



agriculture & rural development

Department:
Agriculture and Rural Development
North West Provincial Government
REPUBLIC OF SOUTH AFRICA

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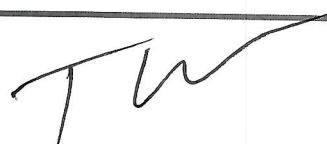
ORGANISATION	DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT
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POLICY	ASSET MANAGEMENT
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1. TERMINOLOGY AND ABBREVIATIONS

Asset: Is a resource controlled by a Department as a result of past events and from which future economic benefits or service potential are expected to flow to the Department.

Movable assets are assets that can be moved (e.g. machinery, equipment, vehicles, aircraft, engines and motors). All inventories and valuables and most non-current assets belong to this category.

Immovable assets consist of:

- Tangible assets, namely land, subsoil assets, and water resources; and
- Fixed structures, namely bridges, houses, office buildings, roads, etc.

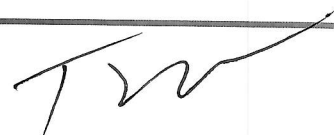
Biological assets are living plants and animals and for the purpose of the Department of Agriculture and Rural Development, biological assets shall mean cattle, sheep, goats, pigs and horses. Feathered animals like chicken are regarded as inventory and will not be kept in the DARD biological asset register.

White Fleet are all vehicles registered as government vehicles under the code registration allocated to the DARD and for this purpose of this policy, this is recorded as code GRB

Yellow Fleet are all vehicles purchased by the department and/have been inherited by the department following prescribed policy directives and whose registration permits are not under code GRB.

Ministerial Vehicle is a vehicle acquired for use by the Member of the Executive and this vehicle is acquired through the provisions of the Ministerial handbook

Cost of an asset includes the cost of activities (cash or equivalent) necessarily incurred to bring the asset to the condition and location essential for its intended use (e.g. purchase price plus transport and installation, pre-delivery inspection



costs etc).

Asset Life Cycle The life of an asset begins when a need for it is first established through planning, acquisition, operation and maintenance and ends when the asset is finally disposed of. The four stages outlined, describes the physical life of an asset or group of assets.

Planning is a stage of identification of the need for an asset, where the requirement for a new asset is established.

Acquisition: Asset acquisition is the next stage in the life cycle of the asset after the planning phase. Because assets have service delivery potential, assets must therefore be purchased within an integrated financial planning framework.

Operation and Maintenance: In this phase financial and performance accountability is established; focus on the performance of assets in meeting the needs and service delivery potential should be made.

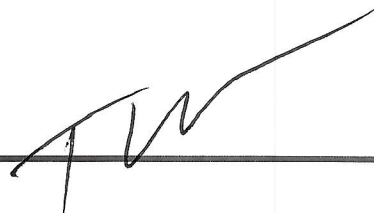
Disposal refers process that starts with the assessment of usefulness of the asset to the objectives of the department to the removal of the asset from the departmental asset register by donation, sale or scrapping in line with guiding standards.

Transfer of assets refers to the movement of assets between entities/departments or from one location to another identified location where it will be utilized productively. The movement shall differentiate between internal and external transfer.

2. INTRODUCTION

- 2.1. Asset Management is the process of planning, guiding and monitoring the acquisition, use, safeguarding and disposal of physical assets to make the most of their service delivery potential and manage the related risks and costs over their useful life to the Department.

- 2.2. The importance of sensible purchase, receipt, bar coding, custody, storage, care, issuing and record keeping asset register cannot be overemphasised. It is therefore important for the Department to strive for better planning, organization and control over its assets.

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3. OBJECTIVES OF THE POLICY

- 3.1. The objective of this document is to regulate the planning, acquisition, operation, maintenance and disposal of asset for effective and efficient management of assets in the North West Department of Agriculture and Rural Development.

4. REGULATORY FRAMEWORK

- 4.1. The policy and procedure manual derives its mandate from:

4.1.1. The Public Finance Management Act (No.1 of 1999 – as amended by Act 29 of 1999) section 38 and 45

4.1.2. Treasury Regulations section 10.1.1, 10.1.2 and section 16A7

4.1.3. Asset Management guidelines (National Treasury) 2002.

4.1.4. Provincial Asset Management Framework.

4.1.5. Provincial Asset Management Policy.

4.1.6. Provincial Standard Operating Procedures (SOP)

4.1.7. Departmental Loss Control Policy

4.1.8. Departmental Supply Chain Management Policy

5. SCOPE OF THE APPLICATION

This policy is applicable to all officials in the Department of Agriculture and Rural Development. It is the responsibility of the Asset Management Division to ensure that the policy is implemented in the Department.

6. POLICY STATEMENT

6.1. ASSET MANAGEMENT GOALS

6.1.1. Minimizing risks.

6.1.2. Improve planning and budgeting processes.

6.1.3. Efficient use and better decision making.

6.1.4. Support departmental goals for service delivery and good governance.

6.1.5. Measurement of performance.

- 6.1.6. Ensure that role players adhere to the relevant legislations and code of conduct.
- 6.1.7. Control of resources.
- 6.1.8. Departmental Transport Policy

6.2. ASSET MANAGEMENT

6.2.1. PLANNING FOR ACQUISITION OF THE ASSET

- 6.2.1.1. Prior to the acquisition of the asset the planning stage must be completed during which the need, identification, requirement, and location for the asset are established.
- 6.2.1.2. It must be determined that the asset to be acquired has sound economic benefit to the Department.
- 6.2.1.3. It must be acquired for the purpose of improving efficiency and effectiveness within the Department.
- 6.2.1.4. The useful life of the asset to be acquired must be determined in terms of the asset's expected time of usefulness and economic benefit to the Department in terms of the effective and efficient delivery of the Departments' planned programs.
- 6.2.1.5. All asset acquisitions must be included in the asset acquisition plan, which must be signed off by the Programme manager indicating that the assets have been budgeted for. Refer annexure A

6.2.2. ACQUISITION OF THE ASSET

- 6.2.2.1. The procurement of equipment e.g. Computer equipment, office equipment etc. is done by the Department and based upon an annual needs assessment.
- 6.2.2.2. All procurement of ICT equipment must be in accordance with the departmental ICT Policy.
- 6.2.2.3. The procurement of Office furniture in the Province is done by the NW Department of Public Works and is based upon an annual needs assessment conducted by the Department.
- 6.2.2.4. Any deviation from the procedure to procure office furniture requires a written deviation approval from the Department of Public Works

6.2.2.5. Procurement of office furniture done within the department must make use of approved suppliers as per Furniture contract of Public Works in instances that there is no contract in place Departmental Supply Chain procedures must be followed.

6.2.2.6. All Asset Acquisition requisitions must be accompanied by an approval as per annexure B, (New Asset Acquisition form) signed by the relevant authority as per Departmental Financial Delegations.

6.2.3. ASSET REGISTER

6.2.3.1. All assets owned and controlled by the department must be recorded in an asset register, regardless of the funding source or value thereof.

6.2.3.2. The asset register must have the following fields

- **Acquisition**, e.g. Date, Supplier & Amount
- **Identify, eg.** Asset number, description, manufacturer, model & serial no.
- **Accountability**, e.g. Location & custodian
- **Performance**, e.g. Condition
- **Disposal**, e.g. Condition, Useful life, Residual value
- **Accounting**, e.g. Asset Cost.

6.2.4. TRANSFERS/RE-LOCATION OF ASSETS

6.2.4.1. Transfers of Inter-departmental assets

Physical asset verification to be performed by both parties being present, releasing department and receiving department.

- Releasing department prepare necessary documentation including Section 42 certificate for transferring/handing over of assets as per PFMA.
- Releasing Head of Department and Receiving Head of Department must approve the handing over of assets.
- Once approved all assets transferred must be removed from the asset register.
- A process of retiring assets from the asset register is performed by means of the TXN 470 transaction available on Walker-BAS or transfer done by Provincial Asset Management:

6.2.5. RE-LOCATION/MOVEMENT OF ASSETS

6.2.5.1. All movements of assets between officials/offices must be reported to the relevant asset controller as per annexure C.

6.2.5.2. Asset controllers are to update the asset register as per movement authorisation.

6.2.5.3. Updating of movement/re-location of assets not reported must be updated as soon as identified.

6.2.5.4. A process of transfer and re-location of assets from one location to another is performed by means of relevant transactions available on Walker-BAS System.

6.2.6. PHYSICAL ASSET VERIFICATION

6.2.6.1. Approval must be obtained for bi-annual asset verification each year, including the proposed teams who will perform it.

6.2.6.2. Communicate programme timorously to relevant stakeholders, before commencement of verification.

6.2.6.3. Once verification is complete: The following must be included on a report to address all the discrepancies found:

- o Assets physically found but not appearing on the Asset Inventory Sheet,
- o Assets physically found but not bar coded,
- o Assets not physically found during the asset verification process,
- o Assets physically found but in a different location to that recorded on the Fixed Assets Inventory Sheet,
- o The physical condition of the asset

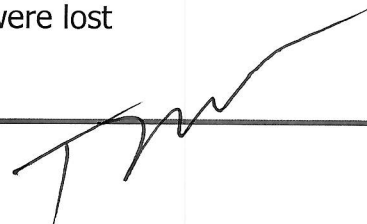
6.2.6.4. Update all findings on the system and hang inventories.

6.2.6.5. All assets identified that have lost/fallen barcodes the following process needs to be followed to rectify:

6.2.6.5.1. Assign replacement barcode number to asset

6.2.6.5.2. Keep record of all assets that need to be retired due to lost/fallen barcodes

6.2.6.5.3. Obtain approval to retire assets of which barcodes were lost



- 6.2.6.5.4. Update asset register with replacement barcode number, utilizing information/detail as per asset of which barcode was lost/fallen
- 6.2.6.5.5. Where barcode has been lost or removed from asset and can be traced to the original asset number, use engraver or permanent marker to mark and identify that asset number on the asset

6.2.7. MONTHLY/QUARTERLY & ANNUAL ASSET RECONCILIATIONS

6.2.7.1. Monthly asset reconciliations

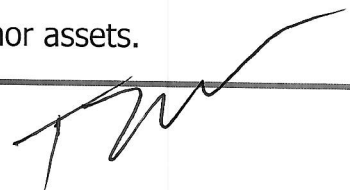
- Monthly asset reconciliations need to be performed.
- This entails the comparison of the electronic asset register additions per month to the BAS expenditure report per month.
- Reconciliations are split between Capital assets and minor assets.
- All source documents must be obtained to enable accurate reconciliation to be performed.
- A process of adding assets onto the asset register is performed by means of the following transactions available on Walker-BAS:
 - TXN 420 – Asset addition
 - TXN 440 – Depreciation
 - TXN 463 – Approval
 - TXN 464 – Splitting of bulk assets procured

6.2.7.2. In the event of discrepancies found between the two reports, corrective actions needs to be performed.

- Misallocations to be addressed by means of journals which must be passed ensure reconciliation between Asset Register and Trial Balance.

6.2.7.3. Quarterly asset reconciliations

- Quarterly asset reconciliations need to be performed between the Asset Register and Trial Balance for purposes of Quarterly Financials which need to be submitted on a quarterly basis.
- This entails the comparison of the electronic asset register additions per quarter to the BAS expenditure report per quarter.
- Reconciliations are split between Capital assets and Minor assets.



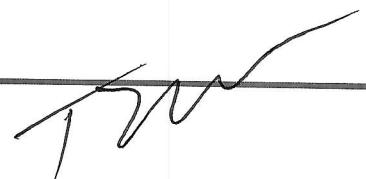
- The quarterly reconciliation entails the following information to be supplied in electronic format as well as Approved signed off hard copies of the following:
 - Opening Balance, per categories
 - Prior period errors to opening balance, per categories
 - Additions, per categories
 - Disposals, per categories
 - Transfers, in/out per categories
 - Closing Balance, per categories

In the event of discrepancies found between the two reports, corrective actions needs to be performed:

- Misallocations to be addressed by means of journals which must be passed.
- Any other discrepancies need to be explained with supporting information.

6.2.7.4. Annual asset reconciliations

- Annual asset reconciliations need to be performed between the Asset Register and Trial Balance for purposes of the Annual Financial Statements.
- This entails the comparison of the electronic asset register additions per quarter to the BAS expenditure report per quarter.
- Reconciliations are split between Capital assets and Minor assets.
- The annual reconciliation entails the following information to be supplied in electronic format as well as Approved signed off hard copies of the following:
 - Opening Balance, per categories
 - Prior period error to opening balance, per categories
 - Additions, per categories
 - Disposals, per categories
 - Transfers, in/out per categories
 - Closing Balance, per categories
- In the event of discrepancies found between the two reports, corrective actions needs to be performed:
 - Misallocations to be addressed by means of journals which must be passed.
 - Any other discrepancies need to be explained with supporting information.



6.2.8. DISPOSAL OF ASSETS

6.2.8.1. Departmental Disposal Committee

- 6.2.8.1.1. The Department shall have an Asset Disposal Committee to deal with all disposals.
- 6.2.8.1.2. The members of the committee will be appointed by the Accounting Officer of the Department.
- 6.2.8.1.3. The Departmental Disposal Committee will comprise at least seven members, two of whom must be from Asset Management, one from Mechanisation Component and one from ICT Operations as well as secretariat and Chairperson.
- 6.2.8.1.4. The Departmental Disposal Committee will be responsible for assessing the assets that are to be set aside for disposal due to redundancy, surplus, under-performance or unserviceability and making recommendations to the Accounting Officer in this regard.
- 6.2.8.1.5. When considering recommendations, the Departmental Disposal Committee must ensure that the Department has obtained optimal utilisation from the asset.
- 6.2.8.1.6. The Departmental Disposal Committee should meet on a quarterly basis or as the need arises to evaluate moveable assets identified for disposal.
- 6.2.8.1.7. The Departmental Disposal Committee is empowered to invite any official in the department to advise on issues that may be technical to the Committee to rule on, and these invitations can be extended to SMS members
- 6.2.8.1.8. The quorum for a Disposal Committee meeting is 50% plus 1.

6.2.8.2. Disposal process

- 6.2.8.2.1. All physical assets identified by Asset Management Component to be either redundant, obsolete, unserviceable assets must be identified, recorded and submitted to head of asset management for consolidation and submission to the DDC
- 6.2.8.2.2. All biological assets identified by Asset Management Component or reported to Asset Management Component to be not meeting the purpose of keeping such

asset either through being infertile, problematic, injured, deformed etc recorded and submitted to head of asset management for consolidation and submission to the Biological Asset Disposal Committee

6.2.8.2.3. All vehicles identified or reported by Transport Sections as either redundant, obsolete, unserviceable or damaged beyond repair shall be recorded and submitted to head of asset management for consolidation and submission to the DDC

6.2.8.2.4. In case of computer equipment and electrical equipment, a technical report must be obtained from Information Technology unit and/or supplier.

6.2.8.2.5. All assets are packed in sequence as per the Board of Survey completed, in a storage facility.

6.2.8.2.6. Disposal committee meets, views items and makes a recommendation for disposal for approval by the Accounting Officer.

6.2.8.2.7. Different methods of disposals are as follows:

- Auctions
- Donations to Non Profit organizations
- Scrapping/Crushing
- Sale to staff members for Laptops older than ten (10) years; *giving preference to the user of the item first with at least R1,500.00 per item.*
- The age of the Laptop to be disposed shall be drawn from the detailed Asset Register
- Sale according to an open bidding process if end user is not interested in buying the identified items.
- Transfer to other departments.

6.2.8.2.8. Once approved, assets are disposed as per approval.

- All barcodes are removed prior to disposal
- In instances of computers being disposed, all information is removed by engagement with ICT Operations unit.
- All E-waste (electronic equipment) disposals must be done in accordance to Environmental regulations.
- All Laptops and Desktops are formatted to clear all information saved in the devices except for the operating system.

- For LapTops that are deemed to be past their useful life as determined by ICT, and are more than 10 years in use, and have been under one user, such Laptop will be offered to that user at a minimum of R1,500.00 Cash.
- The Disposal Committee shall recommend to the Accounting Officer the disposal of the said LapTop to the user after subjecting the LapTop to an assessment.

6.2.8.3. Replacement of redundant/obsolete/disposed assets

- 6.2.8.3.1. As it is the mandate of Public Works to provide furniture to all departments. All needs for furniture to be submitted to Asset Management Unit on a yearly basis.
- 6.2.8.3.2. All departmental furniture needs will then be submitted to Public Works for their consideration and provision.
- 6.2.8.3.3. In a case of replacement of IT assets, that must be informed by a technical report or ICT Needs analysis developed by the ICT unit.
- 6.2.8.3.4. In instances when Public Works is unable to provide furniture, procurement can be done at departmental level, but the following must be adhered to:
- 6.2.8.3.5. The requesting unit must have the necessary budget available,
- 6.2.8.3.6. The requesting unit must procure from the approved Public Works contract, and
- 6.2.8.3.7. Or in instances that no contract is in place with Public Works, normal departmental procurement procedures must be followed.

6.2.9. LOSSES

6.2.9.1. Types of losses

- 6.2.9.1. Loss and damage caused by the negligent action of a person in the employ of the State.
- 6.2.9.2. Loss and damage as a result of vis major, that is, natural, unavoidable causes such as hail, wind, earthquake, etc.
- 6.2.9.3. Loss and damage arising from criminal or possible criminal acts.

6.2.9.2. Damage/theft/losses

The following procedures should be followed in the case of damages to assets resulting from theft, burglaries, storm/lightning, accidental damage, spillages (electronic equipment):

6.2.9.2.1. In the case of the asset being stolen, the incident needs to be reported to the nearest police station within 24 hrs of the incident and a case number obtained.

6.2.9.2.2. The custodian of the damaged/lost asset must report the matter to their immediate senior and the Asset Controller.

6.2.9.2.3. The Asset Controller must record the following information in the "Damaged/Loss Assets Register":

- date of the incident,
- cause of the incident,
- nature of damage/loss,
- full description of the asset damaged/lost,
- asset number,
- serial number of the asset,
- estimated value of damage/loss,
- summary of action taken,
- steps taken to minimise re-occurrence of the incident,
- description of any disciplinary action taken,
- any other relevant details.
- (All necessary documentation such as police statements, affidavits, declarations etc. must be attached)

6.2.9.2.4. On a quarterly Basis, the Asset Controller must submit the "Damaged/Lost Assets Register" to the Asset Management team in order for the Asset Register to be updated.

6.2.9.3. **Loss control officer**

6.2.9.3.1. Loss control officer must be appointed in writing

6.2.9.3.2. His/her responsibilities shall include but not be limited to keeping a loss register.

6.2.9.4 **Appointment of a Loss Control Committee (LCC)**

6.2.9.4.1. All losses related to asset management shall be dealt with by the departmental Loss Control Committee

6.2.9.4.2. Terms of Reference of Loss Control Committee shall incorporate management of losses emanating from asset management.

6.2.9.5 Recovery/Accountability

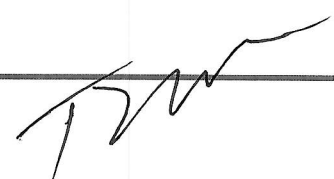
- 6.2.9.5.1. In the event of negligence the official must be held accountable.
- 6.2.9.5.2. Recovery will be done at depreciated cost of asset.
- 6.2.9.5.3. In the event of vis major events, no recovery will be endorsed, but approval must be obtained to write off the losses.

6.2.10. SAFEGUARDING OF ASSETS – GENERAL

- 6.2.10.1. **All officials in the Department** are responsible for the assets allocated to them and/or used in the execution of their duties.
- 6.2.10.2. **All officials in the Department** are required to take all reasonable precautions to safeguard the Department's assets and to prevent their loss.
- 6.2.10.3. Should it become apparent that gross negligence by an official is the cause for the loss/damage to the asset/s the Department will make every attempt to recover the full amount of the loss from the relevant official.

6.2.10.1. Laptop Computers

- 6.2.10.1.1. No official will be provided with a laptop and a desktop at the same time.
- 6.2.10.1.2. All necessary steps to physically secure the laptop must be taken at all times.
- 6.2.10.1.3. Under no circumstances should confidential information be disclosed to any third party or any other unauthorised personnel.
- 6.2.10.1.4. If an official is going away and cannot guarantee the safety of the laptop, arrangements must be made for it to be locked up at safekeeping facilities in the Department.
- 6.2.10.1.5. Officials must ensure that liquid refreshments are not consumed near the laptop.
- 6.2.10.1.6. Damage/loss to the laptop caused by negligence will result in the official being held liable for costs of the repair/replacement of the laptop.
- 6.2.10.1.7. Passwords must not be disclosed to any unauthorised personnel.
- 6.2.10.1.8. Upon resignation/termination of employment, all officials must return the laptop to the Asset Controller within the Department.
- 6.2.10.1.9. No official may install any unauthorised/unlicensed software, (including games).



6.2.10.1.10. No official may access/download distasteful/pornographic material. Failure to comply with the policy will result in disciplinary action being taken in terms of the Province's Human Resource policy.

6.2.10.1.11. Laptops must be removed from parked vehicles at all times

6.2.10.1.12. Laptops must not be left in un-locked boots of vehicles.

6.2.10.1.13. When travelling by air laptops must not be handed in as baggage and must be kept as hand baggage.

6.2.10.2. **Safeguarding of assets – Furniture Office Equipment**

6.2.10.2.1. **All officials** utilising allocated office furniture and/or equipment for official purposes shall be responsible for the safekeeping of that furniture/office equipment until the department re-allocates to another official.

6.2.10.2.2. No official allocated office furniture and/or equipment for official purposes shall exchange that furniture/equipment with another official without approval of the asset management official/ asset control under whose control such an asset belong.

6.2.10.2.3. An official allocated office furniture and/or equipment is expected, upon discovery, report any misuse of any office furniture and/or equipment whether allocated to that official or not, to the relevant asset controller/or asset manager upon discovery of such misuse.

6.2.10.2.4. An official who resigns from employ of the department shall be expected to sign-off office inventory list bearing all assets allocated to that official prior termination by HR from the system, with the assistance of the asset controller.

6.2.10.3. **Safeguarding of assets – White Fleet**

6.2.10.3.1. All officials allocated use of departmental transport asset, shall be expected to comply with the approved departmental transport policy.

6.2.10.4. **Safeguarding of assets – Biological Assets**

6.2.10.4.1. All officials allocated safekeeping of Biological animals be it Cattle, Sheep, Goat, Horse, Donkey at Research farms and or Colleges; shall ensure that all animals

under their control are recorded in the Biological Asset register of that Research Farm or College

- 6.2.10.4.2. The Asset Register of these living assets shall include such details of each animal as gender, age, breed, assigned asset number.
- 6.2.10.4.3. The Asset Register of these living assets shall also include such details movements of these animals when they move between farms as well as all form of their removals from the register that include but limited to death, donation etc
- 6.2.10.4.4. The disposal of these living assets shall be done in by the special committee dealing with the disposal of these assets in line with the conditions set out for their disposal and contained in the conditions of disposal set out and approved by the Accounting Officer.
- 6.2.10.4.5. The post disposal all disposal processes shall be documented and all records of movements in and out of each Research farm and College shall be kept safely on file for the audit purposes.
- 6.2.10.4.6. Asset management officials in Head Office shall be provided details of all births, class changes of all animals from the Research Farms and Colleges for consolidated reconciliation purposes.

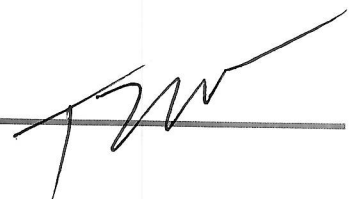
6.2.11. RESIGNATION/TERMINATION OF EMPLOYMENT

Once an employee resigns/leaves the service of the Department, **the supervisor must notify Asset management unit timely in writing.**

Termination checklist must be provided to Asset Management by Human Resource Management timeously to enable asset management officials to verify and/or retrieve movable assets before official exits the department.

7. ROLES AND RESPONSIBILITIES

- 7.1. The Head of Department as the administrative Head of the Department is responsible for ensuring that this policy document is fully implemented and adhered to by all Departmental Managers / Supervisors.
- 7.2. All officials in the Department shall be aware of the policy and properly execute their duties in line with the policy provisions.



- 7.3. The Asset Management Division in the Supply Chain Management directorate and the Departmental Disposal Committee will be responsible for the implementation of the policy in terms of providing necessary guidance, monitoring and evaluation process.

8. MAINTENANCE AND REVIEW

- 8.1. Given the changing nature of the regulatory, control and operational environment, this policy is subject to review every three years, or when necessary to ensure that, is aligned to current legislation. Amendments emanating from review and updating processes will be issued under cover of Supplementary Asset Management Circulars. If and when this policy or provision is amended, the amended policy thereof will supersede this one.
- 8.2. Maintenance will be performed by the Asset Management Section in the Financial Administration Directorate.
- 8.3. Other independent assurance providers, such as Internal Control, Internal Audit, Department of Finance and the AGSA, will also be involved in the examination of the adequacy and effectiveness of this Departmental Asset Management Policy and Procedure manual to ensure an effective and appropriate control environment.

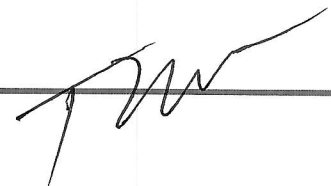
9. IMPLEMENTATION

- 9.1. It is the responsibility of management to bring the contents of this Asset Management Policy and Procedure manual to the attention of all parties within their area of control.
- 9.2. Non-compliance with this policy will result in appropriate disciplinary procedures being considered and instituted against the relevant official where deemed necessary.
- 9.3. For clarification of any matter contained in this instruction, please address queries to the Asset Management Division.
- 9.4. Training on this Policy can be solicited from the SCM directorate.

10. RELATED POLICIES

Related policies to the Departmental Asset Management Policy and Procedure manual are:

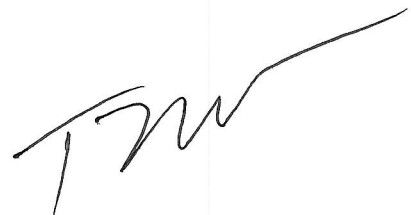
- Provincial Treasury Asset Management Framework.



- Provincial Asset Management Policy.
- Provincial Standard Operating Procedures (SOP).
- Departmental Supply Chain Management Policy.
- Departmental Loss Control Policy.
- Departmental ICT Policy.
- Departmental ICT Security Policy.

11. COMMENCEMENT OF THE POLICY

This policy comes into effect from the date of approval and signature by the HOD.

A handwritten signature in black ink, appearing to be 'J. M.', is located in the bottom right corner of the page.