



LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF PUBLIC WORKS

8

ASSET MANAGEMENT

PROCEDURE MANUAL

LIMPOPO PROVINCE PUBLIC WORKS ASSET MANAGEMENT PROCEDURE MANUAL

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1. PREAMBLE

Asset Management is the decision making process of guiding the acquisition, usage, safeguarding, disposals, transfers and valuation of assets to make the most of their service delivery potential and manage the related risks and costs over their entire life-cycles. The Department of Public Works places a strong emphasis on the physical and financial management of Departmental assets at head office, district offices and cost centers. Great emphasis is placed on better accounting practices and accountability to ensure that assets are managed and utilised in the most effective way to achieve the required results as defined for the Department.

2. OBJECTIVE

2.1. The main objective of the Procedure Manual is to give effect to the prescripts of the legislative framework, Asset Management Policies and Guidelines, Practice Notes, Accounting Standards and Treasury Regulations by regulating processes and provide source of reference on Asset Management in the Department.

3. SCOPE

This Procedure Manual is applicable to non-current assets at Head Office, districts and Cost Centers in the Department of Public Works.

4. MANDATES

- 4.1. S38 (1) (d) of the PFMA imposes a responsibility on the accounting officer of a Department to ensure that there is an effective, efficient and transparent system for managing, including the safeguarding and the maintenance of the assets.
- 4.2. The accounting officer of a Department is required in terms s42 of the PFMA to draw up an inventory of assets and provide substantiating records when assets are transferred to another Department, ensure that the receiving accounting officer sign the inventory, and file a copy of the signed inventory with the relevant treasury and the Auditor-General within 14 days of the transfer.

- 4.3. S45 (e) of the PFMA states that an official in a Department is responsible for the management, including the safeguarding of assets within their areas of responsibility.
- 4.4. The Asset Management Guide provides the framework and guidelines for the establishment of Asset Management in the country.
- 4.5. Government Immovable Asset Management Act (GIAMA) provides the framework for the establishment of systems to manage immovable assets nationally.
- 4.6. The Provincial Asset Policy provides that provincial Departments and entities shall formulate Procedure Manuals to give effect to its provisions in order to regulate Asset management processes within their respective areas of operation.
- 4.7. The Limpopo Practice Note on Disposal of Assets (N0.05/2007) provides comprehensive mandatory procedure and processes on the disposal of assets.
- 4.8. Losses emanating from criminal acts, omissions, *vis major* affecting assets are regulated by S12 of Treasury Regulations.
- 4.9. Generally Recognised Accounting Practice (GRAP) paragraph 17 requires that an item of property, plant and equipment shall be recognised as an asset for capitalization and inclusion on the Asset Register only when it is probable that its associated future economic benefits or service potential will flow to the entity; and that the cost or fair value of the assets to the entity can be reliably measured and has a useful life of more than one financial period.

5. CONCEPTUAL CLARIFICATIONS

- 5.1 Non-Current Asset:** An item of property, plant and equipment which is tangible or intangible owned or controlled by the Department.
- 5.2 Asset Controller:** An official within the Department designated as such for the purpose of managing a group of assets for efficient control purpose.
- 5.3 Asset Holder:** An official to whom an asset is assigned for utilisation and control.
- 5.4 Asset Management Unit:** A unit in the Department responsible for the overall management of assets and the Asset Management function.
- 5.5 Bar-code:** Permanent unique number allocated to an item of plant, property and equipment.
- 5.6 Custodian Department:** A Department designated as the custodian of immovable assets in terms of the Government Immoveable Assets Management Act.
- 5.7 User Department:** A Department designated as the user of immovable assets in terms of the Government Immoveable Assets Management Act.
- 5.8 Work-In-Progress:** An uncompleted project work at a particular period of time.
- 5.9 BAS:** Basic Accounting System as adopted for financial management in the Department.
- 5.10 Qualifying Item:** An item of property, plant and equipment passing the recognition criteria in terms of the Generally Recognised Accounting Practice for capitalisation on the Asset Register.
- 5.11 Non-qualifying Item:** Any other expense which does not meet the recognition criteria defined in the Generally Recognised Accounting Practice. Such an expense does not qualify to be capitalised on the Asset Register.
- 5.12 Asset Transfer:** Exchange of assets between provincial Departments only.
- 5.13 Asset Verification:** A process through which the physical existence and conditions of assets are verified against assertions in the Asset Register.
- 5.14 Stock take:** A process of searching for assets or any other inventory items where no records are available.

5.15 Institution: A site, cost centre, unit or any organ of the State.

6. ASSET MANAGEMENT PROCESS

- 6.1. The Asset Management Process is the cycle of the key asset management activities undertaken to make the most of asset service delivery potential and the management of the related risks and costs over the entire asset life cycle.
- 6.2. The process comprises planning, budgeting, acquisition, transfers, operation and maintenance, verification, disposal, accounting and disclosure.
- 6.3. The Department shall draw an Annual Asset Management Plan on each of the Asset Management Phases and submit to Provincial Asset Management by the end of February each year.

6.4. Planning and Budgeting Phase

- 6.4.1. Planning is the process of matching the asset requirements of the Department to its service delivery requirements.
- 6.4.2. Programme managers are responsible for determining the asset requirements on the basis of their respective service delivery needs.
- 6.4.3. Programme managers must communicate their asset needs to the Asset Management Unit in the Department by the end January each year.
- 6.4.4. The Asset Management Plan must include descriptions, quantities, values and time frames as much as it is practicable.
- 6.4.5. The Asset Management Unit shall be responsible for quality checks, consolidation and submission of the Asset Management Plans.
- 6.4.6. The Chief Financial Officer shall be accountable for the production, consolidation, approval, funding and submission of Annual Asset Management Plans.

6.4.7. Budgeting shall be the process of allocating financial resources to plans.

6.4.8. No funding for assets shall be done unless it is informed by plans.

6.4.9. Programme managers are responsible for costing their Asset Management Plans.

6.5. Acquisition Phase

6.5.1. Acquisition shall be the process of adding assets to the Departmental Asset Register through purchases, construction, transfer in and receiving donations.

6.5.2. The acquisition through purchase and construction is informed by the Acquisition Plan.

6.5.3. Unless approved by Limpopo Provincial Treasury, no assets shall be acquired using financial leases.

6.5.4. Assets on operating lease must **NOT** be capitalised on the Departmental Asset Registers since ownership thereof resides with the supplier.

6.5.5. An item of plant, property and equipment shall be recognised as capital assets only if it passes the recognition criteria as prescribed in GRAP 17 irrespective of the economic classification through which they are acquired.

6.5.6. All purchases of assets shall be done in terms of the Supply Chain Management Procurement processes.

6.5.7. Programme managers are responsible for placing Purchase Requisitions for the purchase of assets using requisition form.

6.5.8. All Asset Purchase Requisitions for all qualifying assets including minor assets **MUST** be forwarded to the Departmental Asset Management Unit for sanctioning.

- 6.5.9. The Asset Management Unit shall have the responsibility to ensure the Asset Purchase Requisitions are informed by the Acquisition Plan, to verify whether there is no surplus of the required asset within the Department, to mitigate the probability of misallocations, ensure responsibility and accountability are assigned accordingly, storage is arranged for the replaced assets and that the Departmental Asset Register is built or updated effectively.
- 6.5.10. In order to build or construct an Asset Register, the Asset Manager must on monthly basis:
- 6.5.10.1. Draw both Current and Capital Expenditure BAS Reports.
 - 6.5.10.2. Conduct reconciliations to account for qualifying assets and eliminate non-qualifying assets and misallocations.
 - 6.5.10.3. Transfer the remaining qualifying assets to the Asset Register.
 - 6.5.10.4. Match the qualifying assets to source documents.
 - 6.5.10.5. All assets must be receipted at central point within the institution, except where the asset needs to be installed or connected by the supplier.
- 6.5.11. The receiving official must inform and provide source documents to the Asset Management Unit within three working days pertaining to the receipt of all assets.
- 6.5.12. Upon receipt of the asset, the Asset Management Unit must bar-code each item and allocate it directly to the Asset Controllers.
- 6.5.13. The Asset Controller must allocate the bar-coded asset to a location and assign the responsibility and accountability thereof to the Asset Holder/User.
- 6.5.14. A bar-code shall remain a **permanent identity number** of an asset item.
- 6.5.15. The asset identity number **must not** be removed from an asset item or Asset Register unless by way of disposal.
- 6.5.16. Limpopo Provincial Treasury is the custodian of bar-code ranges and shall issue them on written request to the Department.

- 6.5.17. Where a bar-code has peeled-off, the Asset Management Unit must order another tag bearing the original **similar number** to replace the peeled-off bar-code.
- 6.5.18. The guiding principle on Asset Management is that each item enters the Asset Registers alone and assumes its useful life thenceforth and as a result must be bar-coded as a single item.
- 6.5.19. In order to ensure efficiency and effectiveness with regard to complementary assets, section 4.5.11 (e) and Annexure A of the Provincial Asset Management Policy shall be effected as follows:
- 6.5.19.1. In the case of Personal Computer, only the Central Processing Unit (CPU), Monitor, Printer, Plotter and the External CD-Writer shall be considered for capitalisation on the Asset Register, and the rest shall be treated as secondary assets.
- 6.5.19.2. The furniture items which must be treated as non-qualifying assets include built-in cupboards, letter trays, dust/trash bins, flower pots, temporary/ immaterial portraits, notice boards, message boxes, mirrors and all other immaterial items associated to furniture.
- 6.5.19.3. In the case of tool box, only the total tool box shall be treated as the qualifying assets at the total cost of its contents and an inventory list shall be maintained by the Asset Controller on the individual tools for control purposes.
- 6.5.19.4. Where in doubt, Annexure A of the Provincial Asset Management Policy should be applied as the guiding principle on complementary secondary/ primary assets.
- 6.5.19.5. All movable assets purchased on behalf of schools by the Department and such assets are regulated in terms of s42 and s43 of the South African Schools Act (Act 84 of 1996) shall devolve on purchase on the relevant School Governing Body and shall, as a result be appropriately reconciled and excluded from the Departmental Asset Register.
- 6.5.19.6. General Duties/ Responsibilities of an Asset Controller

- (a) Accept responsibilities as an Asset controller.
- (b) Ensure assets are safeguarded at all times.
- (c) Keep all source documents in respect of asset transactions.
- (d) Assign responsibilities over assets to Asset Users and locations.
- (e) Control the movement of all assets amongst Asset Users and locations by means of the official Asset Movement Form.
- (f) Update the Asset User Inventory List (AUIL) accordingly.
- (g) Ensure separate list is kept for each official allocated a Tool Box Asset.
- (h) Ensure that all assets are bar-coded accordingly.
- (i) Coordinate and participate in all Asset Verifications.
- (j) Submit reports on all assets activities to the Asset Management Unit monthly and as and on demand.
- (k) Account for any discrepancies on assets.
- (l) Report all losses/shortages to your programme manager and to Asset Management Unit.
- (m) Inform and keep all Asset Users up to date with regard to all new developments in Asset Management.

6.5.20. Work-In-Progress

- 6.5.20.1. Work-In-Progress (WIP) results from incomplete projects, especially at the end of the financial year.
- 6.5.20.2. In terms of the Government Immovable Asset Management Act (GIAMA), all immovable assets vests in the province through the custodian Department, this in our case is the Department of Public Works, irrespective of who funded the acquisition thereof.
- 6.5.20.3. Where a Department other than Public Works funds the acquisition of an immovable asset, such a Department shall remain accountable for such an asset, including its WIP until the project is completed.

- 6.5.20.4. It therefore remains mandatory that the Department report on all WIP at the end of the financial period until the project is completed.
- 6.5.20.5. On completion, the Department must collect the relevant information, including the total cost of construction and create an asset in its Asset Register for each project.
- 6.5.20.6. On monthly basis the Asset Management Unit must draw a BAS Report on capital expenditure and minor assets and reconcile it to exclude the total cost of WIP and of non-qualifying items in the construction of the Asset Register.
- 6.5.20.7. Efforts should be made to classify WIP costs.
- 6.5.20.8. Upon completion of a project, the user Department must use the cumulative total costs thereof to create an asset in its Asset Register.
- 6.5.20.9. Within a month of creating an asset, the user Department must provide all financial and other records pertaining to the asset and transfer same to Public Works through the normal Asset Management Transfer function.
- 6.5.20.10. Both the user Department and the custodian Departments must use the duly authorised transfer certificate (Z584 form) as the authority to update their respective Asset Registers in respect of the transfer.

6.5.21. Safeguarding of asset documents.

- 6.5.21.1. As soon as Purchase Orders for assets are placed, the Procurement section MUST share copies thereof with the Asset Management Unit.
- 6.5.21.2. As soon as assets are received, the central receipting unit MUST share copies of delivery notes/ invoices with the Asset Management Unit.

- 6.5.21.3. Asset Management Unit shall have the rights to view all Purchase Orders within the Procurement System in order to select the asset-related orders.
- 6.5.21.4. The Asset Management Unit MUST maintain a database file on all assets acquired and included in the Asset Register per financial year.

6.6. Transfer and Movement Phase

6.6.1. Asset Transfer.

- 6.6.1.1. Asset Transfer applies to the exchange of assets between provincial Departments.
- 6.6.1.2. Asset Transfer is regulated in terms of s42 (1), (2) and (3) of the PFMA.
- 6.6.1.3. It is triggered by the reorganization of functions within the province, re-channeling of excess assets to the service delivery needs and request by Departments.
- 6.6.1.4. There shall be a Memorandum of Agreement between the two affected Departments to provide terms of reference for the transfer.
- 6.6.1.5. The transferring Department MUST draw an Asset Register Report on the affected assets and complete a Handing-Over/ Taking-Over Certificate (Z584 form).
- 6.6.1.6. It is the responsibility of the receiving Department to verify the correctness and existence of assets on the report.
- 6.6.1.7. The Z584 Certificate MUST be signed by the Accounting Officer of Transferring Department and the Accounting Officer of the Receiving Department.
- 6.6.1.8. The Accounting Officer for the Transferring Department MUST notify the Auditor General and Provincial Treasury at least 14 days before the transfer is effected.
- 6.6.1.9. The Accounting Officer for the Transferring Department MUST lodge the copy of the signed Z584 Certificate together with the

relevant Asset Register Report of the affected Assets with Auditor General and Provincial Treasury within 14 days of the transfer.

- 6.6.1.10. Request to Move Asset Form (**RMA Form**) MUST be completed to give effect to the actual exchange of assets and for control purposes.
- 6.6.1.11. The duly-authorized Z584 Certificate shall serve as the eventual authority for the Asset Management Unit to effect the transfer transaction in the Asset Register.
- 6.6.1.12. Where the Z584 authority is to be effected through multiple exchanges of assets, it is the responsibility of the Asset Management Unit to prepare asset exchange schedules to ensure the Asset Transfer is executed and transacted effectively.
- 6.6.1.13. The effective date for the transfer transaction shall, for both transferring and receiving Departments, be the date on which the assets are received by the receiving Departments.
- 6.6.1.14. The Asset Register must be updated with regard to Asset Transfer within one day from the receipt date.

6.6.2. Asset Movement

- 6.6.2.1. Asset Movement is the exchange of assets within a Department to address service delivery imperatives.
- 6.6.2.2. No asset shall be moved from its location or exchanged between users/holders/Departments without an approved Request to Move Asset Form (**RMA Form**).
- 6.6.2.3. A Request to Move Asset Form shall be completed by the Asset Controller and be approved by the relevant programme manager.
- 6.6.2.4. The approved Request to Move Asset Form must be lodged with the Asset Management Unit for authorization.
- 6.6.2.5. All movements of assets must be supervised by the Asset Controller and Asset Management Unit.

- 6.6.2.6. The Asset Management Unit must update the Asset Register and the Asset Inventory Lists as per the Request to Move Asset Form.

6.7. Asset Verification Phase

- 6.7.1. Asset Verifications must be conducted twice per annum on movable assets to validate their existence and conditions.
- 6.7.2. A distinction drawn between Asset Verification and Stock-take is that Asset Verification validates the Asset Register and the Stock-take is used in the absence of financial records to build the Asset Register.
- 6.7.3. Since Departments draw BAS Reports and conducts Reconciliations thereon to build Asset Registers, no Stock-take exercise can be used as a means to build Asset Registers.
- 6.7.4. The following Asset Verification process must be adhered to:
- 6.7.4.1. The CFO must appoint an Asset Verification Committee (AVC) periodically in writing.
- 6.7.4.2. The AVC must appoint a chairperson who is well-conversant with the Asset Management Principles.
- 6.7.4.3. The Asset Management Unit (AMU) must draw Asset Verification Inventory Report (AVIR) from the Asset Register per district, per cost center, per location and per asset user/holder.
- 6.7.4.4. The AVC must develop a Verification Plan/Programme and present same for approval by the CFO two weeks before implementation.
- 6.7.4.5. The AMU must coordinate the verification process by liaising with all stakeholders and by availing Asset Controllers at all districts and cost centers to monitor progress, conduct quality checks and provide the necessary resources.
- 6.7.4.6. At each location, the AVC must verify physical existence and condition of each asset against the AVIR and note all exceptions.

- 6.7.4.7. All substantial or material exceptions must be noted, brought to the attention of the Programme Managers and be stated as such in the Asset Verification Report.
- 6.7.4.8. Where reasonable, the AVC must support and resolve immaterial exceptions and state them as such in the Asset Verification Report.
- 6.7.4.9. The AVC must update the Asset User Inventory List (AUIL), obtain acknowledgement and paste the copy thereof at an appropriately visible and secure place at the location (preferably the back of the door).
- 6.7.4.10. Where the AUIL positively corresponds with the AVIR, the AVC must date-stamp and sign the AUIL to validate it.
- 6.7.4.11. It is recommendable that the verification process should not take more than a week at head office/district/cost center. (This is necessary to ensure that the AVC plans synchronize the currency of the verification process per districts, site, institutions and locations.)
- 6.7.4.12. At the end of the verification process, the AVC must engage the AMU for final quality checks before writing the final Asset Verification Report to the CFO.
- 6.7.4.13. The final Asset Verification Report must include all exceptions as well as recommendations.
- 6.7.4.14. The CFO shall approve the Verification Report and institute a committee to conduct investigations in the case of substantial or material exceptions.
- 6.7.4.15. The CFO must lodge an extract of the Verification Report with Limpopo Provincial Treasury confirming that verification was conducted, and an Action Plan on how and when all exceptions will be resolved.
- 6.7.4.16. The CFO must provide the final Verification Report to the AMU to serve as an authority to update the Asset Register accordingly.

6.7.4.17. It is highly recommended that the Asset Register should be updated for all exceptions in the accounting month in which they are cleared or resolved.

6.7.4.18. The Asset Verification Report on movable assets shall remain valid for only **SIX** months.

6.8. Disposal Phase

6.8.1. The disposal of assets must be carried out strictly in terms of the Practice Note on Disposals (Practice Note N0 5 of 2007, as amended).

6.8.2. The following guideline for disposal of asset must be complied with:

6.8.2.1. Asset disposal is an activity within supply chain management which terminates the control of a particular asset, but may generate the need for a replacement to support the continuing delivery of services.

6.8.2.2. The disposal of assets must be done within the relevant legislative, regulatory and normative frameworks in particular the National Treasury Regulations issued from time to time, Preferential Procurement Policy Framework Act ¹, Preferential Procurement Regulations of 2001 as well as the Broad Based Black Economic Empowerment Act.²

6.8.2.3. Regulation 16A3.1 of Treasury Regulations provides that the Accounting Officer (AO) or Accounting Authority (AA) of an institution must develop and implement an effective and efficient supply chain management system in his or her institution for –

- a) The acquisition of goods and services; and
- b) The disposal and letting of state assets, including the disposal of goods no longer required.

¹ Preferential Procurement Policy Framework Act, 2000 (Act No 5 of 2000)

² Broad Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003)

6.8.2.4. The AO/AA shall dispose of goods in a fair, equitable, transparent, competitive and cost effective manner.

6.8.2.5. Disposal of assets should be fully accounted for in Institutional financial statements.

6.8.2.6. An asset may be disposed of due to, amongst others, the following reasons;

- a) Surpluses,
- b) Under-performance (assets may no longer support an institutional service objective either because of changes in the type of service or its method of delivery,
- c) Unserviceable ,
- d) Redundant/obsolete (some assets may still be able to perform as originally planned but have been made redundant because of advances in technology or changed work practices),
- e) Assets such as buildings can often be economically maintained and kept in service for prolonged periods; however some become uneconomic or cannot be economically adapted to change operating environments or service requirements.

6.8.2.7. The decision as to which method of disposal is appropriate rests with the AO/AA who shall be assisted by the disposal committee to take an informed decision.

6.8.2.8. The AO/AA shall appoint asset Disposal Committee in writing to facilitate an institutional disposal function and make recommendations to the AO/AA for approval. The Disposal

Committee must include the Asset Management officials to coordinate the disposal process

6.8.2.9. An institution shall before taking a decision to dispose of an asset conduct a comprehensive examination and economic appraisal.

6.8.2.10. The decision to dispose of shall be taken within an integrated planning framework that takes into consideration service

delivery needs, institutional objectives, financial and budgetary constraints and the Government's overall resource allocation objectives.

6.8.2.11. The AO/ AA shall have an annual disposal plan /schedule indicating the following;

- a) Assets to be disposed of,
- b) The rationale for the disposal,
- c) The anticipated time and method of disposal,
- d) The expected proceeds on disposal.

6.8.2.12. The plan mentioned in paragraph 5.11 above, may be reviewed and refined, if necessary, prior to disposal, to take account of the prevailing market and physical condition of the asset.

6.8.2.13. The following guidelines should be considered before disposing of an asset;

- a) The AO/AA shall evaluate the effectiveness of their disposal strategies in maintaining an asset portfolio that best meets service needs.
- b) The **asset register** must be used for this analysis as it records the useful lives of the class of assets and is able to provide an indication of the timing of major replacements in the normal course of business.
- c) The assessments of useful life must be as realistic as possible.
- d) The actual life of individual assets will vary from the 'average' life established for that class of asset in the asset register. Therefore, it is important that condition monitoring and performance assessment are undertaken, with the results linked to an appropriate management information system.

- e) The AO/AO shall ;
- i. Establish and maintain an asset information system, which records all relevant information, to assist in asset planning and disposal management;
 - ii. Prepare and evaluate proper costing to support the selection of the most cost-effective disposal methods;
 - iii. Identify those areas most susceptible to fraud or risks, and introduce appropriate preventive measures;
 - iv. Identify and communicate the preferred arrangements for disposals to relevant interested parties/stakeholders;
 - v. Provide clear instructions to the agent engaged (if any) to undertake the disposal;
 - vi. Monitor and evaluate disposal performance regularly for achievement of fair dealing, cost-effective choice of disposal methods and for compliance with the Government's disposal policies and objectives.
 - vii. Prepare assets for disposal. Relevant representatives of an institution should, prior disposal, check that assets due for disposal do not contain materials that are not intended for disposal, including but not limited to stationery, software, classified information contained in hard or floppy disks; and records, files, papers or whiteboards containing information which, if disclosed, could breach privacy legislation, and/or cause embarrassment or problems for the disposing institution.

6.8.3. Methods of Disposal

6.8.3.1. Whatever method is preferred, a proper evaluation of relevant disposal options should be prepared taking into account both the costs

associated with each method of disposal (disposal costs³) and the likely benefits (including possible proceeds).

6.8.3.2. Different disposal methods may be needed for different types of assets.

6.8.3.3. An institution shall determine the following aspects before deciding on an appropriate disposal method:

- a) The nature of the asset (i.e. a specialised asset or a common item).
- b) The asset's potential market value.
- c) Other intrinsic value of the asset (i.e. cultural/heritage aspects etc.).
- d) The asset's location (with respect to its transportation or access).
- e) The asset's volume.
- f) The asset's trade-in value.
- g) The asset's ability to support wider Government programmes.
- h) Environmental considerations.
- i) Market conditions.
- k) The asset's life.

6.8.3.4. The following are the disposal methods which may be used by an institution:

- a) Public tender.
- b) Price quotations.
- c) Public auction.
- d) At market related value

³ May include the financial loss on an asset disposed of prior to expiration of its expected useful life due to circumstances beyond the Department's control, such as becoming environmentally unacceptable. Conversely, they may take into account the potential gain on sale of assets such as land or artworks.

e) Donations

f) Destruction

g) Transfers

6.8.3.5. Assets valuations must be considered when disposing of the provincial immovable assets.

6.8.3.6. If valuations are required, they must be obtained from experienced registered agents who are knowledgeable in the type of asset(s) for sale and the current market trends.

6.8.4. DISPOSAL OF ASSETS

6.8.4.1. The AO/AA must ensure that Regulation 16A7 of Treasury Regulations is complied with in respect of disposal and letting of assets. The following Regulations must be complied with when dealing with disposal of state assets:

6.8.4.2. **Treasury Regulation 16A7.1:** Disposal of movable assets must be at market-related value or by way of **Price quotations, competitive bids or auction**, whichever is most advantageous to the institution unless determined otherwise by the relevant treasury.

6.8.4.3. **Treasury Regulation 16A7.3:** Any sale of immovable state property must be at market-related value, unless the relevant Treasury approves otherwise.

6.8.4.4. **Treasury Regulation 16A7.6:** The Accounting Officer or Accounting Authority must, when disposing of **firearms**, obtain the approval of the National Conventional Arms Control Committee for any sale or donation of firearms to any person or institution within or outside the Republic.

6.8.4.5. **Treasury Regulation 16A7.7:** The AO/AA must, when disposing of computers equipments, approach the education and/or training institutions to determine whether such an institutions requires such

equipment. In the event of the computer equipment being required by such a state institution, the AO/AA may transfer such equipment free of charge to the identified institution.

6.8.5. DISPOSAL OF INFORMATION TECHNOLOGY ASSETS

6.8.5.1. Prior to disposing of IT assets, the IT Managers must ensure that all sensitive and classified information and licensed software are securely erased from computers and destroyed before sale. In some instances hard or floppy disks should be destroyed if classified information has been stored on them. Software will be either owned by an Institution or licensed. Legal advice should be sought if ownership or licensing situations are unclear.

6.8.6. SALE BY AUCTION

6.8.6.1. The AO/AA shall make use of a provincial auctioneering contract arranged from time to time by the Provincial Treasury to dispose of assets covered in such contract. A separate auctioneering contract for assets not covered in the transversal contract may be arranged by the AO/AA.

6.8.6.2. When appointing an auctioneer consideration shall be given to a range of criteria such as:

- a) Past performance, reputation and integrity;
- b) Ability to achieve optimum returns;
- c) Commission rates;
- d) Facilities;
- e) Location;
- f) Ability to offer a range of auction services; and

g) Viability of the business.

6.8.6.3. The advantages of utilizing the auction methods are amongst others:

- a) Auctions are usually the most suitable outlet for high-volume, low-value goods.
- b) Turnaround time, from delivery of goods to receipt of proceeds, is minimal.
- c) Costs of service are known, including fixed commission and transport.
- d) Use of an institutions' labour and resources can be reduced to a minimum.
- e) Open and effective competition is achieved.
- f) Specialised auctions may be arranged for unusual and/or high-value goods with a wide potential market (for example, information technology equipment and motor vehicles).
- g) When there are a large variety of surplus goods in one location, on-site auctions may be arranged to avoid transport costs.
- h) Public attendance at auctions of assets is normally good.

6.8.6.4. An AO/AA should always ensure that all items disposed are accounted for. All assets delivered for auction must be received, recorded and after the auction, there should be a thorough crosscheck against payment voucher. Discrepancies must be recorded and reported.

**6.8.7. SALE THROUGH PRICE QUOTATIONS OR TENDER
(COMPETITIVE BIDDING) PROCESS.**

6.8.7.1. Competitive bidding process may be followed in selling amongst others the following assets:

- a) high value assets;
- b) unusual / technical assets;
- c) assets located in remote or rural areas; and
- d) assets that have a geographically dispersed potential market

6.8.7.2. The following are the advantages of selling through the competitive bidding process:

- a) The selling procedure is seen to be open and competitive. In the sale process, highest bid submitted will generally be accepted.
- b) The market of the day is tested to ensure that the maximum available return is achieved.
- c) Post-bid negotiations may be undertaken where the highest tender falls short of the market value or anticipated sale price of the item. Conditions attached to the sale may also be negotiated during the process.
- d) Public servants may participate in the bid for assets disposal through a competitive bidding process.

6.8.7.3. The following conditions shall apply in cases where public servants participate in the bidding process for asset disposal:

- a) Once a decision to dispose of assets through competitive bidding process (quotations and bids) has been taken, the Department must, within 14 working days prior the actual disposal date, publish its intention to dispose of assets.

- b) Interested public servants must declare interest up-front.
- c) Participating public servants shall do so on their personal capacity and will only allowed to participate in the auction on production of approved leave form with the Department's stamp must be produced.

6.8.7.4. Failure to comply with paragraph 6.8.7.3 (c) above shall disqualify the public servant from participating.

6.8.7.5. Should the AO/AA consider to dispose of assets through price quotations or competitive bidding process, the provisions of Preferential Procurement Policy Framework Act, its associated Regulation and Limpopo Preferential Procurement Policy, 2005 shall apply.

6.8.7.6. The AO/AA should always check the financial viability of the preferred bidder to establish his/her capacity to execute the bid.

6.8.7.7. Sale through price quotations may be used for movable assets if:

- a) Assets have been unsuccessful on competitive bidding process once.
- b) Assets are valued at less than the cost of disposal through bidding processes.
- c) Assets are no longer functional but have re-usable parts/ components which may still have value (scrap).
- d) It is proven that the assets will not attract bidders.

6.8.7.8. The following procedure must be followed when disposing movable asset through price Quotations;

- a) Invitation shall be published for at least 21 working days through the provincial tender bulletin and or any other media requesting interested parties to make offers.
- b) Closing date and time shall be clearly stipulated on the advertisement.
- c) Offers received shall be opened at the same time and place.

- d) Assets to be disposed of shall be made available at all times for inspection by interested parties.
- e) Offers received shall be evaluated by the institutional Bid Evaluation Committee and be submitted to the Bid Adjudication Committee for final decision in a fair manner taking into account, amongst others, elements of equity, cost effectiveness and socio-economic objectives.
- f) Depending on its delegations, the Bid Adjudication Committee shall make recommendations to the AO/AA for approval.
- g) The bidder with the highest points shall be awarded a bid.
- h) When sale by public competition has failed to attract purchasers, auction shall be considered.

7.1 Disposal of provincial state land and property.

7.13.1. The Constitution of the Republic of South Africa in terms of Section 28(1) of Schedule 6, (Act No. 108 of 1996), vests state land in either national or provincial spheres of government;

7.13.2. The Provincial Department of Public Works, as Custodian of Provincial State Land and Property, shall be responsible, in terms of Section 3(1) of the Limpopo Land Administration Act, 1999, (Act No. 6 of 1999), for the centralized control and coordination of processes for the disposal of Provincial State Land and Property, on behalf of the Provincial Government of Limpopo;

7.13.3. While the asset is allocated to a User Department, the asset shall be maintained throughout its lifespan, in terms of Section 3 of the Government Immovable Asset Management Act, 2007, (GIAMA) (Act NO. 19 of 2007), through the preparation of U-AMPS and C-AMPS and budgeting.

7.13.4. The Provincial Fixed Asset Register plays a pivotal role in the Disposal of Provincial State Land and Property and efforts shall be made by all OA/AA to ensure that all Immovable Assets of the Provincial Government are contained in this Register, kept and managed by the Provincial Department of Public Works, before disposal of the asset is considered;

7.13.5. Rates are payable to municipalities on Provincial State Land and Property owned by the Provincial Government in terms of the Municipal Property Rates Act, 2004, (Act No. 6 of 2004).

7.13.6. An Accounting Officer/ Accounting Authority (AO/AA) of an institution shall inform the Provincial Department of Public Works in writing, of all under-utilized and/ or redundant immovable properties under control of that institution, in the form of surrender, with a view to create an atmosphere for the Provincial Department of Public Works to re-direct resources for use by other Departments/ state organs and to further explore possible disposal of such properties;

7.13.7. The Disposal of Provincial State Land and Property shall be in the form of Sale, Lease, Donation, Transfer, Swapping and/ or Exchange;

7.13.8. The Disposal Policy of the Provincial Department of Public Works shall be used, where consideration is given to the First Preference Method, given to Tenants in legal occupation before open tender, followed by Closed Tenders and then Open Tenders, with the applicable discounts/ revised discounts to beneficiaries;

7.13.9. The Disposal of Provincial State Land and Property on Closed and Open Tenders is subject to the provision of the Division of Revenue Act, (DORA), when adjudication is done, where recognition

is made of the existence of HDI's, Disabled Individuals, Gender and Local people;

7.13.10. Sale of immovable state property must be at market-related value, unless the relevant treasury approves otherwise and letting of immovable state property must be at market-related tariffs, unless the relevant treasury approves, otherwise in terms of Treasury Regulations 16A7.3 and 16A7.4 respectively, with the exception of state housing for officials and political office bearers. No state property may be let free of charge without the prior approval of the relevant Treasury;

7.13.11. Other forms of disposal of Provincial State Land and Property are subject to Section 76(1) (k) and (l) of the Public Finance Management Act, 1999, (PFMA) (Act No. 1 of 1999), read with Section 21.3 of the Treasury Regulations;

7.13. Disposal of Motor Vehicles

7.14.1. A decision to dispose of the motor-vehicles vests with the AO/AA of the Department.

7.14.2. The AO/AA must take the full responsibility for the disposal of all the under-utilized and redundant motor vehicles.

7.14.3. Disposal of motor vehicles must be at market-related value or by way of price quotations, competitive bids or auction, whichever is most advantageous to the Department unless determined otherwise by provincial treasury.

7.15. Disposal of Intellectual Property/ Intangible Assets

7.15.1. The term 'intellectual property' refers to property rights which may, for example, enable the use of material that is subject to patented inventions or copyright. A typical example is computer software developed by government employees in the course of their official

duty. Often intellectual property rights may have considerable value.

7.15.2. The AO/AA shall ensure that all rights are properly protected and that any financial benefit arising from these developments is optimised for the benefit of the Department.

7.16. Sale through Private Treaty (Agreement)

7.16.1. A private treaty means a sale negotiated directly between the vendor, or an agent, and the buyer outside the competitive process used in bidding and auctions.

7.16.2. Private treaty sales may be appropriate in circumstances where:

- a) The market is limited and a single buyer who is willing to pay the agreed price has been identified.
- b) The broader interests of the department are served by selling to a particular company, group or individual.
- c) It has been proven that the assets are unserviceable and cannot attract more bidders.
- d) Assets are located on the departments' premises on a hire or free-use basis and it would be reasonable to give the company first option to buy the asset at market rates.

7.16.3. The advantages of the private treaty are amongst others;

- a) Selling time may be significantly reduced.
- b) Only minor expenditure, if any, is necessary on advertising, commission and transport.
- c) Institutional objectives can be supported at minimal additional cost.

7.16.4. When choosing this method, the AO/AA must satisfy himself /herself of the actual value of the assets to ensure fairness and avoid the perception of corrupt /improper practices.

7.16.5. Private treaty sales must be approved by the Member of Executive Council for Provincial Treasury.

17.18. Disposal Through Trade-In

17.18.1. Where necessary, the AO/AA may trade-in assets on the purchase of new item to off-set the purchase price.

17.18.2. The advantages of the trade-in method are:

- a) Surplus goods can be relocated in an environment that will reuse or recycle them.
- b) Trade-in encourages better asset management while assets are in service, enhancing their residual value and possibly realizing a better implied return than if sold.
- c) The costs associated with disposal are avoided.

17.19. Disposal of Non-Saleable Items

17.19.1. In the event that surplus assets cannot be refurbished /serviced or reused and are not suitable for sale or other method of disposal, it may be possible to recycle the material in them / parts.

17.19.2. The AO/AA may invite proposals from service providers who are willing to accept unserviceable assets for recycling purposes.

17.19.3. The AO /AA has a prerogative to set the contractual terms and conditions taking into account issues of competitiveness, fairness, equity, cost-effectiveness and transparency.

17.19.4. In the event that no interest is shown to purchase the assets mentioned above, the AO/AA may donate such assets free of charge.

17.19.5. Donations should be granted only to registered Non-Governmental Organizations or Community Based Organizations operating within the Limpopo Province.

17.20. Disposal of Hazardous/ Poisonous/ Pollutant items.

17.20.1. Surplus stock of hazardous or potentially pollutant stores must be disposed of through controlled dumping due to the unhygienic factor.

17.20.2. The AO/AA may engage the service of an external service provider to dump the identified hazardous or potentially pollutant items.

17.20.3. Relevant institutions should be considered to provide advice on waste management policy and environmental legislation must be complied with if this method is opted for.

17.20.4. The AO/AA must exercise care to ensure that there are no health risks to employees, members of the public or the environment when disposing of hazardous and/or pollutant store items.

17.20.5. The method that the AO/AA uses must be assessed as the most environmentally responsible in the circumstances.

17.21. Competitive Bids Removal

17.21.1. The AO/AA may consider it a cost-effective option to call for bids for the removal of surplus goods not suitable for sale or other method of disposal.

17.22. Donation to Charities, non-Governmental or Job Creation or Community-Based Organisations.

17.22.1. Charity, Job Creation, Non Governmental or Community Based-Organisations may be invited to submit proposals for the removal of unserviceable goods on behalf of the department subject to the following factors:

- a) Community Organisations should receive equitable treatment to avoid claims of bias.
- b) Where donations can be time-consuming, the costs must therefore be weighed against the benefits.
- c) The AO/AA should assess the nature of the recipient's business before giving away assets.

17.22.2. The Accounting Officer / Accounting Authority may approve donations of state movable property in the interest of the state.

17.22.3. Provincial Treasury's approval must be obtained for all donations whose value is over and above the limit stipulated in Treasury Regulations as amended from time to time (both movable and immovable).

17.22.5. Gifts or donations of immovable property by the state must be dealt with as follows:

- a) The Provincial Treasury's approval must be obtained before the Department offers any gifts or donations of immovable property.
- b) Institutions must submit to the Provincial Treasury the reasons for and the conditions under which the gift or donation of immovable property is offered.

**17.23. Destruction / decommissioning/ Cannibalization/
Dumping or Burying.**

17.23.1. This methods should be applied as the last option for disposal.

17.23.2. The AO/AA should check on the possible scrap value of goods before considering disposal in this manner.

17.23.3. Scraping or dumping shall be undertaken when it is considered that the asset is uneconomical to proceed with disposal by any other means.

17.23.4. The AO/AA may engage the services of an external service provider through price quotations or competitive bidding process, to carry out scrapping on behalf of the Department.

17.23.5. Relevant environmental legislations must be complied with when considering dumping or scrapping of assets.

17.24. Updating the Asset Register

17.24.1. The AO/AA must ensure that the institutional markings and assets are removed from the asset Register within seven working days of the disposal date.

17.24.2. The Asset register must be updated with regard to disposal in a month in which the disposal took place.

17.24.3. The updating of the Asset Register with regard to any disposal should not in any way overlap a financial period.

17.24.4. The disposed asset must be removed from the premises of Department within seven working days after the disposal arrangements have been concluded.

17.25. Reporting and Monitoring

17.25.1. The Department shall submit to Provincial Treasury the Disposal Plan for each financial by the end of February of each year detailing types, location and quantities of items to be disposed and the estimated dates of disposal.

17.25.2. The Department shall notify and submit to Provincial Treasury all documentation pertaining to the disposal auction thirty working days prior to the disposal action Provincial Treasury to plan and conduct pre-disposal assessments.

18. ASSET REGISTER

18.1. The Asset Register shall be built from items of property, plant and equipment which pass the recognition criteria as defined in GRAP 17 irrespective of the economic classification from which they are acquired.

18.2. The Asset Register shall exclude items of stock/inventory, stationery, cutlery/crockery, non-mechanical tools, individual items of a tool box asset, workshop tools, items identified in sections 6.5.20.2 and 6.5.20.3, (customization).

18.2. The AMU shall, as and when it occurs, update the Asset Register using information from duly-authorised expenditure reports, transfer reports, disposal reports, revaluation reports, asset movement reports and asset verification reports.

18.3. The Asset Register must reflect the following minimum mandatory requirements:

- (a) Asset Category and Sub-Category/Class
- (b) Asset Bar-Code Number
- (c) Asset Name
- (d) Asset Description
- (e) Asset Manufacturer Unique Identifier
- (f) Acquisition Date

- (g) Source Document
- (h) Asset User /Holder Name
- (i) Asset Location
- (j) Vehicle Registration Number
- (k) Asset Useful Life

- 18.4. Updates to the Asset Register shall be made within the month in which an asset transaction occurs and or is authorised.
- 18.5. All entries on the Asset Register must be substantiated by duly-authorised source documents.
- 18.6. Only the appointed Asset Manager or delegated member of the Asset Management Unit has the right to effect updates on the Asset Register.
- 18.7. Access to update the Asset Register shall be through username and passwords, where an electronic Asset Register is maintained; or through controlled locking system, where a manual non-electronic Asset Register is maintained.

19. ACCOUNTING

- 19.1. All accounting on assets shall strictly comply with norms and standards as prescribed time and again by Limpopo Provincial Treasury.
- 19.2. The AMU shall, on monthly basis conduct reconciliations on asset transactions between economic classifications or financial systems applicable to ensure that the Asset Register reflects appropriate evidence.

20. CLEARANCE OF EMPLOYEES

- 20.1. Upon termination of service of employment each employee shall be issued an Asset Clearance Report (ACR xxx) to clear him/her of all assets in his/her possession/ custody.

- 20.2. It is the responsibility of the relevant Human Resource Management component to notify the Asset Management Unit of the employee's intention to terminate services or where services have terminated as a result of death or where an employee has absconded.
- 20.3. Where an employee has absconded, it is the responsibility of the programme manager/ immediate supervisor to inform the Asset Controller and the relevant Human Resource Management component.
- 20.4. The Asset Controller must within 24 hours of receiving notification of termination of service conduct an Asset Verification on the employee and issue a status report to the AMU.
- 20.5. The AMU must within a day of receiving notification from the Asset Controller, issue an Asset Clearance Report (ACR xxx) to the relevant Human Resource Management component for sanctioning.
- 20.6. The relevant Human Resource Management component must within a month of sanctioning, notify the AMU in writing of the outcome or implementation of the Asset Clearance Report (ACR xxx).
- 20.7. The AMU shall use the outcome on the Asset Clearance Report (ACR xxx) as an authority to appropriately effect a transaction on the Asset Register.

21. LOSS CONTROL

- 21.1. A loss of an asset occurs where the Departments loses control over the asset as a result of an asset being stolen or destroyed.
1. Every employee is responsible to help reduce the possibility and consequences of theft of all personal/DPW computing resources and devices (e.g. desktops, laptops, PDAs and similar hand-held

devices), related materials such as diskettes and printed output, and the information they contain.

2. All employees regardless of location (e.g. office, car, hotel, home) have the responsibility to appropriately protect the departmental assets.
3. All employees are personally responsible for protecting any DPW's property and information entrusted to them and for helping to protect the DPW's asset in general.
4. The term Notebook is defined to include any portable computing device including but not limited to notebook computers, laptops, electronic diaries, PDAs, portable scanners, portable printers etc.
5. It is the sole responsibility of the user that his/her notebook is locked to the workstation/desk using a physical cable allocated to them.
6. The offices should at all time where OHSA regulations allow be locked to prevent unauthorized access to the departmental assets and information.
7. The notebooks must be kept as close as possible to the user/owner, when travelling by air notebooks must not be put in checked baggage.
8. Notebooks must not be left for an extended period of time in an unoccupied vehicle. If you must leave your notebook in an unoccupied vehicle, then consider securing the notebook inside the boot of your vehicle.
9. Where the provision has been made by the hotel the notebook must be locked in the hotel safe.

21. 2. Where any official of the Department becomes aware of a loss of any asset as a result of theft or destruction, he or she MUST

report such loss to either the Asset Management Unit or the Risk and Security Management directorate with immediate effect.

- 21.3. The Asset controller must, within a day draw a status report on the lost or damaged assets, and submits a copy thereof to the Asset Manager and the programme manager.
- 21.4. The Asset Manager MUST on the same day that he/she received the status report on the lost or damaged assets submit an official request for the Risk and Security Management directorate to conduct investigations and a file a copy with the CFO.
- 21.5. Damaged or lost assets must be quarantined or ring-fenced to such effect and the status report/s thereof be filed in a file appropriately marked "Asset Loss Investigation".
- 21.6. The Risk and Security Management directorate shall, within reasonable time, investigate the loss and provide feedback.
- 21.7. Where the loss of the asset has become permanent, Risk and Security Management directorate must issue a loss report duly-authorised by the Head of Department authorising the Asset Manager to retire the affected asset from the Asset Register.
- 21.8. Where an asset reportedly lost and quarantined is physically recovered, Risk and Security Management directorate must issue a report to the Asset management Unit to that effect.
- 21.9. All permanently lost or damaged assets shall be removed from the Asset Register as disposal at no realization value in the month in which the loss or damage is authorised by the Head of Department.
- 21.10. Should a quarantined asset be physically recovered, its condition shall be assessed in order to ensure that it is matched to its useful life and status in the Asset Register. Such an asset shall:
 - (a) Be treated as if nothing has happened if its physical condition positively matches its useful and status in the Asset Register.

(b) Have its useful life and status in the Asset Register be accordingly adjusted if its physical condition has been impaired or affected in any way.

22. DISCLOSURE AND REPORTING

22.1. Disclosures on assets shall be in the form of year-to-date and inception-to-date summaries of transactions on the Asset Register.

22.2. Disclosures MUST be done to reflect developments on the Asset Register on monthly basis using the following Microsoft Excel Asset Register Movement Report template (ARM Report):

ASSET REGISTER MOVEMENT REPORT

DEPARTMENT : LPT

Month : November 2008

CATEGORY	SUB-CAT	Description	Opening Balance	Acquisition		Transfer		Revaluations	(Disposal)	Closing Balance
				Cash	Non-Cash	In	(Out)			
Equipment	TransEqu	Vehicles	1,000	1,000	0	200	(500)	0	(600)	1,100
Equipment	CompEqui	Computers	700	650	50	0	(30)	0	(470)	900
Equipment	Furniture	Furniture	350	50	100	0	0	0	0	500
			0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
			0	0	0	0	0	0	0	0
TOTAL			2,050	1,700		200	(530)	0	(1,070)	2,500

Prepared By Signature..... Date.....
Asset Manager

Authorized By Signature..... Date.....
Chief Financial Officer

22.3. The ARM Report shall accurately reflect the values of transactions on the Asset Register after all reconciliations as indicated in paragraphs 6.5.10.2, 6.7.3 and 7.4.2.

22.4. The Microsoft Excel template below shall be used to reconcile the Capital Expenditure Report in order build the Asset Register on monthly basis:

LIMPOPO PROVINCIAL ADMINISTRATION	
ASSET REGISTER RECONCILIATION	
DEPARTMENT	ACCOUNTING PERIOD
Limpopo Provincial Treasury	November-08
RECONCILIATION OF ASSET REGISTER AGAINST CAPITAL EXPENDITURE	
Total per Capital Expenditure Report	2,000.00
1.1 Add: Minor Assets (ex Current Expenditure)	1,200.00
1.2 Add: Identified Historical Assets	300.00
1.3 Add: Misallocated Capital Expenditure	500.00
1.4 Add: Transfer-Ins	460.00
1.5 Add: Donations Received	540.00
1.6 Add:	0.00
1.7 Add:	0.00
1.8 Add:	0.00
Sub-Total	5,000.00
1.9 Less: Isolated Capital Project Costs	(1,500.00)
1.10 Less: Non-Qualifying Items	(120.00)
1.11 Less: Transfer-Outs	(600.00)
1.12 Less: Disposals	(280.00)
1.13 Less: Donations	0.00
1.14 Less:	0.00
1.15 Less:	0.00
TOTAL TO BE CAPITALISED ON ASSET REGISTER	2,500.00

Must be substantiated by an auditable report

Must be substantiated by an auditable report

Prepared By:..... Date:.....

Verified By:..... Date:.....

ANNEXURE 'C' - List of Non Qualifying Items
FINAL DRAFT

Number	Description	Number	Description
1	Kettle Electric	33	HB Meter
2	Iron Electric	34	Scales (small)
3	Bin Waste (all)	35	Calculator
4	Tray Letters (all)	36	Foetalscope
5	Extinguisher Fire	37	Puncher
6	Chair Plastic	38	Pot Flower
7	Board Notice	39	Laptop Bag (part of Laptop)
8	Glucometer	40	Memory Stick
9	Board Sign	41	Stand Television (wall mounted)
10	Clock Wall	42	Stand Drip
11	Aerial Television	43	Cutlery
12	Clipper Hair	44	Mouse
13	Pegion Hole Wall mounted	45	Speakers Computer
14	Banner	46	Bench Small
15	Flip Chart	47	Table Plastic
16	Fan Desk	48	Spray/Pump cans
17	Garden Tools	49	Stetoscope
18	Stapler Giant	50	Coffee Maker
19	Kendrick	51	Laryngoscope Portable
20	Traction Splint	52	Ambubag
21	Pulse Oximeter	53	Wheelchairs for donations
22	Scoop Stretcher	54	Picture Frames
23	Medical Instruments	55	Art Paintings
24	Buddy System	56	Mob Squeezers
25	Suction unit wall mounted	57	Geysers
26	Oxygen Gauge	58	Shelves (wood & steel)
27	Oxygen Peakflowmeter	59	Aircons (wall mounted)
28	Thermometer	60	Heaters
29	Mirror	61	Lithotomy Poles
30	ENT Set	62	Money boxes
31	Keyboard	63	Ladders
32	Toaster	64	Pipette (Lab)

65 Foot Stools
67 Cellphones
69 Kitchen urinals
Dustbin
71 Ornaments (Pot plant, Paintings, Statues, etc)
73
75 Hot Trays
Curtains
77
Bench
79
Mounted Kitchen Units
81
Serving Trays
83
Garden Tools
85
Handy Man Tool Boxes
87

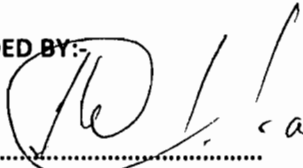
66 Hand Pumps
68 Gas cylinders
Cabling to building wiring of security system
70
Ornaments (Pot plant, Paintings, Statues, etc)
72
Cables, Laptop Cable locks
74
Lamps
76
Telephone Receiver
78
Bags
80
Ironing Boards
82
Drills
84
Fire extinguishers
86

SUBMITTED BY:-


.....
SENIOR MANAGER:
LOGISTICS AND INVENTORY MANAGEMENT

29/07/2011
.....
DATE

RECOMMENDED BY:-


.....
CHIEF FINACIAL OFFICER

29/07/2011
.....
DATE

APPROVED BY:-


.....
ACCOUNTING OFFICER

29/07/2011
.....
DATE