

Capricorn District Municipality



Loss control policy

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1. PREAMBLE

The Loss Control Policy provides a framework to enable the municipality to prevent, limit or reduce losses such as damage to property, loss of income, theft of assets as well as material and equipment. The policy is part of the Internal Control Framework of the municipality.

Strategically, the policy forms part of the Administration's endeavour to reach the IDP objective of ensuring good governance and institutional development. It also serves as a basis for the development of loss control plans and procedures.

2. LEGISLATIVE BASIS

2.1 Local government: municipal finance management act no. 56 of 2003

The MFMA compels the Accounting Officer and officials to ensure that an effective, efficient and transparent system is in place to prevent losses and to ensure the safeguarding and maintenance of all assets of the municipality.

Besides the minimizing of losses, the MFMA also compels Council and Management to recoup losses from persons that are found to be responsible for a loss.

It is stated in Section 32 of the MFMA that: *"Unauthorised, irregular or fruitless and wasteful expenditure:*

Without limiting liability in terms of the common law or other legislation-

- 2.1.1 a political office-bearer of a municipality is liable for unauthorised expenditure if that office-bearer knowingly or after having been advised by the accounting officer of the municipality that the expenditure is likely to result in unauthorised expenditure, instructed an official of the municipality to incur the expenditure.
- 2.1.2 the accounting officer is liable for unauthorised expenditure deliberately or negligently incurred by the accounting officer, subject to subsection (3).
- 2.1.3 any political office-bearer or official of a municipality who deliberately or negligently committed, made or authorised an irregular expenditure, is liable for that expenditure; or
- 2.1.4 any political office-bearer or official of a municipality who deliberately or negligently made or authorised a fruitless and wasteful expenditure is liable for that expenditure.
- 2.2 A municipality must recover unauthorised, irregular or fruitless and wasteful expenditure from the person liable for that expenditure unless the expenditure-
 - 2.2.1.1 in the case of unauthorised expenditure, is-
 - 2.2.1.2 authorised in an adjustments budget; or
 - 2.2.1.2.1 certified by the municipal council, after investigation by a council committee, as irrecoverable and written off by the council; and
 - 2.2.2 in the case of irregular or fruitless and wasteful expenditure, is, after investigation by a council committee, certified by the council as irrecoverable and written off by the council.
 - 2.2.3 If the accounting officer becomes aware that the council, the mayor or the executive committee of the municipality, as the case may be, has taken a decision which if implemented, is likely to result in unauthorised, irregular or fruitless and wasteful expenditure, the accounting officer is not liable for any ensuing unauthorised, irregular

or fruitless and wasteful expenditure provided that the accounting officer has informed the council, the mayor or the executive committee, in writing, that the expenditure is likely to be unauthorised, irregular or fruitless and wasteful expenditure.

- 2.2.4 The accounting officer must promptly inform the mayor, the MEC for local government in the province and the Auditor-General, in writing, of
 - 2.2.4.1 any unauthorised, irregular or fruitless and wasteful expenditure incurred by the municipality.
 - 2.2.4.2 whether any person is responsible or under investigation for such unauthorised, irregular or fruitless and wasteful expenditure; and
 - 2.2.4.3 the steps that have been taken-
 - 2.2.4.3.1 to recover or rectify such expenditure; and
 - 2.2.4.3.2 to prevent a recurrence of such expenditure.
- 2.2.5 The writing off in terms of subsection (2) of any unauthorised, irregular or fruitless and wasteful expenditure as irrecoverable, is no excuse in criminal or disciplinary proceedings against a person charged with the commission of an offence or a breach of this Act relating to such unauthorised, irregular or fruitless and wasteful expenditure.
- 2.2.6 The accounting officer must report to the South African Police Service all cases of alleged-
 - 2.2.6.1 irregular expenditure that constitutes a criminal offence; and
 - 2.2.6.2 theft and fraud that occurred in the municipality.
- 2.2.7 The council of a municipality must take all reasonable steps to ensure that all cases referred to in subsection (6) are reported to the South African Police Service if-
 - 2.2.7.1 the charge is against the accounting officer; or
 - 2.2.7.2 the accounting officer fails to comply with that subsection.
- 2.2.8 The Minister, acting with the concurrence of the Cabinet member responsible for local government, may regulate the application of this section by regulation in terms of section 168.

2.3 MFMA Circular 76: Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings

This Circular inter-alia deals with the manner in which allegations of financial misconduct should be reported within municipalities including simultaneous reporting of all allegations to the South African Police Services for criminal investigation, the establishment and functioning of the disciplinary board, preliminary and full-scale investigations of allegations of financial misconduct and the submission of the necessary reports.

2.4 Local Government Anti-Corruption Strategy: COGTA

The entire strategy is applicable on loss control.

2.5 Government Integrity Management Framework: 2015

The entire framework is applicable on loss control.

2.6 Prevention And Combatting of Corrupt Activities Act (12 Of 2004)

The entire act is applicable on loss control.

3. DEFINITION OF RELEVANT CONCEPTS

3.1 Loss control

Loss control is a risk management technique that aims to lower the likelihood and severity of a loss by either preventing/minimizing losses or recouping the loss from a responsible party.

It refers to a multidisciplinary approach in which human, engineering, and management practices are employed to reduce the frequency or severity of losses.

3.2 Municipality

This term refers to a legal entity that is established in terms of the:

- 3.2.1 Constitution of the Republic of South Africa, as adopted on 8 May 1996.
- 3.2.2 Local Government Municipal Structures Act 177 of 1998.
- 3.2.3 When referred to as a corporate body, it means a municipality as described in section 2 of the Municipal Systems Act 32 of 2000.
- 3.2.4 When referred to as a geographic area, it means a municipal area determined in terms of the Local Government: Municipal Demarcation Act No. 27 of 1998.

3.3 Assets

The following describes the municipality's understanding of the term: "an item of property owned by the municipality, regarded as having value and available to render municipal services, meet debts, *commitments, or legacies.*" Or "*Something valuable that the municipality owns, benefits from, or has use of, in generating income.*" Or "*an asset is an economic resource.*" Or "*Something that an entity has acquired or purchased, and that has monetary value (its cost, book value, market value, or residual value).*"

An asset can be:

- 3.3.1 something physical, such as cash, machinery, inventory, land and building
- 3.3.2 an enforceable claim against others, such as accounts receivable
- 3.3.3 right, such as copyright, patent, trademark, or
- 3.3.4 an assumption, such as goodwill. Assets shown on their owner's balance sheet are usually classified according to the ease with which they can be converted into cash." (Extracted from: From Wikipedia, the free encyclopaedia.)

3.4 Equipment

Equipment is a specific type of asset. The following describes the municipality's understanding of the term: "Equipment is defined as any instrument, machine, apparatus, or set of articles that retains its original shape, appearance, and/or character with use."

3.5 Material

The following describes the municipality's understanding of the term: "Items that the municipality uses to render municipal services such as fuel, oil, tar, cement, chemicals, stationary, telephone time and computer data."

3.6 Council

This term refers to the Council of the **Capricorn District Municipality** as referred to in section 18 of the Municipal Structures Act, 1998 Act No. 117 of 1998.

3.7 Accounting Officer

This term refers to the Municipal Manager as appointed in terms of section 82 (1) (a) or (b) of the Municipal Structures Act No. 117 of 1998.

3.8 Executive MANAGER

This term Executive Manager applies to appointed post holders who have responsibility for either a department such as Financial Services or Corporate Services.

It also refers to a Manager as per section 56 of the Local Government Municipal Systems Act 32 of 2000.

3.9 Manager

From a municipal perspective, the term refers to an official appointed by the institution who is responsible for controlling or administering a group of staff, with the objective of rendering a specific municipal service.

3.10 Supervisor

The term refers to an official who supervises an official or an activity in the **Capricorn District Municipality**.

3.11 Official

This term refers to:

- 3.11.1 An employee of the Capricorn District Municipality.
- 3.11.2 A person seconded to the Capricorn District Municipality.
- 3.11.3 A person contracted by the municipality.

3.12 MUNICIPAL service

"Municipal service" has the meaning assigned to it in section 1 of the Municipal Systems Act 32 of 2000.

3.13 Responsibility

This term refers to:

- 3.13.1 The state or fact of having a duty to deal with something or of having control over someone.
- 3.13.2 A duty or obligation to satisfactorily perform or complete a task (assigned by someone), that one must fulfil, and which has a consequent penalty for failure (Reference: Business Directory).

3.14 Investigation

This term refers to: "The careful search or examination with an intention to discover facts. This may include questioning of witnesses, forensic examination and investigation of financial records" or "the process of collecting information in order to reach some goal."

3.15 Evidence

This term refers to: "the available body of facts or information indicating whether a belief or proposition is true or valid" or evidence is anything that you see, experience, read, or are told that causes you to believe that something is true or has really happened."

3.16 Prima-Facie

This term refers to evidence that, "unless rebutted, would be sufficient to prove a particular proposition or fact" or "evidence that appears to be factually correct at first view or on the first appearance."

3.17 Irregular expenditure

It is stipulated in Section 32 of the Local Government: Municipal Finance Management Act 56 of 2003 that the term "irregular expenditure", refers to:

- 3.17.1 "expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act, and which has not been condoned in terms of section 170;
- 3.17.2 expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act.
- 3.17.3 expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
- 3.17.3.1 expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law but excludes expenditure by a municipality which falls within the definition of "unauthorised expenditure".

3.18 Fruitless And Wasteful Expenditure

It is stipulated in Section 32 of the Local Government: Municipal Finance Management Act 56 of 2003 that the term "Fruitless and wasteful expenditure" refers to: "*Expenditure that was made in vain and would have been avoided had reasonable care been exercised.*"

3.19 Criminal offence

This term refers to any act described in the Criminal Procedure Act 51 of 1977.

4. OBJECTIVE OF THIS POLICY

The **Capricorn District Municipality** hopes to achieve the following objectives with this policy:

- 4.1 Create a culture where officials take care of municipal property, material and equipment.
- 4.2 To prevent and/or minimize loss and damage to municipal property.
- 4.3 If losses/ damage occurred, to prevent a similar incident in the future.
- 4.4 In cases of negligence or misconduct, to hold officials responsible for damage or loss of municipal property, material and equipment, by recouping the losses from them.
- 4.5 Mitigate the strategic risk where the municipality's inputs in terms of resources, does not result in an equally positive outcome in terms of service delivery.

5. ADMINISTRATIVE ROLES AND CUSTODIAN OF THE COMMITTEE

- 5.1 The Committee shall fall under the custodianship of the Chief Financial Officer of the Municipality.
- 5.2 The office of the CFO shall appoint a secretary for the Committee, the duty of whom it shall be to distribute agendas for meetings of the Committee as well as record and minute meetings of the Committee.
- 5.3 This policy as well as the appointment of members of the Committee shall be reviewed annually by the Municipal Manager or his/her authorized representative.
- 5.4 The CFO may delegate any of his/her duties under the policy to a senior official within Finance department.

6. ROLE PLAYERS

The following are responsible for the implementation of this policy.

- 6.1 Council
- 6.2 Section 79 Oversight Committees
- 6.3 Executive Mayor
- 6.4 Members of the Mayoral Committee
- 6.5 Municipal Manager
- 6.6 Executive Managers
- 6.7 Chief Financial Officer
- 6.8 Deputy Chief Financial Officer
- 6.9 Managers
- 6.10 Ops Managers
- 6.11 Officers/Senior Accountants/ Supervisors
- 6.12 Internal Audit Unit.

7. RESPONSIBILITY

Every Executive Manager has the responsibility to ensure that all assets, equipment and material in his/her department are properly taken care of, not being misused, well maintained and kept safe.

It is expected by every Executive Manager to implement and maintain a system of internal controls in his/her department that will facilitate the above.

It is the responsibility of every Executive Manager to ensure that there are corrective measures and consequences if assets, equipment and material are not properly taken care of, misused, damaged or stolen.

It is the responsibility of the Municipal Manager to ensure that all Executive Manager fulfil their responsibilities in the above regard.

8. TYPES OF LOSSES AND DAMAGES

In terms of this policy, the following is envisaged to prevent and or minimize the following losses:

- 8.1 Damage and/or vandalizing of immovable assets such as municipal buildings, water reticulation infrastructure, roads, electricity sub-stations, robots, etc.
- 8.2 Damage and/or vandalizing of movable assets such as motor vehicles.
- 8.3 Theft, robbery or hijacking of movable assets.
- 8.4 Misuse of immovable and movable assets.
- 8.5 Damage to municipal property and equipment due to reckless and/or negligent handling of such equipment and property.
- 8.6 Unauthorised use of council property such as motor vehicles and copiers.
- 8.7 Theft of water and electricity.
- 8.8 Theft of material such as fuel and cement.
- 8.9 Wasting of water.
- 8.10 Wasting of council material such as chemicals to purify water.
- 8.11 Rent paid for offices not in use.
- 8.12 Payment of salaries after death of an official or termination of his/her services.
- 8.13 Incorrect increase of salaries/benefits.
- 8.14 Fruitless, wasteful and unauthorised expenditure.
- 8.15 "Ghost workers" in salary system.
- 8.16 Any payment to a service provider for which the full value was not received.
- 8.17 Paying for two officials booked for training when only one actually attended.
- 8.18 No value for money for services rendered to the municipality.
- 8.19 Expenditure is made in vain, e.g. paying for ten chairs when only 5 is actually needed.
- 8.20 Losses due to fraudulent/corrupt/criminal activities.
- 8.21 Losses due to negligent/weak supervision.

- 8.22 Personnel not at work without prior permission.
- 8.23 Personnel on leave but leave days are not reflected in the leave system.
- 8.24 Low productivity.
- 8.25 Using municipal vehicles for private gain.

9. REPORTING OF LOSSES/DAMAGES

Every loss/damage/theft must be reported within 36 hours, by the relevant official/manager/supervisor to the Executive Manager. The Executive Manager must then report such damage/loss/theft to the:

- 9.1 Insurance Unit.
- 9.2 Department of Financial Services (Asset Management Unit if the loss/damage is in connection with assets).
- 9.3 Internal Audit Unit (if the loss is pertaining to fruitless, wasteful or irregular expenditure and no value for money).
- 9.4 Risk Management (Security Division, in cases of theft/damage to municipal property).
- 9.5 Any loss due to criminal activity shall immediately be reported to the nearest South African Police Service station and the information accordingly be provided to the Loss control unit.

10. RECORDING OF LOSSES

Every Executive Manager must ensure that all losses/damages in his/her department are recorded to reflect the following:

- 10.1 Date and time of loss/damage/misuse/theft.
- 10.2 Type of loss/damage/misuse.
- 10.3 Description of the loss/damage/theft.
- 10.4 Approximate monetary value of the loss/damage/theft.
- 10.5 Circumstances that resulted in the loss/damage/theft.

The Executive Manager must record losses/damages/thefts in his/her department in such a way that he/she is enabled to reduce positive or negative tendencies.

If any negative tendency such as continuous losses are detected, the Executive Manager must institute the appropriate measures to rectify the matter.

11. INVESTIGATION OF LOSSES/DAMAGES/MISUSE/THEFT OF EQUIPMENT AND MATERIAL

After a loss/damage/misuse/theft of equipment was reported to the Executive Manager, the circumstances that resulted in the loss/damage/misuse of equipment, must be investigated.

To conduct such an investigation, the Executive Manager must appoint a Senior Manager/Manager/Supervisor in his/her department to conduct the investigation. The investigation must be conducted within seven working days.

After the completion of the investigation, a written report must be submitted to the Executive Manager. The Executive Manager must consider the report and take appropriate action to:

- 11.1 Prevent a similar occurrence in the future.
- 11.2 Evaluate if the loss/damage/misuse of equipment will have a negative impact on service delivery. If so, to initiate measures to minimize the negative impact.
- 11.3 Identify a possible legal liability risk. If so, the Executive Manager must liaise within 24 hours with the Manager Legal Services Unit so that steps can be taken to mitigate this risk. The Municipal Manager and the Insurance Unit must also be informed.
- 11.4 Identify a reputation risk. If so, the Executive Manager must within 24 hours liaise with the Executive Manager: Strategic Management Services, to mitigate this risk. The Municipal Manager must also be informed.
- 11.5 Initiate disciplinary action if deemed imperative.
- 11.6 Report a criminal case to the SA Police Service (SAPS), after liaising with the Executive Manager and the Municipal Manager.
- 11.7 Initiate steps to recoup money from officials who are responsible for the damage/loss/misuse of assets, equipment/material, after liaising with the Municipal Manager, Chief Financial Officer and Executive Manager: Corporate Services.

12. MUNICIPAL VEHICLES

In the case of a vehicle accident, within the municipal boundary of the **Capricorn District Municipality**, the driver of the vehicle/immediate Supervisor/Manager, must immediately inform the Executive Manager.

SAPS must then attend to the scene of the accident and conduct an investigation to establish if there is prima-facie evidence of reckless or negligent driving as well as driving under the influence of a narcotic substance.

If there appears to be prima-facie evidence of any of the above misconduct, then the immediate Supervisor/Manager must report the matter to the SA Police Service. The relevant Executive Manager as well as the Fleet Manager must be informed.

In cases where a case is reported to SAPS, the Executive Manager must also inform the Municipal Manager as well as the Executive Manager: Corporate Services. The immediate Supervisor/Manager must within 24 hours after the accident submit a copy of the accident report to the Executive Manager and to the Insurance Unit.

Based on the accident report as received from the Traffic Division, the Executive Manager must consider the report and take appropriate action to:

- 12.1 Prevent a similar occurrence in the future.
- 12.2 Evaluate if the loss/damage/misuse of equipment will have a negative impact on service delivery. If so, to initiate measures to minimize the negative impact.
- 12.3 Identify a possible legal liability risk. If so, the Executive Manager must within 24 hours liaise with the Manager Legal Services Unit so that steps can be taken to mitigate this risk. The Municipal Manager and the Insurance Unit must also be informed.
- 12.4 Identify a reputation risk. If so, the Executive Manager must within 24 hours liaise with the Executive Manager: Strategic Management Services, to mitigate this risk. The Municipal Manager must also be informed.
- 12.5 Initiate disciplinary action if deemed imperative.

- 12.6 Initiate steps to recoup money from officials who are responsible for the damage/loss/misuse of assets, equipment/material, after liaising with the Municipal Manager, Chief Financial Officer and Executive Manager: Corporate Services.
- 12.7 If a driver is involved in a motor accident more than two times, the matter must be reported to the Municipal Manager by the Executive Manager.
- 12.8 The Fleet Manager must then institute an investigation to establish whether there is training support needed. The driver must also undergo the applicable eye tests to establish whether there are any underlying causes for the accidents.
- 12.9 If the motor vehicle accident occurred outside the boundary of the **Capricorn District Municipality**, the accident must within 24 hours, be reported to the police station nearest to the scene of the accident.
- 12.10 The driver of the vehicle/Supervisor/Manager must duly submit a report with a copy of the accident report that was submitted to SAPS, to the Executive Manager as well as the Fleet Management and Asset management/insurance unit.

13. FLEET MANAGEMENT

The Fleet Manager must monitor the use of fuel, oil and motor vehicle parts such as batteries and tyres, to ensure that it is not misused or stolen.

The incumbent must be by means of the fleet management system such as E-Fuelling, monitor excessive fuel consumption. If excessive use of fuel is detected, the Executive Manager must be informed immediately. The latter must instruct the relevant Supervisor/Manager to investigate the matter and submit a report to the Executive Manager.

Based on the report, the Executive Manager must institute measures to prevent the recurrence of the excessive use of fuel or in the case of alleged misconduct, institute disciplinary action.

The Executive Manager, in conjunction with the Fleet Manager, must ensure that no municipal vehicle is used for private gain or for any non-municipal/private matter.

Executive Managers must ensure that proper internal controls are in place, to prevent vehicles from being privately used.

If a vehicle is privately used, the Executive Manager must institute disciplinary action and take the applicable steps to prevent a similar occurrence in the future.

The Fleet Management Unit must, on a quarterly basis, submit vehicle usage reports to the relevant Executive Manager. These reports must at least include the following information:

- 13.1 Distance travelled by vehicle.
- 13.2 Average fuel usage.
- 13.3 Was the vehicle in an accident or damaged during the reporting period?
- 13.4 Did the vehicle break down during the period? If so, what was the reason and what was the cost to repair the vehicle?
- 13.5 Were tyres/batteries/parts replaced on the vehicle during the reporting period?
- 13.6 Was the vehicle used outside the boundaries of the **Capricorn District Municipality**?

The Executive Manager must then comment on the fleet management report and submit it to the relevant members of the Mayoral Committee.

14. REPORTING OF SERIOUS VEHICLE ACCIDENTS

In cases where motor vehicles are badly damaged or written off during an accident, and/or personnel/Councillors seriously injured/killed, the Executive Manager must duly inform the Municipal Manager as well as the relevant Member of the Mayoral Committee. If Councillors are involved, the Speaker must be duly informed.

15. REPORTING OF SERIOUS LOSSES/DAMAGE TO ASSETS

The Executive Manager must duly report all damages/losses/theft of **R 200 000-00** and more, to the Municipal Manager and applicable Member of the Mayoral Committee.

16. RECOVERY

Recovery and claims are implemented in terms of the current value of the loss and payment thereof in terms may accrue interest in terms of National Treasury Regulations. Recovery can be made by the said person or a private party.

Recovery implementation procedures may involve a series of legal action between the affected private person, municipality or the affected private party.

17. PROCESS OF RECOVERY

It may happen depending on the outcome of the investigation that the relevant officer involved is approached to compensate for the loss/damage, undertakes to pay the loss/damage suffered by the municipality. Under such circumstances:

- 17.1 Should the person personally offer to pay off the debt in a once-off payment, or to pay monthly instalments so that the total loss is redeemed within 24 months, an understanding must be obtained by him/her and submitted to the delegated official for approval.
- 17.2 Implementation of the Municipal credit control and debt and collection policy in cases of non- payments of the loss suffered.

18. REPORTS TO COUNCIL

The Asset Management Unit must, on an annual basis, submit a report to Council with the following minimum information:

- 18.1 Description and value of municipal assets that were lost during the reporting period, due to theft/vandalism. List of assets that were replaced and not replaced.
- 18.2 Description and value of municipal assets that were damaged beyond repair. List of assets that were replaced and not replaced.
- 18.3 Description and value of municipal assets that were damaged and repaired.

19. DAMAGE/LOSSES OF PROPERTY BELONGING TO COUNCILLORS

The Office of Council in conjunction with the Insurance Unit, must ensure that all applicable property of Councillors is being insured in terms of SASRIA.

The Executive Manager in the Office of Council support must ensure that all councillors are

duly informed with regards to applicable procedures pertaining to insurance claims.

20. OTHER POLICIES

There are several other policies that also provide for the prevention of losses and/or the recouping thereof from the relevant personnel responsible. Examples of such policies are:

- 20.1 Fleet Management Policy
- 20.2 Supply Chain Management Policy
- 20.3 Telephone Usage Policy
- 20.4 Overtime Policy
- 20.5 IT Policy
- 20.6 Assets Policy
- 20.7 Risk Policy
- 20.8 Personal Protective Clothing Policy
- 20.9 Remuneration Policy

It is expected by all Executive Managers to implement all applicable policies to prevent, limit or reduce losses such as damage to property, loss of income, theft of assets as well as material and equipment.

21. POLITICAL OVERSIGHT

The oversight function regarding the implementation of the Loss Control Policy resides with every Section 79 Oversight Committee.

22. COMMENCEMENT

This policy will come into effect for implementation on the date upon which it is approved by Council.