column headings recorded accordingly for the two situations in two different heading set ups.

The fields for assets sheet also allows you to hide unwanted columns for a particular asset set. The program to access the Master Sheet headings is located at Item 4 on the “General Assets Menu. There are 13 options on the menu as detailed below

1. Set Headings for CAA Asset Valuation (Cash at Acquisition)
2. Set Headings for CV Asset Valuation (Certified Valuation)
3. Set Headings for UR Asset Valuation (Unit Rate)
4. Set Headings for User Define 1
5. Set Headings for User Define 2
6. Set Headings for User Define 3
7. Set Headings for User Define 4
8. Set Headings for User Define 5
9. Set Headings for User Define 6

10. Set Headings to Standard
11. Remove Data Entry Advice Row 16
12. Remove Column Heading Comments Row 19
13. Display all Hidden Columns (Ctrl Shift D)

The first three items set the master sheet up to assist with the use of the software specifically for use with each of the three standard asset valuation methods. The next six are all user definable templates, which can be used and set up for specific data sets or types. All nine enable you to hide unwanted columns by placing a “1” in the row under the legend bar. See the notes at the top of the sheet for more details.

2.1.8 Disposals Sheet

The disposals sheet is used to record the details of any asset that has been removed or disposed of. There are four operations that can be undertaken from the General Assets Menu Level 9. Disposals Sheet as detailed below

1. Add a new record to the Disposals Sheet
2. Remove the last record from the disposals Sheet (Row 22)
3. Reset Total and average figures on Row 14
4. Format for A4 Printing
5. Copy Row 11 Formats to whole sheet

Item 1 copies the details of a row of data within the Master Sheet to the Disposals Sheet. It will copy the active row where you have clicked into any row within any column on that row. **It does not remove the record from the Master Sheet.** This is an independent decision that must be made.

The Disposals sheet copies all of the data for each disposed asset and then has 16 additional fields for information relating to the disposal as detailed in the table below. You should complete the details here for future records.

Disposal No.	Details Entered By	Date Record Created	Accounting Disposal Date M & Year	Residual Value if any	Profit and Loss on Disposal	Asset Replaced or Abandoned	Nature of Disposal	Comments	User Defined Field	User Defined Field
6	P Moloney	Jan-2013	Dec-2012	120	-497	Replaced	Abandoned	Asset no longer needed		
5	P Moloney	Dec-2002	Oct-2002	5,500	-3,600	Replaced	Trade			
4	P Moloney	Nov-2002	Nov-2002	177	-146	Replaced	Sold			
3	P Moloney	Nov-2002	Sep-2002	1,600	-868	Replaced	Trade			
2	P Moloney	Nov-2002	Aug-2002	3,000	-2,913	Replaced	Sold			
1	P Moloney	Nov-2002	Aug-2002	12,273	-1,340	Replaced	Trade			

Figure 6 – Asset Disposal Information

No record once created should just be deleted. If it has ceased to be required it may be deleted from the Master Sheet, but the record would be maintained within the Disposals Sheet. If an existing asset is replaced with a new one, then the old one would be archived within the disposals sheet and a decision made as to whether the old record is deleted from

the Master Sheet and a new one created or weather the existing record within the master sheet is just amended to reflect the new asset.

This decision is yours but it is recommended that the old record be deleted and a new one created as in this way each asset will have a unique ID number in Column A and there will be no duplicate ID's within both the Master Sheet and the Disposals Sheet.

2.1.9 Valuation Report Sheets – 4 No

There are four valuation reports within the file based upon the following asset groups that can be set up within the data set.

1. Asset Group
2. Asset Sub Group
3. Functional Group
4. Sub Functional Group
- 5.

Because the file houses a variety of different assets from different functional areas, provision has been made to report on total valuations within the various sub groups. The above four groups are fully user definable. The categories you want are set up within the Codes Sheet of the file. Figure 5 below comes from the “Valuation by Base Asset Group” sheet.

There are three other report sheets all within the same general format. This one is provided as an example of the four report sheets.

Base Asset Group		Total Number of Assets	Average Acquisition Date	Av. O/A Cond 0-10	Average Expected Disposal Date	Total Asset Valuations			
Code	Description					Adopted Accounting Valuation	Present or Written Down Valuation	Accumulated Depreciation	Annual Depreciation
Com	All Computer & Audio Visual Related Assets	293	Jul-1999	9.96	Jul-2006	918,434	634	917,801	347
Fleet	All Fleet items - Cars trucks & Machinery	99	Feb-1997	9.84	Oct-2004	2,896,870	60,047	2,836,823	28,762
Furn	Furniture and Fittings	763	Nov-1996	9.50	Dec-2009	330,167	22,214	307,953	2,946
Heritage	Heritage Assets	28	Aug-1928	2.79	Aug-2028	460,500	346,628	113,872	1,995
Land/Build	Land and Buildings	278	Jan-1900	0.70	Jun-1989	10,597,485	8,923,894	1,673,591	140,944
Plant	All Fleet and Plant Related Items	259	Sep-2000	9.86	Aug-2010	833,544	11,935	821,609	2,235
Waste/W	Waste Water Assets	229	Jul-1986	6.70	Oct-2026	10,603,689	5,919,314	4,684,375	129,433
Water/S	Water Supply Assets	140	Mar-1984	7.38	Jan-2023	5,812,497	1,526,920	4,285,577	51,990

Figure 7 – Valuation Report – by Base Asset Group

2.1.10 User Defined Notes

This sheet is provided to enable you to set up a set of unique notes that will stay with the file for your own purposes. It might be that you record your policy or other unique information relating to the file here.

2.1.11 Temp Sheet

This is a sheet used for temporary storage and retrieval of data during the running of some of the programs within the file. It needs to be present and unhidden but you do not need to access it at all. Any data placed within the sheet will be lost during the running of programs.

3.0 The Master Sheet – Detailed Explanation

This section will deal with a detailed explanation of the operations of the Master Sheet and its fields.

3.1 Fields within the Master Sheet

Figure 8 below is the first of a series of tables covering the 90 Column Fields within the Master Sheet of the General Assets Module. The letter above the table heading represents the Column within the sheet and the legend above that at the top of the figure provides some basic information relating to the relative importance of the field.

Prog - Is a Program Generated Field and should not be amended

Ess for All - This is an essential field for all rows of entry

Des - It is desirable but not essential that this field be populated

Opt - Optional - user definable fields, which can be used and amended as required.

P Ess - Part Essential - Essential under certain circumstances see details below. In some instances, the part essential fields may be recorded as **Ess for CAA** etc meaning that they are essential if using the Cash at Acquisition valuation methodology.

Note that for the optional fields you may amend the heading names to better suite your purposes and may even have different heading names for different asset types within the one column (See section 2.1.7 above for more details)

Prog	Prog	Prog	Ess for All	Opt	Des	Des	Des	Opt	Opt
A	B	C	D	E	F	G	H	I	J
Asset VALUATION GENERAL DETAILS									
ID No.	Valu Basis	Base Asset Group Code	Sub Asset Asset Code	Sub Asset User Defined Comments	Asset Funct. Group Code	Sub Funct. Group Co	Asset No. Pt 1	Asset No. Pt 2	Asset No. Notes and Other Details
7193	CAA	Com	Phone		Com	Phone			
7192	CAA	Com	Phone		Com	Phone			
A7189	CAA	Plant	T/M/S		Plant	T/M/S			
7188	CAA	Com	Soft		Com	Soft			
7187	CAA	Com	Soft		Com	Soft			
7186	CAA	Com	Soft		Com	Soft			

Figure 8 – Master Sheet Fields A - J

3.1.1 Master Sheet Column A – Asset ID

This is a program generated ID Number which is intended as an integer number. However, it can be alpha numeric or take any format you desire. It is recommended that it be an integer and left to be generated as you add new data via the inbuilt menu. In this way, an ongoing set of consecutive ID numbers will be created so that you can be assured that none are missing. In this way all ID No's will be either in column A of the Master Sheet, or column A of the Disposals Sheet.

Note that there is ample opportunity to access other columns for other reference ID's that may be necessary.

3.1.2 Master Sheet Columns B – C- Valuation Basis and Base Asset Code

These are both program generated and are created by looking up the information attached to the Code in Column D of this sheet within Table C2 of the Codes Sheet.

The basis of the valuation method in column B dictates how the asset valuations will be undertaken within the program and is a very important field (see 1.1 above for more detail) The Base Asset group is just a means of identifying various individual assets within a group for valuation purposes. If not needed all assets could be allocated the same Base Asset Group.

3.1.3 Master Sheet Column D – Sub Asset Code

This is the sub asset Code and is a very important field. It must match a corresponding code within column K of the “Codes” Sheet

3.1.4 Master Sheet Column E - User Definable Field

User definable field that can be used or renamed for any desired purpose that has no Program Functionality.

3.1.5 Master Sheet Columns F - G - Functional and Sub Functional Codes

These are two desirable but not essential fields that are used to allocate a functional group and sub group to the asset. For example, a car may be listed as being within the base group of plant. However, its functional group may be “Operations” and its sub functional group within Operations may be “Recreation”. In this way, the assets can be tracked to a logical line of authority and responsibility.

3.1.6 Master Sheet Columns H - J - User Definable Fields

User definable field that can be used or renamed for any desired purpose, which has no Program Functionality.

K		L	M		N	O	P	Q
Asset Description		LOCATION DETAILS						
Description Part 1	Description Part 2	Location		Location	Location	Location	Location	Township or District Location
		Part 1	Part 2	Part 3	Part 4			
Tait 2010 Two Way Radio		Installed in F31					Office Equip	
Canon MPC-75 Fax Machine		Cr Dowlins residence		Councillor			Office Equip	
Buhler Montec Sampler	Auto Sampler	Held by Tech Services Dept						
1 x Project Win32 UpgAdv OLP NL LG		Software						
3 x Office Pro Win32 SA OLP NL LG		Software						
18 x Office Pro Upg G'ment OLP NL LG		Software						

Figure 9 – Master Sheet Fields K – Q

3.1.7 Master Sheet Column K - L - Asset Description

While technically not required for any program functionality this field is logged as essential for all because some form of basic Asset description is essential.

3.1.8 Master Sheet Columns M - Q Location Details

User definable fields that can be used or renamed for any desired purpose, which has no Program Functionality. They were designed to relate to the Location of the asset and at least one location comment in M would be desirable but not essential.

3.1.9 Master Sheet Columns R - Y – Make and Model

User definable fields that can be used or renamed for any desired purpose, which has no Program Functionality. They were designed to relate to the Make and Model of the asset but could be reused for another purpose. Note that X and Y have been used to record an accounting system reference.

Des	Des	Opt	Opt	Opt	Opt	Opt	Opt
R	S	T	U	V	W	X	Y
Make and Model							
Make	Make	User Def	Serial No.	Barcode ID	Rego or other ID	Account Ref 1 ID	Account Ref 2 ID
Tait	2010.00		17,179,782.00			715320	2002-03
Canon	MPC-75					780006	2002-03
Buhler						768802	2002-03
						715300	2002-03
						715300	2002-03
						715300	2002-03

Figure 10 – Master Sheet Fields R - Y

3.1.10 Master Sheet Column Z – Unit Rate Quantity

Column Z is essential for an asset being assessed on the unit rate methodology; otherwise, it can be left vacant. It is simply the number of items that you have of that asset.

3.1.11 Master Sheet Columns AA - AB Unit Rates and Units

These two fields are both program generated fields and will have a zero value for all assets other than those being assessed on the Unit Rate methodology (UR in Column B). If Column B is set as the UR valuation methodology then when the valuations are updated the unit rate is looked up within the Codes sheet for the corresponding Sub Asset Code within Column D and placed into Column AA. Similarly, the units are looked up and placed into AB.

Ess for UR	Prog	Prog	Ess for All	Prog	Prog	Opt	Opt	Opt
Z	AA	AB	AC	AD	AE	AF	AG	AH
ASSET TYPE AND QUANTITY								
Quantity "UR" Assets Only	Unit Rate in \$ Per Un	Unit Rate Units	Acquisition Date	Service Life in Yea	% Resid. Valu	User Def 1	User Def 2	Est or Actual Acq Da
	0.00	0.00	Oct-2002	10.00	0			
10	60.00	No	Nov-2002	15.00	0			
	0.00	0.00	Sep-2002	10.00	0			
	0.00	0.00	Jul-2002	5.00	0			
	0.00	0.00	Jul-2002	5.00	0			

Figure 11 – Master Sheet Fields Z – AH

3.1.12 Master Sheet Column AC – Acquisition Date

The date of acquisition of the asset is ideally an essential field for all assets. This is of particular importance if you are setting the Accounting condition in Column AJ based on the age of the asset. The field could actually be left blank if you were relying upon an inspected condition as the accounting condition (See Columns AK and AL for more details).

3.1.13 Master Sheet Columns AD - AE – Life and residual Value

These are program-generated fields. The service life and any residual value is recorded within table C2 of the Codes sheet for each sub asset code. The program looks up these values based on the sub asset code you place within Column D

3.1.14 Master Sheet Columns AF - AH - User Definable Fields

User definable fields that can be used or renamed for any desired purpose. They have no Program Functionality.

Prog	Prog	P Ess	P Ess	Opt	Opt	Opt	Opt	Opt
AI	AJ	AK	AL	AM	AN	AO	AP	AQ
Asset Condition & Comments								
Prog Cond 0-10	Account Cond 0-10	Basis of O/A Con	Asset Insp Con	User Def. Cond	User Def. Cond	User Def. Cond	Comments	Comments Part 2
0.50	0.50							
3.00	3.00	Insp	3.00					
8.33	8.33							
6.61	6.61							
10.00	10.00							

Figure 12 – Master Sheet Fields AI – AQ

3.1.15 Master Sheet Column AI – Program Condition

The program condition is a calculated field and is set to equal the Accounting condition in Column AJ. It probably is not needed in this module but for the sake of consistency with all other Moloney modules it has been added. It allows you to adjust the final asset condition based on any criteria you wish to use within the sheet. A formula is contained within Cell AI11 and is applied when valuations are updated. Valuations will be based on the valuation condition within AJ and this condition can be used to prioritise renewals based on matters other than the valuation condition.

Typically it is used to give an additional condition weighting to important or high priority assets.

3.1.15 Master Sheet Column AJ – Accounting Condition

This is a program generated condition and is the condition used to deliver the written down value. If setting condition based on age then it takes the acquisition date in Column AC from the required valuation date in Cell AX18 to deliver the age of the asset at the valuation date. It then compares the age to the service life (allocated within the Codes sheet) to deliver a condition on a 0 to 10 scale with 0 having full life remaining and 10 having no life remaining. See the notes on AL and AL below for the alternative valuation Condition.

3.1.16 Master Sheet Columns AK - AL – Inspected Condition

These two fields work together to allow you to set an inspected condition of an asset as the valuation condition. The inspected condition is recorded within AL and if you then want that condition to act as the valuation condition in place of the age of the asset, you need to place an “Insp” within column AK. When the valuations are updated, the inspected condition will become the valuation condition as per the second row of data above if the “Insp” is present in column AK.

3.1.17 Master Sheet Columns AM - AQ – Further condition information

User definable fields that can be used or renamed for any desired purpose. They have no Program Functionality.

3.1.18 Master Sheet Column AR – Disposal Date

The expected disposal date is a program-generated field based on the date of acquisition in column AC plus service life coming from the codes sheet for the particular sub asset code in column D.

3.1.19 Master Sheet Column AS – Cash at Acquisition Value

The Cash at Acquisition value is an essential field if your valuation is to be based on the Cash at Acquisition method. It is the cash value of the purchased asset. If using other valuation methods then the field value would be zero.

Prog	ESS for CAA	ESS for CV	ESS for CV	Prog	Prog	Prog	Prog	Prog
AR	AS	AT	AU	AV	AW	AX	AY	AZ
Expected Disposal Date	"CAA" Value in \$ at Acquisition	"CV" Value by Valuer	Date of "CV" Valuation by Valuer	Replacement Valuation (Unit Rates)	Adopted Accounting Valuation	30/06/2012 Present or Written Down Valuation	Accumulated Depreciation	Annual Depreciation
Dec-2021	617	0		0	617	587	31	62
Nov-2012	547	0		0	547	21	527	55
Dec-2014	0	0		300	300	50	250	20
Aug-2017	0	0		120	120	41	79	8
Jan-2052	0	125,000	Jan-2002	0	125,000	98,765	26,235	2,500
Dec-2101	0	40,000	Jan-2002	0	40,000	40,000	0	0
Nov-2011	280	0		0	280	0	280	0
Nov-2011	180	0		0	180	0	180	0

Figure 13 – Master Sheet Fields AR – AZ

3.1.20 Master Sheet Columns AT – Certified Valuation Figures

These two fields are essential only if using the certified valuation method otherwise they can be left blank or have a zero value. The certified valuation method requires an assessed valuation at a particular date and is generally undertaken by a certified valuer. In the fifth row of data above a building has been assessed as having a valuation of \$125,000 on 1/1/2002 and the land under the building at \$40,000 at the same date.

Note that depreciation commences from the date of the valuation and in this case, the building has a WDV of \$98,765 based upon an annual depreciation of \$2,500 from the assessment date of 1/1/2002 to the valuation date of 30/6/2012 in Cell AX18. The land component has no annual depreciation as it has been allocated a 100% residual value within the codes sheet and hence has no annual depreciation.

3.1.21 Master Sheet Column AV – Unit Rates Replacement Value

This program-generated field that operates only if the valuation method is based upon Unit Rates. It takes the asset quantity in Column Z and multiplies that by the unit rate in column AA to deliver a total replacement value for the quantity of the asset.

3.1.22 Master Sheet Column AW -Adopted Accounting Valuation

This is a program-generated field that applies the appropriate total replacement valuation figure for accounting purposes into a single column for all 3 different possible valuation methods. It really is just a bringing together of the 3 possible valuation figures into a single column which then delivers a total asset valuation within row 14 of the Master Sheet for the total asset group.

3.1.23 Master Sheet Column AX – Written Down Value

This is a program-generated field that factors back the “Adopted Accounting Valuation” in column AW based upon the Accounting Condition in Column AJ. It is a straight-line reduction based on no loss at condition 0 to 100% loss at condition 10. The formulae also takes into account any residual value that has been allocated to the asset. Thus in row 6 of figure 13 above the WDV remains the same as the Adopted Accounting Valuation because this item of land has been allocated a 100% residual value.

3.1.24 Master Sheet Column AY – Accumulated Depreciation

This is a program-generated field that takes the WDV in column AX from the adopted accounting valuation in AW.

3.1.25 Master Sheet Column AZ – Annual Depreciation

This is a program-generated field that delivers the annual depreciation figure by dividing the “Adopted Accounting Valuation” in column AW by the service life in column AD. It also allows for any residual value that has been allocated within the Codes sheet by not depreciating the residual proportion.

Item 6 in Figure 13 above again has zero annual depreciation because it has a 100% Residual Value. Items 7 and 8 have no remaining annual depreciation because based on their age they are already fully depreciated.

3.1.26 Master Sheet Columns BA - CI User Definable Fields

User definable fields that can be used or renamed for any desired purpose. They have no Program Functionality.

3.1.27 Master Sheet Column CJ – Date of Record Creation

This is a program-generated field that records the date that the record was created. It only functions if you create the record from the “General Assets” Menu

3.1.28 Master Sheet Columns CK - CL – Program Calculations

These two fields are used at certain times during the running of the program to temporarily store data during some calculations. They should be left untouched and any data that you put there will be lost during program update operations.

4.0 The General Assets Drop Down Menu

The general Assets module has its own unique drop down menu that allows you to access the program functionality of the module. Within Excel 2003 and earlier versions, it is located at the top of the sheet next to the Excel Help menu. In Excel 2007 and later versions, it is located within the Add Ins tab at the top of the sheet.

Some items on the drop down menu can also be accessed via short cut key operations where this is available it will be noted with the drop down menu text.

The menu has 11 first level options with all having further options at a second level attached to them. The 11 first level options are as detailed below.

1. Master Sheet
2. Master Sheet Valuations
3. Master Sheet Sorts
4. Master Sheet Headings
5. Master Sheet Formats
6. Valuation Reports
7. Existing Condition and Asset Age Distributions
8. Common Functions
9. Disposals Sheet
10. Test Data on Master Sheet
11. Backup

4.1 Master Sheet - Level 1

There are three second level items on this menu.

1. Adds a new blank line for addition of a new asset.
2. Removes the blank coloured lined that are created between new lines of data entry in one above. Blank lines are created to help avoid data entry errors by separating the new data to be entered from the remainder of the data set
3. Updates the total and average figures within row 14 of the Master Sheet

4.2 Master Sheet Valuations - Level 2

There is only one item on this menu level and it updates the asset valuations as well as all of the program-generated fields (The grey shaded fields). This one operation updates the whole of the master sheet including all operations for the three valuation methods and the consideration of the accounting condition basis in Column AK.

4.3 Master Sheet Sorts - Level 3

There are 7 second level sorting options for the master sheet data, including an option to pickup all data ready for a manual sort (ctrl x). The menu items explains the basis of each sort.

4.4 Master Sheet Headings - Level 4

There are 13 second level options on this menu level all dealing with the setting of the Master Sheet headings and column hiding. See section 2.1.7 above for more details. The last option on the menu displays all hidden columns and can be accessed via the short cut key (Ctrl Shift D).

4.5 Master Sheet Formats - Level 5

There are 4 second level operations on this menu level as detailed below

1. Display all hidden columns (Ctrl Shift D)
2. Apply Hidden copy Block formats within Row 11 to the whole data set. Very useful if you have amended formatting for some temporary purpose.
3. Remove column heading comments on row 19. These can cause problems in some instances and are also housed within row 19 of the "Invalid Entries" sheet and can always be viewed there.
4. Format the sheet for A4 printing. Minimises the visible columns to enable a single A4 sheet to cover the width of the spreadsheet.

4.6 Valuation Reports - Level 6

There are 5 second level operations on this menu level that create the four valuation report sheets. See section 2.1.9 above for more details.

4.7 Existing Cond and Age Distribution Sheets - Level 7

There is only one-second level operation at this menu level. It activates the program that delivers the two report sheets titled "Asset Age Distribution" and "Existing Condition".

The General assets module can have some very different asset types contained within it, so provision has been made here for you to apply the filters on the Master Sheet (Ctrl e) and filter to a sub set of the total database. Then when this program is activated the two report sheets will cover just the filtered sub set of the data. See Sections 2.1.5 and 2.1.6 above for more details.

4.8 Common Functions - Level 8

There are a number of common Excel functions that are used quite often in this module. To assist with their ease of use several of the most commonly used have been programmed into the file so that they can be accessed quickly and easily either off this menu or via a short cut key operation. These common functions are common to all Moloney modules and it is recommended that you take the time to learn the short cut operations, as it will save a lot of time in the end.

The common functions are as detailed below

- | | |
|---|------------------|
| 1. Protect the active sheet | Ctrl Shift P |
| 2. Remove protection from active sheet | Ctrl Shift U |
| 3. Apply Autofilters to row 21 | Ctrl e |
| 4. Remove Autofilters | Ctrl r or Ctrl e |
| 5. Freeze the panes on the active sheet | Ctrl Shift E |
| 6. Remove the freeze panes | Ctrl Shift R |
| 7. Select all data below row 21 for manual sort | Ctrl x |
| 8. Unhide all Columns | Ctrl Shift D |
| 9. View the Hidden Copy block in Row 11 | Ctrl h |
| 10. Hide the Hidden Copy block in Row 11 | Ctrl Shift H |

4.9 Disposals Sheet - Level 9

There are 5 second level operations on this menu level all dealing with operations associated with the Disposals Sheet. The disposals sheet was created so that a record of assets that have been disposed of could be maintained.

1. Add a new record to the disposals sheet. Copies the row within the master sheet that you are clicked into (anywhere in the row) and creates a new record of that row in the Disposals Sheet. Note that it does not remove the record from the master sheet.
2. Remove last record (Row 22) from Disposals sheet. Provided in case you create a record for the wrong asset
3. Reset total and average figures in Row 14 of Disposals Sheet
4. Format sheet for A4 Printing. Hides some columns
5. Copy Row 11 formats to whole sheet – Formats the sheet to a standard view

4.10 Test Data on Master Sheet - Level 10

There is a data validation system built into the file. It is not as advanced as some other Moloney modules but it will greatly assist with the identification of problem data and make running the valuation update and reports run far better.

The five operations are as detailed below.

1. Test All - Runs items 2 to 5 below
2. Test all Codes
3. Test all Date Fields
4. Test Asset ID No
5. Test Text Fields

4.11 Backup - Level 11

There are 2 second level operations on this menu item

1. Backup Data from this file – Backs up all of your unique data from Master, Codes, Disposals, Headings and User defined notes sheets to a backup file
2. Replace data within this file from a backup file – Copies the above sheets from backup to the General Assets file and replaces all existing data within the file.

The Backup system has two purposes. Firstly, it provides a means of backing up your unique data so that it can be retrieved at a later date. Secondly, it assists the population of a new or updated empty program file.

Just be sure when you replace data within the “General Assets” file that from a backup File that the backup file does have the correct date that you want.

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