



the dr&pw

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Department:  
Roads and Public Works  
NORTHERN CAPE PROVINCE  
REPUBLIC OF SOUTH AFRICA

# **DEPARTMENTAL POLICY FOR DISCLOSURE OF IMMOVABLE ASSETS IN THE PROVINCIAL IMMOVABLE ASSET REGISTER (IAR)**

Version 1  
(October 2021)

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## TABLE OF CONTENTS

Contents	Page
1. DEFINITIONS AND ACRONYMS.....	3
2. INTRODUCTION.....	11
3. POLICY OBJECTIVE .....	12
4. REGULATORY FRAMEWORK .....	12
5. IMMOVABLE ASSET MANAGEMENT PHASES.....	14
6. MINIMUM REQUIREMENTS FOR IMMOVABLE ASSETS: SOURCE DOCUMENTS AND INFORMATION.....	14
7. TRANSFERS IN ACCORDANCE WITH SECTION 42 OF THE PFMA.....	19
8. MONITORING AND EVALUATION .....	21
9. POLICY REVIEW AND AMENDMENT .....	22
10. APPROVAL OF THE POLICY AND DATE OF EFFECT .....	23

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## 1. DEFINITIONS AND ACRONYMS

<b><i>"Acquisition"</i></b>	Means to obtain ownership of or rights to immovable property in the name of the DR&PW by means of purchase, donation, transfer, auction, usufruct or lease.
<b><i>"Agreement"</i></b>	Means consensus has been reached between the national and provincial custodians as to the appropriate custodian of a land parcel and sufficient information has been handed to such custodian to initiate the request for the Item 28 (1) certificate.
<b><i>"Aktex"</i></b>	The Deeds Enquiry System (Aktex), of the national Department of Land Affairs, enables subscribers to gain electronic access to registration information, seven days a week and 24 hours a day. The Aktex Information System has been available since 1992 to external users such as conveyancers, financial institutions and estate agents to obtain registration information from the Deeds Registration System. To provide these users with an alternative to accessing Aktex by means of PC-based communications software developed by third parties, the Chief Registrar of Deeds is web-enabling this service by means of the so-called 'DeedsWeb'.
<b><i>"Alienation"</i></b>	Refers to disposal of government-owned immovable property by means of sale, land availability, land swap, usufruct and lease.
<b><i>"Asset Register"</i></b>	Refers to a register of immovable assets registered in the name of the Provincial Government. It refers to the formal record of assets under the confirmed custodianship of an entity utilised for financial reporting purposes.
<b><i>"Class of Capital Assets"</i></b>	Means a grouping of assets of a similar nature or function in an entity's operations that is shown as a single item for the purpose of disclosure in the financial statement.
<b><i>"Confirmed vested"</i></b>	A property is confirmed vested once the Item 28 (1) certificate has

DEPARTMENT OF ROADS AND PUBLIC WORKS | 4

**DEPARTMENTAL POLICY FOR DISCLOSURE OF IMMOVABLE ASSETS  
IN THE PROVINCIAL IAR**

	been received whether title had been registered yet or not.
<b>"Corruption"</b>	Refers to the unlawful and intentional making of a misrepresentation which causes actual prejudice or which is potentially prejudicial to another.
<b>"Custodian"</b>	Means a National or Provincial Department referred to in section 4 of the GIAMA, 2007, represented by the Minister of such National Department, Premier of a province or MEC of such Provincial Department, so designated by the Premier of that province.
<b>"Department (DR&amp;PW)"</b>	Department of Roads and Public Works, Province of the Northern Cape, which is the Custodian Department for all provincial government (NCPG) immovable assets in the Northern Cape.
<b>"DFRF"</b>	Means Departmental Financial Reporting Framework.
<b>"Disposal"</b>	Means the permanent or temporary alienation of immovable assets, which includes but is not limited to the sale, exchange, donation and letting of immovable assets, and other rights attached to the immovable asset such as servitudes.
<b>"DPW&amp;I"</b>	Refers to the National Department of Public Works and Infrastructure of South Africa.
<b>"DRDLR"</b>	Means Department of Rural Development and Land Reform, which is a national government department.
<b>"Facilities"</b>	Refer to the structures built on or attached to land parcels.
<b>"Facility Register"</b>	Refers to a register of immovable assets utilized by a Provincial Department but registered in the name of another owner and not Provincial Government (may be owned by the National Government, a Municipality, or private owners).



DEPARTMENT OF ROADS AND PUBLIC WORKS | 5

**DEPARTMENTAL POLICY FOR DISCLOSURE OF IMMOVABLE ASSETS  
IN THE PROVINCIAL IAR**

<b>"Fair Value"</b>	Fair value refers to the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.
<b>"Fraud"</b>	Fraud refers to a deception that is intentional and caused by an employee/network of employees for personal gain. In other words, fraud is a deceitful activity used to gain an advantage or generate an illegal profit.
<b>"GIAMA"</b>	Means Government Immovable Asset Management Act, 2007 (Act No. 19 of 2007).
<b>"Google Earth"</b>	Google Earth is a geo-browser that accesses satellite and aerial imagery, topography, ocean bathymetry, and other geographic data over the Internet to represent the Earth as a three-dimensional globe. Geo-browsers are alternatively known as virtual globes or Earth browsers. Google also refers to Google Earth as a <i>"geographic browser."</i>
<b>"GIS"</b>	Means Geographic Information System, which is a technological mapping tool.
<b>"GPS"</b>	Means Global Positioning System, which is a technology that is used to provide the global positioning coordinates of immovable assets.
<b>"HDA"</b>	Means Housing Development Agency, which is an agency of the national Department of Human Settlements.
<b>"HOD / AO"</b>	Means Head of Department, which, according to the PFMA, 1999, is also the Accounting Officer (AO). The PFMA clarifies the responsibilities of the HOD as AO.
<b>"IAR"</b>	Refers to the provincial Immovable Asset Register.

DEPARTMENT OF ROADS AND PUBLIC WORKS 6

**DEPARTMENTAL POLICY FOR DISCLOSURE OF IMMOVABLE ASSETS  
IN THE PROVINCIAL IAR**

<b>"Immovable Asset"</b>	<p>Refers to:</p> <ul style="list-style-type: none"> <li>(a) any immovable asset acquired or owned by Government, excluding any right contemplated in the Mineral and Petroleum Resources Development Act, 2002 (Act No. 28 of 2002);</li> <li>(b) immovable property, meaning any land, anything attached to such land, any interest or real rights thereto, and including which by virtue of registration in terms of Item 28(1) of schedule 6 of the Constitution vests in the Northern Cape Provincial Government;</li> <li>(c) an immovable asset, which is a capital asset, consisting of land, infrastructure, buildings or a combination thereof in terms of the DFRF;</li> <li>(d) immovable assets (as defined above), which include therefore the following: <ul style="list-style-type: none"> <li>(i) Accommodation / improvements (buildings) used by any User Department in the execution of its functions and includes functional buildings such as schools, hospitals, clinics, office and residential accommodation, etc.;</li> <li>(ii) land, including but not limited to developed, undeveloped, vacant, cultivated, non-usable or inaccessible land;</li> <li>(iii) machinery, plant and equipment fixed to the immovable asset;</li> <li>(iv) conservation, cultural and heritage assets including, but not limited to, monuments, historical sites, heritage sites, conservation areas and sites of scientific significance;</li> <li>(v) infrastructure, including but not limited to roads, harbours, railway lines, airports, transmission lines, dams and pipe lines.</li> </ul> </li> </ul> <p><b><i>NOTE: According to the current Immovable Asset Register (IAR), immovable assets will be separately disclosed (i.e. the asset register will include <u>only</u> properties registered in the</i></b></p>
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DEPARTMENT OF ROADS AND PUBLIC WORKS | 7

**DEPARTMENTAL POLICY FOR DISCLOSURE OF IMMOVABLE ASSETS  
IN THE PROVINCIAL IAR**

	<i>name of the Province, whilst the other facilities utilised by the Provincial Sector Departments will be included in the Facilities Register.</i>
<b>"Item 28 (1) Certificate"</b>	Refers to the certificate issued to confirm vesting, also known as the Section 239 Certificate issued in terms of the Constitution, to confirm vesting of land in a provincial or the national government.
<b>"LaPsis"</b>	Means Land and Property Spatial Information System, which is a land inventory and information system introduced in 2002 and managed by the HDA. As a tool, LaPsis contains data from Statistics South Africa, the Deeds Office, the Surveyor-General and the National Department of Human Settlements. The HDA also uploads its own information and data. Depending on the nature of the data, updates take place monthly, quarterly and annually. Deeds data is uploaded monthly, for example, the cadastre quarterly, and Human Settlement projects data annually. <u>The HDA does not verify the data but relies on the custodians of data to take responsibility for their accuracy.</u> The HDA uses the different layers of data to provide users with a more integrated spatial picture in order to support planning. LaPsis has been designed for those who are not experts in GIS to easily query data and create maps.
<b>"Lease"</b>	Refers to a contract by which the owner of the property give permission to the other party to use and enjoy the use of property for a specified period of time in return for a specified market related rental.
<b>"Lexis WinDeed"</b>	Refers to an online search tool for individual, company and property information, providing a single point of access to information from a variety of data sources. It provides customers with access to valuable property and person information.
<b>"MCS"</b>	Means Modified Cash Standards. The PFMA, 1999 requires

	<p>departments to <i>"prepare financial statements for each financial year in accordance with generally recognised accounting practice"</i>.</p> <p>The Treasury Regulations require the Accounting Officer of a department to ensure that the annual financial statements are prepared on a modified cash basis in accordance with the formats prescribed by the National Treasury. The OAG in the National Treasury has accordingly developed and issued the Modified Cash Standard, which sets out the principles for the recognition, recording, measurement, presentation and disclosure of information required in terms of the prescribed formats. The MCS comprise of separate chapters for assets, liabilities, revenue and expenditure. More than one chapter may exist for each item, depending on the nature and complexity of the topic. Each chapter sets out the recognition, recording, measurement, presentation and disclosure requirements on these items.</p>
<b>"MEC"</b>	Means Member of the Executive Council, who is the Political Head of the Department (called the "Executive Authority"). The difference between the offices of the Executive Authority and that of the Accounting Officer (HOD) is that the MEC is responsible for policy choices and outcomes, while the HOD takes responsibility for implementing the policy and achieving the outcomes.
<b>"M&amp;E"</b>	Means Monitoring and Evaluation.
<b>"NCPG"</b>	Means Northern Cape Provincial Government.
<b>"NT"</b>	Refers to the National Treasury Department of South Africa.
<b>"OAG"</b>	Means Office of the Accountant-General, which forms part of the National Treasury.
<b>"PFMA"</b>	Means Public Finance Management Act, 1999 (Act No.1 of 1999), as amended.

<b><i>"PFMA Section 42 Transfer"</i></b>	<p>This refers to the process of transferring assets and liabilities from one department to another department and the responsibilities of the accounting officers, i.e. :</p> <ol style="list-style-type: none"> <li>(1) When assets or liabilities of a department are transferred to another department or other institution in terms of legislation or following a reorganisation of functions, the accounting officer for the transferring department must— <ol style="list-style-type: none"> <li>(a) draw up an inventory of such assets and liabilities; and</li> <li>(b) provide the accounting officer for the receiving department or other institution with substantiating records, including personnel records of staff to be transferred.</li> </ol> </li> <li>(2) Both the accounting officer for the transferring department and the accounting officer for the receiving department or other institution must sign the inventory when the transfer takes place.</li> <li>(3) The accounting officer for the transferring department must file a copy of the signed inventory with the relevant Treasury and the Auditor-General within fourteen (14) days of the transfer.</li> </ol>
<b><i>"PoE"</i></b>	Means Portfolio of Evidence. PoE's relate to, and support the information in the provincial IAR.
<b><i>"PPP"</i></b>	Means Public Private Partnership.
<b><i>"Property"</i></b>	The word is used in its widest form as including land and structures on the land. The word must thus be read as appropriate for the situation, for example where only land should be recorded, only land should be understood.
<b><i>"Recognition"</i></b>	Refers to the accountability to keep a record of the asset for management and reporting purposes.
<b><i>"Record"</i></b>	Refers to documented detail of the asset in a register or otherwise for management purposes.



DEPARTMENT OF ROADS AND PUBLIC WORKS | 10

**DEPARTMENTAL POLICY FOR DISCLOSURE OF IMMOVABLE ASSETS  
IN THE PROVINCIAL IAR**

<b><i>"Register"</i></b>	Means a record of properties (land and/or facilities) utilised, but for which no formal title exists in the name of the reporting entity.
<b><i>"Registered"</i></b>	Means a record has been created in the deeds registry for a particular land parcel.
<b><i>"Reporting"</i></b>	Refers to the disclosure of information in the financial statements of a state institution, or the notes thereto, in the form of a narration or representation in financial terms.
<b><i>"SAPS"</i></b>	Means South African Police Service.
<b><i>"Servitude"</i></b>	Refers to a realty right registered or to be registered in favour of the Province over privately owned land, or a realty right owned or to be registered by a third party over the land owned by the Province.
<b><i>"SG"</i></b>	Means Surveyor General of the Republic of South Africa.
<b><i>"SPISYS"</i></b>	Means Spatial Information System. It refers to a GIS web-based planning tool that forms the basis for integrated provincial spatial planning in the Province of the Northern Cape, as well as providing a virtual platform for same.
<b><i>"Surveyed"</i></b>	Refer to land parcels for which a formal surveying diagram, signed by the SG is available.
<b><i>"Transfer"</i></b>	Refers to transfer of ownership of land or any right owned or vested within the Province of the Northern Cape. The process of transferring an asset with all relevant documentation is done in terms of legislation, as envisaged in Section 42 of the PFMA. It may not necessarily involve an endorsement of a title deed.
<b><i>"User Department"</i></b>	Different immovable assets are allocated by the Custodian Department (in this case, the DR&PW) to specific, relevant User

	Departments (other provincial sector departments) in order to facilitate their particular service delivery objectives.
<b><i>“Un-surveyed”</i></b>	Means land for which a formal cadastral description and surveying diagram is not available.
<b><i>“Usufruct”</i></b>	Means the right to enjoy the use and / or possession of a property.
<b><i>“Vested”</i></b>	Refers to the process followed to conclusion leading to the issue of an Item 28 (1) certificate.

## **2. INTRODUCTION**

- 2.1 National Treasury (NT) minimum requirements for Immovable Asset Registers (IARs) have been identified for all National and Provincial Custodians of immovable assets.
- 2.2 The 2005 document on minimum requirements was found to be either insufficient or not in line with the GIAMA of 2007 Sector Guide and NT guidelines.
- 2.3 Custodians found it difficult to implement as it was based on an ideal state for immovable assets. It does not meet the real minimum requirements to test existence and ownership. The value-add information required was difficult to obtain and to maintain.
- 2.4 The stages of readiness to implement the 2005 document varied between provinces and the national DPW&I. Different interpretations of the document by Custodians and the Auditing Authorities caused many unintended problems on reporting of immovable assets.
- 2.5 Immovable Asset Management has been ongoing for the past few years and progress has been made with the update of IARs since the inception of the GIAMA. However, there are still concerns with regard to the limited institutional resources to maintain immovable asset registers and to implement the GIAMA in its full extent.
- 2.6 It is also acknowledged that not all Custodians are on the same implementation level with regard to the GIAMA and the degree of compliance related to immovable asset register fields.

- 2.7 In order to assist Custodians of immovable assets, the national DPW&I, in consultation with provinces, developed new minimum requirements for immovable assets. The new requirements are specifically important for the testing of existence and ownership of immovable assets as well as completeness of the immovable asset registers.
- 2.8 It must be stated that the Province of the Northern Cape is still maintaining a manual asset register and it is continuing to strive to achieve the ideal state of an immovable asset register and should additional information be available (e.g. improvements details, encumbrances and rights in land, street addresses, etc.) such should be recorded in the provincial IAR.
- 2.9 Information on improvements (e.g. buildings) will be phased in over a 5 (five) year period for recording and reporting purposes in the 2021/2022 Financial Year, as approved by the national DPW&I.
- 2.10 The revised minimum requirements regarding immovable assets are listed below in section six (6) of this policy, for implementation. Custodians should therefore be audited according to this phased-in approach and the real minimum standards should be available in the provincial IAR in order to test and account for ownership and existence.

### **3. POLICY OBJECTIVE**

- 3.1 The purpose of this policy is to provide guidance on recognition and recording of provincial immovable assets in the financial statements and in the provincial IAR.
- 3.2 The overall objective of the policy is to ensure that all identifiable properties conform to the NT guidelines and to ensure uniform collection and maintenance of relevant PoEs on the provincial IAR.

### **4. REGULATORY FRAMEWORK**

The following legal frameworks, policies and regulations, among others, govern the management of provincial immovable assets, from the acquisition stage to the disposal stage:

- 4.1 Constitution of the Republic of South Africa Act, 1996 (Act No. 108 of 1996).
- 4.2 Public Finance Management Act (PFMA), 1999 (Act No. 1 of 1999) as amended.

- 4.3 Government Immovable Asset Management Act (GIAMA), 2007 (Act No. 19 of 2007).
  - 4.4 Spatial Planning and Land Use Management Act (SPLUMA), 2013, (Act No. 16 of 2013).
  - 4.5 Land Survey Act, 1997 (Act No. 8 of 1997).
  - 4.6 Deeds Registries Act, 1937 (Act No. 47 of 1937), as amended in 2013.
  - 4.7 National Building Regulations and Building Standards Act, 1977 (Act No. 103 of 1977).
  - 4.8 Municipal Property Rates Act, 2004 (Act No. 6 of 2004), as amended in 2014.
  - 4.9 Promotion of Access to Information Act (PAIA), 2000 (Act No. 2 of 2000).
  - 4.10 Land Administration Act, 1995 (Act No. 2 of 1995).
  - 4.11 Northern Cape Land Administration Act, 2002 (Act No. 6 of 2002).
  - 4.12 State Land Disposal Act, 1961 (Act No. 48 of 1961) and amended by the General Law Amendment Act, 1993 (Act No. 108 of 1993).
  - 4.13 Land Affairs Board Act, 1987 (Act No. 101 of 1987).
  - 4.14 Expropriation Act, 1975 (Act No. 63 of 1975).
  - 4.15 National Treasury: Modified Cash Standard (MCS) Accounting Framework, 01 April 2021.
  - 4.16 National Treasury: Accounting Guide, Accounting for Immovable Assets, March 2012.
  - 4.17 National Treasury: Accounting Guide, Accounting for Immovable Assets (Property), March 2013.
  - 4.18 National Treasury: Departmental Financial Reporting Guide – Immovable Assets, 31 March 2013.
  - 4.19 DR&PW Immovable Asset Disposal Policy, 2019.
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- 4.20 DR&PW State Owned Housing Rental Policy, 2019.

4.21 The Plan: DR&PW Compilation of Policies on Fraud, Corruption and Ethics Management, 2020.

4.22 DR&PW Monitoring and Evaluation (M&E) Policy Framework, 2021.

## 5. IMMOVABLE ASSET MANAGEMENT PHASES

ACQUISITIONS	MANAGEMENT	DISPOSAL
<ol style="list-style-type: none"> <li>1. Purchase.</li> <li>2. Expropriation.</li> <li>3. Exchange.</li> <li>4. Construction (of new facility)</li> <li>5. Letting/Leasing-in.</li> <li>6. Donation.</li> <li>7. Registration of servitudes and usufruct rights.</li> <li>8. Vesting in terms of legislation.</li> <li>9. Conclusion of a land availability agreement.</li> <li>10. Transfer.</li> </ol>	<ol style="list-style-type: none"> <li>1. NCPG Registered.</li> <li>2. Leased-In.</li> <li>3. Permission to Occupy (OTP).</li> </ol>	<ol style="list-style-type: none"> <li>1. Donation ("Gratis" transfer);</li> <li>2. Letting;</li> <li>3. Exchange;</li> <li>4. Sale;</li> <li>5. PPP;</li> <li>6. Special Disposals e.g. Transfer between spheres of Government;               <ol style="list-style-type: none"> <li>(1) Disposal of Rights (Servitudes, Restrictive title conditions, Pre-emptive &amp; presumptive rights; Mineral rights).</li> </ol> </li> </ol>

## 6. MINIMUM REQUIREMENTS FOR IMMOVABLE ASSETS: SOURCE DOCUMENTS AND INFORMATION

The minimum requirements for immovable assets are dealt with under the following headings:

- A) Land.
- B) Improvements (Buildings).
- C) Financial.

The minimum information required for properties recorded in the immovable asset registers of National and Provincial Custodian Departments is as follows:

	REQUIREMENT	DESCRIPTION OF REQUIREMENT	SOURCE DOCUMENT
<b>1.</b>	<b>GENERAL</b>		
1.1	<b>ASSET NUMBER</b>	Unique property code as per the asset register.	IAR –NCPRP No. allocated by Province.
1.2	<b>ASSET CLASS</b>	Indicate URBAN or RURAL.	IAR – determined by Province



	REQUIREMENT	DESCRIPTION OF REQUIREMENT	SOURCE DOCUMENT
			According to Aktex details.
1.3	<b>ASSET TYPE</b>	Indicate ERF / FARM / AGRICULTURAL HOLDING (AH) / SECTIONAL TITLE (SS).	IAR – determined by Province According to Aktex details.
1.4	<b>DEEDS OFFICE</b>	Indicate relevant Deeds Office where the asset is registered or to be registered (in the case of unregistered State Land).	(a) Title Deed. (b) Aktex.
<b>2. GEOGRAPHICAL LOCATION</b>			
2.1	<b>PROVINCE</b>	The relevant Province in which the asset is located.	(a) Title Deed. (b) Aktex. (c) SG Diagram.
2.2	<b>DISTRICT MUNICIPALITY</b>	The relevant District Municipality in which the asset is located.	(a) Title Deed. (b) Aktex. (c) SG Diagram.
2.3	<b>LOCAL AUTHORITY</b>	The relevant Local or Metropolitan Municipality in which the asset is located.	(a) Title Deed. (b) Aktex. (c) SG Diagram.
2.4	<b>MAGISTERIAL DISTRICT</b>	The relevant magisterial district in which the property is located.	(a) Title Deed. (b) Aktex. (c) SG Diagram.
2.5	<b>PHYSICAL ADDRESS</b>	<p>The street address of the asset situated in a formalized urban area. Where a street address is not available, e.g. land locked property, property in rural area and townships without formal street names indicate NO STREET ADDRESS. Custodians may refer to a general locality description should there be no street address.</p> <p><b>Note:</b> The physical address is not applicable to the Department of Rural Development and Land Reform.</p>	(a) SG Diagram. (b) Municipal Valuation Roll. (c) Municipal services accounts. (d) Physical Verification.
2.6	<b>GPS COORDINATES</b>	<p>The global positioning coordinates (GPS) of the immovable asset to be reflected in any of the recognized formats as reflected in the next row below:</p> <p>One GPS co-ordinate will be acceptable in the case of a facility (land use function) i.e. school or nature reserve situated on multiple land parcels.</p> <p>The GPS-points obtained from the Office of the Surveyor-General or any recognized GIS-system (e.g. LaPsis, Google Earth) is acceptable as a geo-reference requirement.</p>	(a) SG Diagram. (b) Municipal Valuation Roll. (c) SPISYS
		<b>Notes:</b>	

	REQUIREMENT	DESCRIPTION OF REQUIREMENT	SOURCE DOCUMENT															
		<ul style="list-style-type: none"><li>One GPS co-ordinate will be acceptable in the case of a facility (land use function) i.e. school or nature reserve situated on multiple land parcels.</li><li>Custodians are allowed to use other formats of reflecting co-ordinates although the above format is encouraged to change.</li><li>Either the physical address (2.5) <u>OR</u> GPS-coordinates (2.6) must be recorded as a minimum requirement.</li><li>The GPS-coordinates obtained from the Surveyor-General dataset refer to the central point of the property polygon.</li><li>Should GPS-coordinates be sourced <i>in situ</i>, it should be taken at the entrance to the property or any point on the property.</li><li>Should GPS-coordinates be sourced from GIS-sources, it should be taken as close as possible to the central point of the land parcel.</li></ul>																
<table><tr><th>Coordinates</th><th>Decimal</th><th>Decimal</th><th>Deg Min &amp; Sec</th><th>Deg &amp; Decimal Min</th></tr><tr><td>Latitude</td><td>-32.3638°</td><td>S 32.3638°</td><td>S 32° 21' 49.68"</td><td>-32° 21.828'</td></tr><tr><td>Longitude</td><td>28.4897°</td><td>E 28.4897°</td><td>E 28° 29' 22.92"</td><td>28° 29.382'</td></tr></table> <p><i>Example of formats Global Positioning Coordinates accepted (referred to above)</i></p>				Coordinates	Decimal	Decimal	Deg Min & Sec	Deg & Decimal Min	Latitude	-32.3638°	S 32.3638°	S 32° 21' 49.68"	-32° 21.828'	Longitude	28.4897°	E 28.4897°	E 28° 29' 22.92"	28° 29.382'
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Longitude	28.4897°	E 28.4897°	E 28° 29' 22.92"	28° 29.382'														
<b>3. PROPERTY DESCRIPTION – formal cadastral description as per approved Surveyor-General diagram</b>																		
3.1	<b>REGISTRATION DIVISION</b>	<p>The relevant registration division / administrative district under which the asset is registered in the relevant Deeds Office – e.g. JR; Cape RD, Colesberg RD.</p> <p>(Referred to as the <i>Major Region Code</i>.)</p>	<p>(a) Title Deed. (b) Aktex. (c) SG Diagram.</p>															
3.2	<b>TOWNSHIP NAME</b>	<p>The relevant town name with regard to urban assets and relevant registration division with regard to rural assets (farms) – e.g. Matatiele (urban); Matatiele RD (rural).</p> <p>(Referred to as the <i>Minor Region Code</i>.)</p>	<p>(a) Title Deed. (b) Aktex. (c) SG Diagram. (d) Municipal Valuation Roll.</p>															
3.3	<b>LAND PARCEL</b>	<p>The erf number / farm number / agricultural holding number / sectional title number.</p> <p>(Referred to as the <i>Parcel Region Code</i>.)</p>	<p>(a) Title Deed. (b) Aktex. (c) SG Diagram. (d) Municipal Valuation Roll.</p>															

DEPARTMENT OF ROADS AND PUBLIC WORKS | 17

**DEPARTMENTAL POLICY FOR DISCLOSURE OF IMMOVABLE ASSETS  
IN THE PROVINCIAL IAR**

	REQUIREMENT	DESCRIPTION OF REQUIREMENT	SOURCE DOCUMENT
3.4	LAND PORTION	The erf portion number / farm portion number / agricultural holding portion number.  (Referred to as the <i>Portion Region Code</i> .)	(a) Title Deed. (b) Aktex. (c) SG Diagram. (d) Municipal Valuation Roll.
3.5	LAND REMAINDER	Indicate if the land parcel or land portion is a remainder or not - e.g. R/E = remainder; 0 = no remainder.	(a) Title Deed. (b) Aktex. (c) SG Diagram. (d) Municipal Valuation Roll.
3.6	FARM NAME	The official name of the farm as depicted on the official surveyor-general diagram - e.g. Aloe Ridge, Ntlaza Trading Station, Farm 65.	(a) Title Deed. (b) Aktex. (c) Municipal Valuation Roll.
3.7	S.G.-DIAGRAM NUMBER	The number of the approved S.G.-diagram / General Plan / Sectional Diagram.	(a) SG Diagram.
3.8	EXTENT (ha)	The extent of the asset in the metric unit of hectare as depicted on the official survey-general diagram.	(a) Title Deed. (b) Aktex. (c) SG Diagram.
3.9	LPI CODE	The land parcel indicator / GIS key (21 digit code) as generated by the Office of the Surveyor-General. Examples: - N0ET00000000825100001 - T0JQ0000000005400002 - C00900000000017100002  (Combination of relevant Survey Office, major, minor, parcel and portion codes.)	(a) Title Deed. (b) Aktex. (c) SPYSIS.
<b>4. OWNERSHIP DETAILS</b>			
4.1	TITLE DEED NUMBER	The number as reflected on the Title Deed. In the event that the asset is not registered in the Deeds Office (unregistered State Land), indicate UNREGISTERED.  Examples: - T3344/1999 - G4/1908 - TX12/1977	(a) Title Deed. (b) Aktex.
4.2	REGISTRATION DATE	Date on which the asset was registered or endorsed in the name of Government.	(a) Title Deed. (b) Aktex.
4.3	REGISTERED OWNER	The registers owner(s) of the asset as described in the Title Deed. There may be more than one owner in the case of shares held in a property.	(a) Title Deed. (b) Aktex.
		<b>Note:</b> The registered owner as reflected on Aktex / Lexis	

DEPARTMENT OF ROADS AND PUBLIC WORKS | 18

**DEPARTMENTAL POLICY FOR DISCLOSURE OF IMMOVABLE ASSETS  
IN THE PROVINCIAL IAR**

	REQUIREMENT	DESCRIPTION OF REQUIREMENT	SOURCE DOCUMENT
		WinDeed is also acceptable.	
4.4	<b>VESTING DATE</b>	Date on which Item 28(1) / Section 239 Certificate was issued by the DRDLR; where applicable.  If the immovable asset is not subject to confirmation of vesting in terms of the Constitution – indicate NOT APPLICABLE.	(a) Item 28(1)/ Section 239 Certificate.
4.5	<b>OWNERSHIP CATEGORY</b>	Refer to State-owned or Non State-owned.  <b>Note:</b> Lease-in (expense leases) properties are also included under non state-owned in cases where capital expenditure occurred on site assets. A separate expense lease register must be available for the recording of such immovable assets, but it does not form part of the minimum requirements for immovable assets.	(a) Aktex.
<b>5. LAND USE AND MANAGEMENT DETAILS</b>			
5.1	<b>LAND USE</b>	Land use classification or facility type as indicated in the relevant immovable asset registers of custodians.	(a) Physical Verification.
5.2	<b>USER DEPARTMENT</b>	The relevant User Department the asset is allocated to for service delivery purposes. If not allocated to a User Department, the Custodian Department should be reflected as the User Department.	(a) Physical Verification. (b) Municipal services accounts.
5.3	<b>FACILITY NAME</b>	Refer to the name of the facility name of the function that are performed on the site – e.g. Health District Office - Upington; Coleford Nature Reserve; Extension Office for Agriculture, Government Garage, etc.  <b>Notes:</b> <ul style="list-style-type: none"> <li>In cases where land is vacant facility name will not be applicable. It should be noted that one property (land parcel) might have more than one facility.</li> <li>It is possible that the facility name and the building name can be the same e.g. schools and clinics, etc.</li> </ul>	• Physical Verification.
5.4	<b>INCOME LEASE STATUS</b>	Indicate only YES (valid lease agreement in place) or NO (valid lease agreement not in place).  In cases where there is a valid lease agreement, such detail to be reflected in a separate lease register with a linkage/unique identifier/cross-reference to the immovable asset register.	(a) Lease database. (b) Lease agreement.

REQUIREMENT	DESCRIPTION OF REQUIREMENT	SOURCE DOCUMENT
	<p>The following minimum requirements must be covered in the Lease Register:</p> <ul style="list-style-type: none"> <li>• Nature of lease (e.g. residential, business, etc.).</li> <li>• Name of lessee.</li> <li>• ID-number of lessee / Company registration number.</li> <li>• Commencement date.</li> <li>• Expiry date.</li> <li>• Escalation rate (percentage).</li> <li>• Rental per month / annual.</li> </ul>	

- \* *As from 1 April 2015, all immovable assets recorded as R1 in the asset register (audited list) was replaced with the latest municipal valuation as indicated on the approved Municipal Valuation Roll or valuation certificate. Should the municipal valuation not be available, the fair value as determined by a professional valuer should be reflected.*

**NOTES:**

- a) Where the IAR cannot maintain all the critical information, it is recommended that additional documentation with sufficient cross-referencing be kept to facilitate the proper management of these assets. Separate registers for leases are acceptable.
- b) An additional 5 (five years) of grace has been allowed to make provision for obtaining of information on improvements.
- c) Additional information that can assist in the management of immovable assets could include detail on occupants of buildings such as period of lease, escalation of rent, etc. In the case of land, any claim by a person or group with regards to the land would assist in the proper management of said land. This information would normally be included under the heading 'Accountability' as a 'Restriction', but as the field is not required; it is encouraged that such information, once known, be accumulated as additional to the IAR.

## **7. TRANSFERS IN ACCORDANCE WITH SECTION 42 OF THE PFMA**

- 7.1 Transfers of capital costs from User Departments to the Custodian will apply on facilities that are built on NCPG registered land.



- 7.2 All costs incurred on leased facilities / facilities on land not registered in the name of the Province shall remain in the books of the User Department, until such time that the land is acquired by the Custodian.
- 7.3 The transfer of costs incurred on facilities built on NCPG land shall be done as follows:
- 7.3.1 The User Department shall inform the Custodian of its intention to transfer such costs to the Custodian.
- 7.3.2 Transfer may happen only once a quarter and only in three quarters of a financial year (Q1, Q2 and Q3). No transfers will occur in Q4 (January – March).
- 7.3.3 The transfer documents will be agreed upon by both User Department and Custodian so that the transfer can be prepared.
- 7.3.4 Inspection of projects that are to be transferred will be done by both User Departments and Custodian before both departments can recommend acceptance to their respective accounting officers.
- 7.4 Costs for minor repairs such as replacement of light bulbs, door handles, etc. may not be transferred. These will be considered not transferrable to the receiving (user) department.
- 7.5 Where only professional fees are incurred by the User Department and the DR&PW (custodian) was forced to either cancel or put the project on hold, these costs may not be transferred to the receiving (user) department, but must remain in the books of the User until such time that such fees can be linked to a project and a facility.
- 7.6 The User Department will initiate the transfer by means of the following process:

***PROCESS FLOW FOR SECTION 42 AND PORTFOLIO OF EVIDENCE REQUIRED FOR SECTION 42 TRANSFERS TO TAKE PLACE:***

STEP	PROCESS	SOURCE DOCUMENT	RESPONSIBLE DEPT
1.	Submit a letter signed by the Accounting Officer to indicate the intention to transfer costs of asset.	1. Signed Letter (Annex A) 2. Schedule of projects to be transferred (Annex B). 3. List of all service providers appointed on the	User Department/ Transferring Department.

		project.	
2.	Inspections are undertaken by both parties.	Inspection Reports.	User Department. Custodian Department.
3.	Work through the projects to decide which projects are transferrable and which are not.	1. Inspection Reports.	User Department. Custodian Department.
4.	Conduct reconciliation of documents and costs.	1. Schedule of projects.	User Department. Custodian Department.
5.	Reconciliation of documents and costs.	1. Schedule of accepted projects. 2. Copy of appointment letter. 3. Payment certificates. 4. Final Account. 5. Final Accounts on all professionals appointed on the projects.	User Department. Custodian Department.
6.	Acceptance of Projects to transfer.	Acceptance Letter signed by Custodian Accounting Officer (AO).	Custodian Department to User Department.
7.	Section 42 incorporated on the Annual Financial Statement and update immovable asset register.	Section 42 transfer list.	Custodian department.

## **8. MONITORING AND EVALUATION**

- 8.1 The departmental Property Management Directorate, supported by the departmental M&E Unit shall, on behalf of the HOD, ensure amongst others the following:

- 8.1.1 Efficient and effective implementation of this policy.
- 8.1.2 The accessibility of this policy to the intended stakeholders.
- 8.1.3 The implementation of measures to limit the possible abuse of this policy.
- 8.1.4 Submission of the required monitoring and evaluation reports related to the implementation of this policy.
- 8.1.5 Development of necessary tools and processes to assess the outcome of the policy implications by all the stakeholders.
- 8.2 Any failure to comply with this policy will be viewed as a serious disciplinary transgression and could lead to disciplinary action taken against the offending employee(s) in terms of the Public Service Regulations and Code of Conduct, as well as the DR&PW Compilation of Policies on Fraud, Corruption and Ethics Management, 2020, called *The Plan*.
- 8.3 Any employee that contravenes the provisions of this policy shall be charged with misconduct and/or fraud and corruption and will be held liable for any damages suffered by the state as a result of non-compliance.
- 8.4 Furthermore, those employees found to have connived or committed irregularities, including fraud and/or corruption and related matters, may be summarily dismissed from the public service.
- 8.5 Individuals who have been found guilty of violating this policy shall be prohibited from conducting any future business with the state; and, depending on the severity of the offence, legal action may be taken against the perpetrator(s); and if it is discovered that fraud and/or corruption was committed, the case will be reported to the SAPS for investigation and prosecution.

## **9. POLICY REVIEW AND AMENDMENT**

- 9.1 This policy is effective from date of signature.
- 9.2 The assessment to determine the effectiveness and appropriateness of this policy will be done five (5) years after its effective date. The assessment could be performed earlier than five (5) years to accommodate any substantial structural or other organizational changes at the Department or any change required by law.
- ~~9.3 If and when any provision of this policy is amended, the amended provision will supersede the previous one.~~

9.4 Deviations from this policy must be approved by the Accounting Officer (AO) of the DR&PW.

## 10. APPROVAL OF THE POLICY AND DATE OF EFFECT

*This policy is Approved / Not Approved*

*Comments:*

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

HEAD OF DEPARTMENT

19/10/21  
DATE



**the dr&pw**

Department:  
Roads and Public Works  
NORTHERN CAPE PROVINCE  
REPUBLIC OF SOUTH AFRICA

## INTERNAL MEMO

<b>DATE:</b>	04 OCTOBER 2021	<b>REF. NO.</b>	
<b>TO:</b>	THE DIRECTOR: STRATEGIC PLANNING MANAGEMENT		
<b>FROM:</b>	THE DEPUTY DIRECTOR: POLICY AND RESEARCH MANAGEMENT SERVICES		
<b>SUBJECT:</b>	<b>SUBMISSION FOR APPROVAL OF THE DEPARTMENTAL POLICY FOR DISCLOSURE OF IMMOVABLE ASSETS IN THE PROVINCIAL IMMOVABLE ASSET REGISTER (IAR), VERSION 1</b>		

Dear Ms. Bekebeke

Please find attached the final draft of the new departmental Policy for Disclosure of Immovable Assets in the Provincial Immovable Asset Register (IAR), version 1, for your perusal and consideration. This policy has been circulated departmentally for consultation and inputs, and it is hereby submitted for approval by the Acting Head of Department (HOD).

Regards,

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Mr. T. Ferreira  
Manager: Policy and Research Management Services





**the dr&pw**

Department:  
Roads and Public Works  
NORTHERN CAPE PROVINCE  
REPUBLIC OF SOUTH AFRICA

## INTERNAL MEMO

<b>DATE:</b>	04 OCTOBER 2021	<b>REF. NO.</b>	
<b>TO:</b>	THE HEAD OF DEPARTMENT (HOD)		
<b>FROM:</b>	THE DIRECTOR: STRATEGIC PLANNING MANAGEMENT		
<b>COPY:</b>	THE CHIEF DIRECTOR: CORPORATE AND MANAGEMENT SERVICES		
<b>SUBJECT:</b>	<b>SUBMISSION FOR APPROVAL OF THE DEPARTMENTAL POLICY FOR DISCLOSURE OF IMMOVABLE ASSETS IN THE PROVINCIAL IMMOVABLE ASSET REGISTER (IAR), VERSION 1</b>		

### Purpose

1. The purpose of this submission is to obtain approval from the Acting Head of Department (HOD) for the operationalization within the Department of the reviewed departmental Policy for Disclosure of Immovable Assets in the Provincial Immovable Asset Register (IAR), version 1.

### Recommendations

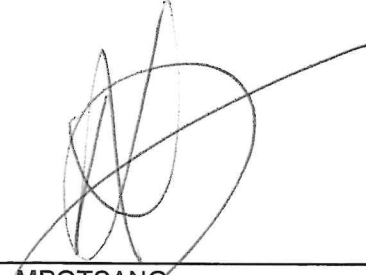
1. The policy has been circulated departmentally by the Communication and Marketing Unit to consult the staff members in order to provide an opportunity for inputs toward the development of this policy.
2. It is therefore recommended that the Acting HOD approve this newly developed policy as departmental policy.
3. Please see e-mail attached for the Evidence of Departmental Consultation.

**SUBMISSION FOR APPROVAL OF THE DEPARTMENTAL  
POLICY FOR DISCLOSURE OF IMMOVABLE ASSETS IN THE PROVINCIAL  
IMMOVABLE ASSET REGISTER (IAR), VERSION 1**



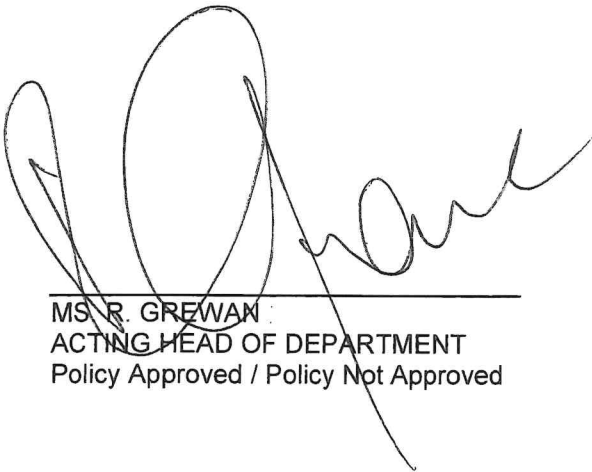
MS. B. BEKEBEKE  
DIRECTOR, STRATEGIC PLANNING MANAGEMENT  
Recommended / Not Recommended

14/10/2021  
DATE



MS. A. MPOTSANG  
CHIEF DIRECTOR, CORPORATE AND MANAGEMENT SERVICES  
Recommended / ~~Not Recommended~~

2021-10-18  
DATE



MS. R. GREWAN  
ACTING HEAD OF DEPARTMENT  
Policy Approved / Policy Not Approved

19/10/2021  
DATE



the dr&pw

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Department:  
Roads and Public Works  
NORTHERN CAPE PROVINCE  
REPUBLIC OF SOUTH AFRICA

**EVIDENCE OF CONSULTATION WITH  
DEPARTMENTAL STAKEHOLDERS**

**DEPARTMENTAL POLICY FOR  
DISCLOSURE OF IMMOVABLE ASSETS  
IN THE PROVINCIAL IMMOVABLE  
ASSET REGISTER (IAR), VERSION 1**

**SUBMISSION FOR APPROVAL  
04 OCTOBER 2021**

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## T Ferreira - POLICY CONSULTATION: DRPW POLICY FOR DISCLOSURE OF IMMOVABLE ASSETS IN THE PROVINCIAL I.A.R

**From:** DRPW-Info

**To:** ABrand; ACLouw; AFembers; AKula; ALesotho; ALSishi; amaina@vodamail.co.za; AMasisi; AMiller; AMkhize; AMoeti; AMofokeng; AMokwadi; AMotlagodisa; AMPotsang; andre.jooste17@gmail.com; AnthonyL; APulen; arpinm7@gmail.com; ARudman; ASwanepoel; AvanHeerden; BaatileItumeleng; Babalwa Bekebeke; BBarends; BBobeje; BChotelo; BCloete; BDamon; BGaonakala; BKapanda; BMazwi; BMeruti; BMontshiwa; BonoloMakoko; BosmanP; BSedisho; BSemau; BSlingers; bslingers@vodamail.co.za; BValentine; c28robertson@gmail.com; CAbrahams; CAdams; CBailey; cbailey@vodamail.co.za; CChakela; CDenysschen; CFourie; ChanelFourie; ChantelleCloete; ChristinaF; CKakora; CMrwebi; CNdebele; CRabaji; CRobertson; CValentine; CvanRooi; daniel.maquyana@gmail.com; DBingwa; DBingwane; denicebingwane460@gmail.com; DGaehete; DKowa; DMAquyana; DMokgatthe; DMokoena; DMonyamane; DMwembo; DPhirisi; drpwesimon@gmail.com; DRPW-Info; DRPW-Switchboard; DSolo; DTsoai; DvdMerwe; EbenSwartboo; EBeukes; EBreytenbach; ed.simon19@gmail.com; EduPlessis; EJonkers; EKhatwane; ELecwedi; EMichaels; emodise@vodamail.co.za; ENodoba; EPino; EricksenA; ESimon; esterhuysek133@gmail.com; FDooling; FMogoje; FPetoro; FvanVuuren; GAppels; GCloete; GJacobs; GMoabi; GMolale; GNakana; GPIetersen; GPino@ncpg.gov.za; GSalimana; GSefotlho; gstuurman17@gmail.com; GThupe; GTopkin; gvmhluli@gmail.com; HenerydeWee@gmail.com; HPuley; HvanderMerwe; ICarolus; IFredericks; ILottering; IMolore; IOLiphant; IRammutla; Isaacprins9@gmail.com; ITIhopile; ivmphosi@gmail.com; JHanekom; JillianWilliams; JMarx; JMhlongo; JMolale; JMoncho; JSehume; JSibiya; JSitler; JSpetember; JTawine; June Erasmus; justice.mhlongo.UPPO6.UPDOM6@gmail.com; KAaron; KagishoModise; KatzS; KBeuzana; KBopape; KChomi; KDennis; KERicksen; keysergarnett@gmail.com; KHenyekane; KKgomo; KKross; KLawrence; KLeboko; KLeserwane; KMaarman; KMatonkonyane(...)

**Date:** 6/19/2021 1:14 PM

**Subject:** POLICY CONSULTATION: DRPW POLICY FOR DISCLOSURE OF IMMOVABLE ASSETS IN THE PROVINCIAL I.A.R

**Attachments:** DR&PW Policy - Disclosure of Immov Assets in the Prov IAR, Ver 1,.docx

Good day Colleagues,

Please find attached the **Draft departmental Policy for Disclosure of Immovable Assets in the provincial Immovable Asset Register (IAR)**. We are inviting staff to make inputs regarding the attached NEW policy.

The **due date for inputs/comments is Monday, 28 June 2021** and feedback can be e-mailed to [tferreira@ncpg.gov.za](mailto:tferreira@ncpg.gov.za)

Thank you



DRPW-info@ncpg.gov.za  
**COMMUNICATION AND MARKETING SERVICES**

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*Trendsetters in infrastructure delivery to change the economic landscape of the province*