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PROVINCIAL TREASURY STANDARD OPERATING PROCEDURE GUIDELINE ON LOSS CONTROL

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1. PURPOSE

- 1.1 The purpose of this Provincial Treasury Standard Operating Procedure Guideline is to provide a framework for the Management of Losses and ensure compliance with regulatory prescripts and uniformity in application of financial norms and standards.
- 1.2 This Provincial Treasury Standard Operating Procedure Guideline must be read in conjunction with:
- Provincial Treasury Instruction Note No. 15: Loss Control.
 - National Treasury Standard Operating Procedure No. 7: Management of Losses.
- 1.3 In the event of any inconsistency between this Provincial Treasury Standard Operating Procedure Guideline and any other government legislation, such legislation prevails.

2. DEFINITIONS

In this Provincial Treasury Standard Operating Procedure Guideline, unless the context indicates otherwise, a word or expression, to which a meaning has been assigned in the PFMA and the National Treasury Regulations, has the same meaning; and:

“Accounting Officer” means the person referred to in Section 36 of the PFMA;

“Agent” means the Loss Control Agent, who reports, investigates and finalizes cases at each Department and is situated at Head Office;

“Case Type” means the case type entity that is used to describe the various types of losses which can occur;

“CFO” means the Chief Financial Officer referred to in Chapter 2 of the National Treasury Regulations;

“Civil Case” is where the driver of the state vehicle is summonsed to court to give his side of the story as to how the incident happened. The driver should go to court and give his statement. State representation is not required;

“Counter Claim” is where a claim is instituted against the private party and it comes to light that both parties had contributing factors to the collision. The result may be 25/75% or 50/50% and each party must carry their own cost;

“Criminal Case” is where the South African Police Services have summonsed the state driver to court. When the summons is received, the driver should forward it to the Agent. Head office will then refer the matter to the Legal Services / State Attorney for legal representation in court;

“Damages” is an act, instance, or consequence of breaking;

“Department” is a Provincial Department within the KwaZulu - Natal Province;

“Disallowance Damages & Losses: CA / Disallowance Damages & Losses Rec: CA” means suspense accounts on SCOA in which all un-finalised cases are interfaced and remain until such time as the case is finalised;

“Division” is where each Region manages one or more Divisions;

“Ex Gratia payment” (PMT / Refund & rem: act/ grce household) is an Ex-Gratia is the payment made to reimburse the official for the loss suffered while on official duty;

“Fruitless & Wasteful Expenditure” means expenditure which was made in vain and would have been avoided had reasonable care been exercised;

“Institution” is where each Division manages one or more Institution;

“Irregular Expenditure” means expenditure other than unauthorised expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation including:

- The PMFA;
- The State Tender Board Act, 1968, or any regulations made in terms of the Act; and
- Any provincial legislation providing for procurement procedures in provincial government;

“LOCO” means the Loss Control Computerised System used to record all losses;

“Losses” means any material loss or damage or prejudice to the state or a said person who is or was in the employ of the Province and includes shortages, damages, fruitless or wasteful expenditure and payments;

“PFMA” means the Public Finance Management Act (Act 1 of 1999);

“Region” means where each Department consists of one or several Regions;

“Regions/division” means institution codes, codes of the various Regions, Divisions and Institutions within the administration which can be selected when entering a case onto the LOCO System in order to identify the exact location where the loss occurred;

“Reporting official” means an employee who identifies the loss and reports the case;

“Standard Operating Procedure (SOP)” means the method of functioning that has been established overtime to execute a specific task or react to a specific set of circumstances or situation or process. Standard operating procedures document the normal or accepted methodology and help form the basis for evaluating conformance with the regularity framework;

“Sub-Agent” means the Loss Control Sub - Agents situated at Regional and / or Institutional level who investigate reported cases and forward these to their Loss Control Agent situated at head office;

“SuperUser” means the SuperUser situated at Provincial Treasury who is responsible for maintaining access, user permissions and passwords to the Loss Control System and provides training and overall assistance to all Loss Control officials in the Province;

“Thefts and Losses” means a voted funds account on SCOA where debt write – offs are posted into once approval for write – off has been obtained;

“Thefts” means stealing of government property; and

“Treasury Regulations” means the regulations issued by National Treasury in terms of Section 76 of the PFMA.

3. LEGISLATIVE FRAMEWORK

3.1 PFMA

Section 38(1)(c)(ii); 40(3)(b)(i)(ii)(iii); 55(2)(b)(i)(ii)(iii); and 76(b)

3.2 National Treasury Regulations

Chapter 11.3; 11.4; and Chapter 12

3.3 This Provincial Treasury Standard Operating Procedure Guideline is issued in terms of section 18(2)(i) of the PFMA.

4. SCOPE

4.1 This Provincial Treasury Standard Operating Procedure Guideline must be applied to all KwaZulu-Natal Departments that delegate custodianship of State assets to employees in carrying out their official duties.

4.2 The process begins when the responsibility manager of the said official is notified, or discovers that State assets have been lost, damaged or destroyed, and ends with the Loss Control Agent investigating and finalising the case in the books of the Department.

5. PURPOSE OF THE LOSS CONTROL SYSTEM (LOCO)

5.1 The Loss Control System (LOCO) was developed to facilitate the maintenance of an orderly record of all losses within the KwaZulu - Natal Provincial Administration.

5.2 This computerised system was developed: -

(a) As a user friendly system;

- (b) In consultation with the relevant users;
- (c) To provide an on-line, real-time system with flexible enquiry and reporting facilities;
- (d) As a system which accounts for all loss cases within the Province; and
- (e) In accordance with the Treasury Regulations, Public Finance Management Act and the Provincial Auditor-General's Office.

5.3 In terms of the Treasury Regulations, Chapter 12 read in conjunction with Section 55 (2)

(b) of the Public Finance Management Act:

- (i) Any material losses through criminal conduct and any irregular expenditure and fruitless and wasteful expenditure that occurred during the financial year;
- (ii) Any criminal or disciplinary steps taken as a consequence of such losses or irregular expenditure or fruitless and wasteful expenditure;
- (iii) Any losses recovered or written off;
- (iv) Any financial assistance received from the state and commitments made by the state on its behalf; and
- (v) Any other matters that may be prescribed; must be reported in an annual report and the Financial Statements for each financial year.
- (vi) *"When it appears that the state has suffered losses or damages through criminal acts or possible criminal acts or omissions, the matter must be reported, in writing, to the accounting officer and the South African Police Service. If liability can be determined, the accounting officer must recover the value of the loss or damage from the person responsible", as per Chapter 12.5.1.*
"The accounting officer may write-off losses or damages arising from criminal acts or omissions if, after a thorough investigation, it is found that the loss or damage is irrecoverable", as per Chapter 12.5.2.
- vii) The annual report and Financial Statements referred to in Section 40 subsection(3)(b) of the Public Finance Management Act must include particulars of *"Any material losses through criminal conduct and any unauthorised expenditure, irregular expenditure and wasteful expenditure, that occurred during the Financial Year."*

5.4 The Loss Control System allows for the above information to be entered and extracted at any point in time.

6. INSTALLATION AND ACCESS TO THE LOCO SYSTEM

- 6.1 The LOCO System is accessible by logging in through the Internet Explorer and does not need to be installed as was the case in previous programs (Refer to 3.1 of the SITA user manual). A formal request must be sent to Provincial Treasury in order for a user within the Province to access the LOCO System. The ***“Loss Control System User Application Form” (Annexure 16)*** must be completed by the Agent and returned to Provincial Treasury; inclusive of details such as:
- (a) Department name;
 - (b) Physical address of where the user is situated;
 - (c) Postal address;
 - (d) Telephone and fax numbers;
 - (e) Name and surnames of officials needing to access the system;
 - (f) Level of access required i.e. manager, agent; and
 - (g) Details of the immediate supervisor.
- 6.2 The ***“Loss Control User Password Reset Form” (Annexure 17)*** must be completed and returned to the Provincial Treasury should there be a need to reset the password.
- 6.3 Training on the operating of the system is provided by Provincial Treasury, based on a written request. A SITA user manual is also available for guidance on step by step operating of the system.

7. FUNCTIONS OF PROVINCIAL TREASURY

- 7.1 The Provincial Treasury is responsible for the following functions:
- 7.1.1 Maintain system access, user permissions and passwords to the Loss Control System.
 - 7.1.2 Co-ordinate and initiate system access reviews for all Provincial Departments. It is important to note that the departments may initiate this process by completing the ***“System User Verification Form” (Annexure 20)*** and request access to be revoked for users that have left the department or that no longer require access to the system.
 - 7.1.3 Revision and overall maintenance of the Loss Control System: -
 - (a) Ensuring that Loss Control System meets the needs of the users;
 - (b) Ensuring that the Loss Control System is in line with changing technology in terms of hardware and software.
 - 7.1.4 Training all Loss Control officials in Provincial Department's in respect of:-

- (a) The use of the Loss Control System;
 - (b) The manual procedures including opening of files, documentation and finalising cases;
 - (c) Basic Accounting System procedures relating to Loss Control Accounts; and
 - (d) Monthly / Annual reconciliations.
- 7.1.5 Providing assistance and support to the Loss Control Agents on an ongoing basis regarding any problems that they may experience.
- 7.1.6 Co-ordinate and facilitate change management for the entire Province of KwaZulu-Natal.

8. LOSS CONTROL USER MANUAL

- 8.1 A manual has been compiled to assist users in operating the Loss Control System (LOCO). A copy can be downloaded from the Provincial Treasury web-site or may be obtained from the Super User.

9. COMPLIANCE CHECKLIST

- 9.1 Compliance checklists ensure consistency in application of procedural requirements and financial norms and standards and facilitate compliance monitoring with regulatory requirements, policy and procedural frameworks.
- 9.2 The compliance checklist, attached as Annexure E, must be implemented or adapted, where applicable, to support departmental requirements.

ANNEXURE A

PROCEDURES TO BE FOLLOWED BY LOSS CONTROL SUB-AGENTS				
No.	Task	Process	Responsibility	Comment
1.	Report Incident.	<ul style="list-style-type: none"> The reporting official must immediately report the incident to his / her Supervisor and complete a “<i>Statement Form</i>”. An “<i>Accident Report</i>” must be completed if the person was involved in a vehicle collision. The Supervisor must complete the relevant section of the abovementioned forms and ensure that a senior official completes a “<i>Determination of Liability Form</i>”. The reporting official must report all losses to the South African Police Services (SAPS). A case number must be obtained for any matter involving alleged criminality and retained for reference purposes. The case number must be included in the statement form and accident report. An affidavit will be issued by SAPS for all other cases, which must be retained for reference purposes. 	<p>Reporting official in designated component.</p> <p>Supervisor of reporting official and delegated senior official in designated component.</p>	<p>Refer to Annexure 1: Statement Form.</p> <p>Refer to Annexure 2: Accident Report</p> <p>Refer to Annexure 3: Determination of Liability Form.</p>
2.	Open Loss Control Case	<ul style="list-style-type: none"> The Sub-Agent must record the case details in a manual register and open an individual case file. 	Sub-Agent or delegated official in Loss Control or	

	File.	<ul style="list-style-type: none"> ▪ The Sub-Agent must ensure the following is completed and forwarded to the Agent: ▪ All reporting forms completed with all signatures in place. ▪ The case has been reported to the South African Police Services and the case number recorded. ▪ The senior official has provided his/her recommendation on the “<i>Determination of Liability Form</i>” regarding any negligence on the part of the official concerned and any statements/sworn affidavits are attached from the responsible official and eye witnesses in the case of an accident. ▪ A travel itinerary and all supporting documents such as photos of the accident scene and all damaged vehicles, etc. must be attached where an official vehicle is involved. ▪ A document supporting the cost of the loss must be attached, e.g. an approved addendum stating the cost of the repairs. 	designated component.	
PROCEDURES TO BE FOLLOWED BY LOSS CONTROL AGENT				
No.	Task	Process	Responsibility	Comment
3.	Open Case File.	<ul style="list-style-type: none"> ▪ The Agent must, on receipt of the documentation from the Sub-Agent, open an individual case file and allocate a 	Agent or delegated official in Loss Control or	Refer to Loss Control User Manual

		<p>departmental reference number to the file.</p> <ul style="list-style-type: none"> ▪ The usual process to be followed by the Agent would be to update the case on the Loss Control System and ensure that the initial journal function is activated for the case to be interfaced into BAS. ▪ The journal function is currently not operating due to changes to the Standard Chart of Accounts (SCOA) and all journals must be processed manually, using the applicable allocations. ▪ A Detailed BAS Report must be requested to ensure that the adjustment journals have been correctly posted into the Disallowance Damages & Losses Accounts. ▪ The departmental reference number and loss control case number must be communicated to the Sub-Agent for referencing on any correspondence relating to the specific case. 	designated component.	(Download from Provincial Treasury website or obtain from Super-User).
4.	Verification of Information.	<ul style="list-style-type: none"> ▪ The Agent must ensure that all relevant documentation is contained within the case file. ▪ This must include the results of investigations of any losses incurred which resulted in the incurrence of irregular and/or fruitless and wasteful expenditure. ▪ The correctness of the completed reports must be verified and relevant parties contacted to obtain any 	Agent or delegated official in Loss Control or designated component.	

		<p>missing information; i.e. Sub-Agent, South African Police, Transport Officer; etc.</p> <ul style="list-style-type: none"> ▪ Once the Agent is satisfied that the case file contains all the relevant information for the appropriate action to be taken to finalise the case, the following must be undertaken: <ul style="list-style-type: none"> ▪ Establish the value of the loss. ▪ Obtain opinion from Legal Services if the amount exceeds R5000. ▪ If the value is less than R5000, the Agent can establish their own opinion or consult Legal Services where any uncertainty exists. ▪ Cognisance must be taken of the recommendation of the Supervisor and the delegated official. 		
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ANNEXURE B

APPROVAL FOR WRITE-OFF OF LOSSES				
No.	Task	Process	Responsibility	Comment
1.	Approval for write-off.	<ul style="list-style-type: none"> The loss may be written-off if recommended by the delegated official. A thorough investigation must be conducted prior to the approval for the write-off of the loss if found to be irrecoverable. The Agent must ensure that the final South African Police Services (SAPS) Report has been received and Legal Services and the State Attorney consulted, as required. The Agent must prepare a submission to the Accounting Officer or delegated official for approval for the write-off of the loss. On receipt of the authorised submission from the Accounting Officer or delegated official for the write-off of the approved amount, the Agent must take the following steps to finalise the case to completion: <ul style="list-style-type: none"> The original submission must be filed in the manual file and a copy forwarded to the Sub-Agent with instructions to close the case file. All additional details must be updated on the Loss 	Loss Control Agent or delegated official in Loss Control or designated component.	Refer to Annexure 4: Write-off Submission.

		<p>Control System by recalling the case and completing the finalised field; i.e. finalised date and updating the case type codes and any additional information noted.</p> <ul style="list-style-type: none"> ▪ The Loss Control System will programmatically reverse the initial journal created in the BAS Disallowance Damages and Losses Account. ▪ If the initial journal was processed manually, the reversal of the journal must be manually processed. ▪ A Detailed BAS Report must be requested to ensure that the adjustment journal interface has successfully reversed the debit and credit entries from the BAS Disallowance Damages and Losses Account. ▪ The case must be closed by indicating “closed” and the applicable date in writing across the front cover of the manual file. ▪ The asset register must be updated if the loss relates to a stolen or missing asset. ▪ The closure details must be updated in the manual register, where applicable. 		
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ANNEXURE C

PROCEDURAL FRAMEWORK FOR THE RECOVERY OF LOSSES				
RECOVERY OF LOSSES: STATE OFFICIALS				
No.	Task	Process	Responsibility	Comment
1.	Loss Control procedure.	<ul style="list-style-type: none"> The Agent must follow the normal Loss Control Procedures as indicated in Annexure B until the point where the case is submitted to Legal Services on grounds of negligence, <i>“provided the official shall forfeit this cover if he/she, with regard to the act or omission, is liable in law”</i>. The following documents must be attached for perusal by Legal Services: <ul style="list-style-type: none"> Statement by responsible party; Determination of Liability Form; and Costing documents. Legal Services/State Attorney will review the correspondence regarding the case; i.e. negligence reports, Supervisor’s recommendation; etc. and provide an opinion on the amount to be recovered, on the grounds that the official has forfeited State cover. Once the Agent has received the response from Legal Services, a letter must be issued “care of” the Supervisor 	Loss Control Agent or delegated official in Loss Control or designated component.	Refer to Annexure 7: Letter to Official

		<p>advising the official that:</p> <ul style="list-style-type: none"> ▪ State protection was forfeited and the damages/loss are recoverable from him/her; ▪ The matter has been referred to the Accounting Officer for authority to recover the loss/damage; and ▪ The official will be advised of the outcome. 		
2.	Approval for recovery of Loss.	<ul style="list-style-type: none"> ▪ The Loss Control Agent must prepare a submission to the Accounting Officer to obtain authority to recover the loss from the official. ▪ The submission must contain all factual information regarding the incident. ▪ Once the recovery of the loss has been approved by the Accounting Officer, the Agent must submit a further letter "care of" the Supervisor, advising the official that the Accounting Officer has authorised the recovery of the loss, which must be settled within 30 days. ▪ An extract of Treasury Regulation 12.7 must be attached advising of the official's rights and obligations. ▪ The amount may be recovered in installments should the official fail to comply or the amount is too large to pay in a lump sum, as approved by the Accounting Officer. ▪ The official must complete the <i>"Acknowledgment of Debt Form"</i> for recovery of the debt in installments. 	<p>Loss Control Agent or delegated official in Loss Control or designated component.</p> <p>Accounting Officer</p>	<p>Refer to Annexure 6: Submission for Authority to Recover Loss</p> <p>Refer to Annexure 8: Acknowledgement of</p>

		<ul style="list-style-type: none"> An “<i>Income and Expenditure Form</i>” must also be completed to determine the reasonableness of the monthly debt recovery. The official must be advised of the recovery start date of the month in which the deduction will appear on the salary pay slip. 		Debt Form. Refer to Annexure 9: Income and Expenditure Form.
3.	Closure of Case File.	<ul style="list-style-type: none"> Once the loss/damage has been transferred to an in-service debt and a copy of all the relevant documentation forwarded to the Sub-Agent, the case file may be closed. The Agent should pend the case file for a month to ensure that the deduction has been effected on the official’s salary and a copy of the “<i>Debt Take-On Form</i>” has been filed for reference purposes. The case file may only be closed once the total debt amount has been recovered. 	Loss Control Agent or delegated official in Loss Control or designated component.	
CLAIMS BY THE DEPARTMENT				
No.	Task	Process	Responsibility	Comment
4.	Claims against other persons.	<ul style="list-style-type: none"> The following processes, in addition to normal loss control procedures, must be applied where a private vehicle was the sole cause of damages sustained by a State vehicle: The driver of the State vehicle involved in the accident must note the registration number written on the disc of the 	Loss Control Agent or delegated official in Loss Control or designated component.	

		<p>private vehicle.</p> <ul style="list-style-type: none"> ▪ The Agent must approach the Motor Licensing Bureau to obtain the details of the registered owner of the third party's vehicle and to provide a report as verification of the details, even though the third party details are obtainable from the accident report. ▪ The post office address must be confirmed with the Post Office to ensure the address is actually registered in the name of the third party. ▪ The Department of Home Affairs must be contacted to furnish the last known address as a summons may not be sent to a post office address. ▪ The department may request the assistance of a tracing agent via the State Attorney if the Post Office and/or Department of Home Affairs are unable to provide a physical address of the third party. ▪ This is only applicable for cases over the value of R5000 and must be on a "no trace no pay" basis. ▪ The State vehicle must be repaired as soon as possible in order that a claim may be timeously instituted as the department has three years from the date of incident to institute a claim by the State. ▪ Once the State vehicle is repaired and the physical address 		<p>Refer to Annexure 13: Letter to Motor Licensing Bureau.</p> <p>Refer to Annexure 11: Letter to Post Office.</p> <p>Refer to Annexure 12: Letter to Home Affairs.</p>
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		<p>of the third party obtained, the State Attorney must be requested to institute a claim on behalf of the Department.</p> <ul style="list-style-type: none"> ▪ The State Attorney and the Agent will correspond on various matters such as proof of the quantum of damages to the State vehicle, or advise that a letter of demand to the third party has been forwarded to the insurers. ▪ The State Attorney will advise the Agent once the third party's insurer has agreed to pay the Department. ▪ Once the payment has been received from the insurer, the Cashier must issue a receipt and allocate the amount to the correct SCOA allocation. ▪ The Loss Control and Transport Section must be advised that the full settlement has been received. ▪ A copy of the payment and the receipt must be filed in the loss control case file for reference purposes. ▪ The State Attorney must be advised to close their file. 		
EX-GRATIA PAYMENTS				
No.	Task	Process	Responsibility	Comment
5.	Investigate Incident.	<ul style="list-style-type: none"> ▪ An official sustains a loss or damage in the execution of official duties. ▪ The Agent must confirm that the official was on official duty at the time the incident occurred and ensure they have all 	<p>Loss Control Agent or delegated official in</p> <p>Loss Control or designated component.</p>	<p>Refer to Annexure 15: Submission:</p> <p>PMT/Refund & rem: act/grce household.</p>

		<p>the relevant loss control documents.</p> <ul style="list-style-type: none"> ▪ A manual file must be opened once confirmation is received. ▪ The Agent must prepare a letter requesting an ex-gratia payment, supported by the Head of Directorate and/or the Responsibility Manager, or submit a letter to the Head of Directorate for an opinion on whether or not the official claim is supported. ▪ If the claim is supported the loss must be calculated at 75% on the quotes obtained; e.g. R1200 X75%=R900. ▪ A submission for authorisation of the payment of the claim must be forwarded to the Accounting Officer/Head of Directorate. ▪ Once approved the case must be placed on the Loss Control System and a sundry payment issued on BAS. Once authorised on BAS the funds will be transferred to the official's bank account. ▪ A copy of the submission and the sundry payment form must be filed in the manual loss control file. ▪ The case must be finalised on the Loss Control System; however the Agent may only close the manual file on receipt of the EBT payment stub. ▪ All such payments must be disclosed as a note to the 		
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		Financial Statements.		
CLAIMS AGAINST THE DEPARTMENT				
No.	Task	Process	Responsibility	Comment
6.	Receipt of Claim.	<ul style="list-style-type: none"> On receipt of a claim, the Agent must respond with a letter of acknowledgement and advise the claimant that the matter has been referred to the Department's Legal Services. A minimum of three (3) quotes must be obtained from companies registered with the Retail Motor Industry for claims relating to vehicle damage. The Agent must ensure that all the relevant loss control documentation is received; i.e. accident report, sketch plan, negligence report, loss and damage report, etc. and open two manual case files. All matters relating to the claim issued and any payment to the private party must be placed in one case file and any matters relating to the determination of costs to be recovered from the State official for losses and damages incurred must be placed in the other file. The case must be referred to the Department's Legal Services and a summary provided of the case with all supporting documentation and a copy of the claim received 	Loss Control Agent or delegated official in designated component.	Refer to Annexure 14: Submission: Claim Against the State

		<p>from the private party.</p> <ul style="list-style-type: none"> ▪ Once an opinion has been obtained from Legal Services that the Department must pay the claim to the private party, a submission must be prepared to obtain authority to pay the claimant. ▪ Once the submission is approved, a sundry payment and a requisition form must be processed and approved on BAS for the approved amount to be paid into the claimant's bank account. ▪ The claimant must be provided with a copy of the EBT stub as proof of payment and a copy filed in the loss control file for record purposes. ▪ The claim details must be recorded on the Loss Control System. ▪ A further submission must be prepared to either recover the loss from the State official, or write-off the amount, as recommended by Legal Services, for any loss or damage that resulted from the claim. ▪ The submission must include the following: <ul style="list-style-type: none"> ▪ Date of incident, official involved and details of collision; ▪ The Supervisor's opinion on whether the official was negligent; ▪ The final outcome of the SAPS Report; and 		Household
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		<ul style="list-style-type: none"> ▪ Any recommendations of Legal Services. ▪ The recovery from the responsible official or any write-off must be recorded on the Loss Control System. 		
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ANNEXURE D

PROCEDURE FOR RECONCILIATION OF LOSSES				
No.	Task	Process	Responsibility	Comment
1.	Reconciliation of Loss Control Accounts.	<ul style="list-style-type: none"> On the same working day after the accounting month closure, the Agent must requested BAS Detailed Reports for the following accounts: <ul style="list-style-type: none"> Disallowance Damages & Losses: CA; Disallowance Damages & Losses Rec: CA; Thefts and Losses; Claims against the State Household; and PMT/Refund & rem: act/grce household. Matching reports of the abovementioned accounts must be requested from the Loss Control System on the same day as requesting the BAS Reports. Each of the above-mentioned accounts must be individually reconciled and reported in the summary format by the 10th of each month in terms of the monthly management accounts and at the end of the financial year in the Balance Sheet. The Agent must ensure that each case captured on LOCO also appears on the applicable BAS Report and vice versa. The following details must be identical: <ul style="list-style-type: none"> The amount in rand and cents; 	Loss Control Agent or delegated official in Loss Control or designated component.	<p>A manual reconciliation of losses must be undertaken as an interim measure until LOCO is fully functional.</p> <p>Refer to the Loss Control User Manual "Query Report Screen". Refer to Annexure 10: Summary Report for Monthly and Year-End Reporting.</p>

		<ul style="list-style-type: none"> ▪ The case type category; and ▪ The institution name used on LOCO agrees to the responsibility on BAS. ▪ Once all account balances reflected on the BAS Reports and LOCO match, a reconciliation of the two accounts must be completed with detailed explanations provided for any discrepancies. ▪ In addition, for reporting purposes the cases must be entered onto a summary format schedule. Each account must be reflected on a separate schedule. ▪ The Agent must submit the balanced detailed Loss Control Report together with the Detailed Bas Report and summary spreadsheet to the Chief Financial Officer by the 10th of each accounting month. ▪ A copy of the above documents must be maintained for reference and audit purposes. 		
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COMPLIANCE CHECKLIST: LOSS CONTROL**LEGEND**

AO	Accounting Officer
CFO	Chief Financial Officer
LCA	Loss Control Agent
LCR	Loss Control Register
LOCO	Loss Control System
SAPS	South African Police Service

PROCESS		Y/N
1.	Loss reported to LCA.	
2.	Loss as a result of a criminal act reported to SAPS.	
3.	LOCO/LCR updated.	
4.	Loss reported in writing to CFO/AO.	
Reporting to SAPS		
1.	Loss reported within 24 hours.	
2.	Loss reported in correct jurisdiction.	
3.	Case number and report handed to LCA.	
4.	LOCO/LCR updated.	
5.	CFO/AO informed.	
Investigate Loss/Theft/Damage		
1.	Loss investigated by LCA.	
2.	Case referred to State Attorney/Legal Services.	
3.	Value of loss determined.	
4.	Loss recoverable.	
5.	Status of losses reported by LCA to CFO/AO.	

PROCESS		Y/N
Recovery of Loss		
1.	Loss recoverable.	
2.	Debtor raised.	
3.	Payment received within 30 days, or reasonable instalments.	
4.	Referral to State Attorney for recovery.	
Write-off Loss		
1.	Irrecoverable debt written-off.	
2.	Transactions processed.	
3.	LOCO/LCR updated.	
Claims against the Department through acts committed or omitted by Employees		
1.	Claim received by LCA.	
2.	LOCO/LCR updated.	
3.	Case investigated.	
4.	State cover forfeited.	
5.	Consultation with State Attorney/Legal Representative regarding forfeiture of cover.	
6.	Employee liable for claim.	
7.	Amount recoverable from employee.	
8.	Employee informed of the recovery of the loss.	
9.	Transactions processed.	
10.	Payment received within 30 days.	
11.	Interest charged, where applicable.	
12.	Disciplinary action taken against employee.	

PROCESS		Y/N
13.	AO informed of outcome.	
14.	LOCO/LCR updated.	
Claims by Department against other Persons		
1.	Claim investigated.	
2.	Matter reported to SAPS.	
3.	Loss recoverable.	
4.	Debtor raised.	
5.	Payment received within 30 days.	
6.	Debt irrecoverable and written-off.	
Claims by employees against the Department		
1.	Claim reported to LCA.	
2.	Evidence provided to AO.	
3.	Claim paid.	
Losses or damages through criminal acts or omissions		
1.	Loss through criminal conduct reported to LCA.	
2.	Loss reported to SAPS.	
3.	AO informed of progress of investigation.	
4.	Loss recoverable.	
5.	Debtor raised.	
6.	Payment received within 30 days.	
7.	Debt irrecoverable and written-off.	
Losses or damages through <i>vis major</i> and other unavoidable causes		
1.	Loss reported to LCA.	

PROCESS		Y/N
2.	Loss written-off as irrecoverable.	
3.	LOCO/Loss Control Register updated.	
Losses or damages through acts committed or omitted by Employees		
1.	Value of recovery of loss determined.	
2.	Valuation requested from State Attorney/Legal Representative	
3.	Debtor raised.	
4.	LOCO/Loss Control Register updated.	
Legal Representation		
1.	Employee charged.	
2.	State cover forfeited by employee.	
3.	Investigation held.	
4.	Employee utilised services of State Attorney/Legal Representative.	
5.	Employee forfeited cover and legal cost recovered from employee.	
6.	Transactions processed.	
7.	LOCO/LCR updated.	

DEPARTMENT OF

KWAZULU-NATAL PROVINCIAL GOVERNMENT**STATEMENT**

I, , employed as
(rank)

in the Directorate ,stationed at
(office)

hereby State that on at about I was in charge of and responsible for
 Describe equipment and when the incident occurred below:.

The incident was reported to the SAPS Station Case number

DECLARATION BY RESPONSIBLE PARTY

I submit the following reason/s why, in terms of Section 76(1)(b) and 76(4)(a) of the Public Finance Management Act (see overleaf), I consider that I should not be held responsible for any of the costs which will be incurred by the Province as a result of the incident described above.

INITIALS AND SURNAME

RANK

SIGNATURE:

DATE

DECLARATION BY SUPERVISOR

I have personally interviewed and am satisfied that s/he appreciated the implications of the contents of the above Statement.

INITIALS AND SURNAME

RANK

SIGNATURE.....

DATE

DEPARTMENT OF

KWAZULU-NATAL PROVINCIAL GOVERNMENT

Vehicle Collision between two motor vehicles**Driver:**

Directorate..... Division/Office.....
 Initials and Surname..... Rank.....
 Persal no..... ID number.....
 Driver's license code..... Driver's License number.....
 Contact details.....

Vehicle:

Government vehicle registration number.....
 Make, model & year.....
 Odometer reading.....
 Condition of vehicle prior to accident/damage.....

(Please indicate damage with a circle (pages 5, 6 or 7))

Details and address of private party

Initials and Surname of private party..... ID number.....
 (if applicable)
 Postal.....
 Residential.....
 Telephone No..... Vehicle registration No.....
 Make and model.....
 Vehicle register No. (from the license disc)
 Details of damage to private vehicle (if any).....

Witnesses:

1. Name of witness/passenger (**Delete which is not applicable**).....
 Address:.....
 Telephone No.....
2. Name of witness/passenger (**Delete which is not applicable**).....
 Address.....
 Telephone no.....

Injured person/s:

1. Initials and surname of injured person.....
 Address.....
 Telephone no.....
2. Initials and surname of injured person.....

Address
Telephone no.....

General:

Approximate time..... Place..... Date.....
Approximate speed of State vehicle..... km/h Other vehicle..... km/h
Reported to Departmental Transport Officer at (If applicable)
Date.....

Reported to South African Police Services at (Place) Case number (AR, CAS, CR, OB etc).....

Reported to supervisor (Initials and surname)

Designation
Date.....

Conditions (tick where applicable)

Blacktop	
Gravel	
Wet	
Dry	
Surface good	
Surface poor	
Road steep	
Road level	
Weather good	
Weather poor	
Raining	
Misty	
Vehicle lights on	
Vehicle lights off	

An accurate sketch plan of the scene must be attached showing:

- length and position of skid marks
- point of impact on each vehicle
- direction of travel of each vehicle
- distance of all vehicle involved from a fixed point after an accident
- width of roadway
- sight distance
- position of road signs
- name or number of road

Statement by driver (provide detailed description of collision)

.....
.....
.....
.....
.....

Statement by supervisor (indicating negligence or otherwise)

- The driver of the official vehicle was authorised to drive the vehicle at the time of the incident (*Yes/No)
- Was the driver of the official vehicle under the influence of alcohol or a drug at the time of the incident? (*Yes/No)
- The driver was acting in the course and scope of his duties at the time of the incident (*Yes/No)
- The driver of the vehicle was on his authorised route at the time of the incident (*Yes/No)
- If the driver deviated from his/her route, what was his reason and how many kilometers were traveled?
(*Delete which is not applicable).

If Yes/No specify:

.....

.....

.....

.....

.....

Initials and Surname of Supervisor

Signature.....

Designation

Date

I concur/do not concur with the Supervisor's Statement.

I hereby certify that he/she* can/cannot be regarded as being negligent for the following reason/s:

.....

.....

.....

.....

Head of Directorate/Sub-Directorate's recommendation:

Disciplinary action (where applicable): yes / no

.....

.....

.....

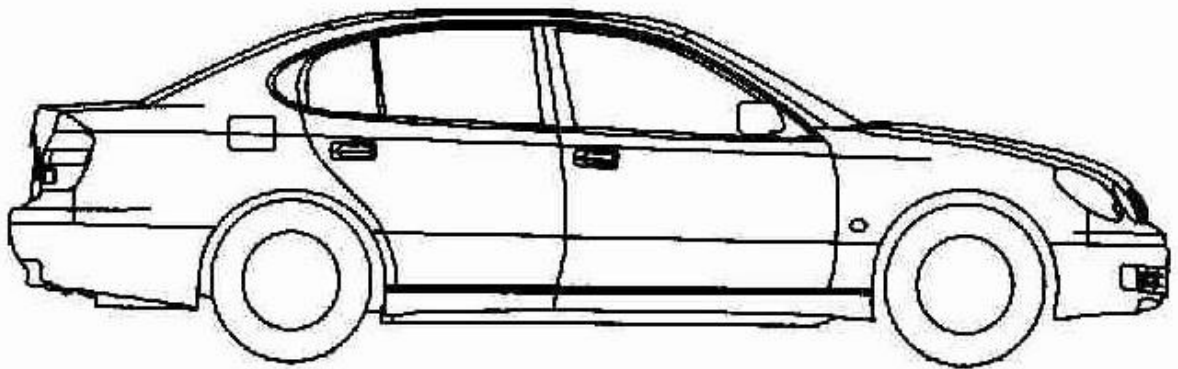
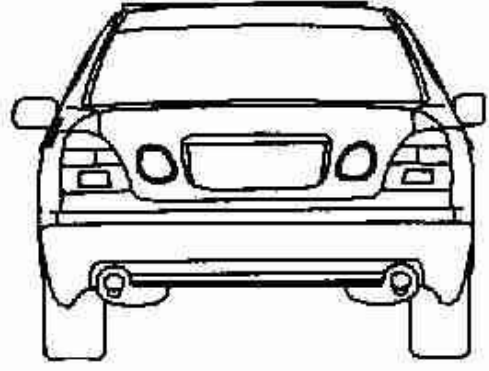
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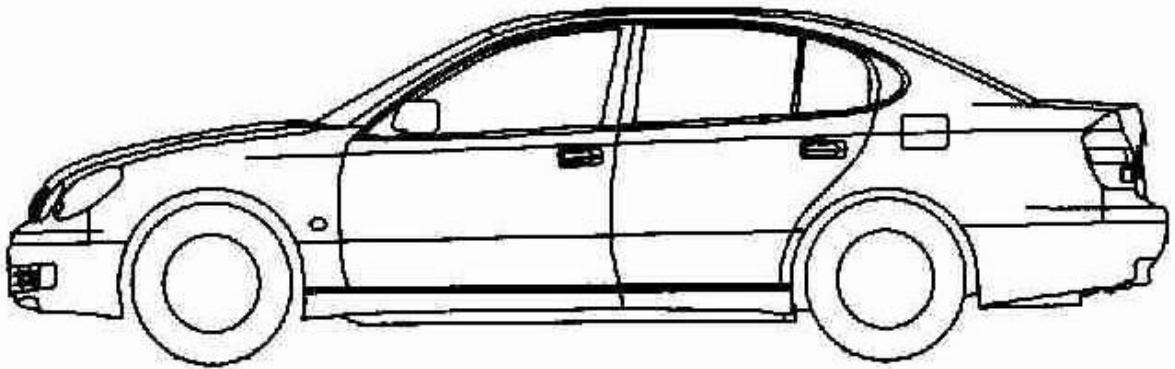
Initials and Surname of Head of Directorate / Sub-Directorate

Designation

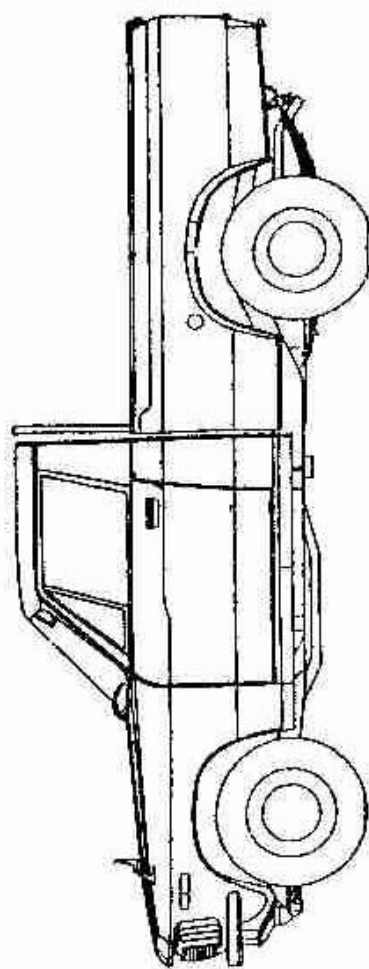
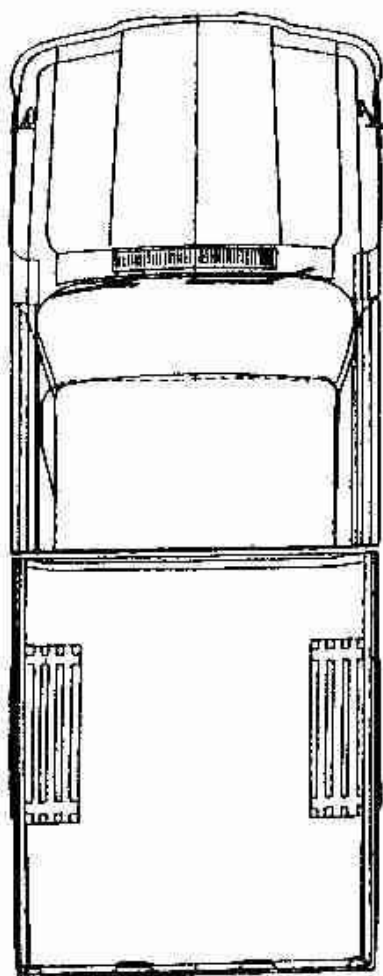
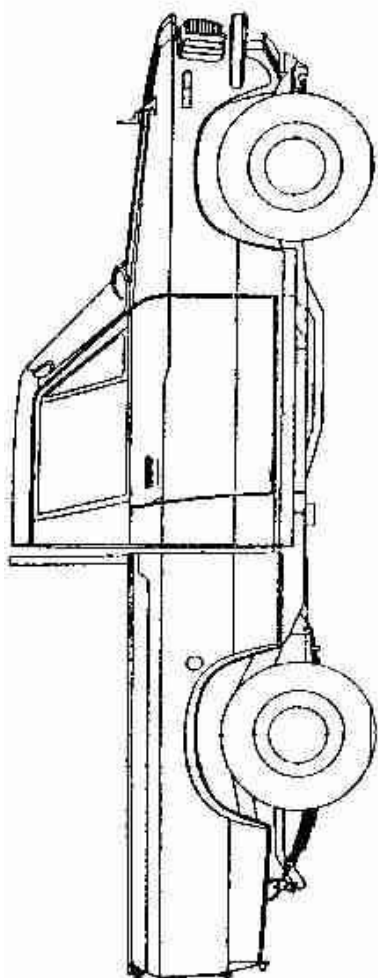
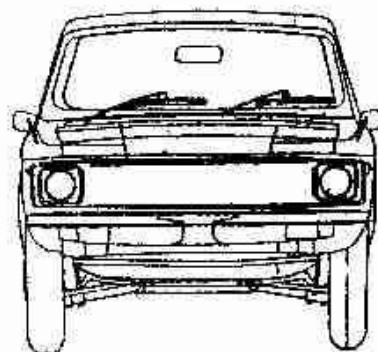
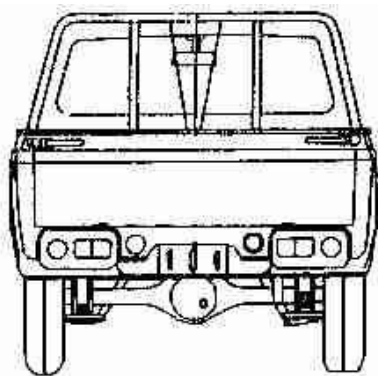
Date.....

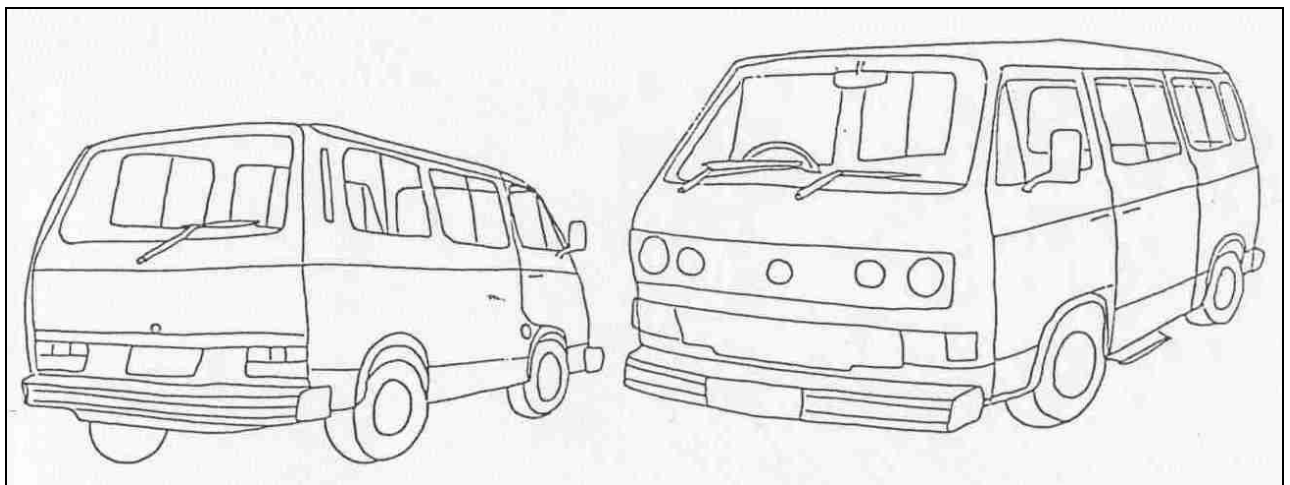
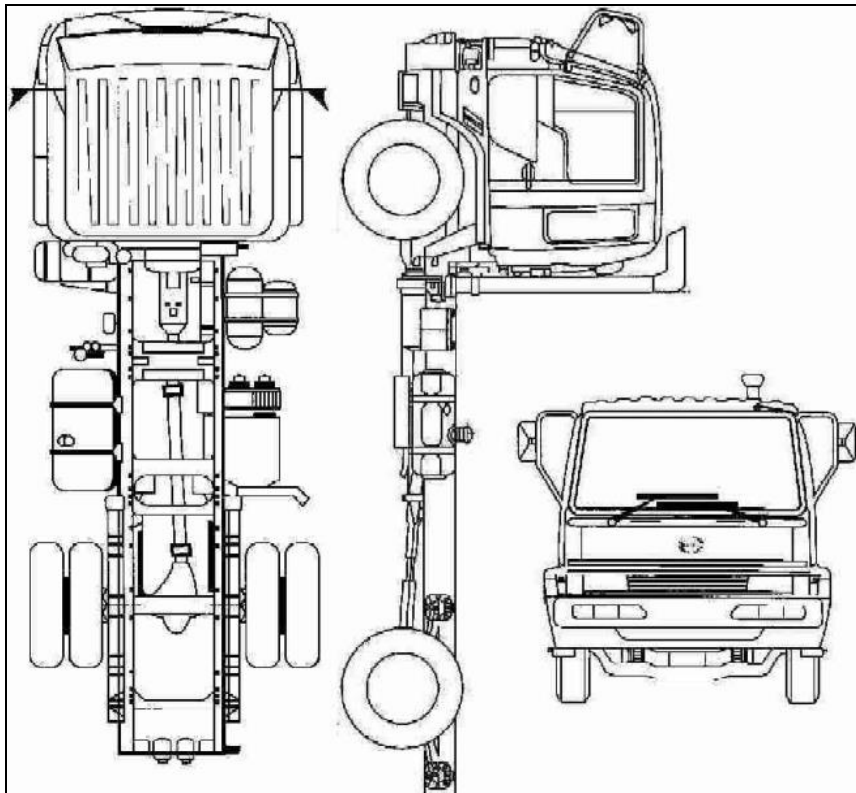


21



2





DEPARTMENT OF

KWAZULU-NATAL PROVINCIAL GOVERNMENT

Determination of Liability

(Cracked/chipped windscreen, damages, thefts, etc.)

TO BE SIGNED BY AN OFFICIAL AT LEVEL 9 OR HIGHER

A

Vehicle registration number	
Equipment serial number	
Date of incident	
South African Police Services case number	
South African Police Services station reported to	
Responsible driver/official: Surname and initials Identity number Persal number	

B * Delete which is not applicable

1. The above-mentioned official was/was not* on official duty at the time of the incident.
2. I hereby certify that s/he* can/cannot* be regarded as negligent for the following reason/s:
3. If the official is found negligent due to deviation **PLEASE** indicate the reason and number of kilometers.

.....

.....

.....

SIGNATURE	INITIALS AND SURNAME	RANK

SENIOR GENERAL MANAGER /GENERAL MANAGER RECOMMENDATION (WHERE APPLICABLE):**DISCIPLINARY ACTION: YES / NO****COMMENTS:**

SIGNATURE.....

DATE.....

DEPARTMENT OF



KWAZULU-NATAL PROVINCIAL GOVERNMENT

Example of a submission

Enquiries :	Telephone:	Private Bag:
Imibuzo :	Ucingo :	Isikhwama Seposi:
Navrae :	Telefoon :	Privaat Sak:
Reference:	Fax :	Date :
Inkomba :	Isikhahamezi:	Usuku :
Verwysing:	Faks :	Datum :

TO :**SUBJECT : THEFT OF TWO LAPTOPS ON 29 NOVEMBER 2004****OBJECT**

The object of this submission is to obtain authority in terms of the Departmental Losses & Debt Write – Off Policy dated 28 April 2006 to “write-off ”an amount of R 12 000.00 in respect of the theft of two laptops, ensuring that the case can be regarded as finalized.

FACTUAL INFORMATION

On 29 November 2004 Mr was in Newcastle to perform an audit at Primary School Nutrition Programme when he fell ill. After visiting a doctor who gave him a script he proceeded to drive around Newcastle in search of a pharmacy where he could purchase his medicine using his Medical Aid Card. He eventually found Naveens Pharmacy and proceeded to look for his Identification Document which was in his laptop bag when he was attacked from behind by two black males who proceeded to steal both laptops. The one laptop was allocated to himself (serial no. PA27111450 and the other belonged to (serial no. PA2710843) who was scheduled to join later on his audit.

The case was reported to the Newcastle Police Station vide case no. 518/11/2004 and has been closed as undetected – no suspects have been arrested in this regard.

FINANCIAL IMPLICATIONS

The implementation of SCOA has resulted in a change to the financial method of accounting for losses and accounting methods. The financial transaction must be effected once authority has been granted to finalise the case on LOCO. The transactions are in terms of Circular No 3 / 2004 issued by the Chief Financial Officer: Provincial Treasury dated 04 August 2004.

The onus is on departments to ensure that all allocations are updated in line with the amended Standard Chart of Accounts (SCOA) issued annually by National Treasury.

Debit

Fund : POSTING: ASSETS & LIABILITIES FUND
Objective : ASSETS
Infrastructure : ASSETS
Assets : NON-ASSET RELATED
Project : NO PROJECT
Responsibility : AS APPLICABLE
Region : NON-PAY: NO REGIONAL IDENTIFIER
Item : DISALL DAMAGE & LOSSES: CA
Matching Field1 : 0038 / 200411

Credit

Fund : ASSETS & LIABILITIES FUND
Objective : ASSETS
Infrastructure : ASSETS
Assets : ASSETS
Project : NO PROJECTS
Responsibility : AS APPLICABLE
Region : NON-PAY: NO REGIONAL IDENTIFIER
Item : DISALL DAMAGE & LOSSE RECOVERY: CA
Matching Field : 200411
Matching Field2 : Case Type

RECOMMENDATION

It is accordingly recommended that authority be granted in terms of Departmental Losses & Debt Write – Off Policy dated 28 April 2006 to “write – off” an amount of R 12 000.00 in respect of the theft of State owned laptops, and in so doing, ensuring that the case can be regarded as finalized.

SUPPORTED / NOT SUPPORTED

DEPUTY DIRECTOR

DATE: _____

APPROVED / NOT APPROVED

CHIEF FINANCIAL OFFICER

DATE: _____

APPROVED / NOT APPROVED

GENERAL MANAGER: STRATEGIC MANAGEMENT

DATE: _____

DEPARTMENT OF



KWAZULU-NATAL PROVINCIAL GOVERNMENT

Case Type Categories

0001	Claims Against the State
0002	Compensation Claims
0003	Criminal / Negligence (other)
0004	Criminal / Negligence (Public Service Persons)
0005	Debt Write – off
0006	Ex Gratia Payments
0007	
0008	Fines
0009	Firearms / Ammunition
0010	Fruitless Expenditure
0011	Livestock
0012	Loss / Damage to Land / Buildings
0013	Miscellaneous Losses
0014	Other Revenue
0015	Supplies / Equipment / Deficits Supplies / Equipment / Deficits
0016	Vehicle Collisions / Damage
0017	Vehicle Theft / Loss
0018	Vis Major (Natural Disasters)
0019	Claims by the State
0020	Medico Legal Claims (Health)
0021	Theft / Attempted Theft Cheques
0022	Theft / Attempted Theft Social Pension Monies
0023	Irrecoverable Hospital Fees

0024	Attempted Fraud Cases
0025	Actual Fraud Cases
0026	Board of Survey
0027	Irrecoverable Rental (Works)
0028	Safe & Strongroom Keys
0029	Removal of Vehicles
0030	Social Pension Money Shortages / Surpluses
0031	Subsistence and Transport
0032	Nutrition Advances Write – off (Health)
0033	Nutrition NNSDP
0034	Theft of Drugs / Medicines
0035	Expired Drugs / Medicines
0036	Theft / Damage / Loss of Cellphones
0037	Theft of Computers
0038	Medical Supplies / Equipment

DEPARTMENT OF



KWAZULU-NATAL PROVINCIAL GOVERNMENT

Example of a submission

Enquiries :	Telephone:	Private Bag:
Imibuzo :	Ucingo :	Isikhwama Seposi:
Navrae :	Telefoon :	Privaat Sak:
Reference:	Fax :	Date :
Inkomba :	Isikhahlamezi:	Usuku :
Verwysing:	Faks :	Datum :

TO :

SUBJECT :

OBJECT

The object of this submission is to obtain authority in terms of General Delegation, read in conjunction with Section 76.1 (b) of the Public Finance Management Act, read in Treasury Regulation 12.7 to recover an amount of R 400.00 for insurance excess, relating to the theft of an official cell phone from Mr, an official of this Department.

FACTUAL INFORMATION

On 17 December 1999 Mr, an employee of this Department stopped at the garage to refuel his private vehicle. While the vehicle was being filled with petrol, Mr and his wife went into the Quick Shop, where after they returned to their vehicle and continued on to work. When Mr arrived at work he noticed that his official cell phone was no longer in the vehicle. He at first thought that he had left it at home, however, he later received a call from his wife advising him that the cell phone was not at home. Mr then phoned his cell number, some one answered and he tried to negotiate with them to get the phone back, however the person terminated the call.

The directorate advised that Mr can be regarded as negligent as the phone was left in full view in an unlocked vehicle. This is not considered to be true act of reasonable person.

The matter was referred to the Durban North South African Police Services vide case number 123/14/67.

RECOMMENDATION

It is accordingly recommended that authority be granted in terms of General Delegation, read in conjunction with Section 76.1 (b) of the Public Finance Management Act, read in conjunction with Treasury Regulation 12.7 to claim an amount of R 400.00 for insurance excess on an official cell phone.

Chief Administration Clerk: Loss Control

Supported / Not Supported

Senior Administration Officer: Loss Control

Supported / Not Supported

Assistant Director: Provisioning & Loss Control

DEPARTMENT OF

ANNEXURE 7



KWAZULU-NATAL PROVINCIAL GOVERNMENT

Enquiries :	Telephone:	Private Bag:
Imibuzo :	Ucingo :	Isikhwama Seposi:
Navrae :	Telefoon :	Privaat Sak:
Reference:	Fax :	Date :
Inkomba :	Isikhahlamezi:	Usuku :
Verwysing:	Faks :	Datum :

Name of Official

Dear

Theft and subsequent recovery: KZN: Date

I am directed to advise you that the Accounting Officer has made an order, in terms of Section 76.1 (b) of the Public Finance Management Act, read with Treasury Regulation Section 12.7, that you should pay the Department, within thirty (30) days from the date of this letter, an amount of R37 100.00 (excluding interest) as compensation for the loss caused by you to the Province, in the above matter.

In accordance with Section 80 of the Public Finance Management Act, read with Treasury Regulation Section 11.5.1, interest will accrue from the date that the submission to authorise recovery was approved.

An extract of Treasury Regulations Section 12.7 (issued in terms of the Public Finance Management Act, 1999) in which your rights and obligations are set out, is attached for your information.

Also take note that should you fail to respond to the said order or to comply with any of the stipulations of paragraph 12.7.2 of the Treasury Regulations, before the expiration of the thirty day period, an amount of R2 211.60 will be recovered from you, i.e., unless you submit a motivated proposal for alternative arrangements within thirty days of the date of this letter, i.e.,.

As per the Dept. Policy section D paragraph 30 the debt must be recovered as soon as possible, at a maximum of 25% of the net monthly salary.

Should you be unable to settle the above-mentioned debt within 30 days, the attached Annexure A must be completed and returned to this office within 30 days from the date of this letter, i.e.,.

Should you encounter any problems with the calculation of the debt, please do not hesitate to contact this office.

Yours faithfully

HEAD: DEPARTMENT

DATE

OFFICIALS SIGNATURE

DATE

SUPERVISOR'S SIGNATURE

DATE

KwaZulu-Natal Provincial Treasury

2020-2021

Page 46 of 65

ACKNOWLEDGEMENT OF DEBT

between

(hereinafter referred to as "the Debtor")

and

THE KWAZULU-NATAL DEPARTMENT OF
(hereinafter referred to as "the Creditor")

1. The Debtor hereby acknowledges herself / himself to be truly and lawfully indebted to the Creditor in the sum of R_____ (_____) (hereinafter referred to as "the **capital sum**"), being _____ in respect of _____ together with interest thereon at prevailing rates.
2. The Debtor acknowledges that the terms and conditions contemplated below shall regulate the repayment of all and any monies due, owing and payable to the Creditor arising out of the Debtor's indebtedness to the Creditor.
3. The Debtor shall repay the capital sum and interest in monthly installments of R_____ (_____), the first instalment to be paid on _____, with each subsequent instalment to be paid on the fifteenth day of each and every succeeding month until the whole of the capital sum and the interest payable thereon, shall have been paid.
4. All payments are to be made at the offices of the Creditor at _____

or at such other place or places in the Republic of South Africa as the Creditor may direct from time to time, provided that the payments may be made –
 - 4.1 by cheque, postal order or in cash;
 - 4.2 by way of a monthly deduction from the Debtor's salary; or
 - 4.3 as a deduction in terms of the Public Finance Management Act, 1999 (Act No. 1 of 1999), from any monies that may be due to the Debtor, including but not limited to, monies due by the Creditor or by the Government Pension Fund.
5. The Debtor acknowledges that all amounts paid in terms hereof will be allocated firstly towards interest and thereafter towards capital, and the failure to make payment of any installment on the due date shall cause the full balance still owing to become immediately due and payable without the necessity of having to give the Debtor notice thereof.
6. The Debtor hereby renounces the benefits of the legal exceptions of *non causa debiti*, *non numeratae pecuniae*, *errore calculi*, and *revision of accounts*, the full force, meaning and effect of which the Debtor declares herself / himself to be fully acquainted with.
7. The parties choose as their *domicilium citandi et executandi* for all purposes of this Acknowledgement of Debt including the giving of any notice and/or the service of any process:

Debtor: _____

Creditor: _____

-
8. Either of the parties hereto shall be entitled to change their *domicilium* to any address in the Republic of South Africa provided that any notice of a change of such an address shall be given in writing and shall be delivered or sent by prepaid registered post or by hand by the one party to the other in which case such changed address shall serve as such *domicilium* of the party who has given such notice.
9. Any notice or process addressed by either party to the other shall be deemed to have been received by the addressee thereof:
9.1 on the date of delivery thereof if delivered by hand to the addressee; or
9.2 seven days after the date of posting thereof, including the date of posting, if posted by prepaid registered post.
10. For the purposes of all or any proceedings herein the parties hereby consent to the jurisdiction of the Magistrate's Court otherwise having jurisdiction under section 28 of the Magistrate's Court Act, 1944 (Act No. 32 of 1944), notwithstanding that such proceedings are otherwise beyond the jurisdiction of the Magistrate's Court, and this clause shall be deemed to constitute the required written consent conferring jurisdiction upon the said Court pursuant to section 45 of the said Act.
11. Any indulgence or extension of time granted to the Debtor by the Creditor in relation to any breach or default by the Debtor in terms hereof shall not be deemed to constitute a waiver of any of these rights granted under this agreement and any indulgence which may be shown the Debtor under this agreement in respect of the payment of any monies hereunder, shall in no manner prejudice in the Creditor's rights to insist thereafter on the strict fulfillment of the Debtor's obligations under this agreement.
13. Any costs, including attorney and client costs and collection commission, incurred by the Creditor arising out of a breach of this agreement by the Debtor, shall be borne by the Debtor.
14. A certificate by a duly authorised official of the Creditor as to the amount owing and that same is due and payable, shall be deemed to be prima facie proof of the amount outstanding from time to time.

SIGNED AT _____ ON THIS THE ____ DAY OF _____
200____.

AS WITNESS:

1. _____
DEBTOR

2. _____
CREDITOR

DETAILS OF MONTHLY INCOME AND EXPENDITURE (To be completed should recovery exceed twelve months)		
Name		
Persal No.		
Net income	Self	
	Spouse	
	Additional	
EXPENSE		AMOUNT
Rental		
Electricity		
Telephone/Cell		
Domestic Wages		
Groceries		
Transport expenses		
Educational expenses		
Vehicle, furniture and clothing accounts		
Name	Instalment	Balance
Any other accounts/expenses (Kindly specify, including anticipated date debt will be finalised)		
Expense	Instalment	End date
Total Expenses	R	

 Signature of applicant

 Date

ANNEXURE 10								
KwaZulu-Natal Department of								
Month-end Summary Report: (Month/Year)								
Account Name			E.g. Disallowance Damages & Losses: CA					
Purpose of Account			To record all cases still under investigation					
Work Performed			As below					
Occurrence Date	Finalisation Date	New case Number	Case Number	Case Type	Case Description	Action		Actual Amount
6/1/2012		12345		0038	Theft of Computers	Unfinalised	1	10 000.00
Total Loss Control System								10 000.00
Total BAS Report								

DEPARTMENT OF



 KWAZULU-NATAL PROVINCIAL GOVERNMENT

Enquiries :	Telephone:	Private Bag:
Imibuzo :	Ucingo :	Isikhwama Seposi:
Navrae :	Telefoon :	Privaat Sak:
Reference:	Fax :	Date :
Inkomba :	Isikhahlamezi:	Usuku :
Verwysing:	Faks :	Datum :

To: Postmaster General

Debtor : _____

Identification number : _____

- The above – named is indebted to this department.
- Debtor's last known address is:

Address : _____
 Post Box : _____
 Private Bag : _____
- Please supply this office with the last known address according to your records.
- Any assistance which you may be able to render in tracing the whereabouts of the debtor will be appreciated.

HEAD OF DEPARTMENT

ANNEXURE 12**DEPARTMENT OF****KWAZULU-NATAL PROVINCIAL GOVERNMENT**

Enquiries :	Telephone:	Private Bag:
Imibuzo :	Ucingo :	Isikhwama Seposi:
Navrae :	Telefoon :	Privaat Sak:
Reference:	Fax :	Date :
Inkomba :	Isikhahamezi:	Usuku :
Verwysing:	Faks :	Datum :

To: Department of Home Affairs

Debtor : _____

Identification number : _____

1. The above – named is indebted to this department.
2. Debtor's last known address is:

Address : _____

Post Box : _____

Private Bag : _____

3. I shall be pleased if you could advise this office if the abovementioned box number/ private bag, is still registered in the name of _____.

HEAD OF DEPARTMENT

DEPARTMENT OF



 KWAZULU-NATAL PROVINCIAL GOVERNMENT

Enquiries :	Telephone:	Private Bag:
Imibuzo :	Ucingo :	Isikhwama Seposi:
Navrae :	Telefoon :	Privaat Sak:
Reference:	Fax :	Date :
Inkomba :	Isikhahlamezi:	Usuku :
Verwysing:	Faks :	Datum :

Back up Section Motor Licensing Bureau
 Fax number : 033 – 3425011

To whom it may concern,

Collision involving _____ and _____ on _____ .

This office and the State Attorney (KwaZulu – Natal) requires the details for _____ to institute a claim against the private party.

It would be appreciated if you could assist this department in furnishing the name, address and telephone number (if possible) of the registered owner of vehicle _____ on _____.

Your assistance will be greatly appreciated.

 HEAD OF DEPARTMENT

DEPARTMENT OF



KWAZULU-NATAL PROVINCIAL GOVERNMENT
Example of a submission

Enquiries :	Telephone:	Private Bag:
Imibuzo :	Ucingo :	Isikhwama Seposi:
Navrae :	Telefoon :	Privaat Sak:
Reference:	Fax :	Date :
Inkomba :	Isikhahamezi:	Usuku :
Verwysing:	Faks :	Datum :

TO :**SUBJECT :****OBJECT**

The object of this submission is to obtain authority in terms of General Delegation to pay Mr / Ms an amount of R being in respect of damages occasioned to NM 1496.

FACTUAL INFORMATION

On 27 November 1996 Mr and employee of this department was driving GDG 401G from the R102 to New Gurgerland on the N2 to Durban. The taxi NM 1496 was off loading passengers, without any indication the taxi pulled out and drove into the road causing a collision.

The directorate advised that Mr cannot be regarded as negligent because the taxi pulled out in front of the State vehicle.

The driver of NM 1496 Mr instituted a claim against our department and a claim was received from Selvie Pillay and Company in the amount of R for damages occasioned to NM 1496.

The case was referred to the State Attorney / Legal Services to act on behalf of this Department, who advised vide reference number 408/000127/97/M/P27 that the driver of State vehicle appears not to have been keeping a proper lookout and is partly responsible for the collision. Therefore suggested that we settle the claim on 60 / 40 % basis.

FINANCIAL IMPLICATIONS

There are financial implications in that the amount of R is required to be paid to Mr / MS being in full and final settlement of the claim. (Annexure 17).

RECOMMENDATION

It is accordingly recommended that authority be granted in terms of General Delegation to pay Mr / Ms an amount of R for the damages occasioned to a private vehicle.

Chief Administration Clerk: Loss Control

Supported / Not Supported

Senior Administration Officer: Loss Control

Supported / Not Supported

Assistant Director: Provisioning & Loss Control

DEPARTMENT OF



KWAZULU-NATAL PROVINCIAL GOVERNMENT

Example of a submission

Enquiries :	Telephone:	Private Bag:
Imibuzo :	Ucingo :	Isikhwama Seposi:
Navrae :	Telefoon :	Privaat Sak:
Reference:	Fax :	Date :
Inkomba :	Isikhahlamezi:	Usuku :
Verwysing:	Faks :	Datum :

TO :

SUBJECT : Application for / refund & rem – act / grce : household : MR
 Persal number
 Inland Region – Engineering Services Masons Mill

OBJECT :

The object of this submission is to obtain authority in terms of General Delegation to authorize the PMT / refund & rem : act / grce household payment of R in respect of a claim lodged by Mr , an employee of the Department.

FACTUAL INFORMATION

On 2 March 1998 while Mr an employee of this department was on official duty, the departmental vehicle GDF 362G that he was driving was hi-jacked by two armed men. They demanded the vehicle at gun point. He gave them the vehicle as there was nothing else he could do. They drove away and some of his belongings i.e. one pair of sandals R 120.00, one pair of shoes R 150.00 and meat R 350.00 were in the vehicle. Here it is mentioned that the theft of the vehicle is being dealt with as a separate issue under reference number V 300 997/98.

The Directorate advised that the trip was authorised and that it was normal procedure to stop as the various houses in Imbali to off-load workers and their personal belongings as they have and that they support Mr claim.

FINANCIAL IMPLICATIONS

There are financial implications in that the department is liable for an amount of R being 75 % of the claim. The financial codes to be used for this transaction are as follows: (Annexure 17).

RECOMMENDATION

It is accordingly recommended that authority be granted in terms of General Delegation for an PMT / refund & rem – act / grce : household payment of R to be made to Mr in respect of a claim lodged by him.

Chief Administration Clerk: Loss Control

Supported / Not Supported

Senior Administration Officer: Loss Control

Supported / Not Supported

Assistant Director: Provisioning & Loss Control

LOSS CONTROL SYSTEM USER APPLICATION FORM

Please complete this form in full and forward to:

Department of Provincial Treasury
P.O. Box 3613
Pietermaritzburg
3200

Attention: Mr Sibongeleni Xaba

IT Help Desk : 033 – 897 4616
Email Address : ITHelp@kzntreasury.gov.za

Applicant Details	
DEPARTMENT	
DIRECTORATE	
FULL NAME	
LOGIN NAME	
STATUS REQUIRED * DELETE THAT WHICH IS NOT APPLICABLE	
CONTACT TELEPHONE NUMBER	
PHYSICAL ADDRESS	
E-MAIL ADDRESS	
SIGNATURE	
Supervisor Details	
Declaration: I hereby certify that the provided information of the user is correct & valid.	
DESIGNATION	
CONTACT TELEPHONE NUMBER	
SIGNATURE	

Provincial Treasury Administrator: (office use)

Full Name: _____ Signature : _____

Date : _____

LOSS CONTROL SYSTEM USER PASSWORD RESET FORM

Please complete this form in full and forward to:

Department of Provincial Treasury
P. O. Box 3613
Pietermaritzburg
3200

Attention : Mr Sibongeleni Xaba

Email : ITHelp@kzntreasury.gov.za

Telephone Number : 033- 897 4616 (IT Help Desk)

Applicant Details	
APPLICANT FULL NAME	
LOGIN NAME/USER ID	
STATUS REQUIRED * DELETE THAT WHICH IS NOT APPLICABLE	AGENT/ MANAGEMENT/ SUPER MANAGEMENT
DEPARTMENT	
DIRECTORATE	
REGION	
E-MAIL ADDRESS	
TELEPHONE NUMBER	
SIGNATURE OF APPLICANT	
Supervisor Details	
Declaration: I hereby certify that the provided information of the user is correct & valid.	
DESIGNATION	
TELEPHONE NUMBER	
SIGNATURE OF SUPERVISOR	

Provincial Treasury Administrator: (office use)

Full Name: _____ Signature: _____

Date : _____

KINDLY NOTE: The onus is on departments to ensure that all allocations are updated in line with the amended Standard Chart of Accounts (SCOA) issued annually by National Treasury.

SCOA information (Standard chart of accounts)

1. EX-GRATIA PAYMENTS

Fund	:	Voted funds
Objective	:	Where the official is T/Cur (see list of Objectives & Budget Controller)
Infrastructure	:	Non-Infrastructure: Trans Current
Assets	:	Non-Asset Related
Project	:	No Projects – Current
Responsibility	:	Where the official is (see list of Responsibilities)
Region	:	(Region Identifier) Where the payment is being made to
Item	:	PD: PMT/Refund & Rem – ACT/GRCE (Household or PVT Entity)

PLEASE ATTACH A COPY OF THE APPROVED SUBMISSION AND GENERAL DELEGATION TO THE SUNDRY PAYMENT

2. CLAIMS AGAINST THE STATE (VEHICLES ONLY)

Fund	:	Voted funds
Objective	:	Where the official is T/Cur (see list of Objectives & Budget Controller)
Infrastructure	:	Non-Infrastructure: Trans Current
Assets	:	Non-Asset Related
Project	:	No Projects – Current
Responsibility	:	Where the official is (see list of Responsibilities)
Region	:	(Region Identifier) Where the payment is being made to
Item	:	H/H: Claims Against State (Cash)

PLEASE ATTACH A COPY OF THE APPROVED SUBMISSION AND GENERAL DELEGATION TO THE SUNDRY PAYMENT

3. CLAIMS BY THE STATE & RECOVERIES (FORFEITURE) (VEHICLES ONLY)

Fund	:	Dept Revenue
Objective	:	Revenue Objective
Infrastructure	:	Receipts
Assets	:	Non-Asset Related
Project	:	No Projects
Responsibility	:	Where the official is (see list of Responsibilities)
Region	:	Non-Pay: No Regional Identifier
Item	:	Rev: FA: REC of payments made

4. RECOVERY OF FUNDS FOR A PREVIOUS FINANCIAL YEAR (VEHICLES ONLY)

Fund	:	Departmental Receipts
Objective	:	Receipts Objective
Infrastructure	:	Receipts
Assets	:	Non-Assets Related
Project	:	No Projects
Responsibility	:	Where the official is (see list of Responsibilities)
Region	:	Non- Pay:No Regional Identifier
Item	:	Rev: FA: Rec of Prev Years' Exp

5. **LOSSES WAITING APPROVAL (DEBIT LEG) (VEHICLES ONLY)**

Fund : Posting: Assets & Liabilities Fund
Objective : Assets
Infrastructure : Assets
Assets : Non-Asset Related
Project : No Projects
Responsibility : Directorate which suffered the loss (see list of Responsibilities)
Region : Non-Pay: No Regional Identifier
Item : Disall Damages & Losses: CA

Matching Field 1 : Case type/yyyymm

6. **LOSSES WAITING APPROVAL - (DEBIT LEG) (GENERAL CASES ONLY)**

Fund : Posting: Assets & Liabilities Fund
Objective : Assets
Infrastructure : Assets
Assets : Non-Asset Related
Project : No Projects
Responsibility : Directorate which suffered the loss (see list of Responsibilities)
Region : Non-Pay: No Regional Identifier
Item : Disall Damages & Losses: CA

Matching Field 1 : Case type/yyyymm
Matching Filed 2 : Case Type

7. **LOSSES WAITING APPROVAL - (CREDIT LEG) VEHICLES ONLY**

Fund : Posting: Assets & Liabilities Fund
Objective : Assets
Infrastructure : Assets
Assets : Non-Asset Related
Project : No Projects
Responsibility : Directorate which suffered the loss (see list of Responsibilities)
Region : Non-Pay: No Regional Identifier
Item : Disall Damages & Losses Recover: CA
Matching Field1 : Year & month of Loss
Matching Field 2 : Case Type

8. **LOSSES WAITING APPROVAL - (CREDIT LEG) GENERAL CASES ONLY**

Fund : Posting: Assets & Liabilities Fund
Objective : Assets
Infrastructure : Assets
Assets : Non-Asset Related
Project : No Projects
Responsibility : Directorate which suffered the loss (see list of Responsibilities)
Region : Non:Pay: No Regional Identifier
Item : Disall Damages & Losses Recover: CA
Matching Field1 : Year & month of Loss
Matching Field 2 : Case Type

9. **ONCE WRITE-OFF HAS BEEN APPROVED**

Reverse entries as indicated in paragraph 5 – 8.

10. **FRUITLESS EXPENDITURE - CURRENT FINANCIAL YEAR**

Once the write off submission has been approved you will then need to pass a journal as follows:

Credit (Refer to the initial payment for the relevant codes)

Fund	:
Objective	:
Infrastructure	:
Assets	:
Project	:
Responsibility	:
Region	:
Item	:

Debit

Fund	:	Assets & Liabilities Fund
Objective	:	Assets
Infrastructure	:	Assets
Assets	:	Non-Asset Related
Project	:	No Project
Responsibility	:	Directorate which suffered the loss
Region	:	Non-Pay: Regional Identifier
Item	:	Fruitless Exp: Dept Vote: CA
Matching Field	:	Financial Year (YYYY/YYYY)

11. FRUITLESS EXPENDITURE – PREVIOUS FINANCIAL YEAR

Once the write off submission has been approved you will then need to pass a journal as follows:

Credit

Fund	:	Departmental Receipts
Objective	:	Receipts Objective
Infrastructure	:	Receipts
Assets	:	Non-Assets Related
Project	:	No Projects
Responsibility	:	Where the official is (see list of Responsibilities)
Region	:	Non Pay: No Regional Identifier
Item	:	Rev: FA: Rec of Prev Years' Exp

Debit

Fund	:	Assets & Liabilities Fund
Objective	:	Assets
Infrastructure	:	Assets
Assets	:	Non-Asset Related
Project	:	No Project
Responsibility	:	Directorate which suffered the loss
Region	:	Non-Pay: No Regional Identifier
Item	:	Fruitless Exp: Dept Vote: CA
Matching Field	:	Financial Year (YYYY/YYYY)



CASE DELETION REQUEST FORM

Att: Mr S. Xaba
email: ITHelp@Kzntreasury.gov.za
Contact: 033 897 4616

1 DEPARTMENT _____

B CASE PARTICULARS

NB: Please provide case details to be deleted.

CASE NO	CASE TYPE	OCCUR DATE	REFERENCE NO	DIVISION	REASON

C REQUESTER DETAILS

I HEREBY REQUEST THE DELETION OF THE ABOVE CASES.

NAME & SURNAME _____ DESIGNATION _____ DATE _____

D AUTHORISER DETAILS

I HEREBY AUTHORISE THE DELETION OF THE ABOVE MENTIONED CASES.

NAME & SURNAME _____ DESIGNATION _____ DATE _____

COMMENTS:

E ACTIONED BY PROVINCIAL TREASURY'S OFFICIAL (FOR OFFICE USE ONLY)

NAME & SURNAME _____ ADMINISTRATOR _____ DATE _____

COMMENTS:

ANNEXURE 20**SYSTEM USER VERIFICATION FORM**

Att: Mr S. Xaba

Email: ITHelp@Kzntreasury.gov.za

Contact: 033 897 4616

A INSTRUCTIONS (PLEASE INSERT X WHERE APPROPRIATE)

1 Institution _____ 2 Region _____

B SPECIFY SYSTEM (PLEASE INSERT X WHERE APPROPRIATE)

☐ Loss Control ☐ Cognos ☐ Specify: _____

C USER PARTICULARS

Please indicate with the 'X' whether the user must remain active or revoked.

NB: You may provide an identification number for the user that has not been allocated a Persal number.

NO:	USER NAME:	PERSAL NO:	ACTION	
			ACTIVE	REVOKE

1. I HEREBY DECLARE THAT ALL THE USERS THAT HAVE BEEN FLAGGED ACTIVE ARE INDEED SERVING WITHIN OUR DEPARTMENT AND STILL REQUIRE ACCESS TO THE SYSTEM TO CARRY OUT THEIR FUNCTIONS.

NAME & SURNAME _____ DESIGNATION _____ DATE _____

COMMENTS:

D ACTIONED BY PROVINCIAL TREASURY'S OFFICIAL (FOR OFFICE USE ONLY)

1. I HEREBY DECLARE THAT ALL THE USERS THAT HAVE BEEN FLAGGED 'REMOVE' HAVE BEEN REVOKED

NAME & SURNAME _____ ADMINISTRATOR _____ DATE _____

COMMENTS:

ANNEXURE 21

LOSS CONTROL REGISTER

File No.	Date Loss reported	Details of Loss.	SAPS Case Number and Date reported to SAPS.	Date of investigation.	Name of employee responsible for loss.	Rank of employee responsible for loss.	Name and Persal no. of Person who reported the loss.	Information on the amounts involved per case.	Indicate if relates to financial misconduct.	Information on the amounts recovered per case.	Sanctions imposed on employee .	Steps to be taken/ or taken against employee, including criminal charges or civil proceedings.	Outcome of the case