



Province of the
EASTERN CAPE
SOCIAL DEVELOPMENT

ASSET LOSS CONTROL POLICY

POLICY REGISTRATION NO: 2015 - 07

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DEFINITION AND TERMS

i. Department	The Eastern Cape Department of Social Development
ii. Asset	A resource controlled by the Department as a result of past events and from which future economic benefit or service potential is expected to the department.
iii. Criminal or Possible Criminal Acts or Omission	Acts of fraud, theft, burglary, arson, forgery, wilful damage and other wrong, where laws of the country are contravened and the guilty party can be followed up and charged by State of which any person can commit such offences.
iv. Acts of Omission by the Said Person	Result of not carrying or failure to carry duties attached to the function.
v. Discrepancy	A shortage or surplus that has not been determined through perusing of supporting documents to justify any transaction made
vi. Shortage	Any items allocated to any User and cannot be physically availed when required by any officer allocated with verification function.
vii. Surplus	Additional items found on assets allocated when physically compared with any allocation document.
viii. Wear and Tear	A natural reduction condition against the original manner.
ix. Inventory	All perishable items that are stored and the department has incurred expenses in acquisition.
x. User	The occupant or possessor of movable assets of the department.
xi. Asset Loss	A waste or negligence experienced by the department of Social Development and Special Programmes on assets that may have financial value.

xii. Loss Control Register	Record where all losses or damages shall be recorded per financial year.
xiii. Asset Disposal	Physical determined method of getting rid of an asset.
xiv. Beyond Economical Repair	Classification given to an asset where that asset requires repairs likely to be more expensive than its replacement value.
xv. Vis major	Incident that could not be avoided.
xvi. Damage	Reduction of asset value through omission or negligence.
xvii. Debt	A person owing money to the second party
xviii. Carrying Amount	The amount at which an asset is recognised in the statement of financial position (balance sheet) after deducting any accumulated depreciation and accumulated impairment losses thereon
xix. Contract	The agreement that results from the acceptance of a bid / quotation by the Eastern Cape Department of Social Development.
xx. Historically Disadvantaged Individual (HDI)	<p>South African citizen</p> <ul style="list-style-type: none"> a) who, due to the apartheid policy that had been in place, had no franchise in national elections prior to the introduction of the Constitution of the Republic of South Africa, 1983 (Act No 110 of 1983) or the Constitution of the Republic of South Africa, 1993 (Act No 200 of 1993) (“the Interim Constitution”); and/ b) who is female; and/or c) who has a disability, d) Provided that a person who obtained South African citizenship on or after the coming to effect of the Interim Constitution is deemed not to be an (HDI)

xxi. Institution	A department, constitutional institution or public entity listed in Schedule 3A and 3C of the Public Finance Management Act.
xxii. Official	A person in the employment of the Eastern Cape Department of Social Development and Special Programmes.
xxiii. Obsolete	Assets that are beyond the economic value within the department “
xxiv. Redundant	An asset is not physical utilised but may partially serve the initial purpose.“
xxv. Unserviceable	An asset is technically beyond repairs and is not economically with any further repairs.
xxvi. Straight line	Accounting calculation method for determination current value.

ACRONYMS

i. PPPFA	Preferential Procurement Policy Framework Act, 2000 (Act 5 of 2000)
ii. PFMA	Public Finance Management Act (Act 1 of 1999)
iii. SCMU	Supply Chain Management Unit of the department.
iv. SAPS	South African Police Services

LEGISLATIVE FRAMEWORK

- i. Constitution of South Africa, act 108, 1996
- ii. Section 76 (1)(b) of Public Finance Management Act (Act 1 of 1999) as amended
- iii. Supply Chain Management section 16A7
- iv. Section 12.5.1 of treasury regulation
- v. Preferential Procurement Policy Framework Act, 2000 (Act 5 of 2000)
- vi. Preferential Procurement Regulations 2001
- vii. Standards of Generally Recognised Accounting Practice(GRAP)

1. PREAMBLE

- 1.1 The Public Finance Management Act, 1999 Sections 38, 39, 40 and 45 of the PFMA. (Act no 1 of 1999 as amended) compels the Accounting Officer and officials to ensure that an effective, efficient and transparent system of risk management and internal control is established and carried out respectively to prevent losses and ensure the safeguarding and maintenance of all assets of the Department. Section 76 (1) (b) of the Public Finance Management (Act 1 of 1999) as amended provides that the National Treasury must make regulations or issue instruction applicable to departments, concerning the recovery of losses and damages, the writing off of losses of state monies or other state assets or amounts owed to the state, liability for losses and damages and procedures for recovery.
- 1.2 The department of Social Development commits itself to effective, efficient and transparent asset loss, internal control in compliance with legislation and acts. The department observed losses that occurred in the department due to omission/negligence and or criminal acts by the officials of the department. This policy aims to alleviate losses encountered by the department in order to have actual physical value of the departmental asset register.
- 1.3 This policy includes fixed movable assets owned by the department but excludes assets owned by the NGO/NPO. These assets (NGO/NPO) will be dealt with in terms of NPO Act 1 of 1997.

2. PURPOSE

The purpose of this policy is to provide a framework for management and employees to implement, maintain consistent effective and efficient movable asset loss prevention, detection, reporting, and investigation, mitigation and risk management systems on assets owned by the department.

3. OBJECTIVE OF THIS POLICY

The objectives of this policy are:

- a) To establish an effective movable asset loss control management system
- b) To ensure that proper procedures for the prevention, detection, reporting, investigation, and mitigation are in place and enforced.
- c) Assist officials to create a climate that is conducive to internal control, risk management and prevention of losses.
- d) Contribute towards resources entrusted to each official/user of the department as a working tool in support of service delivery.

4. SCOPE OF APPLICABILITY

This policy applies to all employees of the Department of Social Development.

5. PRINCIPLES AND VALUES

Underlying this policy are the following guiding principles and values:

- a) Moveable asset loss in the Department must be minimised to ensure benefit is derived to support service delivery.
- b) To ensure effective control measures and commitment of all employees within the department for all assets allocated to them as a working tool.
- c) To eradicate negligence, corruption and implement effective asset control to all Users within the Department of Social Development and Special Programmes.

6. POLICY STATEMENT

The Department of Social Development is required in terms of legislation and regulations to provide for proper asset protection measures. The department commits to reduce direct and indirect costs through the timely detection and correction of conditions of moveable assets. The condition may create risks that may cause losses to set standards for effective accountability and management of moveable assets. The effective control measures shall facilitate the maintenance of an orderly record and investigation of all losses through the policy directives contained herein.

6.1 TYPES OF LOSSES AND DAMAGES

6.1.1 Losses Through Criminal Acts or Omission

- a) The User shall make a report to the nearest SAPS with 24 hrs.
- b) The report with statement and reference to the above shall be made by the User with comments by the supervisor and Asset Inventory Controller to ensure that there was no negligence involved.
- c) The statement/ report by the User after recommendation by supervisor and Asset Inventory Controller shall be forwarded to SCMU for analysis and recording in the Loss Control register.
- d) The same statement/report shall be forwarded to Risk Management with recommendations, where necessary for investigation or necessary follow up. In the case where information is not clear, the User will be required to supply the information

or clarification on certain aspects.

- e) The final statement/report shall be submitted to SCMU and the Asset Disposal Committee shall deal with the incident and submit recommendation to the Accounting Officer.
- f) In case of shared assets, it is the responsibility of the asset occupant to account for a loss or damage suffered by the Department.
- g) All statements/reports signed by supervisor/Asset Inventory Controller of loss of an asset by the User, all recommendations by the Risk Management Unit, Disposal Committee and approvals by the Accounting Officer asset shall be kept by SCMU(Asset Letting Unit) with recordings in the moveable Asset Loss Control Register.

6.1.2. Damages of Assets Through Omission or Negligence

- a) Report/statement shall be made by the User of any movable asset within 24 hours and this report shall be forwarded to her/his supervisor and Asset Inventory Controller who shall where possible determine that there was no negligence involved according to the report and the incident was not deliberately made to destroy or deterioration of an affected assets.
- b) The report/ statement shall be forwarded to SCMU for analysis that shall scrutinize the report and refer it to relevant Component i.e. all computer systems and hardware and related assets to Information Technology Chief Directorate or Directorate for technical investigation.
- c) The report shall be forwarded to Risk Management with recommendations where necessary for investigation or necessary follow up. In the case where information is not clear, the User will be required to supply the information or clarification on certain aspects. This shall be treated in terms of 12.3.1 of the Treasury regulation.
- d) The SCMU shall then forward the information (recommendation) by Risk Management or ICT to the Departmental Central Asset Letting and Disposal Committee for recommendation to the Accounting Officer for approval.
- e) The incident shall be recorded in the loss control register of the Department and approval thereof.
- f) The asset Register of the department to be adjusted depending on the nature of damage to the asset after approval by the accounting officer.
- g) In the case of any debt raised to the User as a result of omission or negligence, this shall be forwarded to Financial Accounting Services and shall be required to inform the affected user.

6.1.3. Asset Loss and or Damages Through Force Majeure and Un Avoidable Avents

- a) Statement with reference to the above shall be made by the Users with comments by the supervisor and Asset Inventory Controller to ensure that there was no negligence involved.
- b) The statement shall be forwarded to SCMU for analysis and recording in the Loss Control register. The report shall be forwarded to Risk Management with recommendations where necessary for investigation or necessary follow up.
- c) The Accounting officer may write off such loss or damage as indicated above provided that proof as documentary evidence is produced.

6.2 MANAGEMENT OF MOVEABLE ASSET LOSS

- a) Asset lost or found missing shall be reported by the User to the nearest SAPS within 24hrs.
- b) The user shall in turn make a statement quoting the case number SAPS station to where the case was reported and the same information shall be forwarded to supervisor to ensure and Asset Inventory Controller to ensure that there was no negligence suspected.
- c) The statement shall be sent to SCMU for attention Senior Manager Logistics for analysis and recording in the moveable Asset Loss Control register.
- d) In the case where investigation is needed, the Risk Management shall be supplied with the information for investigation and feedback of the final stage.
- e) After Risk Management has finalized the case, report shall be submitted to SCMU (Logistics Management). The Asset Disposal Committee shall deal with the incident and submit recommendation to the Accounting Officer with documentary evidence for recommendation and approval by the Accounting officer.

6.3 REPORTING OF LOSSES

6.3.1 Registration of Moveable Asset Damages and or Losses

- a) Asset Inventory Controller must keep registers for all incidents reported.
- b) When notified of a loss, the Asset Inventory Controller must register such case/loss within two (2) working days of receiving a report/notice of such case/loss to the Asset Loss Control Officer.
- c) After notification of losses/damages/claims, these are to be handled in accordance with Chapter 12 of the National Treasury Regulations.

6.3.2 Gathering of Information

- a) The Asset Inventory Controller reports the losses to the Supply Chain Management Unit
- b) The Supply Chain Management Unit must seek legal advice as widely as possible; consult parties i.e. Risk Management Unit broadly as possible consult experts; follow and note (in writing) events systematically and compile final reports for future reference, containing the following:
 - c) Detailed description of incidents and;
 - d) Investigator's observations and recommendations
 - e) Amount/ asset value
 - f) Approved action for implementation

6.3.3 Collection of Documents and Evidence to Determine Liability

- a) Liability investigation is mainly to determine the circumstances under which a loss occurred and to determine whether any official could be held liable for such loss.
- b) This type of investigation shall be done completely apart from any criminal or misconduct investigator.
- c) Investigation may be used in a case of misconduct or neglect of duty for disciplinary steps.
- d) The Supply Chain Management Unit shall acquaint himself/herself of specific instructions that might be applicable to the case, determine the official version of the occurrence by checking initial reports.
- e) Depending on the nature of the loss, it shall be ascertained who was responsible for specific responsibilities or duties.
- f) The collection of job descriptions and the proof that a certain official/s was/were aware of his/her/their responsibility is of importance. Proof that a duty was performed or neglected, shall be obtained. If relevant copies of specific instructions should be made, it should be included in the investigation.
- g) If, for certain reasons, it is necessary to confiscate a certain register, the person giving the instruction (for investigation) should be consulted. Certified copies of a register of specific entry/entries are usually sufficient.
- h) If any problems were encountered with a reluctant witness or with the destruction or

withholding of documentation or information, the investigator should not hesitate to make use of provisions of Disciplinary Regulations or appropriate provisions in the Public Service Act.

- i) Obtain certified copies of all the original documents and use only the copies relating to the investigation. Keep the original documents in a safe place. No inscription,
- j) Deletions, changes or corrections should be made on original documents, as this would negatively influence its evidential value with a view to possible legal action.
- k) Evaluate data integrity of gathered information. Should any uncertainty exist regarding the date integrity exist of such information, steps must be taken in consultation with the stakeholders concerned in order to rectify the situation and to ensure the said data is accurate and reliable.

6.3.4 Identify Possible Causes and Trends

- a) If shortages/losses/theft/damages/ misuse of movable asset will be with regard to asset prescribed regulations or guidelines, result in a loss for the department, a liability investigation shall be taken.
- b) This investigation will be SCMU/Risk Management Unit with the purpose of impartiality and transparency.
- c) It should however be noted that a liability investigation is mainly conducted to determine the circumstances under which the loss occurred. The circumstances of the loss and facts that came to light during the investigation, can eventually lead to a decision whether an official can be held legally liable for a loss in terms of the applicable Treasury Regulation.
- d) The Supply Chain Management Unit shall display own initiative and shall display and shall be conversant with all the relevant instructions, which may be applicable to the loss in question.
- e) When a liability investigation is considered necessary, it is important that it be instituted immediately after the reporting of the loss, as evidence that might be of interest could be changed or simply disappear.

6.3.5 Compilation of a Report

- a) To compile a report regarding losses, which have to be referred to Supply Chain Management Unit one must determine liability and comply with certain provisions of the PFMA.

- b) The report must include all gathered statements, documentary proof and recommendations.

6.4 ACCOUNTABILITY OF ASSET:

- a) An Asset officially allocated to any employee of the department shall remain the departmental property (asset) until the official handing and taking over takes place and the asset movement form is compiled and signed to relieve the User from responsibility.
- b) Any asset not found during spot checks/physical verification/Audit or any inspection shall be regarded as discrepancy and the user will be responsible until it is indicated otherwise.
- c) Follow up shall be made and when it is deemed necessary to raise shortage, Risk Management shall be formally informed for further investigation.

6.5 RETURN OF DEPARTMENTAL ASSETS BY EMPLOYEES OF THE DEPARTMENT

- a) All assets allocated to any officer/employee of the department as work tool shall be returned to Asset Management Unit of the department.
- b) When any officer/employee leaves the department through, resignation/transfer/retirement/secondment/dismissal/suspension etc., moveable assets must be returned otherwise the officer/employee liable for the asset at the original cost to the Department. The asset user shall remain responsible for asset/s allocated to him/her until formerly removed from him/her possession and the VA2/ asset movement form completed and signed.
- c) The responsibility Manager/ Asset Inventory Controller shall notify Asset Management Unit on resignation, transfer and retirement of staff under their supervision within 2(two) working days. The Responsibility Manager/ Asset Inventory Controller is accountable until the asset are returned to the Asset Management Unit via the asset movement form completed and signed.
- d) The returning of asset to the department is the responsibility of any User through his/her supervisor, Asset Inventory Controller.
- e) In turn the supervisor shall confirm on the debt form that there are no assets outstanding from the officer leaving the Department.
- f) A debt at the original cost to the department shall be raised for non- returning of departmental assets and may be deducted from the emoluments of any officer/employee on departure unless indicated otherwise by the Accounting Officer.

6.6 RETURN OF ASSET/S TO ASSET MANAGEMENT OR CHANGE OF OCCUPANT

- a) VA2 issue and receipt voucher as proof of asset return which was allocated to user shall be completed. This is the responsibility of the user in consultation with his/her responsibility Manager/Asset Audit Controller.
- b) The above form shall be completed signed by User/Supervisor and Asset Inventory Controller.
- c) Motivation on the space provided for form VA2 shall indicate that the item has been returned by Mr/Miss/Dr. whatever is applicable.
- d) The space provided for Receipt on the right hand side in line 202 – 207 shall be completed by Asset Management as proof that the item/s were actually returned.
- e) Line 97 (type of requisition) of the above document shall be used to indicate the type of transaction that is intended and code **05** in line **97** on the space provided shall be used to indicate that this is internal transfer.
- f) VA 2 has be completed and signed in triplicate i.e. original copy shall be retained by the officer returning item, **1** copy shall be left with Asset Management who shall supply copy to Asset Disposal for record purposes and **1** shall be left with the office of the Responsibility Manager to where the user reports.
- g) In the absence of the above document, justification of asset return cannot be proved by the user.

6.7 CALCULATION OF LOSS WHERE BOOK VALUE IS TO BE RECOVERED FROM THE AFFECTED OFFICER FOR THE LOST ASSET

The original cost of the asset shall be divided by the maximum lifecycle per category of the asset as prescribed by Asset Management Framework by National Treasury: e.g. Computer equipment- minimum lifecycle is 3 years and maximum is 5 years: if an asset(5 years old) costs R15 000/5 = R 3 000

- a) When the damage or lost items occurred due to unforeseen circumstances where by the matter was proved to be force majeure. No recovery from the user.
- b) All lost assets or inventory items must be investigated internally by Risk Management Unit within the department or SAPS. The investigation outcome will determine which cause the Accounting Officer will follow.
- c) The affected party/user has been brought to disciplinary hearing and the sanction is in favour of affected party/asset user or the investigation has proved that there was no

negligence suspected against the party/user. No recovery from the user.

- d) The affected party/asset has been brought to disciplinary hearing and the sanction is against the affected party/user or the investigation has proved that there was negligence suspected against the affected party/user. The department reserves the right to claim damages from the affected party/user as per clause 6.7
- e) The write offs shall be recorded as loss on the asset disposal register of the department once off in a specific financial year.

6.8 CALCULATION OF INVENTORY OR PERISHABLE ITEM REPLACEMENT

Inventory or perishable item shall be valued at the selling price in the course of operations less the estimated cost of completion and estimated cost necessary to make sale, exchange or distribution. Current replacement cost is the cost the entity would incur to acquire the inventory/ perishable item on the reporting date.

6.9 MANAGEMENT OF UNRECOVERED ASSETS

- a) Unrecovered lost assets shall be disclosed as loss in the departmental financial statement provided all necessary attempts where possible were made to recover such asset.
- b) Asset lost may not be replaced through procurement of lost item in the market by the User in an attempt to rescue her/him from financial burden as a result of loss/s found or detected which was in her/his possession.

6.10 RECOVERY OF LOSS ASSETS

- a) Recovery and claims are implemented in terms of the current value of the loss and payment thereof in terms may accrue interests in terms of the Treasury Regulations.
- b) Recovery can made from the said person or the private party.
- c) Recovery implementation procedures may involve a series of legal action between the affected private person and the affected private party
- d) It may happen depending on the outcome of investigation that the relevant user involved is approached to compensate for the loss/damaged, undertakes to pay the loss/damaged suffered by the department. Under such circumstances, the recovery of loss assets shall be deal with in terms of the Debt Management policy of the department.

7. APPROVING AUTHORITY

Head of Department will recommend this policy to MEC for approval and the Executive Authority shall be responsible for the approval of this policy.

8. ADMINISTRATION OF THIS POLICY

The Accounting Officer will delegate all responsibility managers of the Department to enforce the implementation of this policy.

9. ACCOUNTABILITY AND RESPONSIBILITY

9.1 Head of Department

The Accounting Officer shall be accountable and responsible for the implementation of the policy and enforcement thereof.

9.2 Supply Chain Management Shall:

- a) Ensure that the content of the policy is brought to the attention of the Users and implementation thereof.
- b) Serve as entry point for all assets lost and reporting to the financial statement of the department.
- c) Maintenance of asset loss control registers for the department.
- d) Shall be responsible for the receipt of reported asset losses within the department.
- e) Shall request Risk Management to investigate an asset lost by user/ affected party.

9.3 Risk Management Unit shall:

- a) On receipt of request from SCMU, Risk Management shall investigate reported asset losses within the department.
- b) Shall report to SCMU or depending on outcome report to the Accounting Officer.
- c) Shall investigate the incident and give feedback on the final stage of the process.

9.4 Financial Accounting Services

- a) Shall be responsible for raising debt to the affecting employee. Arrangement of payment shall be the responsibility of Financial Accounting Services.
- b) Report on losses shall be forwarded to Financial Accounting Services by SCMU for debt rising where necessary.

9.5 Security Management

Report losses of departmental information regarding all ICT equipment to the State Security Agent (SSA)

9.6 Disposal Committee

The Committee shall:

- a) Receipt of written explanatory reports of the incident from the user.
- b) Assessment of the statement of the reports before recommendation is made
- c) Recommend the appropriate method of disposal of the asset(s).
- d) Apply the procedure applicable to the disposal method selected.
- e) Prepare the reports required in accordance with the loss or damage incident.
- f) Ensure that disposals are conducted in accordance with the policies, processes and procedures contained in this document provided other method had been approved by the Accounting Officer.

9.7 Employees Responsibility

- a) All employees shall comply with this policy
- b) The asset Inventory Controller and User of an asset/s shall be responsible in ensuring that the asset/s allocated to him/her is kept in good condition.
- c) The asset user shall remain responsible for asset/s allocated to him/her until formerly removed from him/her possession and the asset movement form completed and signed.
- d) In the case of any change of an asset in her/his possession, the user shall be responsible to advise the Asset Management Unit for adjustment of his or her asset inventory list.
- e) Damages/losses occurred to an asset allocated shall be reported to the Senior Manager: Logistics Management Unit for processes to be followed.
- f) The user shall be responsible for reporting of lost asset to the nearest Police Station and a statement shall be made by him/her to the Senior Manager: Logistics Management Unit.
- g) Any item regarded obsolete or redundant shall be dealt with by Asset Management Unit

who shall flag such items on the asset register and referred for disposal.

- h) The appointed Asset Letting and Additional Member of the Disposal Committee shall develop asset disposal data for consideration by the Central Asset Letting and Disposal Committee.
- i) The appointed member shall be at a level not lower than level 7 who shall be accountable to his/her Responsibility Manager.

10. EFFECTIVE DATE OF THE POLICY

This policy shall be effective from the date of approval by the delegated authority.

11. PROCEDURES AND IMPLEMENTATION

The following actions are recommended for implementation in order to assist with the immediate operational activation of the Loss Control Policy:

- a) Responsibility Managers/Asset Inventory Controller must identify or appoint a dedicated senior official within their respective units to take responsibility for their Loss Control function.
- b) Responsibility Managers/Asset Inventory Controller must determine what crucial steps are being applied, if any at all, to protect departmental assets and the cost of implementing such measures where they are lacking
- c) Responsibility Managers/Asset Inventory Controller overall supervision and administration of the asset loss control policy with constant feedback on losses (their costs and where they are occurring), preventative measures taken and recommendations for action (including cost details and opportunity cost warnings).
- d) Responsibility Managers/Asset Inventory Controller, Users and Departmental officials must at all –times ensure protection of departmental assets at all levels.
- e) Responsibility Managers/Asset Inventory Controller must ensure fast and effective investigation of losses.
- f) Responsibility Managers/Asset Inventory Controller must ensure fast and effective disciplinary enquiries following negligent and / or deliberate acts or omissions by departmental employee's recoveries should be pursued where justified.
- g) Pre-placement forensic interviewing and SAPS clearance to be considered where necessary.

- h) Stringent inventory control, including a central Departmental Asset and Inventory Registers and exit control.
- i) Conducting awareness sessions for all departmental officials on asset/inventory loss prevention mechanisms.
- j) Prudent key and security control systems.
- k) Locking of offices, cupboards, cabinets and drawers by employees.
- l) Adequate training of security personnel to deal with the challenges of an asset loss.
- m) Asset Loss Control Policy, proper investigation of criminal incidents and to maintain a high security standard, linked to advanced technological security systems.
- n) Disciplined access control linked to a high degree of supervision thereof.

12. MONITORING AND EVALUATION

- a) The lost asset/inventory item shall be reported by the asset or item User to the nearest SAPS within 24 hours.
- b) The report shall then be routed to the Head of Logistics/Asset Management Unit for the attention of Disposal Management of the Department.
- c) The asset lost control register shall be maintained by Logistics Management.
- d) The lost asset shall be flagged in the departmental asset register.
- e) When circumstances permit through analysis of the report, the later shall communicate with Risk Management of the department for necessary processes.
- f) Any asset or inventory item lost through any event, such item shall not be disposed of unless authorized by the Accounting Officer of the Department or his/her delegated person.
- g) The transaction (losses or damages) shall be disclosed in the departmental annual financial statement.
- h) After the finalization of the case the asset shall be removed from the asset register after the approval by the Accounting Officer.

13. POLICY REVIEW

This policy shall be reviewed in every three (3) years unless there are amendments in the precepts that will compel the department to amend this policy to align with new directives.

14. POLICY RECOMMENDATIONS AND APPROVAL

~~Recommended / Not Recommendation~~

OK

Head of Department: Dept. of Social Development

2014/05/20
Date.

Deputy (Approved)

~~Member of the Executive Council
Dept. of Social Development~~

14/01/2015
Date



15. APPENDICIES

ANNEXURE A

DEBT ROUTE FORM

Su name & Initial:

Persal Number:.....

Service termination date:.....

Date Processed on Persal:.....(Persal function #4.7.1)

Electronic Z102 (#4.7.8):.....

Reason for termination:.....

Last month paid on Persal:.....

Advise recall office to recall salary and/or housing installment if salary cannot be stopped on Persal timeously.

Has overpaid salaries been reversed on Persal function #5.2.10 Yes/No

Last known address:

.....

1. LEAVE AUDIT:

Has leave audit been done Yes/No

Amendment on Persal (#4.5.17 and #4.5.4)

Has IRP 3 directive been requested from SARS Yes/No

	YES	NO	AMOUNT	REVISOR/ CHECKER	DATE
State Guarantee Debt					
Leave Without Pay Debt					
Study Loan, Bursary Debts					
Breach of Contract Debts					
Pension Buy Back Debt					
Official accommodation (rental/ boarding)					
Other (specify)					

2. SUPPLY CHAIN MANAEMENT

Motor Car Finance Scheme					
Sub-Vehicles Capital Redemption Loan					
Vehicle Accident					
Private Telephone Calls					
Damage to State Property					
Laptop with accessories and bag					
Tri-G card					
Mobile telephone(Cell phone)					
Projector					
Other (Specify)					

3. FINANCE

Net salary					
Tax Debt					
Garnishee Order Debt					
Microloans					
Outstanding Subsistence & Transport Claim					
Outstanding balance on salary disallowances					
Other (Specify)					

ACCUMULATED DEBT

TOTAL DEBT OWING TO THE DEPARTMENT INTEREST _____

(Excluding interest)

Will the debt/s be recovered from Leave Gratuity Yes/No _____

Will the debt/s be recovered from Pension Yes/No _____

Added interest (applicable interest rate) _____

TOTAL DEBT + INTEREST _____

