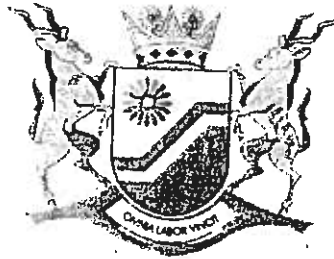


# MPUMALANGA PROVINCIAL GOVERNMENT

No. 7 Government Boulevard  
Building No. 4  
Riverside Park Extension 2  
Nelspruit  
1201



Private Bag X 11205  
Nelspruit  
1200  
Tel: (013) 766 4572  
Fax: (013) 766 4604  
E-mail: HODFinance@mpg.gov.za

## Department of Finance Office of the Head of Department

Litiko LeteTimali

UmNyango weZeemali

Departement van Finansies

Kgoro ya Matlotlo

Enquiries: Ms C. E. Visser  
Tel. No. 013 766 4213

### TREASURY CIRCULAR NO 3 OF 2009

**TO** : ALL ACCOUNTING OFFICERS  
**SUBJECT** : IMMOVABLE ASSET REGISTER

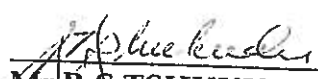
As per agreement with the Provincial Management Committee, departments are hereby informed to maintain their respective Immovable Asset Register of land and buildings until further notice.

The immovable asset register must conform with the minimum requirements set in the Government Immovable Asset Management Act (GIAMA). This includes general asset information, type, description, ownership and management of the asset. All relevant source documentation should be gathered and kept safe for audit purposes.

The determination of the book values of all immovable assets should be completed by 31 March 2010 as per the Provincial Implementation Plan of the National Department of Public Works.

Transfer of immovable assets (land and buildings) will only take place after the appointment of the custodian by the Executive Council.

The exception is any alterations/renovations, i.e. partitioning, that are made to offices/shared accommodation belonging to the Department of Public Works, cost should be capitalised and transferred to the Department of Public Works.

  
Mr. R. S. TSHUKUDU  
HEAD OF DEPARTMENT

DATE: 10/03/2009