ASSET MANAGEMENT POLICY

GAMAGARA LOCAL MUNICIPALITY
2025/26

Contents

PREAMBLE

Whereas section 14 of the Local Government: Municipal Finance Management Act, 2003 (Act no. 56 of 2003) determines that a municipal council may not dispose of assets required to provide minimum services, and whereas the Municipal Asset Transfer Regulations (Government Gazette 31346 dated 22 August 2008) has been issued,

- and whereas the Municipal Council of Gamagara Local Municipality wishes to adopt a policy to guide the municipal manager in the management of the municipality's assets,

- and whereas the Municipal Manager as custodian of municipal funds and assets is responsible for the implementation of the asset management policy which regulate the acquisition, safeguarding and maintenance of all assets,

- and whereas these assets must be protected over their useful life and may be used in the production or supply of goods and services or for administrative purposes,

- now therefore the Municipal Council of the Gamagara Local Municipality adopts the following asset management policy:

ABBREVIATIONS AND DEFINITIONS

AM	Asset Management
AMS	Asset Management System
AR	Asset Register
CFO	Chief Financial Officer
CRR	Capital Replacement Reserve
GRAP	Standards of Generally Recognised Accounting Practice
IA	Intangible Assets
IAR	Infrastructure Asset Register
IDP	Integrated Development Plan
IIMM	International Infrastructure Management Manual
IP	Investment Property
LM	Local Municipality
MFMA	Municipal Finance Management Act
MSA	Municipal Services Act
NT	National Treasury
OHSA	Occupational Health and Safety Act
PPE	Property, Plant and Equipment
SDBIP	Service Delivery and Budget Implementation Plan

Accounting Officer means the Municipal Manager appointed in terms of Section 82 of the Local Government: Municipal Structures Act, 1998 (Act no. 117 of 1998) and being the head of administration and accounting officer in terms of section 55 of the Local Government: Municipal Systems Act 2000 (Act no. 32 of 2000).

Agricultural Produce is the harvested product of the municipality's biological assets.

Bid means a written offer submitted in a prescribed or stipulated form, in response to an invitation by the Municipality for procurement or disposal, as part of the competitive bidding process of the Municipality;

Biological Assets are defined as living animals or plants.

Capital Assets (assets) are items of Biological Assets, Intangible Assets, Investment Property or Property, Plant or Equipment defined in this Policy.

Carrying Amount is the amount at which an asset is included in the statement of financial position after deducting any accumulated depreciation (or amortisation) and accumulated impairment losses thereon.

Chief Financial Officer (CFO) means an officer of a municipality designated by the Municipal Manager to be administratively in charge of the budgetary and treasury functions.

Community Assets are defined as any asset that contributes to the community's well-being. Examples are parks, libraries and fire stations.

Competitive Bidding means a process whereby prospective bidders are invited through an advertisement to submit bids, and such bids are evaluated in a fair, transparent, competitive and cost effective manner;

Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction, or, where applicable, the amount attributed to that asset when initially recognised in accordance with the specific requirements of other Standards of GRAP.

Depreciable Amount is the cost of an asset, or other amount substituted for cost in the financial statements, less its residual value.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair Value is the amount for which an asset could be exchanged or a liability between knowledgeable, willing parties in an arm's length transaction.

GRAP are standards of Generally Recognised Accounting Practice.

Heritage Assets are defined as culturally significant resources. Examples are works of art, historical buildings and statues.

Infrastructure Assets are defined as any asset that is part of a network of similar assets. Examples are roads, water reticulation schemes, sewerage purification and trunk mains, transport terminals and car parks.

Intangible Assets are defined as identifiable non-monetary assets without physical substance.

Investment Properties are defined as properties (land or buildings) that are acquired for economic and capital gains. Examples are office parks and undeveloped land acquired for the purpose of resale in future years.

Land and Buildings are defined as a class of PPE when the land and buildings are held for purposes such as administration and provision of services. Land and Buildings therefore exclude Investment properties and Land Inventories.

MFMA refers to the Local Government: Municipal Finance Management Act (Act no. 56 of2003).

Other Assets are defined as assets utilised in normal operations. Examples are plant and equipment, motor vehicles and furniture and fittings.

Property, Plant and Equipment (PPE) are tangible assets that:-
(a) Are held by a municipality for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and
(b) Are expected to be used during more than one period.

Recoverable Amount is the amount that the municipality expects to recover from the future use of an asset, including its residual value on disposal.

Recoverable Service Amount is the higher of a non-cash generating asset's fair valueless cost to sell and its value in use.

Residual Value is the net amount that the municipality expects to obtain for an asset at the end of its useful life after deducting the expected costs of disposal.

Useful Life is:-
(a) The period of time over which an asset is expected to be used by the municipality; or
(b) The number of production or similar units expected to be obtained from the asset by the municipality's accounting officer.

1. OBJECTIVE

The MFMA was introduced with the objective of improving accounting in the municipalities sector in keeping with global trends. Good asset management is critical to any business environment whether in the private or public sector. In the past municipalities used a cash-based system to account for assets, whilst the trend has been to move to an accrual system.
With an accrual system, the assets are incorporated into the books of accounts and systematically written off over their anticipated lives. This necessitates that a record is kept of the cost of the assets, the assets are verified periodically, and the assets can be traced to their suppliers via invoices or other such related delivery documents. This ensures good financial discipline, and allows decision makers greater control over the management of assets. An Asset Management Policy should promote efficient and effective monitoring and control of assets.

According to the MFMA, the Accounting Officer in the Municipality should ensure:

a) that the municipality has and maintains an effective and efficient and transparent system of financial and risk management and internal control;
b) the effective, efficient and economical use of the resources of the municipality;
c) the management (including safeguarding and maintenance) of the assets of the municipality;
d) that the municipality has and maintains a management, accounting and information system that accounts for the assets and liabilities of the municipality;
e) that the municipality's assets and liabilities are valued in accordance with standards of generally recognised accounting practice; and
f) that the municipality has and maintains a system of internal control of assets and liabilities, including an asset and liabilities register, as may be prescribed.

The objective of this Asset Management Policy is to ensure that the municipality:

a) consistently applies asset management principles;
b) applies accrual accounting;
c) complies with the MFMA, GRAP and other related legislation;
d) safeguards and controls the assets of the municipality; and
e) optimises asset usage.

2. LEGISLATIVE FRAMEWORK

2.1 LEGAL FRAMEWORK

A municipality exercises its legislative and executive authority by, among others, developing and adopting policies, plans, strategies and programmes, including setting targets for delivery (section 11(3) of the MSA).

Participation by the local community in the affairs of the municipality must take place through, among others, generally applying the provisions for participation as provided for in the MSA (section 17(1) of the MSA).

A municipality must communicate to its community information concerning, among others, municipal governance, management and development (section 18(1) of the MSA).

As head of administration the Municipal Manager is, subject to the policy directions of the municipal council, responsible and accountable for, among others, the following:

- The management of the provision of services to the local community in a sustainable and equitable manner;
- Advising the political structures and political office bearers of the municipality (section 55(1) of the MSA); and
- Providing guidance and advice on compliance with the MFMA to the political structures, political office-bearers and officials of the municipality (section 60 of the MFMA).

As accounting officer of the municipality the Municipal Manager is responsible and accountable for, among others, all assets of the municipality (section 55(2) of the MSA).
The Municipal Manager must take all reasonable steps to ensure, among others, that the resources of the municipality are used effectively, efficiently and economically (section 62(1) of the MFMA).

2.2 RATIONALE FOR MANAGEMENT OF ASSETS

The South African Constitution requires municipalities to strive, within their financial and administrative capacity, to achieve the following objectives:

- Providing democratic and accountable government for local communities;
- Ensuring the provision of services to communities in a sustainable manner;
- Promoting social and economic development;
- Promoting a safe and healthy environment; and
- Encouraging the involvement of communities and community organisations in matters of local government.

In terms of the MFMA, the accounting officer is responsible for managing the assets and liabilities of the municipality, including the safeguarding and maintenance of its assets.

The MFMA further requires the accounting officer to ensure that:

- The municipality has and maintains a management, accounting and information system that accounts for its assets and liabilities;
- The municipality's assets are valued in accordance with standards of generally recognised accounting practice; and
- The municipality has and maintains a system of internal control of assets and liabilities.

The OHSA requires the municipality to provide and maintain a safe and healthy working environment, and in particular, to keep its infrastructure assets safe.

According to the International Infrastructure Management Manual (IIMM), the goal of infrastructure asset management is to meet a required level of service, in the most cost effective manner, through the management of assets for present and future customers.

The core principles of infrastructure asset management are:

1. Taking a life-cycle approach;
2. Developing cost-effective management strategies for the long-term;
3. Providing a defined level of service and monitoring performance;
4. Understanding and meeting the impact of growth through demand management and infrastructure investment;
5. Managing risks associated with asset failures;
6. Sustainable use of physical resources; and
7. Continuous improvement in asset management practices.

3. POLICY FRAMEWORK:

3.1 POLICY OBJECTIVE

The municipality is committed to providing municipal services for which the municipality is responsible, in a transparent, accountable and sustainable manner and in accordance with sound infrastructure management principles.

The main challenges associated with managing assets can be characterised as follows:

a) Moveable assets – controlling acquisition, location, use, and disposal (over a relatively short term lifespan)
b) Immovable assets – life-cycle management (over a relatively long-term lifespan).

The policy approach has been to firstly focus on the financial treatment of assets, which needs to be consistent across both the movable and immovable assets, and secondly to focus on the management of immovable assets as a fundamental departure point for service delivery.

3.2 POLICY PRINCIPLES

The following policy principles serve as a framework for the achievement of the policy objective:

3.2.1 *Effective Governance*

The municipality strives to apply effective governance systems to provide for consistent asset management and maintenance planning in adherence to and compliance with all applicable legislation to ensure that asset management is conducted properly, and municipal services are provided as expected. To this end, the municipality will:

- Adhere to all constitutional, safety, health, systems, financial and asset-related legislation;
- Regularly review and update amendments to the above legislation;
- Review and update its current policies and by-laws to ensure compliance with the requirements of prevailing legislation; and
- Effectively apply legislation for the benefit of the community.

3.2.2 *Sustainable Service Delivery*

The municipality strives to provide to its customers; services that are technically, environmentally and financially sustainable. To this end, the municipality will:

- Identify levels and standards of service that conform to statutory requirements and rules for their application based on the long-term affordability to the municipality;
- Identify technical and functional performance criteria and measures, and establish a commensurate monitoring and evaluation system;
- Identify current and future demand for services, and demand management strategies;
- Set time-based targets for service delivery that reflect the need to newly construct, upgrade, renew, and dispose assets, where applicable in line with national targets;
- Apply a risk management process to identify service delivery risks at asset level and appropriate responses;

- Prepare and adopt an immovable (infrastructure) asset management strategy and immovable (infrastructure) asset management plans to support the achievement of the required performance;
- Prepare and adopt an immovable (infrastructure) asset maintenance strategy and immovable (infrastructure) asset maintenance plans to execute maintenance timeously;
- Allocate budgets that take cognisance of the full life cycle needs of existing and future assets;
- Implement its Tariff and Credit Control and Debt Collection Policies to sustain and protect the affordability of services by the community.

3.2.3 *Social and Economic Development*

The municipality strives to promote social and economic development in its municipal area by means of delivering municipal services in a manner that meet the needs of the various customer user-groups in the community. To this end, the municipality will:

- Regularly review its understanding of customer needs and expectations through effective consultation processes covering all service areas;
- Implement changes to services in response to changing customer needs and expectations where appropriate;
- Foster the appropriate use of services through the provision of clear and appropriate information;
- Ensure services are managed to deliver the agreed levels and standards; and
- Create job opportunities and promote skills development in support of the national EPWP.

3.2.4 *Custodianship*

The municipality strives to be a responsible custodian and guardian of the community's assets for current and future generations. To this end, the municipality will:

- Establish a spatial development framework that takes cognisance of the affordability to the municipality of various development scenarios;
- Establish appropriate development control measures including community information;
- Cultivate an attitude of responsible utilisation and maintenance of its assets, in partnership with the community;
- Ensure that heritage resources are identified and protected; and
- Ensure a long-term view and life-cycle costs are taken into account in immovable asset management decisions.

3.2.5 *Transparency*

The municipality strives to manage its immovable assets in a manner that is transparent to all its customers, both now and in the future. To this end, the municipality will:

- Develop and maintain a culture of regular consultation with the community with regard to its management of immovable assets in support of service delivery;
- Clearly communicate its service delivery plan and actual performance through its Service Delivery and Budget Implementation Plan (SDBIP);
- Avail asset management information on a ward basis; and

- Continuously develop the skills of councillors and officials to effectively communicate with the community with regard to service levels and standards.

3.2.6 *Cost-effectiveness and Efficiency*

The municipality strives to manage its immovable assets in an efficient and effective manner. To this end, the municipality will:

- Assess life-cycle options for proposed new immovable assets;
- Regularly review the actual extent, nature, utilisation, criticality, performance and condition of immovable assets to optimise planning and implementation works;
- Assess and implement the most appropriate maintenance of infrastructure assets to achieve the required network performance standards and to achieve the expected useful life of immovable assets;
- Ensure the proper utilisation and maintenance of existing assets;
- Establish and implement demand management plans;
- Timeously renew immovable assets based on capacity, performance, risk exposure, and cost;
- Timeously dispose of immovable assets that are no longer in use;
- Establish documented processes, systems and data to support effective life-cycle immovable asset management;
- Strive to establish a staff contingent with the required skills and capacity, and procure external support as necessary; and
- Conduct annual assessments to support continuous improvement of immovable asset management practice.

4. ASSET RECOGNITION

4.1. CLASSIFICATION OF CAPITAL ASSETS

General

When accounting for Capital Assets, the municipality should follow the various standards of GRAP relating to the capital assets. An item is recognised in the statement of financial position as a Capital Asset if it satisfies the definition and the criteria for recognition of assets. The first step in the recognition process is to establish whether the item meets the definition of an asset. Secondly, the nature of the asset should be determined, and thereafter the recognition criterion is applied. Capital Assets are classified into the following categories for financial reporting purposes:

1. Property, Plant and Equipment (GRAP 17)
    - Land and Buildings (land and buildings not held as investment)
    - Infrastructure Assets (immovable assets that are used to provide basic services)
    - Community Assets (resources contributing to the general well-being of the community)
    - Housing Assets (rental stock or housing stock not held for capital gain)
    - Other Assets (ordinary operational resources)

2. Investment Property (GRAP 16)
    - Investment Assets (resources held for capital or operational gain)

3. Intangible Assets (GRAP 102)
    - Intangible Assets (assets without physical substance held for ordinary operational resources)

4. Biological Assets (GRAP 101)
    - Biological Assets (livestock and plants held)

5. Heritage Asset (GRAP 103)
    - Heritage Assets (assets of a cultural, environmental, historical, natural, scientific, technological or artistic significance)

When accounting for Current Assets (that is of capital nature), the municipality should follow the various standards of GRAP relating to these assets. Current Assets (with a capital nature) are classified into the following categories for financial reporting purposes:

6. Land Inventories (GRAP 12)
    - Land Inventories (land or buildings owned or acquired with the intention of selling or distributing such property in the ordinary course of business)

Further asset classification has not been defined in GRAP. The examples of infrastructure assets include road networks, sewer systems, water and power supply systems and communication networks. Current classifications used for infrastructure are limited and do not represent all asset types. To facilitate the practical management of infrastructure assets and asset register data, infrastructure assets have been further classified. The recommended classifications are provided in ***Annexure A.***

Policy

The asset classification specified by GRAP shall be adhered to as a minimum standard. The extended asset classification specified in ***Annexure A*** shall be adopted. The CFO shall ensure that the classifications adopted by the municipality are adhered to.

4.2 IDENTIFICATION OF ASSETS

General

An asset identification system is a means to uniquely identify each asset in the municipality in order to ensure that each asset can be accounted for on an individual basis. Movable assets are usually identified using a barcode system by attaching a barcode to each item. Immovable assets are usually identified by means of an accurate description of their physical location.

Policy

An asset identification system shall be operated and applied in conjunction with an asset register. As far as practicable, every individual asset shall have a unique identification number. The CFO shall develop and implement an asset identification system, while acting in consultation with all Directors.

4.3 ASSET REGISTER

General

An asset register is a database of information related to all the assets under the control of the municipality. The asset register consists of an inventory of all the assets, with each asset having a unique identifying number. Data related to each asset should be able to be stored in the asset register. The data requirements for the asset register are as follows:

Data	Land	Movable	Infrastructure / building
Identification			
•Unique identification number or asset mark	✓	✓	✓
•Unique name	✓	✓	✓
•Internal Classification	✓	✓	✓
•Descriptive data (make, model, etc.)	✓	✓	✓
•Ere/Registration number	✓	✓	✓
•Title deed reference	✓		

Data	Land	Movable	Infrastructure / building
Accountability			
•Department	✓	✓	✓
Performance			
•Age		✓	✓
•Condition		✓	✓
•Remaining Useful life		✓	✓
•Expected Useful Life		✓	✓
Accounting			
•Historic cost	✓	✓	✓
•Take-on value	✓	✓	✓
•Take-on date	✓	✓	✓
•Re-valued amount (where assets were re-valued)	✓	✓	✓
•Valuation difference (for purposes of Revaluation Reserve and depreciation)	✓	✓	✓
•Depreciation method		✓	✓
•Depreciation portion that should be transferred from Revaluation reserve to accumulated depreciation (where assets were re-valued)		✓	✓
•Depreciation charge for the current financial year		✓	✓
•Impairment losses in the current year		✓	✓
•Accumulated depreciation		✓	✓
•Carrying value	✓	✓	✓
•Residual value		✓	✓
•Source of financing	✓	✓	✓

Assets remain in the asset register for as long as they are in physical existence or until being written off. The fact that an asset has been fully depreciated is not in itself a reason for writing-off such an asset. The asset register does not include assets that belong to other third parties. These assets may be included as separable entities for control purposes.

Policy

An asset register shall be maintained for all assets. In some cases, such as Investment Properties and Intangible Assets, separate asset registers will have to be maintained.The format of the register shall include the data needed to comply with the applicable accounting standards and data needed for the technical management of the assets. The asset register should be continuously updated and asset records should be reconciled to the general ledger on a quarterly basis, where possible.

4.4 RECOGNITION OF CAPITAL ASSETS: INITIAL MEASUREMENT

General

A Capital Asset should be recognised as an asset in the financial and asset records when:

- It is probable that future economic benefits or potential service delivery associated with the item will flow to the municipality;
- The cost or fair value of the item to the municipality can be measured reliably;
- The cost is above the municipal capitalisation threshold (if any); and
- The item is expected to be used during more than one financial year.

Spare parts and servicing equipment are usually carried as inventory in terms of GRAP 12 on Inventories and are recognised in surplus or deficit as consumed. However, major spare parts and stand-by equipment qualify as property, plant and equipment when the municipality expects to use them during more than one period. Similarly, if the spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

Further guidance for the recognition of assets is provided below:

<u>Capitalisation Threshold</u>

The capitalisation threshold is a **policy decision of the municipality** and is the value above which assets are capitalised and reported in the financial statements as tangible or intangible capital assets as opposed to being expensed in the year of acquisition. As a result, the threshold has a significant impact on the size of the asset register and the complexity of asset management. However the capitalisation threshold is regarded as a deviation from GRAP standards and should be determined annually by comparison against materiality and must be determined at a level that will ensure that the municipality does not deviate materially from the requirements of GRAP 17.

The capitalisation threshold should not be applied to the components of an asset, but should be applied to the value of the capital asset as a whole. If the threshold is applied at component level, the asset register would be incomplete in the sense that an asset recorded as such would not be a complete asset. The municipality has taken the following into account when considering a capitalisation threshold:

- The impact of the threshold on the financial statements and the decisions/assessments the users of the financial statement may or may not make;
- The cost of maintaining financial and management information on assets when the threshold is very low;
- The impact on comparability and benchmarking cost of services may be difficult if different capitalisation thresholds are applied;
- The size of the municipality or the size of its service areas when setting a capitalisation threshold level. Municipalities vary greatly in size, so what is relevant to one may be immaterial to another.

Calculation of initial cost price

Only costs that comprise the purchase price and any directly attributable costs necessary for bringing the asset to its working condition should be capitalised. The purchase price exclusive of VAT should be capitalised, unless the municipality is not allowed to claim input VAT paid on acquisition of such assets. In such an instance, the municipality should capitalise the cost of the asset together with VAT. Any trade discounts and rebates are deducted in arriving at the purchase price. Listed hereunder is a list, which list is not exhaustive, of directly attributable costs:

- Costs of employee benefits (as defined in the applicable standard on Employee Benefits) arising directly from the construction or acquisition of the item of the Capital Asset
- The cost of site preparation;
- Initial delivery and handling costs;
- Installation costs;
- Professional fees such as for architects and engineers;
- The estimated cost of dismantling and removing the asset and restoring the site;
- Interest costs when incurred on a qualifying asset in terms of GRAP 5.

When payment for an asset is deferred beyond normal credit terms, its cost is the cash price equivalent. The difference between this amount and the total payments is recognised as an interest expense over the period of credit.

Component approach

The component approach is a GRAP-supported approach where complex assets are split into separate depreciable parts for recording. The key considerations in determining what should become a separately depreciable part (component) are:

- Significant cost; and
- Considerable difference in useful life

If the value of a part of the asset is significant (i.e. material) compared to the value of the asset as a whole and/or has a useful life that is considerably different to the useful life of the asset a whole, it should be recognised as a separately depreciable part (component).

Subsequent Expenses

The municipality should not recognise the costs of day-to-day servicing of the item in the carrying amount of an item of capital asset. These costs are recognised as expenditure as and when incurred. Day-to-day costs are primarily the costs of labour and consumables and may include the costs of small parts. The purpose of these expenditures is usually for the ‘repair and maintenance’ of the capital asset.

Parts of some capital assets may require replacement at regular intervals. For example, a road may need resurfacing every few years. It may be necessary to make less-frequently recurring replacement of parts, such as replacing the interior walls of a building, or to make a non-recurring replacement. Under the recognition principle, an entity recognises in the carrying amount of the capital asset the cost of replacing the part of such an item when that cost is incurred if the recognition criteria are met. At the same time the part to be replaced should be derecognised.

Rehabilitation/Enhancements/Renewals of capital assets

Expenditure to rehabilitate, enhance or renew an existing capital asset (including separately depreciable parts) can be recognised as capital if:

- The expenditure satisfies the recognition criteria;
- that expenditure is enhancing the service provision of that capital asset beyond its original expectation and either that expenditure:
  - increases the useful life of that capital asset (beyond its original useful life);
  - increases the capital asset capacity (beyond its original capacity);
  - increases the performance of the capital asset (beyond the original performance);
  - increases the functionality of that capital asset;
  - reduces the future ownership costs of that capital asset significantly; or
  - Increases the size of the asset or changes its shape.

The expenditure to restore the functionality of the capital asset to its original level is a maintenance or refurbishment expense and will not be capitalised to the carrying value of the capital asset. The rehabilitated or renewed separately depreciable part will be derecognised and the replacement will be recognised. Where the separately identifiable asset is rehabilitated or renewed, the amount incurred will be added to the carrying value of the asset.

Leased Assets

A lease is an agreement whereby the lesser conveys to the lessee, in return for a payment or series of payments, the right to use an asset for an agreed period of time. Leases are categorised into finance and operating leases:

- A Finance Lease is a lease that transfers substantially all the risks and rewards incident to ownership of an asset, even though the title may or may not eventually be transferred. Where the risks and rewards of ownership of an asset are substantially transferred, the lease is regarded as a finance lease and is recognised as a Capital asset.
- Where there is no substantial transfer of risks and rewards of ownership, the lease is considered an Operating Lease and payments are expensed in the income statement on a systematic basis.

Policy
All capital assets shall be correctly recognised as assets and capitalised at the correct value in its significant components. All assets will be capitalised, except those listed as examples in ***Annexure B***, but the application thereof will be determined annually by the municipality.

However, the municipality (Municipal Manager or to whom the right is delegated) can determine with an internal memorandum which assets, as mentioned in ***Annexure B***, can not be classified as capital assets.

The Council shall specify which kinds of leases the municipality may enter into. A lease register shall be maintained with all the information that is necessary for reporting purposes.

4.5 SUBSEQUENT MEASUREMENT OF CAPITAL ASSETS

General
After initial recognition of Property, plant and Equipment, the municipality values its assets using the cost model, unless a specific decision has been taken to revalue a certain class of assets and in such instance the PPE will be valued using the revaluation model. When an item of PPE is revalued, the entire class of property to which that asset belongs, should be re-valued.

When an asset's carrying amount is increased as a result of the revaluation, the increase should be credited to a revaluation surplus. However, the increase shall be recognised in surplus or deficit to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

When and asset's carrying amount is decreased as a result of devaluation, the decrease should be recognised as an expense in the annual financial statements. However, the decrease shall be debited directly to a revaluation surplus to the extent of any credit balance existing in the revaluation surplus in respect of that asset.

4.6 RECOGNITION OF INVENTORY ITEMS (NON-CAPITAL ITEMS)

General
Inventories encompass finished goods purchased or produced, or work in progress being produced by the municipality. They also include materials and supplies awaiting use in the production process and goods purchased or produced by the municipality, which are for distribution to other parties for no charge or for a nominal charge. GRAP 12.7 defines Inventories as assets:

- In the form of materials or supplies to be consumed in the production process;
- In the form of materials or supplies to be consumed or distributed in the rendering of services;
- Held for sale or distribution in the ordinary course of operations; or
- In the process of production for sale or distribution.

Examples of Inventories may include the following:

- Ammunition
- Consumable stores;
- Maintenance materials;
- Spare parts for plant and equipment other than those dealt with under PPE;
- Strategic stockpiles (e.g. Water reserves);
- Work in progress; and
- Land / Property held for sale.

Cost of inventories shall comprise of all costs of purchase (i.e. purchase price, import duties, other taxes and transport, handling and other costs attributable to the acquisition of finished goods, materials and supplies), costs of development, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.
Trade discounts, rebates and other similarities are deducted. Taxes recoverable by the entity from the SARS may not be included.

Costs of development for housing or similar developments which are acquired or developed for resale will include costs directly related to the development – e.g. purchase price of land acquired for such developments, surveying, conveyance costs and the provision of certain infrastructure. Infrastructure costs relating to extending the capacity of existing infrastructure are excluded. The costs of inventories of a service provider consisting of direct labour and other costs of personnel directly engaged in providing the service and other attributable overheads are included.

Policy
Assets acquired or owned by the municipality for the purpose of selling or developing such assets with the intention to sell it or utilising the asset in the production process or in the rendering of services shall be accounted for in the municipality's financial statements as inventory items and not as property, plant and equipment.

Inventories are recorded in a dedicated section of the Inventory Register and it is maintained for this purpose. The amount of cost of inventories is recognised and carried forward until related revenues are recognised.

Inventories are measured at the lower of cost and current replacement cost where they are held for distribution at no charge or for nominal charge, or for consumption in the production process of goods to be distributed at no charge or for a nominal charge.

In cases where the above does not apply, inventories are measured at lower of cost and net realisable value.

5. ASSET TYPES

5.1 PROPERTY, PLANT AND EQUIPMENT: LAND AND BUILDINGS (GRAP 17)

General
Land and Buildings comprise any land and buildings held (by the owner or by the lessee under a finance lease) by the municipality to be used in the production or supply of goods or for administrative purposes. Land held for a currently undetermined future use or to earn rental income, should not be included in PPE: Land and Buildings, but should be included in Investment Properties. For this class of Land and Buildings there is no intention of developing or selling the property in the normal course of business. This land and buildings include infrastructure reserves.

The municipality shall choose either the cost model or the revaluation model as its accounting policy and shall apply that policy to an entire class of property, plant and equipment. If the municipality chooses the cost model for its Land and Buildings, then after recognition as an asset, Land and Buildings shall be carried at its cost less any accumulated depreciation and any accumulated impairment losses.

If the municipality chooses the revaluation model for its Land and Buildings, then after recognition as an asset, Land and Buildings whose fair value can be measured reliably shall be carried at a re-valued amount, being its fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the reporting date.

Policy
Subsequent to initial recognition, the Municipality chooses the **cost model** as the accounting policy for its Land and Buildings. Land is not depreciated as it is deemed to have an indefinite useful life.

5.2 PROPERTY, PLANT AND EQUIPMENT: INFRASTRUCTURE ASSETS (GRAP 17)

General
Infrastructure Assets comprise assets used for the delivery of infrastructure-based services. These assets typically include electricity, sanitation, solid waste, storm water, transport, and water assets. Many infrastructure assets form part of a greater facility e.g. a pump in a pump station.

<u>Level of detail of componentisation</u>
For the technical management of infrastructure, the most effective level of management is at the maintenance item level. It is at this level that work orders can be executed and data collected. This data is useful for maintenance analysis to improve infrastructure management decision making. This level in most cases coincides with the level that means the accounting criteria of different effective lives and materiality. However, the collection of data at this level of detail can be very costly when dealing with assets that are very numerous in nature e.g. water meters, street

signs, street lights, household connections, etc. It is therefore prudent to balance the value of the information with the cost of collecting the data. The different levels of detail are shown below:

- Level 1: Service level (e.g.Gamagara Water Supply)
- Level 2: Network level (e.g. Gamagara Pump Stations)
- Level 3: Facility level (e.g. Amstelhof Pump Station)
- Level 4: Maintenance item level (e.g. Pump 1 in Amstelhof Pump Station)
- Level 5: Component level (e.g. Bearing of Pump 1 in Amstelhof Pump Station)

The preferred level of detail for the accounting and technical management of infrastructure is level 4 above.

The compilation of a detailed infrastructure asset register in one financial term is a costly and onerous exercise. To ensure the practicality of implementing asset registers (and asset management planning as a whole), the International Infrastructure Management Manual (IIMM) recommends the adoption of a continuous improvement process as a practical implementation approach. This approach recognises the value of limited data above no data and enables the municipalities to slowly, but steadily, increases their knowledge in the assets they own. The improvement principles of the IIMM recommend starting with complete coverage of the infrastructure types at a low level of detail (e.g. level 2 or 3) and then improving the level of detail over a period of several years, starting with the high risk assets, such as pump stations, treatment works, etc.

Policy

The infrastructure asset register shall ensure complete representation of all infrastructure asset types. The level of detail of componentisation shall be defined to a level that balances the cost of collecting and maintaining the data with the benefits of minimising the risks of the municipality. Infrastructure assets are valued at cost less accumulated depreciation and accumulated impairment. If cost can however not be established, then infrastructure assets will be valued at depreciated replacement cost. Depreciated replacement cost is an accepted fair value calculation for assets where there is no active and liquid market. Depreciation shall be charged against such assets over their expected useful lives. The remaining useful life and residual value of, and the depreciation methods applied to Infrastructure assets shall be reviewed regularly, but the cost related to such reviews should be measured against benefits derived to ensure value for money.

Infrastructure Assets shall be recorded under the main categories listed in ***Annexure A***;

5.3 PROPERTY, PLANT AND EQUIPMENT: HOUSING ASSETS

General

Housing Assets have their origin from housing units erected in terms of the Housing Act, funded from loans granted by Government and comprise of rental stock or selling stock not held for capital gain.

Policy

Housing assets are valued at cost less accumulated depreciation and accumulated impairment losses. Depreciation shall be charged against such assets over their expected useful lives.

Housing Assets shall be recorded under the following main categories;

- Rental Schemes; and
- Selling Schemes.

5.4 PROPERTY, PLANT AND EQUIPMENT: OTHER ASSETS

General

Other Assets include a variety of assets that are of indirect benefit to the communities they serve. These assets include equipment, furniture and fittings, bins and containers, emergency equipment, motor vehicles, specialised vehicles, computer equipment and office equipment.

Policy

Other assets are stated at cost (or, if acquired through a non-exchange transaction, at its fair value) less accumulated depreciation and accumulated impairment losses. Depreciation shall be charged against such assets over their expected useful lives. Other assets are not re-valued.

Other Assets (general assets) shall be recorded under the main categories listed in ***Annexure A***.

5.5 HERITAGE ASSETS (GRAP 103)

General

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations. Heritage assets include the following:

- Archaeological sites;
- Conservation areas;
- Historical buildings or other historical structures (such as war memorials);
- Historical sites (for example a historical battle site or site of a historical settlement);
- Museum exhibits;
- Public statues; and
- Works of art (which will include paintings and sculptures).

Policy

Heritage assets are stated at cost (or, if acquired through a non-exchange transaction, at its fair value) less accumulated impairment losses. Heritage assets are not re-valued.If an asset that might be regarded as a heritage asset cannot be reliably measured, relevant and useful information about it shall be disclosed in the notes to the financial statements.

5.6 INTANGIBLE ASSETS (GRAP 102)

General
Intangible Assets can be purchased, or can be internally developed, by the municipality and includes, but are not limited to, computer software, website development cost, servitudes and mining rights.

Servitudes

Creation of servitudes through the exercise of legislation
In terms of legislation, municipalities are granted certain rights regarding the creation of servitudes. For example, in proclaiming townships, a municipality may declare that servitudes are to be registered over certain parts of the land falling within the boundaries of the proclaimed township so that it is able to install infrastructure to provide basic services.

A key feature of servitudes created using rights granted in legislation is that no compensation is paid to the landowner for the acquisition of these rights. Costs may however be incurred to register the servitude with the Deeds Office.

Servitudes granted under these conditions **do not meet** the "identifiably' criteria above for the following reasons:

- They cannot be sold, transferred, rented or exchanged freely and are not separable from the entity.
- They arise from rights granted to the entity in statute and are specifically excluded from GRAP102 as they are "internally generated rights".

Creation of servitudes through acquisition (including by way of expropriation or agreement)
An entity may need to acquire the rights associated with a specific piece of land, e.g. to span power cables related to an electricity distribution network. When an entity acquires rights associated with land, and registers servitude, the landowner is usually compensated. Servitudes granted under these conditions are distinguished from those that are created through the exercise of legislation. These servitudes meet the definition of an "identifiable" intangible asset because they arise from contractual or other legal rights that are acquired through a specific arrangement, rather than through rights conferred on an entity in statute. In these instances, an entity would recognise the servitude as an intangible asset at cost. The cost of these servitudes on initial recognition is usually the transaction price, i.e. the compensation paid to the landowner and any other costs that can be capitalised to the cost of the asset in terms of GRAP 102.

Policy
Intangible assets are stated at cost less accumulated amortisation and accumulated impairment losses. Such assets are amortised over the best estimate of the useful life of the intangible asset. If an intangible asset is generated internally by the municipality, then a distinction should be made

between research and development costs. Research costs should be expensed and development costs may be capitalised if all the criteria set out in GRAP 102 has been met.

5.7 INVESTMENT PROPERTY (GRAP 16)

General

Investment Property comprise of land or buildings (or parts of buildings) or both, held by the municipality as owner, or as lessee under a finance lease, to earn rental revenues or for capital appreciation or both. Investment property does not include property used in the production or supply of service or for administration. It also does not include property that will be sold in the normal course of business. Typical investment properties include:

- Office parks (which have been developed by the municipality itself or jointly between the municipality and one or more other parties);
- Shopping centres (developed along similar lines);
- Housing developments (developments financed and managed by the municipality itself, with the sole purpose of selling or letting such houses for profit).

Policy

Investment Properties shall be accounted for in terms of GRAP 16 and shall not be classified as PPE for purposes of preparing the municipality's Statement of Financial Position. Investment Property is initially measured at its fair value. Transaction costs shall be included in this initial measurement. Where an investment property is acquired at no cost, or for a nominal cost, its cost is its fair value as at the date of acquisition.

If the Council of the municipality resolves to construct or develop a property for future use as an investment property, such property shall in every respect be accounted for as PPE until it is ready for its intended use, where after it shall be reclassified as an investment asset.

After initial recognition, all investment property shall be measured at fair value. The fair value of investment property shall be determined annually at reporting date in terms of GRAP 16.88(e). The fair value should reflect market conditions and circumstances as at the reporting date.

Investment assets are recorded in an Investment Property register.

The following classes of Municipal Property **will be classified** as Investment Property:

a) Land held for long-term capital appreciation rather than for short-term sale in the ordinary course of operations which council intends to sell at a beneficial time in the future.
b) Land held for a currently undetermined future use.
c) A building owned by the municipality (or held by the municipality under a finance lease) and leased out under one or more operating leases on a commercial basis.
d) A building that is currently vacant but is held to be leased out under one or more operating leases on a commercial basis to external parties.

e) Property that is being constructed or developed for future use as investment property.

The following classes of Municipal Property will **not be classified** as Investment Property:

a) Property held for sale in the ordinary course of operations or in the process of construction or development for such sale. This property is treated as inventory.
b) Property being constructed or developed on behalf of the Provincial Government: Housing Department.
c) Owner-occupied property which is defined as property which is held (by the owner or by the lessee under a finance lease) for use in the production or supply of goods or services or for administrative purposes as per definition criteria of GRAP 17 which includes all council buildings used for administration purposes.
d) Property occupied by employees such as housing for personnel (whether or not the employees pay rent at market rates) are also regarded to be owner–occupied property.
e) Property that is leased to another entity under a finance lease.
f) Property held to provide a social service and which also generates cash inflows. For example, if council holds housing stock (letting units) used to provide housing to low income families at below market rental. In this situation, the property is held to provide housing services rather than for rentals or capital appreciation and rental revenue generated is incidental to the purposes for which the property is held.
g) Property held by council for strategic purposes or to meet service delivery objectives rather than to earn rental or for capital appreciation.
h) Where council has properties that are used both for administrative and commercial purposes and part of the properties cannot be sold separately these properties will not be classified as investment properties.

5.8 BIOLOGICAL ASSETS (GRAP 101)

General

Biological Assets are living plants and animals such as trees in a plantation or orchard, cultivated plants, sheep and cattle. Managed agricultural activity such as raising livestock, forestry, annual or perennial cropping, fish farming that are in the process of growing, degenerating, regenerating and / or procreating which are expected to eventually result in agricultural produce. Such agricultural produce is recognised at the point of harvest. Future economic benefits must flow to the municipality from its ownership or control of the asset.

Point-of-sale costs include commissions to brokers and dealers, levies by regulatory agencies and commodity exchanges, and transfer taxes and duties. Point-of-sale costs exclude transport and other costs necessary to get assets to the market. Where the municipality is unable to measure the fair value of biological assets reliably, a biological asset should be measured at cost less any accumulated depreciation and accumulated impairment losses.

Policy

Biological assets, such as livestock and crops, shall be valued annually at fair value less estimated point-of-sales costs.

5.9 ASSETS CLASSIFIED AS DISCONTINUED OPERATIONS (GRAP 100)

General
Discontinued operation is a component of an entity that either has been disposed of or is classified as held for sale and:

(a) represents a distinguishable activity, group of activities or geographical area of operations;
(b) is part of a single co-ordinated plan to dispose of a distinguishable activity, group of activities or geographical area of operations; or
(c) is a controlled entity acquired exclusively with a view to resale.

A cash generating unit is the smallest identifiable group of asset held with the primary objective of generating a commercial return that generates cash flows from other assets or group of assets. To qualify as a discontinued operation, the disposal must occur within a single co-ordinated plan. For group of assets to be disposed they need not to be sold or transferred to another, but a mere cessation from use as a result of them having reached their economic useful life would be sufficient to qualify these to be classified as discontinued operations i.e. disposal through abandonment or permanent retirement.

Presenting discontinued operations

An entity shall disclose:
(a) A single amount on the statement of financial performance, comprising the total of:
(i) The post-tax surplus or deficit for the year of discontinued operation; and
(ii) The gain or loss recognized on the disposal of the discontinued operation;
(b) An analysis of the single amount in (a) in the notes of the AFS to ensure that the following information is provided:

(i) The revenue, expenditure and pre-tax surplus or deficit of discontinued operations;
(ii) The related income tax expense as required by paragraph 81(h) of the International Accounting Standard on Income Taxes (where applicable); and
(iii) The gain or loss recognized on the disposal of the discontinued operation. The analysis may be presented in the notes or on the face of the statement of financial performance. If it is presented on the face of the statements of financial performance it shall be presented in a section identified as relating to discontinued operations, i.e. separately from continuing operations; and
(c) The net cash flows attributable to the operating, investing and financing activities of discontinued operations. These disclosures may be presented either in the notes or on the face of the financial statements.

Disclosing discontinued operations

An entity shall disclose the following information in the notes in the period in which the disposal of a component occurs:

(a) A description of the component;

(b) A description of the facts and circumstances of the disposal; and

(c) If applicable, the segment in which the component is presented in accordance with the Standard of GRAP on Segment Reporting.

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Policy

Once the Municipality has identified assets (or group of assets) that will be used up to the end of their economic life or activities that will be ceased rather than sold. Components disposed of in this way are disposed of through abandonment, and if they should meet the definition of a discontinued operation, i.e. are a distinguishable activity, they are reported as discontinued operations at the date of abandonment.

Discontinued operations are shown separately from continued operations on the face of the statement of financial performance. Comparative figure should also be reflected.

5.9 INVENTORY PROPERTY (GRAP 12)

General

Inventory Property comprises any land or buildings owned or acquired by the municipality with the intention of selling such property in the ordinary course of business, or any land or buildings owned or acquired by the municipality with the intention of developing such property for the purpose of selling it in the ordinary course of business.

Policy

Inventory land and buildings shall be accounted for as inventory, and not included in either PPE or Investment Property in the municipality's asset register or Statement of Financial Position. Inventory property shall be valued annually at reporting date at the lower of its carrying value or net realisable value, except where they are held for:

a) distribution at no charge or for a nominal charge, or
b) Consumption in the production process of goods to be distributed at no charge or for a nominal charge, then they shall be measured at the lower of cost and current replacement cost.

Inventory properties shall be recorded in the Inventory register.

6. ASSET ACQUISITION

6.1 ACQUISITION OF ASSETS

General
Acquisition of assets refers to the purchase of assets by buying, building (construction), or leasing.The date of acquisition of assets is deemed to be the time when control or legal title passes to the municipality.

Policy
Should the municipality decide to acquire a capital asset, the following fundamental principles should be carefully considered prior to acquisition of such an asset:

- The purpose for which the asset is required is in keeping with the objectives of the municipality and will provide significant, direct and tangible benefit to it;
- The asset meets the definition of a Capital Asset (as defined in GRAP 16, GRAP 17,GRAP 101, GRAP 102 and GRAP 103)
- The asset has been budgeted for;
- The future annual operations and maintenance needs have been calculated and have been budgeted for in the operations budget;
- The purchase is absolutely necessary as there is no alternative municipal asset that could be economically upgraded or adapted;
- The asset is appropriate to the task or requirement and is cost-effective over the life of the asset.
- The asset is compatible with existing equipment and will not result in unwarranted additional expenditure on other assets or resources;
- Space and other necessary facilities to accommodate the asset are in place; and
- The most suitable and appropriate type, brand, model, etc. has been selected.

6.2 CREATION OF NEW INFRASTRUCTURE ASSETS

General
Creation of new infrastructure assets refers to the purchase and / or construction of totally new assets that has not been in the control or ownership of the municipality in the past.

Policy
The cost of all new infrastructure facilities (not additions to or maintenance of existing infrastructure assets) shall be allocated to the separate assets making up such a facility and values may be used as a basis for splitting up construction costs of new infrastructure into the component parts, each of which have an appropriate useful life.

Work in progress shall be flagged (indicated) as such in the asset register until such time that the facility is completed. Depreciation will commence when the construction of the asset is finalised and the asset is in the condition necessary for it to operate in the manner intended by management. Each part of an item of Infrastructure with a cost that is significant in relation to the total cost of the item shall be depreciated separately.

6.3 SELF-CONSTRUCTED ASSETS

General
Self-constructed assets relate to all assets constructed by the municipality itself or another party on instructions from the municipality.

Policy
All assets that can be classified as assets and that are constructed by the municipality should be recorded in the asset register and depreciated over its estimated useful life for that category of asset. Work in progress shall be flagged (indicated) as such in the asset register until such time that the facility is completed. Depreciation will commence when the construction of the asset is finalised and the asset is in the condition necessary for it to operate in the manner intended by management.

6.4 DONATED ASSETS

General
A donated asset is an item that has been given to the municipality by a third party in government or outside government without paying or actual or implied exchange.

Policy
Donated assets shall be valued at fair value, reflected in the asset register, and depreciated as normal assets. All donated assets shall be approved by the Municipal Manager and ratified by Council prior to acceptance.

7. ASSET MAINTENANCE

7.1 USEFUL LIFE OF ASSETS

General
Useful Life of assets is defined in section 2 of the Policy and is basically the period or number of production units for which an asset can be used economically by the municipality.

Although National Treasury (NT) guidelines exist that includes directives for useful lives of assets, municipalities must use their own judgement based on operational experience and in consultation with specialists where necessary in determining the useful lives for particular classes of assets. The calculation of useful life is based on a particular level of planned maintenance.

Policy
The remaining useful life of assets shall be reviewed annually. Changes emanating from such reviews should be accounted for as a change in accounting estimates in terms of GRAP 3.During annual physical verification of movable assets, an assessment of condition and use shall determine the appropriateness of the remaining useful lives, while for infrastructure assets, the useful lives shall be deemed to be appropriate unless an event has occurred or conditions of use have changed, which may have an effect on the remaining useful lives of these assets.

7.2 RESIDUAL VALUE OF ASSETS

General
The Residual Value of an asset is the estimated amount that the municipality would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

The residual values of most assets are however considered to be insignificant and therefore immaterial in the calculation of the depreciable amount. The reason is that the majority of assets are hardly ever recovered through sale, but rather through use of the asset until the end of its useful life, after which insignificant amounts, if any, are expected to be obtained, as these assets will most probably be replaced in its entirety.

Assets typically not sold by the municipality are land, buildings, infrastructure and community assets, which assets will have a residual value of zero, allowing the asset to be fully depreciated over its useful life cycle. Residual values will only be applicable to assets that are normally disposed of by selling them once the municipality does not have a need for such assets anymore, e.g. motor vehicles. Past experiences of municipal auctions held revealed that furniture, computer equipment and other movable assets does not reach selling prices that are material.

Policy
Residual values shall be determined upon initial recognition of assets that are normally disposed of by selling them once the municipality does not have a need for such assets anymore, e.g. motor vehicles. The basis of the residual value estimates shall be determined by the results of past sales of vehicles at auctions when it reaches the end of its useful lives.The residual value of assets shall be reviewed annually at reporting date. Changes in depreciation charges emanating from such reviews should be accounted for as a change in accounting estimates in terms of GRAP 3.

7.3 DEPRECIATION OF ASSETS

General
Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. Depreciation therefore recognises the gradual exhaustion of the asset's service capacity. The depreciable amount is the cost of an asset, or other amount substituted for cost in the financial statements, less its residual value. The depreciation method used must reflect the pattern in which economic benefits or service potential of a Capital Asset is consumed by the municipality. The following are the allowed alternative depreciation methods that can be applied by the municipality:

a. Straight-line;
b. Diminishing Balance; and
c. Sum of the Units.

Policy
All PPE assets except land shall be depreciated over their reasonable useful lives. The residual value and the useful life of an asset shall be reviewed at each reporting date. The depreciation method applied shall be reviewed at each reporting date. Reasonable budgetary provisions shall be made annually for the depreciation of all applicable assets controlled or used by the municipality, or expected to be so controlled or used during the ensuing financial year.

Depreciation shall take the form of an expense both calculated and debited on a monthly basis against the appropriate line item in the department or vote in which the asset is used or consumed. Depreciation of an asset shall begin when the asset is ready to be used, i.e. the asset is in the location and condition necessary for it to be able to operate in the manner intended by management. Depreciation of an asset ceases when the asset is derecognised. Therefore, depreciation does not cease when the asset becomes idle or is retired from active use and held for disposal unless the asset is fully depreciated. However, under certain methods of depreciation the depreciation charge can be zero while there is no production. In the case of intangible assets being included as assets, the procedures to be followed in accounting and budgeting for the amortisation of intangible assets shall be identical to those applying to the depreciation of other assets.

7.4 IMPAIRMENT LOSSES

General
Impairment is the loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation. The following serve as examples of impairment indicators:

- Significant decline in market value;
- Carrying amount of an asset far exceeds the recoverable amount or market value;
- There is evidence of obsolescence (or physical damage);
- The deterioration of economic performance of the asset concerned; and
- The loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (such as through inadequate maintenance).

The impairment amount is calculated as the difference between the carrying value and the recoverable service value. The recoverable service value is the higher of the asset's value in use or its net selling price. Where the recoverable service amount is less than the carrying amount, the carrying amount should be reduced to the recoverable service amount by way of an impairment loss. The impairment loss should be recognised as an expense when incurred unless the asset is carried at re-valued amount.

If the asset is carried at a re-valued amount the impairment should be recorded as a decrease in the revaluation reserve. Where immovable property, plant and equipment surveys are conducted, the recoverable service value is determined using the depreciated replacement costs method by assessing the remaining useful life.

Policy
Assets shall be reviewed annually for all assets with impairment indicators. Impairment of assets shall be recognised as an expense, unless it reverses a previous revaluation in which case it should be charged to the Revaluation Surplus. The reversal of previous impairment losses recognised as an expense is recognised as an income.

7.5 MAINTENANCE OF ASSETS AND THE ASSET REGISTER

General

Maintenance refers to all actions necessary for retaining an asset as near as practicable to its original condition in order for it to achieve its expected useful life, but excluding rehabilitation or renewal. This includes all types of maintenance – corrective and preventative maintenance.

For linear infrastructure assets, such as pipes, cables and roads, the following test is applied to differentiate between maintenance and renewal when partial sections of linear assets are renewed:

- If a future renewal of the entire pipe will include the renewal of the partial section that is now renewed, then the renewal of the partial section is treated as maintenance.
- If a future renewal of the entire pipe will retain the partial section that is now renewed, then the renewal of the partial section is treated as renewal and the pipe is split into two separate assets.

Maintenance analysis is an essential function of infrastructure management to ensure cost-effective and sustainable service delivery. In order to analyse maintenance data, maintenance actions undertaken against individual infrastructure assets should be recorded against such assets.

Policy

Maintenance actions performed on infrastructure assets shall be recorded against the individual assets that are identified in the asset register.

7.6 RENEWAL OF ASSETS

General

Asset Renewal is restoration of the service potential of the asset. Asset renewal is required to sustain service provision from infrastructure beyond the initial or original life of the asset. If the service provided by the asset is still required at the end of its useful life, the asset must be renewed. However if the service is no longer required, the asset should not be renewed. Asset renewal projections are generally based on forecast renewal by replacement, refurbishment, rehabilitation or reconstruction of assets to maintain desired service levels.

Policy

Assets renewal shall be accounted for against the specific asset. The renewal value shall be capitalised against the asset and the expected life of the asset adjusted to reflect the new asset life.

7.7 REPLACEMENT OF ASSETS

General

This paragraph deals with the complete replacement of an asset that has reached the end of its useful life so as to provide a similar or agreed alternative level of service.

Policy

Assets that are replaced shall be written off at their carrying value. The replacement asset shall be accounted for as a separate new asset. All costs incurred to replace the asset shall be capitalised against the new asset.

8. ASSET DISPOSAL

8.1 TRANSFER OF ASSETS

General

The processes and rules for the transfer of a capital asset to another municipality, municipal entity or national/provincial organ of state are governed by an MFMA regulation namely “the Local Government: Municipal Asset Transfer Regulations”.

Transfer of assets or inventory items refers to the internal transfer of assets within the municipality or from the municipality to another entity. Procedures need to be in place to ensure that the Asset Control Department can keep track of all assets and ensure that the asset register is updated with all changes in asset locations. These procedures must be followed and apply to all transfers of assets from:

- One Department to another Department;
- One location to another within the same department;
- One building to another; and
- One entity to another.

Policy

The transfer of assets shall be controlled by a transfer process and the asset register shall be updated.

8.2 EXCHANGE OF ASSETS

General
According to GRAP 17.33 an item of PPE may be acquired in exchange for a non-monetary asset or assets, or a combination of monetary and non-monetary assets. The cost of such an item of property, plant and equipment is measured at fair value unless:

- the exchange transaction lacks commercial substance; or
- the fair value of neither the asset received nor the asset given up is reliably measurable.

If the acquired item is not measured at fair value, its cost is measured at the carrying amount of the asset given up.

Policy
The cost of assets acquired in exchange for another asset shall be measured at the fair value of the asset received, which is equivalent to the fair value of the asset given up, adjusted by the amount of any cash or cash equivalents transferred.

8.3 ALIENATION / DISPOSAL OF ASSETS

General
Disposal (alienation) is the process of disowning redundant and obsolete assets by transferring ownership or title to another owner, which is external to the municipality.

The MFMA (section 14) and the Municipal Supply Chain Management Regulation no. 27636 have specific requirements regarding the disposal of capital assets.

Specifically:

Sec 14(1) .A municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose of a capital asset needed to provide the minimum level of basic municipal services.

(2) a municipality may transfer ownership or otherwise dispose of a capital asset other than one contemplated in subsection(1), but only after the municipal council, in a meeting open to public –

a) Has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services; and
b) Has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.

(3) A decision by a municipal council that a specific capital asset is not needed to provide the minimum level of basic municipal services, may not be reversed by the municipality after that asset has been sold, transferred or otherwise disposed of.

(4) A municipal council may delegate to the accounting officer of the municipality its power to make determinations referred to in subsection (2) (a) and (b) in respect of movable capital assets below a value determined by the council.

(5) Any transfer of ownership of a capital asset in terms of subsection (2) or (4) must be fair, equitable, transparent, competitive and consistent with the supply chain management policy which the municipality must have and maintain in terms of section 111.
(6) this section does not apply to the transfer of a capital asset to another municipality or to a municipal entity or to a national or provincial organ of state in circumstances and in respect categories of assets approved by National Treasury, provided that such transfers are in accordance with a prescribed framework.

In addition, the MFMA section 75 (1)(h) requires that the accounting officer of a municipality places on the municipality's website an information statement containing a list of assets over a prescribed value that have been disposed of in terms of section 14(2) or (4) during the previous quarter.

Policy
The disposal of an item of property, plant or equipment must be fair, equitable, transparent, competitive and cost effective and comply with a prescribed regulatory framework for municipal supply chain management and the Supply Chain Management Policy of the municipality. The municipal council has delegated its power to the accounting officer of Gamagara Local Municipality to make the determination in terms of section 14 (2) (a) and (b) of the MFMA in respect of movable capital assets to the value below R1 000 000.

Different disposal methods will be necessary for different types of assets. Before deciding on a particular disposal method, the following shall be considered:

- The nature of the asset
- The potential market value
- Other intrinsic value of the asset
- Its location
- Its volume
- Its trade-in price
- Its ability to support wider Government programmes;
- Environmental considerations
- Market conditions
- The asset's life

Appropriate means of disposal may include:

- Public auction
- Competitive bidding or Public tender
- Transfer to another institution
- Sale to another institution
- Letting to another institution under finance lease
- Trade-in
- Controlled dumping (for items that have low value or are unhygienic)

Other means of alienation include:

- Donations: Donations may be considered as a method of alienation, but such requests must be motivated to the Municipal Manager for approval.
- Destruction: Assets that are hazardous or need to be destroyed must be identified for tenders or quotations by professional disposal agencies.
- Scrapping: Scrapping of assets that cannot be alienated otherwise may be considered as a method of alienation, but such requests must be motivated to the Municipal Manager.
- The letting of immovable property, excluding municipal housing for officials and political office bearers, must be done at market-related tariffs, unless the relevant treasury approves otherwise. No municipal property may be let free of charge without the prior approval of the relevant treasury.

Once the fixed assets are disposed, the asset shall be removed from the accounting records and the asset register. All gains and losses realised on the disposal of assets shall be accounted for as revenue or expense in the Statement of Financial Performance.

8.4 SELLING OF ASSETS

General
Selling of assets refers to the public sale of municipal assets approved for alienation.

Policy
All assets earmarked for sale must be sold by public auction or tender and the following steps shall be followed:

- A notice of the intention of the municipality to sell the asset shall be published in a local newspaper;
- The municipality may appoint an independent appraiser to fix a minimum selling price;
- In the case of a public auction, the municipality shall appoint an independent auctioneer to conduct the auction; and
- In the case of a tender, the prescribed tender procedures of the municipality shall be followed.

After disposal of assets a list of the disposed assets should be disclosed on the municipal website, as set of in the MFMA.

8.5 WRITING-OFF OF ASSETS

General

The write-off of assets is the process to permanently remove the assets from the asset register. Movable assets to a value below R1 000 000 can be written-off after approval by the Municipal Manager with the powers delegated by the municipal council in terms of section 14 (2) (a) and (b) of a report indicating that:

- The useful life of the asset has expired;
- The asset has been destroyed;
- The asset is out-dated;
- The asset has no further useful life;
- The asset does not exist anymore;
- The asset has been sold; and
- Acceptable reasons have been furnished leading to the circumstances set out above.

Policy
The only reasons for writing off assets, other than the sale of such assets during the process of alienation, shall be the loss, theft, destruction, material impairment, or decommissioning of the asset in question.

9. PHYSICAL CONTROL (MOVABLE ASSETS)

9.1 PHYSICAL CONTROL / VERIFICATION

General
All municipal assets must be physically verified at least once per annum to ensure existence.

Policy
All municipal assets shall be actively controlled, including an annual verification process. Annual physical inspections of assets shall be performed to identify items which are missing, damaged, not in use or are obsolete due to changed circumstances, to ensure that they are appropriately repaired, impaired, written off or disposed of.

Registers shall be kept for those assets allocated to staff members. The individuals are responsible and accountable for the assets under their control. These registers should be updated when the assets are moved to different locations or allocated to a different staff member in order to facilitate control and physical verification.

9.2 INSURANCE OF ASSETS

General
Insurance provides selected coverage for the accidental loss of the asset value. Generally, government infrastructure is not insured against disasters because relief is provided from the Disaster Fund through National Treasury.

Policy

Assets that are material in value and substance shall be insured at least against destruction, fire and theft. All municipal buildings shall be insured at least against fire and allied perils.

9.3 SAFEKEEPING OF ASSETS

General

Asset safekeeping is the protection of assets from damage, theft, and safety risks.

Policy

Directives for the safekeeping of assets shall be developed and the safekeeping of assets shall be actively undertaken.

Assets can be safeguarded by:

- Ensuring that each custodian signs an inventory list of all assets in their position, in order to assume accountability;
- Ensure that all assets are tagged with a unique municipal barcode on arrival.
- The existence of assets is physically verified annually.
- All asset movements (Internally) must be recorded in the movement form, signed and submitted to the asset management unit.
- All new assets must be distributed after completing an issuance form, signed by the issuing official/supervisor and the receiving official.

ASSET FINANCIAL CONTROL

10.1 CAPITAL REPLACEMENT RESERVE (CRR)

General

The CRR is a reserve account to set aside funds for the financing of property, plant and equipment. The CRR is therefore an asset financing source that represents an alternative to the other funding sources available to the municipality, namely external loans (interest bearing borrowings) and government grants& subsidies. The value of this reserve is not represented by any values of assets under the municipality's control and shall preferably be cash-backed.

Policy

It is the policy of Council to annually make contributions to the CRR to ensure that the CRR remains a capital funding source for the future. The municipality will determine its future capital financing requirements and transfer sufficient cash to its CRR in terms of this determination. The Integrated Development Plan, the municipality's ability to raise external finance and the amount of government grants and subsidies that will be received in future will need to be taken into account in determining the amount that must be transferred to the CRR. Whenever an asset is sold by the municipality, the proceeds on the sale of the assets must be transferred from the Accumulated Surplus to the CRR via the Statement of Changes in Net Assets. All proceeds on the sale of land will be transferred from the Accumulated Surplus to the CRR via the Statement of Changes in Net Assets. Whenever an asset is purchased out of the CRR an amount equal to the cost price of the asset purchased, is transferred from the CRR into accumulated surplus on the Statement of Changes in Net Assets.

10.2 NON-DISTRIBUTABLE RESERVES (PUBLIC CONTRIBUTIONS AND DONATIONS RESERVE AND CAPITALISATION RESERVE)

General

The ***Public Contributions and Donations Reserve and the Capitalisation Reserves*** are reserve accounts dedicated towards funding the future depreciation of assets. The value of these reserves is equal to the carrying values of all depreciable assets under the municipality's control that was funded from *Public Contributions / Donations* or *Internal Advances*.

An amount equal to the monthly depreciation expenses and impairment losses recognised is transferred from the non-distributable reserve to the municipality's appropriation account (retained income) on a monthly basis.

For all new assets capitalised which are funded from *Public Contributions /Donations*, an amount equal to the capitalisation amount is appropriated to the Public Contributions and Donations Reserve from the Appropriation Account.

Since Internal Advances are not allowed anymore, no assets will be acquired from this source with the result that the Capitalisation Reserve will become totally depleted once the assets funded Internal Advances under IMFO standards, are fully depreciated.

Policy
The CFO shall ensure that the asset financing non-distributable reserves are created equal in value to the **carrying** value of all assets under the municipality's control funded from public contributions / donations and internal advances. The CFO shall thereafter ensure that in the case of depreciable assets, an amount equal to the monthly depreciation expenses and impairment losses recognised of the assets concerned is transferred each month from such non-distributable reserve to the municipality's appropriation account. For acquisitions of depreciable assets funded from public contributions / donations, an amount equal to the capitalisation amount is appropriated to the reserve from the municipality's appropriation account.

10.3 GOVERNMENT GRANTS RESERVE

General
The ***Government Grants Reserve*** is a reserve account dedicated towards funding the future depreciation of assets. The value of this reserve is equal to the carrying values of all depreciable assets under the municipality's control that was funded from *Government Grants*.

An amount equal to the value of Government Grants spent on capital assets (conditions met) is recorded as revenue. The amount is then transferred from the accumulated surplus account to the Government Grant Reserve. Monthly depreciation expenses and impairment losses recognised is released from the reserve to the municipality's accumulated surplus.

Policy
The CFO shall ensure that the Government Grant Reserve is created equal in value to the carrying value of all assets under the municipality's control funded from government grants. The CFO shall thereafter ensure that in the case of depreciable assets, an amount equal to the monthly depreciation expenses and impairment losses recognised of the assets concerned is released each month from the government grant reserve to the municipality's accumulated surplus. For acquisitions of depreciable assets funded from government grants, revenue is recorded and an amount equal to the capitalisation amount is transferred from the accumulated surplus to the GGR.

10.4 BORROWING COSTS (GRAP 5)

General
Borrowing costs are interest and other costs incurred by the municipality from borrowed funds. The items that are classified as borrowing costs include interest on bank overdrafts and short-term and long-term borrowings, amortisation of premiums or discounts associated with such borrowings, amortisation of ancillary costs incurred in connection with the arrangement of borrowings, finance charges in respect of finance leases and foreign exchange differences arising from foreign currency borrowings when these are regarded as an adjustment to interest costs. The capitalisation of borrowing costs should take place when borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use or sale are in progress.

During extended periods in which development of an asset is interrupted, the borrowing costs incurred over that time period should be recognised as an expense when incurred. Capitalisation of borrowing costs should cease when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.

It is inappropriate to capitalise borrowing costs when there is clear evidence that it is difficult to link a borrowing requirement directly to the nature of the expenditure to be funded, i.e. Capital or Current.

Policy
Borrowing costs shall be capitalised, if directly attributable to the acquisition construction or production of an asset, except when it is inappropriate to do so.

10.5 FUNDING SOURCES

General
The Municipal Finance Management Act (MFMA) provides guidelines on how to utilize funds in financing assets (Section 19 of MFMA). The municipality shall utilise any of the following sources to acquire and / or purchase assets:

- Grants, Subsidies and Public Contributions;
- Revenue Contributions;
- Capital Replacement Reserve;
- Cash Surplus; and / or
- External / Donor Funds.

Policy
The annual capital budget must be funded and the sources of finance must be disclosed as part of the Council's budget.

10.6 DISASTER

General
In terms of the Disaster Management Act, 2002, Disaster means a progressive or sudden, widespread or localised, natural or human – caused occurrence which causes or threatens to cause:

- death, injury or disease;
- damage to property, infrastructure or the environment; or
- disruption of life of community; and
- is of a magnitude that exceeds the ability of those affected by the disaster to cope with its effects using only their own resources.

In terms Section 56 (b) of the Disaster Management Act, 2002 the cost of repairing or replacing public sector infrastructure should be borne by the organ of state responsible for the maintenance of such infrastructure. The National, Provincial and Local organs of state may contribute financially to response efforts and post – disaster recovery and rehabilitation.

Policy

The Municipality will correspond with the Provincial organs to gain funds for repairing assets damaged in disaster events. The municipality must adhere to the disaster management plan for prevention and mitigation of disaster in order to be able to attract the disaster management contribution during or after disaster.

ANNEXURES

11 ANNEXURE A:

ACCOUNTING GROUP	ACCOUNTING CATEGORY	CATEGORY	GROUP	DESCRIPTION	EUL (MONTHS)	EUL (YEARS)
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BOREHOLES	BOREHOLES	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BULK DISTRIBUTION	METERS & TELEMETRY	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BULK DISTRIBUTION	PIPE LINES	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BULK DISTRIBUTION	VALVES	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BULK DISTRIBUTION	WATER RIGHTS	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	DISTRIBUTION / RETICULATION NETWORK	PIPE LINES	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	FIREHYDRANTS	FIREHYDRANTS	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	METERS	METERS	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	STANDPIPES	STANDPIPES	60	5
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	PUMP STATION	CIVILS	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	PUMP STATION	MECHANICAL PLANT	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	PUMP STATION	ELECTRICAL PLANT	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	PUMP STATION	TELEMETRY	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	PUMP STATION	BUILDINGS	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	STORAGE	RESERVOIRS CIVILS	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	STORAGE	RESERVOIRS MECHANICAL	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	STORAGE	RESERVOIRS ELECTRICAL	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	STORAGE	DAM CONCRETE WALL	960	80
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	STORAGE	DAM EARTH WALL	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	STORAGE	DAM SLUICE GATE	180	15

PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	VALVES	BULK DISTRIBUTION	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	VALVES	MAIN LINE	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	VALVES	PUMP STATION	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	VALVES	RESERVOIRS	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	VALVES	VALVE CHAMBERS	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT WORKS	CIVILS	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT WORKS	MECHANICAL PLANT	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT WORKS	ELECTRICAL PLANT	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT WORKS	TELEMETRY	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT WORKS	BUILDINGS	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	BULK DISTRIBUTION	PIPELINES	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	BULK DISTRIBUTION	VALVES	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	COLLECTION / RETICULATION NETWORK	PIPELINES	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	COLLECTION / RETICULATION NETWORK	SERVICE CONNECTIONS	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	COLLECTION / RETICULATION NETWORK	MANHOLES / OUTFALL STRUCTURES	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	OXIDATION PONDS	OXIDATION PONDS	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	SEWERAGE PUMP STATIONS	CIVILS	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	SEWERAGE PUMP STATIONS	MECHANICAL PLANT	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	SEWERAGE PUMP STATIONS	ELECTRICAL PLANT	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	SEWERAGE PUMP STATIONS	TELEMETRY	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	SEWERAGE PUMP STATIONS	BUILDINGS	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	VIP TOILETS	VIP TOILETS	60	5
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	WASTE WATER TREATMENT WORKS (PLANT)	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	ACCESS & INTERNAL ROADS	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	PERIMETER PROTECTION (FENCING)	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	LIGHTING	180	15

PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	INLET WORKS STRUCTURES	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	INLET WORKS SCREENS	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	INLET WORKS CHANNELS	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	INLET WORKS ELECTRICAL CONTROL UNITS	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	PUMP STATION STRUCTURES	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	PUMP STATION ELECTRICAL CONTROL UNIT	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	PUMP STATION PUMPS	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	PUMP STATION VALVES	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	PUMP STATION METERS & TELEMETRY	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	DIVERSION CHAMBERS	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	SEDIMENT TANK STRUCTURES	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	SEDIMENT TANK BRIDGES	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	DIGESTER STRUCTURES	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	DIGESTER MIXERS	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SEWER	WASTE WATER TREATMENT WORKS (PLANT)	TRICKLING FILTER PIPES	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	BRIDGES, SUBWAYS & CULVERTS	BRIDGES PEDESTRIAN CONCRETE	960	80
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	BRIDGES, SUBWAYS & CULVERTS	BRIDGES PEDESTRIAN STEEL	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	BRIDGES, SUBWAYS & CULVERTS	BRIDGES PEDESTRIAN TIMBER	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	BRIDGES, SUBWAYS & CULVERTS	BRIDGES VEHICLES CONCRETE	960	80
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	BRIDGES, SUBWAYS & CULVERTS	BRIDGES VEHICLES STEEL	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	BRIDGES, SUBWAYS & CULVERTS	BRIDGES VEHICLES TIMBER	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	BRIDGES, SUBWAYS & CULVERTS	SUBWAYS	960	80
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	BRIDGES, SUBWAYS & CULVERTS	CULVERTS CONCRETE	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	BRIDGES, SUBWAYS & CULVERTS	CULVERTS ARCO	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	FOOTPATHS	FOOTPATHS CONCRETE	600	50

PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	FOOTPATHS	FOOTPATHS BRICKED	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	ROADS ASPHALT ARTERIAL	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	ROADS ASPHALT CHIP&SPRAY SURFACE	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	ROADS CONCRETE SURFACE	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	ROADS GRAVEL SURFACE IN-SITU	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	ROADS DIRT	36	3
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	ROADS BASE STRUCTURE	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	KERBING	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	ROADS CRASH BARRIERS ARMCO	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	STORM WATER CULVERTS	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	ROADS WEIGH BRIDGES	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	AIRPORT RUNWAYS & TAXI WAYS	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	TRAFFIC MANAGEMENT	ROAD SIGNS	60	5
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	TRAFFIC MANAGEMENT	STREET LIGHTS	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	TRAFFIC MANAGEMENT	MINI TRAFFIC CIRCLES	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	TRAFFIC MANAGEMENT	SPEED BUMPS	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	TRAFFIC MANAGEMENT	TRAFFIC LIGHTS	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	TRAFFIC MANAGEMENT	PARKING METERS	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	TRAFFIC MANAGEMENT	COMMUTER SHELTERS	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	TRAFFIC MANAGEMENT	STREET TREES	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - NETWORK	AUXILIARIES & BATTERIES	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - NETWORK	CIVILS	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - NETWORK	CIVILS - BUILDINGS	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - NETWORK	CIVILS - FENCING (PALISADE/MESH/BRICK)	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - NETWORK	CIVILS - SITE ACCESS ROADS	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - NETWORK	CIVILS - SITE LAND	0	0

PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - NETWORK	CIVILS - SITE LIGHTING	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - NETWORK	CIVILS - SITE PARKING	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - NETWORK	CIVILS - BAYS : GRAVEL (PER BAY)	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - NETWORK	CIVILS - BAYS : STREEL STUCTURES (PER BAY)	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - NETWORK	CIVILS - BAYS : TRENCHING (PER BAY)	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - NETWORK	CIVILS - GIS BAY	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - NETWORK	CIVILS - TRANSFORMER BAY	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - NETWORK	LINES - OVERHEAD LINES	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - NETWORK	PROTECTION	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - NETWORK	TRANSFORMERS	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - NETWORK	NEC/NER AUXILIARY TRANFORMERS ETC	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - NETWORK	UNDERGROUND CABLES	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - SUB-STATION EQUIPMENT	FEEDER BAYS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - SUB-STATION EQUIPMENT	TRANSFORMER BAYS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - SUB-STATION EQUIPMENT	BUS COUPLERS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - SUB-STATION EQUIPMENT	BUSBARS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - SUB-STATION EQUIPMENT	BREAKERS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - SUB-STATION EQUIPMENT	CAPACITOR BANK	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - SUB-STATION EQUIPMENT	CURRENT TRANSFORMERS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - SUB-STATION EQUIPMENT	EARTH SWITCHES	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - SUB-STATION EQUIPMENT	ISOLATORS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - SUB-STATION EQUIPMENT	REACTORS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - SUB-STATION EQUIPMENT	SURGE ARRESTORS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - SUB-STATION EQUIPMENT	SVC	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	HV - SUB-STATION EQUIPMENT	VOLTAGE TRANSFORMERS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV - NETWORK	CABLES (UNDERGROUND)	600	50

PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV - NETWORK	CIVILS	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV - NETWORK	CIVILS - BUILDINGS	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV - NETWORK	CIVILS - FENCING (PALISADE/MESH/BRICK)	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV - NETWORK	CIVILS - SITE ACCESS ROADS	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV - NETWORK	CIVILS - SITE LAND	0	0
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV - NETWORK	CIVILS - SITE LIGHTING	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV - NETWORK	CIVILS - SITE PARKING	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV - NETWORK	CIVILS - BAYS : GRAVEL (PER BAY)	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV - NETWORK	CIVILS - BAYS : STREEL STUCTURES (PER BAY)	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV - NETWORK	CIVILS - BAYS : TRENCHING (PER BAY)	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV - NETWORK	MINI SUB-STATION	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV - NETWORK	LINES - OVERHEAD LINES	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV - NETWORK	OVERHEAD LINE EQUIPMENT	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV - NETWORK	POLE MOUNTED TRANSFORMER SUB-STATIONS	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV - NETWORK	PROTECTION	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV - NETWORK	TRANSFORMERS - INDOOR	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV SUB-STATION EQUIPMENT	AUXILIRIES & BATTERIES	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV SUB-STATION EQUIPMENT	BUSBARS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV SUB-STATION EQUIPMENT	BREAKERS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV SUB-STATION EQUIPMENT	CAPACITOR BANK	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV SUB-STATION EQUIPMENT	CURRENT TRANSFORMERS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV SUB-STATION EQUIPMENT	DISTRIBUTION BOARDS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV SUB-STATION EQUIPMENT	EARTH SWITCH	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV SUB-STATION EQUIPMENT	FEEDERS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV SUB-STATION EQUIPMENT	ISOLATORS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV SUB-STATION EQUIPMENT	REACTORS	540	45

PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV SUB-STATION EQUIPMENT	SURGE ARRESTORS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV SUB-STATION EQUIPMENT	SUB-STATION BUILDINGS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV SUB-STATION EQUIPMENT	SVC	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV SUB-STATION EQUIPMENT	SWITCHGEAR	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV SUB-STATION EQUIPMENT	VOLTAGE TRANSFORMERS	540	45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	LV - NETWORK	BOXES (DISTRIBUTION/POLE)	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	LV - NETWORK	CABLES (UNDERGROUND)	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	LV - NETWORK	HOUSE CONNECTIONS DISTRIBUTION / PILLAR BOXES	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	LV - NETWORK	LINES - OVERHEAD LINES	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	LV - NETWORK	CREDIT METERS	300	25
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	LV - NETWORK	PREPAID METERS	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	LV - NETWORK	PREPAID VENDING MACHINES	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	LV - NETWORK	SERVICE CONNECTORS	300	25
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	LV - NETWORK	HIGH MAST LIGHTS	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	LV - NETWORK	STREET LIGHTS	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	NETWORK MANAGEMENT	COMPUTER SOFTWARE	24	2
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	NETWORK MANAGEMENT	COMPUTER WORKSTATIONS	36	3
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	NETWORK MANAGEMENT	LOAD CONTROL EQUIPMENT	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	NETWORK MANAGEMENT	POWER QUALITY MONITORING	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	NETWORK MANAGEMENT	TELEMETRY	120	10
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	ELECTRICAL EUIPMENT	180	15
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	FACILITIES (FIELDS ETC)	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	FENCING	120	10
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	RESIDENCE	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	CHILDREN'S HOMES	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	HOMES FOR THE AGED	300	25

PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	HOSTELS ROOMS	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	HOSTELS FLATS	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	MOBILE HOMES	60	5
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	PLACES OF SAFETY	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	PRISONS AND REHABILITATION FACILITIES	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	PERSONNEL RESIDENCES	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	SECURE CARE CENTRE	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	RECREATIONAL/HOLIDAY ACCOMMODATION	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	HOUSING SCHEMES: FLATS	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	DWELLINGS	HOUSING SCHEMES: HOUSES	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	AIRPORTS AND ASSOCIATED BUILDINGS	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	BUS TERMINALS	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	CIVIC THEATERS	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	CLINICS AND COOMUNITY HEALTH FACILITIES	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	COMMUNITY CENTRES AND PUBLIC ENTERTAINMENY FACILITIES	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	DRIVER AND VEHICLE TESTING STATIONS	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	FIRE STATIONS	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	INDUSTRIAL BUILDINGS/FACTORIES	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	LABORATORIES	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	LIBRARIES	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	MORTUARIES	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	MUSEUMS AND ART GALLERIES	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	OFFICE BUILDINGS	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	PUBLIC PARKING FACILITIES	180	15
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	POLICE STATIONS AND ASSOCIATED BUILDINGS	300	25

PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	RAILWAY AND ASSOCIATED BUILDINGS	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	RESEARCH FACILITIES	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	STADIUMS	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	TAXI RANKS	180	15
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	EDUCATIONAL FACILITIES	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	WAREHOUSE	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	SPORT AND RECREATIONAL FACILITIES	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	ABLUTION/PUBLIC FACILITIES	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	CAR PORTS	120	10
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	WORKSHOPS AND STORE ROOMS	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	MARKETS/SHOPS	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	NURSERIES	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	CHEMICAL STORAGE ROOMS	600	50
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	GUARD STATIONS	360	30
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	NON RESIDENTIAL STRUCTURES	ANIMAL CARE CENTRES	300	25
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	LAND	MUNICIPAL LAND	DEVELOPED LAND	0	0
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	LAND	MUNICIPAL LAND	UNDEVELOPED LAND	0	0
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE	COLLECTION	COLLECTION VEHICLES	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE	COLLECTION	BINS	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE	COLLECTION	COMMUNITY BINS	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE	COLLECTION	SKIPS	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE	LANDFILL SITES	CIVILS - SITE LAND	0	0
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE	LANDFILL SITES	CIVILS - SITE LIGHTING	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE	LANDFILL SITES	CIVILS - SITE PARKING	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE	TRANSFER STATIONS	CIVILS - SITE LAND	0	0
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE	TRANSFER STATIONS	CIVILS - SITE LIGHTING	180	15

PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SOLID WASTE	TRANSFER STATIONS	CIVILS - SITE PARKING	180	15
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	LAND	CEMETARY	CEMETARY	0	0
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	EMERGENCY EQUIPMENT	EMERGENCY / RESCUE EQUIPMENT	BOOTS FIRE / RESCUE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	EMERGENCY EQUIPMENT	EMERGENCY / RESCUE EQUIPMENT	FIRST AID KIT	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	EMERGENCY EQUIPMENT	EMERGENCY / RESCUE EQUIPMENT	JAWS OF LIFE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	EMERGENCY EQUIPMENT	EMERGENCY / RESCUE EQUIPMENT	MACHINE BLOOD PRESSURE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	EMERGENCY EQUIPMENT	EMERGENCY / RESCUE EQUIPMENT	MEDICAL SUCTION PUMP	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	EMERGENCY EQUIPMENT	EMERGENCY / RESCUE EQUIPMENT	MEDICINE CABINET	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	EMERGENCY EQUIPMENT	EMERGENCY / RESCUE EQUIPMENT	OXYGEN TANK	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	EMERGENCY EQUIPMENT	EMERGENCY / RESCUE EQUIPMENT	SCOOPER BOARD	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	EMERGENCY EQUIPMENT	EMERGENCY / RESCUE EQUIPMENT	SELF CONTAINED BREATHING APPARATUS	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	EMERGENCY EQUIPMENT	EMERGENCY / RESCUE EQUIPMENT	SPINE BOARD	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	EMERGENCY EQUIPMENT	EMERGENCY / RESCUE EQUIPMENT	STRETCHER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	EMERGENCY EQUIPMENT	EMERGENCY / RESCUE EQUIPMENT	TRAINING DOLL	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	EMERGENCY EQUIPMENT	FIRE FIGHTING EQUIPMENT	EXTINGUISHER FIRE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	EMERGENCY EQUIPMENT	FIRE FIGHTING EQUIPMENT	HOSE FIRE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	DOMESTIC / HOSTEL FURNITURE	BED BASE DOUBLE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	DOMESTIC / HOSTEL FURNITURE	BED BASE SINGLE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	DOMESTIC / HOSTEL FURNITURE	BED MATTRESS - DOUBLE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	DOMESTIC / HOSTEL FURNITURE	BED MATTRESS - SINGLE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	DOMESTIC / HOSTEL FURNITURE	BED STEEL - DOUBLE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	DOMESTIC / HOSTEL FURNITURE	BED STEEL - SINGLE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	DOMESTIC / HOSTEL FURNITURE	BED STEEL - STACKABLE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	DOMESTIC / HOSTEL FURNITURE	BED WOOD - DOUBLE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	DOMESTIC / HOSTEL FURNITURE	BED WOOD - SINGLE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	DOMESTIC / HOSTEL FURNITURE	BED WOOD - STACKABLE	60	5

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	DOMESTIC / HOSTEL FURNITURE	HEADBOARD - STEEL	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	DOMESTIC / HOSTEL FURNITURE	HEADBOARD - WOOD	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	DOMESTIC / HOSTEL FURNITURE	HEADBOARD - OTHER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CABINET CARDEX	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CABINET BOOKS	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CABINET BROCHURES	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CABINET DISPLAY	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CABINET FILING 3 DRAWER - STEEL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CABINET FILING 3 DRAWER - WOOD	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CABINET FILING 4 DRAWER - STEEL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CABINET FILING 4 DRAWER - WOOD	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CABINET HUB	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CABINET KEYS	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CABINET OTHER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CABINET PLANS/MAPS	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CABINET SERVER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CABINET STATIONERY	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CHEST OF DRAWERS	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CREDENZA	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CUPBOARD SINGLE DOOR - STEEL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CUPBOARD SINGLE DOOR - WOOD	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CUPBOARD TWO DOOR - STEEL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CUPBOARD TWO DOOR - WOOD	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	LOCKER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	PEDENZA	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	PEDESTAL	84	7

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	PODIUM	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	WALL UNIT	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	CANE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	BENCH - STEEL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	BENCH - STONE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	BENCH - WOOD	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	COUCH - LEATHER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	COUCH - MATERIAL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	HIGH BACK - LEATHER - ARM REST	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	HIGH BACK - LEATHER - NO ARM REST	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	HIGH BACK - MATERIAL - ARM REST	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	HIGH BACK - MATERIAL - NO ARM REST	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	KITCHEN - STEEL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	KITCHEN - WOOD	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	LOW BACK - LEATHER - ARM REST	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	LOW BACK - LEATHER - NO ARM REST	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	LOW BACK - MATERIAL - ARM REST	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	LOW BACK - MATERIAL - NO ARM REST	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	MOUNTED	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	STACKABLE - PLASTIC	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	STACKABLE - STEEL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	SWIVEL - HIGH BACK - LEATHER NO ARM REST	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	SWIVEL - HIGH BACK - LEATHER WITH ARM REST	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	SWIVEL - HIGH BACK - MATERIAL NO ARM REST	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	SWIVEL - HIGH BACK - MATERIAL WITH ARM REST	84	7

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	SWIVEL - LOW BACK - LEATHER NO ARM REST	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	SWIVEL - LOW BACK - LEATHER WITH ARM REST	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	SWIVEL - LOW BACK - MATERIAL NO ARM REST	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	SWIVEL - LOW BACK - MATERIAL WITH ARM REST	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	TYPIST	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	VISITOR	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	SHELVING AND BOOKCASES	BOOK CASE - WOOD	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	SHELVING AND BOOKCASES	BOOK CASE - STEEL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	SHELVING AND BOOKCASES	MAGAZINE HOLDER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	DESK - COUNTER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	DESK - 2 DRAWER STEEL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	DESK - 2 DRAWER WOOD	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	DESK - 3 DRAWER STEEL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	DESK - 3 DRAWER WOOD	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	DESK - 4 DRAWER STEEL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	DESK - 4 DRAWER WOOD	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	DESK - EXTENSION	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	DESK - L SHAPE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	DESK - RECEPTION	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	STAND COMPUTER - STEEL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	STAND COMPUTER - WOOD	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	TABLE BED SIDE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	TABLE BOARD ROOM	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	TABLE CANE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	TABLE COFFEE - CANE	84	7

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	TABLE COFFEE - WOOD	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	TABLE FOLDABLE - STEEL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	TABLE FOLDABLE - WOOD	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	TABLE KITCHEN - STEEL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	TABLE KITCHEN- WOOD	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	TABLE OTHER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	BED SIDE LAMP	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	BIN - DISPOSAL HYGIENE TOWEL	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	BIN - PLASTIC	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	BIN - STEEL	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	BIN - WOOD	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	BOARD - DISPLAY	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	BOARD - IN/OUT	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	BOARD - NOTICE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	BOARD - PIN	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	BOARD - WRITING BLACK	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	BOARD - WRITING GREEN	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	BOARD - WRITING WHITE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	BOX - SUGGESTION	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	BOX - TENDER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	BLINDS	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	CARPET	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	HAND DRYER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	DISPENSER HYGIENE TOWELS	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	DISPENSER PAPER TOWELS	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	DISPENSER SOAP	60	5

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	DISPENSER WATER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	DRAWING BOARD	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	FLIP CHART	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	LADDER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	PICTURE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	POST BOX	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	SCALE BATHROOM	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	SCREEN	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	STAND - HAT AND COAT	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	STEP - STEEL	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	STEP - WOODEN	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	SUIT CASE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	TROLLEY - STEEL	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	TROLLEY - WOOD	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	WORK STATION DIVIDER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	EMERGENCY VEHICLES	AMBULANCE & CLINIC VAN	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	EMERGENCY VEHICLES	EMERGENCY RESPONSE / RESCUE VEHICLE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	EMERGENCY VEHICLES	FIRE ENGINE	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	AIRCRAFT	AIRCRAFT	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	BICYCLES AND MOTORCYCLES	BICYCLE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	BICYCLES AND MOTORCYCLES	MOTOR CYCLE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	BICYCLES AND MOTORCYCLES	QUAD BIKE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	PASSENGER VEHICLES	SUV	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	PASSENGER VEHICLES	VEHICLE SEDAN / HATCH	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	FIXED SIDES	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	FLAT BED	120	10

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	FRAME SIDES	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	PASSENGER TRAILER	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	PESTICIDE TRAILER	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	TRAILER BULK	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	TRAILER CABLE	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	TRAILER CARGO	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	TRAILER COMPRESSOR	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	TRAILER ELECTRICITY	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	TRAILER FIRE FIGHTING	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	TRAILER FIRE FIGHTING	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	TRAILER HI PRESSURE DRAIN CLEANING	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	TRAILER MIXER TAR	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	TRAILER REFUGE	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	TRAILER ROAD BLOCK	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	TRAILER SEWERAGE	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	TRAILER SPRAY TAR	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	TRAILER STONE SPREADER	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	TRAILER TIPPER	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	TRAILER TRACTOR	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS AND ACCESSORIES	TRAILER WATER	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	LDVS AND 4X4S	4X4	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	LDVS AND 4X4S	LDV	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	LDVS AND 4X4S	CANOPY	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRUCKS, BUSES AND LDV'S	BUS	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRUCKS, BUSES AND LDV'S	TRUCK	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRUCKS, BUSES AND LDV'S	TRUCK WATER	180	15

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRUCKS, BUSES AND LDV'S	TRUCK CHERRY PICKER	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRUCKS, BUSES AND LDV'S	TRUCK ELECTRICITY	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRUCKS, BUSES AND LDV'S	TRUCK REFUSE REMOVAL	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRUCKS, BUSES AND LDV'S	TRUCK WATER TANKER 6000L VACUUM TANK	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRACTORS	TRACTOR	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	SPECIALISED VEHICLES	CHIPPER	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	SPECIALISED VEHICLES	FORKLIFT	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	SPECIALISED VEHICLES	MOBILE CLINIC	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	SPECIALISED VEHICLES	MOBILE LIBRARY	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	SPECIALISED VEHICLES	POUND VEHICLE	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	SPECIALISED VEHICLES	WATERCRAFT - BOAT	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	SPECIALISED VEHICLES	WATERCRAFT - INFLATABLE BOAT	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AIR CONDITIONERS	AIR CONDITIONER	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	CARD PROGRAMMER	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	COMPUTER DESKTOP CPU	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	COMPUTER LAPTOP	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	DVD WRITER	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	FLASH DRIVE USB	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	HARD DRIVE	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	MODEM	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	MONITOR - CRT	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	MONITOR - FLAT SCREEN	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	PORT MINI	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	PRINTER	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	PRINTER FAX COMBO	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	PRINTER PLANS	48	4

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	PRINTER PLOTTER	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	PRINTER SERVER	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	SCANNER BAR CODES	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	SCANNER FLAT BED	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	SERVER	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	STIFFY DRIVE USB	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	SWITCH	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	UPS	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	BAIN MARIE	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	CLEANER CARPET	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	CLEANER VACUUM	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	FAN MOBILE STAND	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	FAN MOBILE TABLE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	FREEZER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	HEATER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	HOT TRAY FOOD	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	HOTPLATE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	OVEN MICROWAVE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	POLISHER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	REFRIGERATOR	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	STOVE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	URN	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	WALL CLOCK	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	WASHING MACHINE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	AMPLIFIER AUDIO	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	CCTV CAMERA	60	5

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	DVD PLAYER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	MEGA PHONE HAND HELD	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	MICROPHONE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	MICROPHONE CONFERENCE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	MICROPHONE/SPEAKER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	PUBLIC ADDRESS SYSTEM	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	RECEIVER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	RECORDER AUDIO	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	RECORDER VIDEO	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	SOUND SYSTEM	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	SPEAKER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	TELEVISION	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	TELEVISION - DVD COMBO	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	TELEVISION- VCR COMBO	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	TRIPOD - CAMERA	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	TRIPOD - MICROPHONE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	TRIPOD - SPEAKERS	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	MUSIC INSTRUMENTS	PIANO	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OFFICE EQUIPMENT / MACHINES	PHOTO COPIER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OFFICE EQUIPMENT / MACHINES	BINDING MACHINE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OFFICE EQUIPMENT / MACHINES	CALCULATOR	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OFFICE EQUIPMENT / MACHINES	CARD PROGRAMMER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OFFICE EQUIPMENT / MACHINES	CARD READER & PRINTING MACHINE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OFFICE EQUIPMENT / MACHINES	CASH COUNTER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OFFICE EQUIPMENT / MACHINES	CUTTER - MAP	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OFFICE EQUIPMENT / MACHINES	FAX MACHINE	60	5

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OFFICE EQUIPMENT / MACHINES	FRANKING MACHINE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OFFICE EQUIPMENT / MACHINES	GUILLOTINE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OFFICE EQUIPMENT / MACHINES	LAMINATOR	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OFFICE EQUIPMENT / MACHINES	OVERHEAD PROJECTOR	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OFFICE EQUIPMENT / MACHINES	PROJECTOR - DIGITAL	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OFFICE EQUIPMENT / MACHINES	SHREDDER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OFFICE EQUIPMENT / MACHINES	TELEPHONE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OFFICE EQUIPMENT / MACHINES	TELEPHONE CORDLESS	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OFFICE EQUIPMENT / MACHINES	TYPE WRITER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OTHER OFFICE EQUIPMENT	CORD EXTENSION	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OTHER OFFICE EQUIPMENT	SAFE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OTHER OFFICE EQUIPMENT	SAFE BUILT-IN	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OTHER OFFICE EQUIPMENT	SAFE MOBILE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	CLINIC / HOSPITAL EQUIPMENT	MACHINE BLOOD PRESSURE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	CLINIC / HOSPITAL EQUIPMENT	MEDICAL SUCTION PUMP	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	CLINIC / HOSPITAL EQUIPMENT	CABINET MEDICINE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	CLINIC / HOSPITAL EQUIPMENT	X-RAY LIGHT	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	CLINIC / HOSPITAL EQUIPMENT	WHEELCHAIR	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	CLINIC / HOSPITAL FURNITURE	BED - EXAMINATION	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	CLINIC / HOSPITAL FURNITURE	CABINET BEDSIDE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	CLINIC / HOSPITAL FURNITURE	CURTAIN SCREEN	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	COMPRESSORS, GENERATORS AND ALLIED EQUIPMENT	COMPRESSOR	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	COMPRESSORS, GENERATORS AND ALLIED EQUIPMENT	GENERATOR	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	COMPRESSORS, GENERATORS AND ALLIED EQUIPMENT	GENERATOR SET	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	COMPRESSORS, GENERATORS AND ALLIED EQUIPMENT	HYDRAULIC GENERATOR	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	COMPRESSORS, GENERATORS AND ALLIED EQUIPMENT	HYDROJET PUMP GENERATOR	84	7

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	COMPRESSORS, GENERATORS AND ALLIED EQUIPMENT	PUMP GENERATOR	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	COMPRESSORS, GENERATORS AND ALLIED EQUIPMENT	SPRAY PAINT GENERATOR	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	SPORT AND RECREATIONAL EQUIPMENT	SCRUM MACHINE	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	ANGLE GRINDER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	ANVIL	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	BEARING HEATER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	BENCH - WELDING	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	BENCH - WOODWORK	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	BENCH SAW	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	BENCH WORK OR WITH VICE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	BRAKE TESTER WITH ROLLERS	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	BUFFING MACHINE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	CHAIN	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	CHAIN HOIST	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	CIRCULAR SAW	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	CUTTING TORCH	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	DRILL PEDESTAL	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	DRILL PRESS	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	DRILL SET	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	DYNO METER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	ELECTRIC ROUTER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	ELECTRIC WINCH	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	ELECTRICAL SAW	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	FLARING TOOL	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	FLOOR DRILL PRESS	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	FORCEPS	60	5

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	FREQUENCY METER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	GANTRY	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	GEARBOX JACK	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	GREASE GUN	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	GREASE PUMP	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	GRINDER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	GRINDER ANGLE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	GRINDER BENCH	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HACKSAW	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HAMMER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HAND WINCH	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HEAT GUN	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HEATER STEAM APPARATUS	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HEAVY DUTY DRILL PRESS	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HELMET	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HIGH PRESSURE CLEANER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HIGH PRESSURE WASH	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HIGH VOLTAGE INSULATION TESTER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HOIST CHAIN	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HOIST ELECTRIC	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HOIST MACHINE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HOIST MACHINE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HOIST TWO POST	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HOLDER FILTER GLASS	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HONING TOOL LARGE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HONING TOOL SMALL	60	5

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HYDRAULIC JACK	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HYDRAULIC LIFT	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HYDRAULIC PIPES	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	HYDROLIC CRANE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	INSULATION TESTER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	JACK	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	JACK HYDROLIC	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	JACK HAMMER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	JACK TROLLEY	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	JOINTER SAW	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	JUMP STARTER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	LATHE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	LEVEL READER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	LOOP TESTER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	MACHINE DRILL	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	PIPE CUTTER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	POWER PLANER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	RADIAL ARM SAW	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	ROUTER - WOODWORK	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	TABLE SAW	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	TESTER - ELECTRICAL METER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	TESTER ANALYSER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	TESTER BATTERY CAR	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	TESTER BRAKES CAR	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	TESTER INJECTOR	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	TOOL BOX	60	5

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	VICE GRIP	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	WATER BOILER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	WATER PRESSURE MACHINE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	WATER PUMP MACHINE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	WATTS METER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	WELDER ELECTRICAL	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	WELDER HELMET	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	WELDER OIL	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	WELDING AND CUTTING OUTFIT	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	WELDING SCREEN	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	WOOD DRILL	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	WRENCH	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LABORATORY EQUIPMENT	CHLORINE TESTER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LABORATORY EQUIPMENT	CHLOROFLOW METER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LABORATORY EQUIPMENT	COLORIMETER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LABORATORY EQUIPMENT	LITTER TESTER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LABORATORY EQUIPMENT	TURBIDIMETER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LABORATORY EQUIPMENT	WATER TESTER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LABORATORY EQUIPMENT	WATER TESTER - TREATMENT KIT	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	GARDENING EQUIPMENT	BRUSH CUTTER	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	GARDENING EQUIPMENT	BUSH MOWER	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	GARDENING EQUIPMENT	COMPOST SHREDDER	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	GARDENING EQUIPMENT	FERTILIZER MACHINE	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	GARDENING EQUIPMENT	FERTILIZER SPREADER	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	GARDENING EQUIPMENT	GARDEN HOSE PIPE	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	GARDENING EQUIPMENT	GRASS CUTTER	48	4

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	GARDENING EQUIPMENT	GRASS MULCHER	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	GARDENING EQUIPMENT	HEDGE TRIMMER	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	GARDENING EQUIPMENT	LAWNMOWER PUSH	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	GARDENING EQUIPMENT	LAWNMOWER - SIT-ON	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	GARDENING EQUIPMENT	LEAF BLOWER	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	GARDENING EQUIPMENT	WEEDEATER	48	4
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	FARM EQUIPMENT	BALERS	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	FARM EQUIPMENT	COMBINE	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	FARM EQUIPMENT	PLOUGH	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	RADIO EQUIPMENT	BASE RADIO	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	RADIO EQUIPMENT	RADIO 2 WAY	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	RADIO EQUIPMENT	RADIO 2 WAY CHARGER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	RADIO EQUIPMENT	TELECOMMUNICATION SYSTEMS	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	EARTHMOVING EQUIPMENT	DIGGER	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	EARTHMOVING EQUIPMENT	DUMPER	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	EARTHMOVING EQUIPMENT	EXCAVATOR	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	EARTHMOVING EQUIPMENT	FRONT END LOADER	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	EARTHMOVING EQUIPMENT	GRADER	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	BATTERY SPEED CAMERA	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	BATTERY CHARGER SPEED CAMERA	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	BEACON LIGHT	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	CLEANING SET - FIRE ARM	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	FIRE ARM	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	PARKING METER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	RADIODETECTOR	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	ROAD WORTHY MACHINE - MOBILE	60	5

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	SIREN UNIT	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	SOUND LEVEL METER	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	SPEED CAMERA	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	TESTER MOTORCYCLE BALANCE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	VEHICLE TRACKING DEVICE	60	5
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	220L DRUM	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	ACETELENE GAS	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	BATTERY LOAD TESTER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	BATTERY PACKS	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	BINOCULARS	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	BLADE SHARPENER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	BLOCKAGE MACHINE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	BLOWER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	BOOSTER PUMP	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	BOOSTER STATION	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	BOOTH POLLING	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	BRICK MAKER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	BUS COUPLER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CABLE CARRIER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CABLE CUTTER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CABLE DETECTOR	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CABLE FALL TESTER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CABLE GUN	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CABLE JACK	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CABLE LOCATOR	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CABLE SHED	84	7

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CABLE TROLLEY	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CALIBRATION TESTER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CEMENT BREAKER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CHAINSAW	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CHAINSAW SHARPENER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CHARGER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CHARGER COMPUTERISED METER READER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CHEMICAL SPRAYER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CHIPPER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CHLORINATOR	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CLAMP	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CLEAN FLOW MACHINE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CLEANER PRESSURE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CLIP TESTER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CLOCK SYSTEM	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	COMPACTOR	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	COMPACTOR CONVEYER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CONCRETE MIXER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CONSTANT PRESSURE TANK	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CONVEYOR	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CORD EXTENSION	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CREMATORS	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	CUTTING MACHINE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	DRIP STAND	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	DUMPY LEVEL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	DUST BLOWER	84	7

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	EARTH PROTECTION	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	EARTH RESISTANT METER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	EARTHING TESTER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	ELEVATOR SYSTEM	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	FARM SCALE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	FEEDER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	FERROMAGNETIC LOCATOR	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	FILTER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	GPS NAVIGATION SYSTEM	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	IRRIGATION EQUIPMENT / SYSTEM	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	LADDER ALUMINIUM	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	LADDER EXTENSION	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	LIGHT CONTROLLER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	MACHINE AIRBLOWER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	MACHINE BATTERY CHARGER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	MACHINE BRIDGE DRIVE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	MACHINE CUTTER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	MACHINE CUTTER CONCRETE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	MACHINE HYDRAULIC	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	MACHINE LIFTING	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	MACHINE POKER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	MACHINE PUMP	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	MACHINE SUMP PUMP	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	METAL DETECTOR	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	MILLING EQUIPMENT	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	MIXER CONCRETE	84	7

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	MOBI ENGINE JACK	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	MOBILE WATER PUMP	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	OIL DISPENSER - 220 L	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	OIL PUMP - ELECTRIC	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	OIL PUMP - MANUAL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	OXYGEN GAS	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	PAVING PAN	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	PHASING STICKS	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	PRESSURE SPRAY	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	PROTECTION SET	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	PROXIMITY DETECTOR	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	PULVERISING MILL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	PULVERISING MILL	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	PUMP DRAINING	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	PUMP WATER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	RAY LIGHT	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	ROLLER - CRICKET PITCH	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	ROLLER SURFACE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	ROLLING MACHINE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	SCALE - PLATFORM	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	SCALE - VEHICLE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	SOCKET TESTER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	SPRAY TAR	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	STREET BRUSH	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	TEMP METER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	TESTER - VEHICLE LIGHT	84	7

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	THEODOLITE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	TOILET PAPER MAKER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	TROLLEY GAS CYLINDER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	VEHICLE LIGHT	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	WHEEL MEASURE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	PLANT AND EQUIPMENT - OTHER	WHEELBARROW	84	7
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	COMPUTER SOFTWARE	MS OFFICE PROFESSIONAL 2007	36	3
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	COMPUTER SOFTWARE	MS OFFICE 2007 BASIC EDITION	36	3
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	COMPUTER SOFTWARE	MS OFFICE 2007 SMALL BUSINESS EDITION	36	3
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	COMPUTER SOFTWARE	MS OFFICE 2007 HOME & STUDENT EDITION	36	3
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	COMPUTER SOFTWARE	MS OFFICE 2010	36	3
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	COMPUTER SOFTWARE	ADOBE ACROBAT	36	3
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	COMPUTER SOFTWARE	NORTON ANTIVIRUS	36	3
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	COMPUTER SOFTWARE	MCAFEE ANTIVIRUS	36	3
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	COMPUTER SOFTWARE	KASPERSKY ANTIVIRUS	36	3
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	COMPUTER SOFTWARE	LICENCE	0	0
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	SYSTEMS	SYSTEM VENUS	0	0
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	SYSTEMS	SYSTEM SAMRAS	0	0
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	SYSTEMS	SYSTEM MUNSOFT	0	0
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	SYSTEMS	SYSTEM PROMUN	0	0
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	SYSTEMS	SYSTEM GIS	0	0
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	SYSTEMS	SYSTEM ACCOUNTING SYSTEM	0	0
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	SYSTEMS	SYSTEM ASSET MANAGEMENT SYSTEM	0	0
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	SYSTEMS	SYSTEM VEHICLE MONITORING	0	0
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	RIGHTS	RIGHTS WATER	0	0
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	RIGHTS	RIGHTS LAND USE	0	0
HERITAGE ASSETS	HERITAGE ASSETS	HERITAGE ASSETS	ANTIQUES AND COLLECTIONS		0	0
HERITAGE ASSETS	HERITAGE ASSETS	HERITAGE ASSETS	ARCHIVES		0	0
HERITAGE ASSETS	HERITAGE ASSETS	HERITAGE ASSETS	JEWELLERY	MAYORAL CHAIN GOLD	0	0
HERITAGE ASSETS	HERITAGE ASSETS	HERITAGE ASSETS	JEWELLERY	SPEAKER CHAIN GOLD	0	0
HERITAGE ASSETS	HERITAGE ASSETS	HERITAGE ASSETS	JEWELLERY	CHAIN GOLD	0	0
HERITAGE ASSETS	HERITAGE ASSETS	HERITAGE ASSETS	MUSEUM EXHIBITS		0	0

HERITAGE ASSETS	HERITAGE ASSETS	HERITAGE ASSETS	WORKS OF ART	PAINTING OIL	0	0
HERITAGE ASSETS	HERITAGE ASSETS	HERITAGE ASSETS	WORKS OF ART	PAINTING WATER	0	0
HERITAGE ASSETS	HERITAGE ASSETS	HERITAGE ASSETS	WORKS OF ART	PAINTING MIXED MEDIA	0	0
HERITAGE ASSETS	HERITAGE ASSETS	HERITAGE ASSETS	WORKS OF ART	PAINTING PRINT	0	0
HERITAGE ASSETS	HERITAGE ASSETS	HERITAGE ASSETS	WORKS OF ART	SCULPTURE BRONZE	0	0
HERITAGE ASSETS	HERITAGE ASSETS	HERITAGE ASSETS	WORKS OF ART	SCULPTURE STONE	0	0
HERITAGE ASSETS	HERITAGE ASSETS	HERITAGE ASSETS	WORKS OF ART	SCULPTURE STEEL	0	0
HERITAGE ASSETS	HERITAGE ASSETS	HERITAGE ASSETS	WORKS OF ART	SCULPTURE CEMENT	0	0
HERITAGE ASSETS	HERITAGE ASSETS	HERITAGE ASSETS	WORKS OF ART	SCULPTURE GOLD	0	0
HERITAGE ASSETS	HERITAGE ASSETS	HERITAGE ASSETS	PUBLIC MONUMENTS		0	0
BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	DAIRY CATTLE		0	0
BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	FEATHERED ANIMALS		0	0
BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	FORESTS AND PLANTATIONS		0	0
BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	FRUIT TREES		0	0
BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	GAME		0	0
BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	ANIMALS FOR REPRODUCTION		0	0
BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	ANIMALS FOR WOOL OR MILK		0	0
BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	DOGS LAW ENFORCEMENT AND SECURITY		0	0
BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	HORSES LAW ENFORCEMENT AND WORKING		0	0
BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	PLANTS FOR PRODUCTION OF SEEDS		0	0
BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	BIOLOGICAL OR CULTIVATED ASSETS	VINES		0	0
INVESTMENT PROPERTY	INVESTMENT PROPERTY	INVESTMENT PROPERTY	INVESTMENT PROPERTY LAND		0	0
INVESTMENT PROPERTY	INVESTMENT PROPERTY	INVESTMENT PROPERTY	INVESTMENT PROPERTY BUILDINGS		0	0

12 ANNEXURE B: EXAMPLES OF ASSET TYPES NOT CAPITALISED DUE TO THEM BEING UTILISED LESS THAN 12 MONTHS

- Kitchenware, e.g. kettles, toasters, two-plate stove, etc.
- Stationery equipment, e.g. punches (not heavy duty), staplers (not heavy duty), etc.
- Garden equipment, e.g. brooms, rakes, spade, etc.
- Machines (not heavy duty), e.g. drills, jigsaws, grinders, etc.
- Electrical equipment, e.g. extension lead, multi plug, etc.
- Mattresses
- Cutlery & crockery
- Other, as may be determined by management