SEKHUKHUNE
District Municipality

2025/26 Medium Term Revenue and Expenditure Framework (MTREF)
Policy Review

FINAL ASSET MANAGEMENT POLICY VERSION 3

MARCH 2025

SEKHUKHUNE DISTRICT MUNICIPALITY
ASSET MANAGEMENT POLICY

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SEKHUKHUNE DISTRICT MUNICIPALITY
ASSET MANAGEMENT POLICY

1. INTRODUCTION

This policy is a budget-related policy within the definition of such policies contained in Section 1 of the MFMA. This policy must therefore be reviewed, and revised if necessary, as part of each annual budget process/cycle.

2. OBJECTIVES

- To ensure the effective and efficient control, utilization, safeguarding and management of Sekhukhune District Municipality's property, plant and equipment;
- To ensure that asset managers are aware of their responsibilities in regards to property, plant and equipment;
- To set out the standards of physical management, recording and internal controls to ensure property, plant and equipment are safeguarded against loss or utilization
- To specify the process required before expenditure on property, plant and equipment occurs;
- To prescribe the accounting treatment of property, plant and equipment in Sekhukhune District Municipality including:
  - The criteria to be met before expenditure can be capitalized as an item of property, plants and equipment,
  - The criteria for determining the initial cost of the different items of property, plant and equipment;
  - The method of calculating depreciation for different items of property, plant and equipment;
  - The criteria for capitalizing subsequent expenditure on property, plant and equipment; the policy for scraping and disposal of property, plant and equipment ; and
  - The classification of property, plant and equipment
- To ensure that the Municipality has:
  - consistent application of asset management;
  - implements accrual accounting;
  - complies with PFMA, MFMA, Treasury Regulation and some other legislation;
  - safeguards and controls the assets of the Municipality; and
  - optimize asset usage

3. BACKGROUND

- The utilization and management of property, plant and equipment is the prime mechanism by which a municipality can fulfill its constitutional mandates for:
  - Delivery of sustainable services,
  - Social and economic development,
  - Promoting safe and health environments and,
  - Providing the basic needs to the community.

- As trustee on behalf of the local community, the municipality has a legislative and moral obligation to ensure it implements policies to safeguard the monetary value and future service provision invested in property, plant and equipment.

- The ASSET MANAGEMENT POLICY deals with the municipal rules required to ensure the enforcement of appropriate stewardship of property, plant and equipment.

- Stewardship has two components being the:
  - Financial administration by the chief financial officer, and
  - The physical administration by the asset managers.

- Statutory provisions are being implemented to protect public property against arbitrary and inappropriate management of disposal by a local government.

- Accounting standards are being promulgated by the Accounting Board to ensure the appropriate management of disposal by a local government.

- Accounting standards are being promulgated by the Accounting Standard Board to ensure the appropriate financial treatment for property, plant and equipment. The requirements of this new accounting standards include:
  - The compilation of asset registers covering all property, plant and equipment controlled by the municipality.
  - Accounting treatment for the acquisition, disposal, recording and depreciation of property, plant and equipment.
  - The standards to which these financial records must be maintained.

- **References**
  - Public Finance and Management Act, of 1999
  - National Treasury Asset Management Framework
  - Municipal Finance Management Act, 2003
  - Local Government Financial Best Practise Manual

- South African Institute of Charted Accountants Statements
- Disaster Management Act, 2002
- National Water Act, 1998
- Water Service Act, 1997
- Municipal Systems Act, 2000
- Municipal Structures Act, 1998
- Municipal Asset Transfer Regulations

4. DEFINITONS

"**Fixed Asset" –** A fixed asset is defined in GRAP 17 as a tangible item of property, plant or equipment held by a municipality for use in the productions or supply of goods or services, for rental to others, or for administrative.
A fixed asset is thus an asset, either movable or immovable, under the control of the municipality, and from which the municipality reasonably expects to derive economic benefits, or reasonably expects to use in service delivery, over a period extending beyond one financial year. Purposes, and which is expected to be used during more than one reporting period (financial year).
To be recognized as a fixed asset, an asset must also meet the criteria referred to in parts 13, 14 and 15 below.

An asset held under a finance lease, shall be recognized as a fixed asset, as the municipality has control over such an asset even though it does not own the asset.

"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.

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

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

"Investment properties" – *is property (land-building –or part of a building-or both)held (held by the owner or by lessee under the finance lease) to earn rentals or for the capital appreciation or both, rather than for*

(a) Use in the production or supply of goods or services or for administration purpose

Sale in the ordinary course of operations

"Other assets" – are defined as assets utilized in normal operations. Examples are plant and equipment, motor vehicles and furniture and fittings

"Capitalization" – is the recognition of expenditure as an Asset in the Financial Asset Register.

"Capitalisation value''

- 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 purchase of such assets. In such an instance, the Municipality should capitalise the cost of the asset together with VAT
- Listed hereunder is a list of directly attributable costs, this list is not exhaustive.
- The cost of site preparation,
- Initial delivery and handling costs,
- Installation costs,
- Professional fees such as for architects and engineers, and
- The estimated cost of dismantling and removing the asset and restoring at the site.

"Carrying amount" – is the amount at which asset is included in the balance sheet after deducting any accumulated depreciation or *accumulated impairment losses*

"Cost" – is the amount of cash or cash equivalent paid or the fair value of the consideration given to acquire an asset at the time of its acquisition or construction, *or where applicable, the amount attributed to the asset when initially recognized in accordance with the GRAP standards.*

"Cost of acquisition" – is all the costs incurred in bring an item of property, plant and equipment to the required condition of the depreciation and for its intended use.

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

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

"Fair Value" – is the amount for which an asset could be exchanged between knowledgeable willing parties in an arm's length transaction.

"Financial asset register" – is the controlled register recording the financial and other key details for all municipal asset recognition in accordance with this policy.

"GAMAP" – stands for "generally accepted accounting standard"

"GRAP" – stands for "Generally Recognized Accounting Practice"

"Property, plant and equipment" – are tangible assets that:

a) Are held by a municipality for use in the production of goods or supply for goods or services, for rental to others, for administrative purpose, and
b) Are expected to be used during more than one period.

"Recognition" – is the process by which expenditure is included in the financial asset register as an asset.

"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 either:

a) The estimated period of time over which the future economic benefits or future service potential embodied in an asset are expected to be consumed by the municipality.
b) The estimated total service potential expressed in terms of production or similar units that is expected to be obtained from the asset by the municipality.

This policy will be reviewed or updated annually or whenever legislative or accounting standard amendments significantly change the requirements pertaining to asset management in general and the administration on property, plant and equipment.

This policy does not over rule the requirement to comply with other policies, like the Supply Chain management Policy. The Chief Financial Officer will provide guidance or adjust this policy where an apparent conflict exists between this policy and other policies, legislation or regulations.

4. ROLE OF MUNICIPAL MANAGER

4.1 The municipal manager, being the accounting officer of the municipality, is responsible for the following in terms of Section 63 of the Municipal Finance Management Act (Act 56 0f 2003):

- The assets of the municipality, including the safeguarding and the maintenance of those assets
- Ensure that the municipality has and maintains a management
- Accounting and information system that accounts for the assets of the municipality
- Ensure that the municipality's assets are valued in accordance with the standards of generally recognized accounting practice.
- Ensure that the municipality maintains a system of internal control of assets, including an asset register.
- Ensure that heads of department and their teams comply with this policy. Therefore, the municipal manager shall be the principal custodian of the municipality's fixed ASSET MANAGEMENT POLICY and ensure that the policy is applied and adhered to.

5. ROLE OF CHIEF FINANIAL OFFICER

5.1 The chief financial officer shall be the custodian of the fixed asset register (FAR) of the municipality, and shall ensure that a complete, accurate and up-to-date computerized fixed asset register is maintained.

5.2 No amendments, deletions or additions to the fixed asset register shall be made other than by the Chief Financial Officer or by an official acting under the written instruction of the Chief Financial Officer.

5.3 Ensure that all acquisitions of assets are in accordance with the Supply Chain Management Policy.

5.4 Ensure that council assets are accounted for in accordance with generally recognised accounting practice (GRAP).

5.5 The systems, processes and registers required to substantiate the financial values of the municipalities assets are maintained at standards of generally recognized accounting practice (GRAP).

5.6 The chief financial officer may delegate or otherwise assign responsibility for performing these functions but they will remain accountable for ensuring these activities are performed.

6. ROLE OF ASSET MANAGER

6.1 Ensure that appropriate physical management and control systems are established and maintained for all assets in their area of responsibility.

6.2 The municipal resources assigned to them are utilized effectively, efficiently, economically and transparently.

6.3 Any unauthorized, irregular or fruitless or wasteful utilization and losses of assets resulting from criminal or negligent conduct are prevented.

6.4 The asset management system and controls can provide an accurate, reliable and up to date account of assets under their control.

6.5 The SDM should be able to justify that their asset plans, budgets and purchasing, maintenance and disposal decisions optimally achieve the municipality's strategic objectives.

6.6 The asset manager may delegate or otherwise assign responsibility for performing these functions but will remain accountable for ensuring these activities are performed.

6.7 Certify in writing at the end of each financial year-end, that he/she has assessed and identified impairment losses on all assets under his/her control.

6.8 Report in writing to the Chief Financial Officer the full facts in the event of an asset or attractive item being demolished, destroyed, and damaged or occurrence of any other event materially affecting its value.

6.9 Approve the temporary or permanent transfers of a movable asset between departments as determined in the "Powers of Delegation" of the municipality

7. FORMAT OF FIXED ASSET REGISTER

7.1. The fixed asset register shall be maintained in the format determined by the Chief Financial Officer, which format shall comply with the requirements of the Generally Recognized Accounting Practice (GRAP) and Generally Accepted Municipal Accounting Practice (GAMAP) and any other accounting requirements which may be prescribed.

7.2 The fixed asset register data requirements include:

- **Acquisition**

  Date
  Supplier
  Reference
  Amount

- **Identity**

  Description / Serial Number
  Asset Type / Model
  Facility Type
  Stand number (in the case of land/property)
  Title Deed (in the case of land/property)
  Photograph(s) of assets and/or components

- **Accountability**

  Location (Asset coordinates in WGS84 standard, where available) Responsible Manager
  Custodian
  Department Vote No.
  Source of financing
  Current insurance arrangements
  Conventions or restrictions
  Heritage or cultural identifier

- **Performance**

  Capacity
  Condition Index (%)
  Remaining Useful life
  Residual value Warranties
  or guarantees
  Measures (quantity and size/dimensions)
  Whether the asset performs basic municipal services
  Impairment Reason

- **Design**

  Capacity
  Condition Index (%) – desired/designed Expected Useful life
  Residual value

- **Accounting**

  Historic cost
  Revalued amount of fair value Valuation date
  Valuator
  Replacement value
  Depreciation method and rate
  Security arrangements if secured to debt Impairment Date
  Impairment Amount

- **Disposal**

  Date of disposal
  Disposal price
  Date retired from use

7.3. All heads of department under whose control any fixed asset falls shall promptly provide the Chief Financial Officer in writing with any information required to compile the fixed asset register, and shall promptly advise the Chief Financial Officer in writing of any material change which may occur in respect of such information.

7.4. A fixed asset shall be capitalized, that is, recorded in the fixed assets register, as soon as it is acquired. If the asset is constructed over a period of time, it shall be recorded as work-in-progress until is available for use, where after it shall be appropriately capitalized as a fixed asset.

7.5. A fixed asset shall remain in the fixed assets register for as long as it is in physical existence. The fact that a fixed asset has been fully depreciated shall not in itself be a reason for writing-of such an asset.

8. CLASSIFICATION OF FIXED ASSETS

8.1. In compliance with the requirements of the GRAP 17, the Chief Financial Officer shall ensure that all fixed assets are classified under the following headings in the fixed assets register, and heads of departments shall in

writing provide the Chief Financial Officer with such information or assistance as is required to compile a proper classification:

PROPERTY, PLANT AND EQUIPMENT

- Land (not held as investment assets)
- Infrastructure assets (assets which are part of a network of similar assets)
- Community assets (resources contributing to the general well-being of the community)
- Heritage assets (culturally significant resources)
- Other assets (ordinary operational resources)

INVESTMENT PROPERTY

- Investment assets (resources held for capital or operational gain)

8.2. The Chief Financial Officer shall adhere to the classifications indicated in the annexure on fixed assets lives, and in the case of a fixed asset not appearing in the annexure shall use the classification applicable to the asset most closely comparable to the asset in question.

9. INVESTMENT PROPERTY

9.1 Investment assets shall be accounted for in terms of GRAP 16 and shall not be classified as property, plant and equipment for purposes of preparing the municipality's statement of financial position.

9.2 Investment assets shall comprise 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.

9.3 Investment assets shall be recorded in the fixed assets register in the same manner as other fixed assets, but a separate section of the fixed assets register shall be maintained for this purpose.

9.4 Investment assets shall not be depreciated, but shall be annually valued on balance sheet date to determine their fair (market) value. Investment assets shall be recorded in the balance sheet (statement of financial position) at such fair value. Adjustments to the previous year's recorded fair value shall be accounted for as either gains (revenues) or service controlling the assets concerned.

9.5 An expert valuer shall be engaged by the municipality to undertake such valuations. If the valuation roll of the local municipality where the property is located contains the value of the investment property, such valuation shall be accepted as the fair value of the investment assets.

9.6 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 an ordinary fixed asset until it is ready for its intended use – where after it shall be reclassified as an investment asset.

10. FIXED ASSETS TREATED AS INVENTORY

10.1 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, plant and equipment or investment property in the municipality's statement of position.

10.2 Such inventories shall, be recorded in the fixed assets register in the same manner as other fixed assets, but a separate section of the fixed assets register shall be maintained for this purpose.

11. RECOGNITION OF HERITAGE ASSETS IN THE FIXED IN THE FIXED ASSETS REGISTER

11.1 If no original costs or fair values are available in the case of one or more or all heritage assets, the Chief Financial Officer may, if it is believed that the determination of a fair value for the assets in question will be a laborious or expensive undertaking, record such asset or assets in the fixed asset register without an indication of the costs or fair value concerned.

11.2 For balance sheet purposes, the existence of such heritage assets shall be disclosed by means of an appropriate note.

12 RECOGNITION OF ASSETS

12.1 Where a fixed asset is donated to the municipality, or a fixed asset is acquired by means of exchange of assets between the municipality and one or more other parties, the asset concerned shall be recorded in the fixed asset register at its fair value, as determined by the chief financial officer.

13 SAFEKEEPING OF ASSETS

13.1 Every official shall be directly responsible for the physical safekeeping of any fixed asset controlled or used by him/her.

13.2 In exercising this responsibility, every official shall adhere to any written directives issued by the Municipal Manager, in regard to the control of or safekeeping of the municipality's fixed assets.

14 IDENTIFICATION OF FIXED ASSETS

14.1 The municipal manager shall ensure that the municipality maintains a fixed asset identification system which shall be operated in conjunction with its computerized fixed asset register.

14.2 The identification system shall be determined by the municipal manager, acting in consultation with the Chief Financial Officer and other heads of departments, and shall comply with any legal presentations, as well as any recommendations of the Auditor-General as indicated in the municipality's audit report(s), and shall be decided upon within the context of the municipality's budgetary and human resources.

14.3 Every head of department shall ensure that the asset identification system approved for the municipality is scrupulously applied in respect of all fixed assets controlled or used by the department in question.

15 PROCEDURE IN CASE OF LOSS, THEFT, DESTRUCTION, OR IMMPAIRMENT OF FIXED ASSETS

15.1 Every head of the department shall ensure that any incident of loss, theft, destruction, or material impairment of any fixed asset controlled or used by the department in question is promptly reported in writing to the Chief Financial Officer, to the internal auditor, and – in cases of suspected theft or malicious damage – also to the South African Police Service.

16 CAPITALISATION CRITERIA: MATERIAL VALUE

16.1 All capital items as required in terms of GRAP 17 shall be recognised as fixed assets except smaller items that can be regarded as office essentials and minor tools and equipment with a short lifespan. Items regarded by the Chief Financial Officer as non capital items shall however be recorded on a stock sheet at every work station.

16.2 The Chief Financial Officer shall moreover ensure that the existence of items recorded on such stock sheets is verified from time to time, and at least two times in every financial year, and any amendments which are made to such stock sheets pursuant to such stork verifications shall be retained for audit purposes.

17 CAPITALISATION CRITERIA:INTANGIBLE ITEMS

17.1 No intangible item shall be recognized as a fixed asset, except that the Chief Financial Officer, acting in strict compliance with the criteria set out in GRAP 102 (dealing with research and development expenses) may recommend to the council that specific development costs be recognized as fixed assets.

18 CAPITILISATION CRITERIA: REINSTATEMENT, MAINTENANCE AND OTHER EXPENSES

18.1 Only expenses in the enhancement of a fixed asset (in the form of improved or increased services or benefits flowing from the use of such asset) or in the material extension of the useful operation life of a fixed asset shall be capitalized.

18.2 Expenses incurred in the maintenance or reinstatement of a fixed asset shall be considered as operating expenses incurred in ensuring that the useful operating life of the asset concerned is attained, and shall not be capitalized, irrespective of the quantum of the expenses concerned.

18.3 Expenses which are reasonably ancillary to the bringing into operation of a fixed asset may include but need not be limited to import duties, forward cover costs, transportation cost costs, installation, assembly and communication costs.

18.4 In the case of qualifying assets, as defined in the GRAP Standard on Borrowing and Financing Costs, applicable net borrowing and financing costs as set out in that Standard shall be capitalised as part of the cost of the assets concerned.

19 MAINTENANCE PLANS

19.1 Every head of department shall ensure that a maintenance plan in respect of every new infrastructure asset with a value of R100 000 (one hundred rand) or more is promptly prepared and submitted to the council of the municipality for approval.

19.2 If so directed by the municipal manager, the maintenance plan shall be submitted to the council prior to any approval being granted for the acquisition or construction of the infrastructure of the asset concerned.

19.3 The head of department controlling or using the infrastructure asset in question, shall annually report to the council, not later than in July, of the extent to which the relevant maintenance plan has been compiled with, and of the likely effect which any non-compliance may have on the useful operating life of the asset concerned.

20 DEFERRED MAINTENANCE

20.1 If there is material variation between the actual maintenance expenses incurred and the expenses reasonably envisaged in the approved maintenance plan for any infrastructure asset, the Chief Financial Officer shall disclose the extent of and possible implications of such deferred maintenance in an appropriate note to the financial statements of the maintenance requirements concerned.

20.2 If no such plans have been formulated or are likely to be implemented, the Chief Financial Officer shall re-determine the useful operating life of the fixed asset in question, if necessary in consultation with the head of department controlling or using such asset, and shall recalculate the annual depreciation expenses accordingly.

21 GENERAL MAINTENANCE OF FIXED ASSETS

21.1 Every head of department shall be directly responsible for ensuring that all assets are properly maintained and in a manner which will ensure that such assets attain their useful operating lives.

22 DEPRECIATION OF ASSETS

22.1 All fixed assets, except land and heritage assets shall be depreciated or amortized in the case of intangible assets.

22.2 Depreciation may be defined as the monetary qualification of the extent to which a fixed asset is used or consumed in the provision of economic benefits or the delivery of services.

22.3 Depreciation shall generally 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.

22.4 However, depreciation shall initially be calculated from the day following the day in which a fixed asset is acquired or – in the case of construction works and plant and machinery – the day following the day in which the fixed asset is brought into use, until the end of the calendar month concerned. Thereafter, depreciation charges shall be calculated monthly.

22.5 Each head of department, acting in consultation with the Chief Financial Officer, shall ensure that reasonable budgetary provision is made annually for the depreciation of all applicable fixed assets controlled or used by the department in question or expected to be so controlled or used during the ensuing financial year.

22.6 The procedures to be followed in accounting and budgeting for the amortization of intangible assets shall be identical to those applying to the depreciation of other fixed assets.

23 RATE OF DEPRECIATION

23.1 The Chief Financial Officer shall assign a useful operating life to each depreciable asset recorded on the municipality's fixed asset register. In determining such a useful life the Chief Financial Officer shall adhere to the useful lives set out in the annexure to this policy.

23.2 In the case of a fixed asset which is not listed in this annexure, the Chief Financial Officer shall determine a useful operating life, if necessary in consultation with the head of department who shall control or use the fixed asset in question, and shall be guided in determining such useful life by the likely pattern in the asset's economic benefits or service potential will be consumed.

24 METHOD OF DEPRECIATION

24.1 The Chief Financial officer shall depreciate all depreciable assets on the straight-line method of depreciation over the assigned useful operating life of the asset in question, except as specifically identified in this policy.

25 AMENDMENT OF ASSET LIVES AND DIMINUTION IN THE VALUE OF FIXED ASSETS

25.1 Only the Chief Financial Officer may amend the useful operating life assigned to any fixed asset, and when any material amendment occurs the Chief Financial Officer shall inform the council of the municipality of such amendment.

25.2 The Chief Financial Officer shall amend the useful operating life assigned to any fixed asset if it becomes known that such asset has been materially impaired or improperly maintained to such an extent that its useful operating life will not be attained, or any other event has occurred which materially affects the pattern in which the asset's economic benefits or service potential will be consumed.

25.3 If the value of a fixed asset has been diminished to such an extent that it has no or a negligible further useful operating life or value such fixed asset shall be fully depreciated in the financial year in which such diminution in value occurs.

25.4 Similarly, if the value of a fixed asset has been lost, stolen or damaged beyond repair, it shall be fully depreciated in the financial year in which such event occurs, and if the fixed asset has physically ceased to exist, it shall be written off in the fixed asset register.

25.5 In the all foregoing instances, the additional depreciation expenses shall be debited to the department or department or vote controlling or using the fixed asset in question.

25.6 If any of the foregoing events arises in the case of a normally non-depreciable fixed asset, and such fixed asset has been capitalized at a value other than a purely nominal value, such fixed asset shall be partially or fully depreciated, as the case may be, as though it were an ordinary depreciable asset, and the department or vote controlling or using the fixed asset in question shall bear the full depreciation expenses concerned.

26 ALTERNATIVE METHODS OF DEPRECIATION IN SPECIFIC INSTANCES

26.1 The Chief Financial Officer may employ the sum-of-units method of depreciation in the case of fixed assets which are physically wasted in providing economic benefits or delivering services.

26.2 The Chief Financial Officer shall only employ this method of depreciation if the head of department controlling or using the fixed asset in question gives a written undertaking to the municipal manager to provide:

- Estimates of statistical information required by the Chief Financial Officer to prepare estimates of depreciation expenses for each financial year; and actual statistical information, for each financial year.

26.3 The head of department concerned shall moreover undertake to provide such statistical information at the specific times stipulated by the Chief Financial Officer.

26.4 Where the Chief Financial Officer decides to employ the sum-of-units method of depreciation, and the requirements set out in the preceding paragraph have been adhered to, the Chief Financial Officer shall inform the council of the municipality of the decision in question.

27 CARRYING VALUES OF FIXED ASSETS

27.1 All fixed assets shall be carried in the fixed asset register, and appropriately recorded in the annual financial statements,

27.2 The only exceptions to this rule shall be revalued assets and fixed heritage assets in respect of which no value is recorded in the fixed asset register

28 REVALUATION OF FIXED ASSETS

28.1 All land and buildings are recorded in the municipality's fixed asset register shall be revalued with the adoption by the municipality of each new valuation roll (or, if the land and buildings concerned fall within the boundary of another municipality, with the adoption by such municipality of each new valuation roll).

28.2 The Chief Financial Officer shall adjust the carrying value of the land and buildings concerned to reflect in each instance the value of the fixed asset as recorded in the valuation roll, provided the Chief Financial Officer is satisfied that such value reflects the fair value of the fixed asset concerned.

28.3 The Chief Financial Officer shall also, where applicable, create a revaluation reserve for each fixed asset equal to the difference between the value as recorded in the valuation roll and the carrying value of the fixed asset before the adjustment in question.

28.4 The fixed asset concerned shall, in the case of buildings, thereafter be depreciated on the basis of its revalued amount, over its remaining useful operating life, and such increased depreciation expenses shall be budgeted for and debited against the appropriate line item in the department or vote controlling or using the fixed asset in question.

28.5 The Chief Financial Officer shall ensure that an amount equal to the difference between the new (enhanced) monthly depreciation expense and the depreciation expenses determined in respect of such fixed asset

before the revaluation in question is transferred each month from the revaluation reserve to the municipality's Accumulated Surplus account. An adjustment of the aggregate transfer shall be made at the end of each financial year, if necessary

28.6 If the amount recorded on the valuation roll is less than the carrying value of the fixed asset recorded in the asset register, the Chief Financial Officer shall adjust the carrying value of such asset by increasing the accumulated depreciation of the fixed asset in question by an amount sufficient to adjust the carrying value to the value as recorded in the valuation roll. Such additional depreciation expenses shall form a charge; in the first instance, against the balance in any revaluation reserve previously created for such asset, and to the extent that such balance is insufficient to bear the charge concerned, an immediate additional charge against the department or vote controlling or using the asset in question.

28.7 Revalued land and buildings shall be carried in the fixed asset register, and recorded in the annual financial statements, at their revalued amount, less accumulated depreciation (in the case of buildings).

29. VERIFICATION OF FIXED ASSETS

29.1 The Chief Financial Officer shall at least two times during every financial year undertake a comprehensive verification of all fixed assets controlled or used by the department concerned.

30. ALIENATION OF FIXED ASSETS

30.1 In compliance with the principles and prescriptions of the Municipal Finance Management Act, read with the Municipal Asset Transfer Regulations, the transfer of ownership of any fixed asset shall be fair, equitable, transparent, competitive and consistent with the municipality's supply chain management policy.

30.2 The council shall delegate to the municipal manager the authority to approve the alienation of any fixed asset with a carrying value less than R5 000 (five thousand rand).

30.3 The municipal manager shall ensure that the alienation of any fixed asset with a carrying value equal to or in excess of R5 000 (five thousand rand) takes place in compliance with Section 14 of the Municipal Finance Management Act, 2004, read with the provisions of the Municipal Asset Transfer Regulations

30.4 Once the fixed assets are alienated, the Chief Financial Officer shall adjust the relevant records from the fixed asset register.

30.5 If the proceeds of the alienation are less that the carrying value recorded in the fixed asset register, such difference shall be recognized as a loss in the income statement of the department or vote concerned. If the proceeds of the alienation, on the other hand, are more than the carrying value of the fixed asset concerned, the difference shall be the recognized as a gain in the income statement of the department or vote concerned.

30.6 All gains realized on the alienation of fixed assets shall be appropriated annually to the municipality's asset financing reserve (except in the cases outlined below), and all losses on the alienation of fixed assets shall remain as expenses on the income statement of the department or vote concerned. If, however, both gains and losses arise in any one financial year in respect of the alienation of the fixed assets of any department or vote, only the net gain (if any) on the alienation of such fixed assets shall be appropriated.

30.7 Transfer of assets to other municipalities, municipal entities (whether or not under the municipality's sole or partial control) or other organs of state shall take place in accordance with the above procedures, except that the process of alienation shall be by private treaty in accordance with the municipality's supply chain management policy and the municipal asset transfer regulations.

31. DISPOSAL OF FIXED ASSETS

31.1 In compliance with the MFMA, the Municipal Asset Transfer Regulations, and the Supply Chain Management Regulation no. 27636, the management team as representatives of user departments shall identify underperforming and no longer functional assets.

31.2 SDM shall render an asset to be underperforming or no longer functional if not providing minimum required level of the intended service, which may be attributed to:

- no longer performing the function for which the assets was purchased.
- no longer located to where the service is required.
- asset been replaced.
- no longer performing the required level of service.
- acquired specifically for resale.
- redundant
- obsolete
- uneconomical to maintain or operate

31.3 Under-performed, under-utilised and no longer needed assets are identified by user department and submitted with clear and enough evidence to Asset Unit.

31.4 The responsible manager and the Asset Manager shall critically examine reasons attributed to the condition take corrective action to remedy or decision to dispose.

31.5 SDM shall ensure that a disposal is fair, equitable, transparent and competitive.

31.6 Different disposal methods will be needed for different types of assets.

31.7 Appropriate types of disposal may include:

- public auction
- public tender
- transfer to another institution
- trade-in
- sale
- letting to another institution

31.8 The Asset Manager will consolidate such reports with recommendation to the Chief Financial Officer further submitted to the Municipal Manager for approval and to council for final approval /noting.

32 OTHER WRITE-OFFS OF FIXED ASSETS

32.1 A fixed asset even though fully depreciated shall be written off only on the recommendation of the head of the department controlling or using the asset concerned, and with the approval of the council of the municipality.

32.2 Every head of department shall report to the Chief Financial Officer at least once in each financial year on any fixed assets which such head of department wishes to have written off, stating in full the reason for such recommendation. The Chief Financial Officer shall consolidate all such reports and shall promptly submit a recommendation to the council of the municipality on the fixed assets to be written off.

32.3 The only reasons for writing off fixed assets, other than the alienation of such fixed assets, shall be the loss, theft, and destruction or material impairment of the fixed asset in question.

32.4 In every instance where a not fully depreciated fixed asset is written off, the Chief Financial Officer shall immediately debit to such department or vote, as additional depreciation expenses, the full carrying value of the asset concerned

33 REPLACEMENT NORMS

33.1 The municipal manager, in consultation with the Chief Financial Officer and other heads of departments, shall formulate norms and standards for the replacement of all normal operational fixed assets. Such norms and standards shall be incorporated in a formal policy, which shall be submitted to the council of the municipality for approval. This policy shall cover the replacement of motor vehicles, furniture and fittings, computer equipment and any other appropriate operational items. Such policy shall also provide for the replacement of fixed assets which are required for service delivery but which have become uneconomical to maintain.

34 INSURANCE OF FIXED ASSETS

34.1 The municipal manager shall ensure that all movable fixed assets are insured at least against fire and theft, and that all municipal buildings are insured at least against fire and allied perils at an amount not less than replacement value.

34.2 If the municipality operates a self-insurance reserve (assuming such reserve to be allowed), the Chief Financial Officer shall annually determine the premiums payable by the departments or votes after having received a list of the fixed assets and insurable values of all relevant fixed assets from the heads of departments concerned.

34.3 The municipal manager shall recommend to the council of the municipality, after consulting with the Chief Financial Officer, the basis of the insurance to be applied to each type of fixed assets concerned. Such recommendation shall take due cognizance of the budgetary resources of the municipality.

34.4 The Chief Financial Officer shall annually submit a report to the council of the municipality on any reinsurance cover which it is deemed necessary to produce for the municipality's self-insurance reserve.

35 BIOLOGICAL ASSETS

35.1 Accounting for biological assets shall take place in accordance with the requirements of IAS 41.

35.2 The Chief Financial Officer, in consultation with the head(s) of department concerned, shall ensure that all biological assets, such as livestock and crops, are valued at 30 June each year at fair value less estimated point-of-sales costs. Such valuation shall be undertaken by recognized velour in the line of the biological assets concerned. Any losses on such valuation shall be debited to the department or vote concerned as an operating expense, and any increase in the valuation shall be credited to the department or vote as an operating revenue.

35.3 If any biological asset is lost, stolen or destroyed, the matter – if material – shall be reported in writing by the head of department concerned in exactly the same manner as though the asset were an ordinary fixed asset.

35.4 Records of the details of biological assets register shall be kept in a separate section of the fixed assets register or in a separate accounting record altogether and such details shall reflect the information which the Chief Financial Officer, in consultation with the head of department concerned and the internal auditor, deems necessary for accounting and control purposes.

35.5 The Chief Financial Officer shall annually insure the municipality's biological assets, in consultation with the head(s) of department concerned, provided the council of the municipality considers such insurance desirable and affordable.

36 ANNEXURE: FIXED ASSET LIVES

36.1 INFRASTRUCTURE ASSETS

The following is the list of infrastructure assets, with the estimated useful life in years indicated in brackets in each case.

BUILDINGS			
Component	**Component Cost Type**	**Cost Code**	**Expected Useful Life**
Internal Finishes & Fittings	Building Plumbing	BG-PL	10
Plumbing	Building Plumbing	BG-PL	10
Control Panel	Switchgear & Control Panels	EL-SG630	30
Generator Control Panel	Switchgear & Control Panels	EL-SG630	30
Control Panel	Electrical Control Panel	EL-CNTRPNL	5
Electrical	Electrical DB Panel	EL-ELDB	5
Generator Electrical	Electrical DB Panel	EL-ELDB	5
Fence Fabric	Woven Diamond Mesh Fence - 1.2m high	FC-DM12	20
Fence Fabric	Woven Diamond Mesh Fence - 1.8m high	FC-DM18	20
Fence Fabric	Welded Mesh Fence - 1.8m high	FC-WM18	20
Concrete Fence	Concrete Palisade Fence - 2.4 m high	FC-CP24	25
Fence Fabric	Concrete Palisade Fence - 2.4 m high	FC-CP24	25
Fence Fabric	Concrete Slab Fence - 1.8m high	FC-CS18	25
Walls	Masonry Wall - 2.4 m high	FC-MW24	25
Foundation	Concrete Foundation	FD-CF	30
Security Door	Steel Palisade Gate – Pedestrian	FG-SPGP	20
Fence Gate	Diamond Mesh Gate 1.8m high – Vehicle	FG-DGV18	20
Fence Gate	Diamond Mesh Gate 2.4m high – Vehicle	FG-DGV24	20
Fence Gate	Steel Palisade Gate – Vehicle	FG-SPGV	20
Pipe	Pipework Miscellaneous (exposed/visible)	ME-WP1	10
Motor	Motor - 30kW	ME-MOT30	10

7.50kw Motoline motor	Motor - 7.5kW	ME-MOT07.5	10
Paving	Concrete Paving	PA-PACP	25
Block Paving	Concrete Paving	PA-PACP	25
Paving Blocks	Concrete Paving	PA-PACP	25
Concrete Blocks	Concrete Paving	PA-PACP	25
Paving	Internal Road/Parking lot (incl formation and pavement layers)	PA-PALT	25
Pipe	Steel Pipe - 350 mm	PP-STL350	50
11m pole (steel) HPS 400w x 4 lamps	Pole & Support - 11m	EL-11P	25
Pump	Centrifugal Pump	ME-MEPU3	10
Car Shelter	Shade Cloth Shelter	MS-MSSC	10
Supporting Structure	Supporting Structure	SH-SS	15
Ball Court Surface	Sport Fields, Hard Surfaces	SF-HDSURF	25
Valve	Gate Valve - 100 mm	MEV-GV100	20
Valve	Butterfly Valve - 250 mm	MEV-BFV250	20
Tank Containment Structure (Fixed Size)	Plastic Water Tank - 1 000 Litres	TK-T2	15
1 x 10000L Jojo tank	Plastic Water Tank - 10 000 Litres	TK-T7	15
3meter steel tank stand	Water Tank Stand - 3m high for 10 000L	TK-TS4	15
Tank Supporting Structure	Water Tank Stand - 4.5m high for 5 000L	TK-TS5	15
Roof	Corrugated Iron Roof And Fabric	BG-BURF1	25
Walls	Double Brick Layer, Face brick Exterior	BG-BUEX1	30
Roof	Grass Roof	BG-BURF3	25
Orbit Horizontal Water Pump	Low spec electrical	BG-BUEL1	15
Construction of Concrete Pump House	Low spec electrical	BG-BUEL1	15
Electrical	Low spec electrical	BG-BUEL1	15
Overload relays similar to Rockwell MCB630	Low spec electrical	BG-BUEL1	15
Motor 2 pole - 290rms - high speed 30kw	Low spec electrical	BG-BUEL1	15
Supply, Installation, Connection, Testing and commissioning of new contactors 65/147 KSB Pump	Low spec electrical	BG-BUEL1	15
Supply, Install, Commission 750A TP mcb	Low spec electrical	BG-BUEL1	15

Pvc SWA cable, 95mm2 x 4 core	Low spec electrical	BG-BUEL1	15
Supply of KSB Multistage pump (WKLN 65/5)	Low spec electrical	BG-BUEL1	15
Cable Joint, 95mm2	Low spec electrical	BG-BUEL1	15
Replace light arrestors 275v MOV type	Low spec electrical	BG-BUEL1	15
25mm2 x 4 core cable	Low spec electrical	BG-BUEL1	15
Walls	Plastered exterior (double brick layer)	BG-BUEX2	25
Supporting Structure	Single Brick Plastered exterior	BG-BUEX4	25
Walls	Single brick face brick exterior	BG-BUEX3	25
Generator	Generator: (100 kVa)	ME-GN100	7
Roof	Tiled Roof	BG-BURF4	30

ROAD TRANSPORT			
Component	Component Cost Type	Cost Code	Expected Useful Life
Abutment	Bridge Abutment, Reinforced Concrete	BR-ABUT.RC	70
Balustrade	Bridge Balustrade, Reinforced Concrete	BR-BAL.RC	70
Deck	Bridge Deck, Reinforced Concrete	BR-DEC.RC	80
Joint	Bridge Compression Seal Joint	BR-JNT.SL	20
Wing wall	Masonry Wall - 1.8 m high	FC-MW18	25
Foundation	Concrete Foundation	FD-CF	30
Streetlight	Streetlight With Overhang - 10m	EL-SL10	25
Paved Surface	Concrete Paving	PA-PACP	25
Paved Surface	Internal Road/Parking lot (incl formation and pavement layers)	PA-PALT	25
Paved Drainage	150mm Concrete Pipe	PG-CON-150	50
Paved Layer	Road Layer - Emulsion Treated Base	RDP-ETB	30
Road Sign	Guidance Sign - Danger Plate (Left)	SG-G42B	7
Road Sign	Guidance Sign - Danger Plate (Right)	SG-G42A	7
Road Sign	Regulatory Sign - Speed Limit 60	SG-R14.3	7
Road Sign	Regulatory Sign – Stop	SG-R1	7
Road Sign	Regulatory Sign – Yield	SG-R2	7
Road Sign	Warning Sign - Children	SG-W18	7

Road Sign	Warning Sign - Gentle Curve To Right	SG-W9A	7
Road Sign	Warning Sign – Drift	SG-W24	7
Road Sign	Warning Sign - Pedestrian Crossing	SG-W17B	7
Paved Drainage	Road - Concrete lined Side Drain (sides)	RDD-SD	40
Formation	Road Formation Low standard	RD-FM3	30
Paved Surface	Road Formation Low standard	RD-FM3	30
Paved Surface	Asphalt – Medium	RD-A-M-F	30
Paved Formation	Asphalt – Medium	RD-A-M-F	30
Kerb Inlet / Catchpit	Road Furniture - Mountable Kerbs (300mm) and Channel	RDF-KB1	30
Pavement Layerworks	Granular Pavement - base & Subbase (< = 300mm), ES1	RDP-PV-LG	30
Paved Surface	Asphalt with Highly Modified Binder (SBS etc.)	RDS-ACM	30
Paved Surface	Double seal (aggregate size unknown)	RDS-ST2	15
Paved Surface	Singe Seal (aggregate size unknown)	RDS-ST1	30
Culvert	Box Culvert, concrete	RDD-BC1	60
Culvert	Concrete Pipe culverts 300mm diameter	RDD-PC1	60
Bridge Piers	Reinforced concrete foundation 30MPa	TK-RC30	50

SEWERAGE TREATMENT			
Component	Component Cost Type	Cost Code	Expected Useful Life
Borehole Shaft, Casing & Pump	Borehole - Shaft, Electric Motor & Pump	BH-BH6	30
Sink	Building Plumbing	BG-PL	10
Internal Finishes & Fittings	Building Plumbing	BG-PL	10
Plumbing	Building Plumbing	BG-PL	10
Building - Wet Services	Building Plumbing	BG-PL	10
Part 1 Manhole	Chamber - Precast (Round) 1m dia	PC-VC1000	20
Part 2 Section 1 Manholes	Chamber - Precast (Round) 1m dia	PC-VC1000	20
Part 2 Section 2 Manholes	Chamber - Precast (Round) 1m dia	PC-VC1000	20
Switchgear	Switchgear & Control Panels	EL-SG630	30

Control Panel	Switchgear & Control Panels	EL-SG630	30
Electrical	Switchgear & Control Panels	EL-SG630	30
Control Equipment & Switchgear	Switchgear & Control Panels	EL-SG630	30
DB box	Electrical DB Panel	EL-ELDB	5
DB	Electrical DB Panel	EL-ELDB	5
Electrical	Electrical DB Panel	EL-ELDB	5
Electrical DB Panel	Electrical DB Panel	EL-ELDB	5
Telemetry	Electrical components for Pump, Telemetry & Controls	EL-ELPU	10
Switchboard	Electrical components for Pump, Telemetry & Controls	EL-ELPU	10
Electrical	Electrical Components	EL-EC	7
Lights	Electrical Components	EL-EC	7
DB box 2	Electrical Components	EL-EC	7
Fence Fabric (Secondary)	Barbed Wire Fence 5 Strands	FC-BW5	20
Fence Fabric	Barbed Wire Fence 5 Strands	FC-BW5	20
Fence Fabric	Woven Diamond Mesh Fence - 1.2m high	FC-DM12	20
Fence Fabric	Woven Diamond Mesh Fence - 1.5m high	FC-DM15	20
Fence Fabric (Primary)	Woven Diamond Mesh Fence - 1.5m high	FC-DM15	20
Fence Fabric	Woven Diamond Mesh Fence - 1.8m high	FC-DM18	20
Fence Fabric (Primary)	Woven Diamond Mesh Fence - 1.8m high	FC-DM18	20
Fence Fabric Primary	Woven Diamond Mesh Fence - 1.8m high	FC-DM18	20
Fence Fabric	Electrical Fence 12 Strands	FC-EF	20
Fence Fabric (Secondary)	Ripper Barbed Tape – Concertina	FC-RBTC	20
Fence Fabric	Ripper Barbed Tape – Flatwrap	FC-RBTF	20
Fence Fabric (Secondary)	Ripper Barbed Tape – Flatwrap	FC-RBTF	20
Fence Fabric	Razor Mesh Fence - 1.8m high	FC-RM18	20
Fence Fabric (Primary)	Razor Mesh Fence - 1.8m high	FC-RM18	20
Fence Fabric	Razor Mesh Fence - 2.1m high	FC-RM21	20
Fence Fabric	Concrete Palisade Fence - 1.8 m high	FC-CP18	25

Walls	Concrete Slab Fence - 2.1m high	FC-CS21	25
Walls	Masonry Wall - 2.4 m high	FC-MW24	25
Walls(3.5m)	Masonry Wall - 2.4 m high	FC-MW24	25
Walls 4m	Masonry Wall - 2.4 m high	FC-MW24	25
Walls 1	Masonry Wall - 2.4 m high	FC-MW24	25
Fence Fabric	Steel Palisade Fence - 2.1 m high	FC-SP	20
Building - Foundation	Concrete Foundation	FD-CF	30
Soak Away Pit	Concrete Foundation	FD-CF	30
Inlet Channel - Concrete Structure	Concrete Foundation	FD-CF	30
Foundation	Concrete Foundation	FD-CF	30
Concrete Structure	Concrete Foundation	FD-CF	30
Security Building	Concrete Foundation	FD-CF	30
Pedestrian Gate	Diamond Mesh Gate 1.2m high – Pedestrian	FG-DGP12	20
Pedestrian Gate	Diamond Mesh Gate 1.8m high – Pedestrian	FG-DGP18	20
Fence Gate Pedestrian	Diamond Mesh Gate 1.8m high – Pedestrian	FG-DGP18	20
Pedestrian Gate	Diamond Mesh Gate 2.4m high – Pedestrian	FG-DGP24	20
Pedestrian Gate	Farm Gate – Pedestrian	FG-FGP	20
Fence Gate Vehicle	Diamond Mesh Gate 1.8m high – Vehicle	FG-DGV18	20
Vehicle Gate	Diamond Mesh Gate 1.8m high – Vehicle	FG-DGV18	20
Vehicle Gate	Diamond Mesh Gate 2.4m high – Vehicle	FG-DGV24	20
Vehicle Gate	Farm Gate – Vehicle	FG-FGV	20
Vehicle Gate	Steel Palisade Gate – Vehicle	FG-SPGV	20
Grit Channel	Grid Inlet – Steel	RDF-GRD-STL	30
Catchment Structure	Inlet Works Civil Structure	WW-INLCV	30
Tank Containment Structure	Inlet Works Civil Structure	WW-INLCV	30
Sewer Pump Station Tank	Inlet Works Civil Structure	WW-INLCV	30
concrete Channel	Inlet Works Civil Structure	WW-INLCV	30
Screen	Inlet works Screens	WW-SCRNS	30
Mechanical Screen	Inlet works Screens	WW-SCRNS	30
Inlet Channel - Bar Screen	Inlet works Screens	WW-SCRNS	30
Foundation	Large Lighting - Mast Foundation	LG-LILF	30
Luminaire	Mast Luminaires - 250W	LG-LU02	10
Luminaire	Mast Luminaires - 400W	LG-LU04	10
Mast	Lighting Mast Pole	LG-LIPO	30
Lining	Pond Lined, Earth	WA-PLE	50
Lining	Pond lining, concrete	WW-PLC	55

Reed Bed	Pond lining, concrete	WW-PLC	55
Lining	Pond lining, geosynthetic	WW-PLG	80
Manhole	Manholes - Cover & Frame incl Conc. cover slab (600x600mm)	PG-MHCF	15
Crane	Overhead Crane/Gantry Crane	ME-OHDCRN	30
Meter / Gauge	Flowmeter	WW-MET	10
Flowmeter	Flowmeter	WW-MET	10
Flow Meter / Gauge	Flowmeter	WW-MET	10
Sewage Pump Motor - 48kW	Motor - 37kW	ME-MOT37	10
Backwash Motor	Motor - 4kW	ME-MOT04	10
Motor	Motor - 4kW	ME-MOT04	10
Motor	Clarifier scraper drive motor	ME-SDM	10
Motor	Motor - 15kW	ME-MOT15	10
Motors Primary	Motor - 45kW	ME-MOT45	10
Motor Secondary	Motor - 45kW	ME-MOT45	10
Motor	Motor - 45kW	ME-MOT45	10
Clear Water Motor	Motor - 45kW	ME-MOT45	10
Motor	Motor - 5.5kW	ME-MOT05.5	10
Motor	Motor - 1.5kW	ME-MOT01.5	10
Motor	Motor - 2.2kW	ME-MOT02.2	10
Digestor Motor	Motor - 2.2kW	ME-MOT02.2	10
Motor	Motor - 7.5kW	ME-MOT07.5	10
Motor Desiel	Motor - 7.5kW	ME-MOT07.5	10
Paving Blocks - 60mm	Internal Road/Parking lot (incl formation and pavement layers)	PA-PALT	25
Concrete stairs	Pathway/Paved walkway	PA-PAPE	20
Elevated Concrete Walkway	Pathway/Paved walkway	PA-PAPE	20
Pipe - 25mm Ø	HDPE Pipe - 50 mm	PP-HDPE50	50
Pipe	HDPE Pipe - 110 mm	PP-HDPE110	50
Pipe	HDPE Pipe - 400 mm	PG-HDPE400	50
Pipe	Steel Pipe - 50 mm	PP-STL50	50
Pipe(80)	Steel Pipe - 80 mm	PP-STL80	50
Pipe	Steel Pipe - 80 mm	PP-STL80	50
Pipe	Steel Pipe - 100 mm	PP-STL100	50
Pipe (100)	Steel Pipe - 100 mm	PP-STL100	50
Pipe(100)	Steel Pipe - 100 mm	PP-STL100	50
Pipe	Steel Pipe - 150 mm	PP-STL150	50
Pipe(150)	Steel Pipe - 150 mm	PP-STL150	50
Pipe	Steel Pipe - 200 mm	PP-STL200	50
Pipe	Steel Pipe - 250 mm	PP-STL250	50
Part 2 Section 1 Sewer Pipeline	uPVC Pipe - 160 mm	PP-PVC160	50
Part 1 Sewer Pipeline	uPVC Pipe - 200 mm	PP-PVC200	50
Part 2 Section 2 Sewer Pipeline	uPVC Pipe - 250 mm	PP-PVC250	50

Pipe	uPVC Pipe - 315 mm	PP-PVC315	50
Pipe - 355mm uPVC	uPVC Pipe - 355 mm	PP-PVC355	50
Pump	Electric Submersible pump	ME-MEPU2	10
Pump	Pumps (1KW)	ME-MEPU	10
Pump	Water Pump (5.5Kw)	WA-PUM5.5	10
Pump	Sewerage Pump (2.2kW)	WW-PUM02.2	10
Dosing Pump	Sewerage Pump (2.2kW)	WW-PUM02.2	10
Dosing Pumps	Sewerage Pump (2.2kW)	WW-PUM02.2	10
Clear Water Pump	Sewerage Pump (2.2kW)	WW-PUM02.2	10
Backwash Pump	Sewerage Pump (2.2kW)	WW-PUM02.2	10
self priming centrifugal Pump with motor	Sewerage Pump (2.2kW)	WW-PUM02.2	10
self priming centrifugal Pump with motor 2	Sewerage Pump (2.2kW)	WW-PUM02.2	10
Sewage Pump - 48kW	Sewerage Pump (2.2kW)	WW-PUM02.2	10
Dosing Equipment	Pump Chlorine dosing	WW-CDP	10
Pump	Pump Chlorine dosing	WW-CDP	10
Steet Standpipe	Standpipe – Communal	PP-STP	10
Fabricated Steelwork	Fabricated Steelwork	STEELWK	30
Steel Ladder/Stairs	Fabricated Steelwork	STEELWK	30
Mixer	Fabricated Steelwork	STEELWK	30
Sluice Gate	Fabricated Steelwork	STEELWK	30
Digestor	Fabricated Steelwork	STEELWK	30
Steel Railing	Fabricated Steelwork	STEELWK	30
Tank Railing	Fabricated Steelwork	STEELWK	30
Railing	Fabricated Steelwork	STEELWK	30
Ladder	Fabricated Steelwork	STEELWK	30
Gearbox	Fabricated Steelwork	STEELWK	30
Railing	Fabricated Steelwork	STEELWK	30
Steel Walkway	Fabricated Steelwork	STEELWK	30
Floating Aerator	Fabricated Steelwork	STEELWK	30
Septic Tank	Septic Tank, Concrete	TK-SPT	50
Tank Containment Structure (Fixed Size)	Clarifier civil structure	WW-CLACV	30
Clarifier Civil Structure	Clarifier civil structure	WW-CLACV	30
Tank Containment Structure	Clarifier civil structure	WW-CLACV	30
Tank Containment Structure	Water Containment Structure	TK-WCS	30
Water Containment Structure	Water Containment Structure	TK-WCS	30
Transformer - 22kVA	Transformer 0-50 kVA	EL-TRFR032	40
Generator	Transformer 0-50 kVA	EL-TRFR032	40
Valve	Altitude Control Valve - 80	MEV-ACV080	20

	mm		
Gate Valve(50)	Gate Valve - 50 mm	MEV-GV50	20
Gate Valve (50)	Gate Valve - 50 mm	MEV-GV50	20
Gate Valve (80)	Gate Valve - 50 mm	MEV-GV50	20
Gate Valve 80	Gate Valve - 80 mm	MEV-GV80	20
Gate Valve(80)	Gate Valve - 80 mm	MEV-GV80	20
Gate Valve	Gate Valve - 80 mm	MEV-GV80	20
Gate Valve(100)	Gate Valve - 100 mm	MEV-GV100	20
Gate Valve (100)	Gate Valve - 100 mm	MEV-GV100	20
Valve	Gate Valve - 100 mm	MEV-GV100	20
Gate Valve	Gate Valve - 100 mm	MEV-GV100	20
Valve 1	Gate Valve - 100 mm	MEV-GV100	20
Valve 2	Gate Valve - 100 mm	MEV-GV100	20
Gate Valve	Gate Valve - 100 mm	MEV-GV100	20
Gate Valve (150)	Gate Valve - 150 mm	MEV-GV150	20
Valve	Gate Valve - 150 mm	MEV-GV150	20
Gate Valve(150)	Gate Valve - 150 mm	MEV-GV150	20
Gate Valve (200)	Gate Valve - 200 mm	MEV-GV200	20
Valve	Gate Valve - 200 mm	MEV-GV200	20
Isolation Valve - 200mm Ø	Gate Valve - 200 mm	MEV-GV200	20
Gate Valve 1	Gate Valve - 300 mm	MEV-GV300	20
Gate Valve 2	Gate Valve - 300 mm	MEV-GV300	20
gate Valve	Gate Valve - 110 mm Socketed	MEV-GV110S	20
gate Valve 1	Gate Valve - 110 mm Socketed	MEV-GV110S	20
Butterfly Valve (80)	Butterfly Valve - 100 mm	MEV-BFV100	20
Butterfly Valve (100)	Butterfly Valve - 100 mm	MEV-BFV100	20
Valve	Butterfly Valve - 100 mm	MEV-BFV100	20
Flanged Knife Gate Valve	Butterfly Valve - 100 mm	MEV-BFV100	20
Butterfly Valve (150)	Butterfly Valve - 150 mm	MEV-BFV150	20
Butterfly Valve (200)	Butterfly Valve - 250 mm	MEV-BFV250	20
Non-Return Valve	Non-Return Valve - 150 mm	MEV-NRV150	20
Non-Return Valve (150)	Non-Return Valve - 150 mm	MEV-NRV150	20
Swing Check Valve - 200mm Ø	Non-Return Valve - 200 mm	MEV-NRV200	20
Non-Return Valve	Non-Return Valve - 200 mm	MEV-NRV200	20
Valve	Non-Return Valve - 80 mm	MEV-NRV080	20
Non return Valve(100)	Non-Return Valve - 100 mm	MEV-NRV100	20
Non-Return Valve (100)	Non-Return Valve - 100 mm	MEV-NRV100	20
Non-Return Valve	Non-Return Valve - 100 mm	MEV-NRV100	20
Non return Valve (150)	Pressure Reducing Valve - 150 mm	MEV-PRV150	20

Non Valve (150)	Pressure Reducing Valve - 150 mm	MEV-PRV150	20
Lining	Pond/Dam Lining Concrete	WA-LIN1	80
Meter / Gauge	Meter - 150mm	ME-BM0150	10
Tank Containment Structure	Plastic Water Tank - 500 Litres	TK-T1	15
Dosing Tank	Plastic Water Tank - 500 Litres	TK-T1	15
Humus Tank No.2	Plastic Water Tank - 500 Litres	TK-T1	15
Humus Tank No.1	Plastic Water Tank - 500 Litres	TK-T1	15
Tank Containment Structure (Fixed Size)	Plastic Water Tank - 2 500 Litres	TK-T4	15
Plastic Water Tank - 2500 litre	Plastic Water Tank - 2 500 Litres	TK-T4	15
Bio Filter RBC Unit	Pressed Steel tank	TK-ST	30
Tank Containment Structure	Pressed Steel tank	TK-ST	30
Grit Channel	Reinforced concrete foundation 30MPa	TK-RC30	50
Tank Supporting Structure	Water Tank Stand - 6m high for 5 000L	TK-TS7	15
Building - Roof	Flat concrete roof	BG-BURF2	30
Roof	Flat concrete roof	BG-BURF2	30
Roof 1	Corrugated Iron Roof And Fabric	BG-BURF1	25
Security Building	Corrugated Iron Roof And Fabric	BG-BURF1	25
Roof	Corrugated Iron Roof And Fabric	BG-BURF1	25
Building - Walls	Double Brick Layer, Face brick Exterior	BG-BUEX1	30
Walls	Double Brick Layer, Face brick Exterior	BG-BUEX1	30
Distribution Box	Low spec electrical	BG-BUEL1	15
Internal Finishes & Fittings	Minimal interior fabric - Class C building	BG-BUIF1	20
Internal Finishes & Fittings	Minimal toilets and basic wet services	BG-BUWS1	10
Bathroom	Minimal toilets and basic wet services	BG-BUWS1	10
Walls	Plastered exterior (double brick layer)	BG-BUEX2	25
Fence Fabric	Single brick face brick exterior	BG-BUEX3	25
Container Building	Temporary shelter or building	BG-BUTM	10
Standby Generator - 85kVA	Generator: (100 kVa)	ME-GN100	7
Chamber Structure	Chamber - Cast In-Situ	VC-VCBC	20

	(Square/Rectangular)		
Chamber Structure	Chamber - Cast In-Situ (Square/Rectangular)	VC-VCCC	20
Roof	Tiled Roof	BG-BURF4	30
Walls	1,2m Double brick plastered interior&exterior	BG-BUEX5	30
Security Building	1,2m Double brick plastered interior&exterior	BG-BUEX5	30

SOLID WASTE DUMP			
Component	Component Cost Type	Cost Code	Expected Useful Life
Shaft & Casing	Borehole - Shaft & Casing only	BH-BH5	50
Internal Finishes & Fittings	Building Plumbing	BG-PL	10
Plumbing	Building Plumbing	BG-PL	10
Excavation	Earthworks - general excavations & mass	WW-DAMW	50
Electrical	Electrical DB Panel	EL-ELDB	5
Fence Fabric	Woven Diamond Mesh Fence - 1.8m high	FC-DM18	20
Fence Fabric	Razor Mesh Fence - 1.8m high	FC-RM18	20
Walls	Masonry Wall - 1.2 m high	FC-MW12	25
Walls	Masonry Wall - 1.8 m high	FC-MW18	25
Walls	Masonry Wall - 2.4 m high	FC-MW24	25
Foundation	Concrete Foundation	FD-CF	30
Fence Gate	Diamond Mesh Gate 1.8m high – Pedestrian	FG-DGP18	20
Pedestrian Gate	Diamond Mesh Gate 1.8m high – Pedestrian	FG-DGP18	20
Fence Gate	Diamond Mesh Gate 1.8m high – Vehicle	FG-DGV18	20
Fence Gate	Diamond Mesh Gate 2.4m high – Vehicle	FG-DGV24	20
Luminaire	Mast Luminaires - 150W	LG-LU01	10
Mast	Lighting Mast Pole	LG-LIPO	30
Paving	Concrete Paving	PA-PACP	25
Pipe	HDPE Pipe - 50 mm	PP-HDPE50	50
Kerbing	Road Furniture - Mountable Kerbs (300mm) and Channel	RDF-KB1	30
Tank Containment Structure (Fixed Size)	Plastic Water Tank - 5 000 Litres	TK-T5	15
Tank Supporting Structure	Water Tank Stand - 3m high for 5 000L	TK-TS3	15
Scale	Weigh Bridge	RDA-REWB	20
Concrete Works	Weigh Bridge	RDA-REWB	20

Roof	Flat concrete roof	BG-BURF2	30
Roof	Corrugated Iron Roof And Fabric	BG-BURF1	25
Walls	Corrugated Iron Roof And Fabric	BG-BURF1	25
Walls	Double Brick Layer, Face brick Exterior	BG-BUEX1	30
Electrical	High spec electrical	BG-BUEL2	25
Distribution Box	Low spec electrical	BG-BUEL1	15
Supporting Structure	Low specification buildings - Residential Low Rise RDP Houses	BG-HOLS	25
Toilet	Minimal toilets and basic wet services	BG-BUWS1	10
Roof	Tiled Roof	BG-BURF4	30
Walls	1,2m Double brick plastered interior&exterior	BG-BUEX5	30

WATER SUPPLY

Component	Component Cost Type	Cost Code	Expected Useful Life
Pump	Borehole - Shaft, Diesel Mono & Pump	BH-BH7	30
Motor	Borehole - Shaft, Diesel Mono & Pump	BH-BH7	30
Enclosure	Borehole - Shaft, Diesel Mono & Pump	BH-BH7	30
Pump 0.7kw 230v	Borehole - Shaft, Electric Motor & Pump	BH-BH6	30
Motor 0.75kw 230v	Borehole - Shaft, Electric Motor & Pump	BH-BH6	30
Pump 1.1kw 230v	Borehole - Shaft, Electric Motor & Pump	BH-BH6	30
Motor 1.1kw	Borehole - Shaft, Electric Motor & Pump	BH-BH6	30
Pump 5.5kw	Borehole - Shaft, Electric Motor & Pump	BH-BH6	30
Pump 0.55kw	Borehole - Shaft, Electric Motor & Pump	BH-BH6	30
pump 3.7kw x 380vq	Borehole - Shaft, Electric Motor & Pump	BH-BH6	30
Pump 11kw x380vq	Borehole - Shaft, Electric Motor & Pump	BH-BH6	30
Pump	Borehole - Hand Operated	BH-BH3	20
BH Shaft and Casing	Borehole - Shaft & Casing only	BH-BH5	50
Pump	Borehole - Shaft & Casing only	BH-BH5	50
Enclosure	Borehole - Wind Pump	BH-BH4	30

Deck	Bridge Deck, Reinforced Concrete	BR-DEC.RC	80
Chamber Structure	Chamber - Precast (Round) 1m dia	PC-VC1000	20
Chamber Structure	Chamber - Precast (Round) 1,25m dia	PC-VC1250	20
Chamber Structure	Chamber - Precast (Round) 1,5m dia	PC-VC1500	20
Circuit breaker	15Amp Circuit Breaker	EL-CB15	5
Control Panel	Switchgear & Control Panels	EL-SG630	30
Control Panel	Electrical Control Panel	EL-CNTRPNL	5
DB Panel 1	Electrical DB Panel	EL-ELDB	5
Electrical Cable	Electrical Cables	EL-ELCAB	45
Control Panel	Electrical components for Pump, Telemetry & Controls	EL-ELPU	10
Telemetry	Electrical components for Pump, Telemetry & Controls	EL-ELPU	10
Electrical	Electrical Components	EL-EC	7
Fence Fabric(4th)	Bonnox/Veldspan Fence - 1.8m high	FC-BV18	20
Fence Fabric (Secondary)	Barbed Wire Fence 5 Strands	FC-BW5	20
Fence Fabric	Barbed Wire Fence 8 Strands	FC-BW8	20
Fence Fabric	Woven Diamond Mesh Fence - 1.2m high	FC-DM12	20
Fence Fabric	Woven Diamond Mesh Fence - 1.5m high	FC-DM15	20
Fence Fabric	Woven Diamond Mesh Fence - 1.8m high	FC-DM18	20
Fence Fabric	Electrical Fence 12 Strands	FC-EF	20
Fence Fabric (Tertiary)	Ripper Barbed Tape – Concertina	FC-RBTC	20
Fence Fabric Secondary	Ripper Barbed Tape – Flatwrap	FC-RBTF	20
Fence Fabric	Razor Mesh Fence - 1.8m high	FC-RM18	20
Fence Fabric	Razor Mesh Fence - 2.1m high	FC-RM21	20
Enclosure	Welded Mesh Fence - 1.2m high	FC-WM12	20
Fence Fabric (Primary)	Concrete Palisade Fence - 2.4 m high	FC-CP24	25
Walls	Concrete Slab Fence - 1.8m high	FC-CS18	25
Concrete Walls	Concrete Slab Fence - 2.1m high	FC-CS21	25
Walls	Masonry Wall - 1.2 m high	FC-MW12	25

Walls	Masonry Wall - 1.8 m high	FC-MW18	25
Enclosure	Masonry Wall - 1.8 m high	FC-MW18	25
Walls	Masonry Wall - 2.4 m high	FC-MW24	25
Fence Fabric	Steel Palisade Fence - 2.1 m high	FC-SP	20
Foundation	Concrete Foundation	FD-CF	30
Fence Gate	Diamond Mesh Gate 1.2m high – Pedestrian	FG-DGP12	20
Pedestrian Gate	Diamond Mesh Gate 1.8m high – Pedestrian	FG-DGP18	20
Fence Fabric	Diamond Mesh Gate 2.4m high – Pedestrian	FG-DGP24	20
Fence Gate	Farm Gate – Pedestrian	FG-FGP	20
Fence Gate	Steel Palisade Gate – Pedestrian	FG-SPGP	20
Fence Gate	Diamond Mesh Gate 1.2m high – Vehicle	FG-DGV12	20
Fence Gate	Diamond Mesh Gate 1.8m high – Vehicle	FG-DGV18	20
Fence Gate	Diamond Mesh Gate 2.4m high – Vehicle	FG-DGV24	20
Vehicle Gate	Steel Palisade Gate – Vehicle	FG-SPGV	20
Screen	Inlet works Screens	WW-SCRNS	30
Foundation	Large Lighting - Mast Foundation	LG-LILF	30
Luminaire	Mast Luminaires - 600W	LG-LU06	10
Streetlight	Streetlight With Overhang - 12m	EL-SL12	25
Lining	Pond lining, concrete	WW-PLC	55
Manhole structure	Manholes - Catch Pit (Without Cover)	PG-GPMH	15
Manhole (1380 x 1380) Frame and Cover	Manholes - Cover & Frame incl Conc. cover slab (600x600mm)	PG-MHCF	15
Pipe	Pipework Miscellaneous (exposed/visible)	ME-WP1	10
Crane	Overhead Crane/Gantry Crane	ME-OHDCRN	30
100 mm Steel Pipe	Overhead Crane/Gantry Crane	ME-OHDCRN	30
Level Control	Level Control	ME-LC	15
Filtration Equipment	Filtration Equipment	ME-FE	20
Meter / Gauge	Flowmeter	WW-MET	10
Mixer	WTW-Static mixer	WA-SMXER	10
Motor	Motor - 30kW	ME-MOT30	10
Motor	Motor - 37kW	ME-MOT37	10
Enclosure	Motor - 4kW	ME-MOT04	10
Motor(15kw)	Motor - 15kW	ME-MOT15	10
45 kw Motor	Motor - 45kW	ME-MOT45	10
Motor 4,9	Motor - 5.5kW	ME-MOT05.5	10

Motor	Motor - 1.5kW	ME-MOT01.5	10
Submisible Motor 2.2kw single phase	Motor - 2.2kW	ME-MOT02.2	10
7.50kw Motoline motor	Motor - 7.5kW	ME-MOT07.5	10
Paving	Concrete Paving	PA-PACP	25
Paving	Pathway/Paved walkway	PA-PAPE	20
Pipe	150mm Concrete Pipe	PG-CON-150	50
Manhole	450mm Concrete Pipe	PG-CON-450	50
Pipe	HDPE Pipe - 50 mm	PP-HDPE50	50
Pipe	HDPE Pipe - 63 mm	PP-HDPE63	50
Pipe	HDPE Pipe - 90 mm	PP-HDPE90	50
Pipe	HDPE Pipe - 110 mm	PP-HDPE110	50
Pipe	HDPE Pipe - 600 mm	PG-HDPE600	50
Pipe	HDPE Pipe - 800 mm	PG-HDPE800	50
Pipe	HDPE Pipe - 900 mm	PG-HDPE900	50
Pipe (Inlet)	Steel Pipe - 25 mm	PP-STL25	50
Pipe	Steel Pipe - 32 mm	PP-STL32	50
Pipe	Steel Pipe - 40 mm	PP-STL40	50
Pipe	Steel Pipe - 50 mm	PP-STL50	50
Pipe	Steel Pipe - 65 mm	PP-STL65	50
Pipe	Steel Pipe - 80 mm	PP-STL80	50
100 mm Steel Pipe	Steel Pipe - 100 mm	PP-STL100	50
Pipe	Steel Pipe - 125 mm	PP-STL125	50
150 mm Steel Pipe	Steel Pipe - 150 mm	PP-STL150	50
Pipe	Steel Pipe - 150 mm	PP-STL150	50
Pipe	Steel Pipe - 200 mm	PP-STL200	50
250mm Steel Pipe	Steel Pipe - 250 mm	PP-STL250	50
Inlet Pipe	Steel Pipe - 300 mm	PP-STL300	50
400mm Flanged Steel Pipe	Steel Pipe - 400 mm	PP-STL400	50
Pipe	Steel Pipe - 500 mm	PP-STL500	50
Pipe	Steel Pipe - 600 mm	PP-STL600	50
Pipe	uPVC Pipe - 50 mm	PP-PVC50	50
75 mm uPVC Pipe	uPVC Pipe - 75 mm	PP-PVC75	50
100 mm MGI Pipe (uPVC Pipe)	uPVC Pipe - 110 mm	PP-PVC110	50
Pipe	uPVC Pipe - 125 mm	PP-PVC125	50
160mm uPVC Pipe	uPVC Pipe - 160 mm	PP-PVC160	50
Pipe	uPVC Pipe - 200 mm	PP-PVC200	50
250mm uPVC PipeLines	uPVC Pipe - 250 mm	PP-PVC250	50
315 mm PVC Pipe	uPVC Pipe - 315 mm	PP-PVC315	50
400 mm uPVC PipeLines	uPVC Pipe - 400 mm	PP-PVC400	50
11m pole (steel) HPS 400w x 4 lamps	Pole & Support - 11m	EL-11P	25
Pump	Centrifugal Pump	ME-MEPU3	10
Pump_Diesel engine.	Pump with diesel mono	ME-MEPU1	10
Submersible Pump 0.75kw 230v	Electric Submersible pump	ME-MEPU2	10

Pump	Pumps (1KW)	ME-MEPU	10
Pump	Water Pump (5.5Kw)	WA-PUM5.5	10
Submersible Motor/Pump	Sewerage Pump (2.2kW)	WW-PUM02.2	10
Dosing Equipment	Pump Chlorine dosing	WW-CDP	10
Steel Ladder	Ladder – Steel	ME-WP3	30
Reservoir (Foundation/Structural Fabric/Roof)	Complete Reservoir	RS-RES1	50
Supporting Structure	Supporting Structure	SH-SS	15
Standpipe	Standpipe – Communal	PP-STP	10
Fabricated Steelwork	Fabricated Steelwork	STEELWK	30
Dirt Box	Strainer/Dirt Box, 150mm	ME-ST0150	25
Water Containment Structure	Water Containment Structure	TK-WCS	30
Transformer	Transformer 50-100 kVA	EL-TRFR050	40
Transformer	Transformer 100-200 kVA	EL-TRFR150	40
Valve	Altitude Control Valve - 50 mm	MEV-ACV050	20
Valve	Altitude Control Valve - 80 mm	MEV-ACV080	20
Valve	Altitude Control Valve - 100 mm	MEV-ACV100	20
150mm Pluger Valve	Altitude Control Valve - 150 mm	MEV-ACV150	20
Air Valve	Anti-Shock Air Release Valve - 100 mm	MEV-ASV100	20
Air Valve (150)	Anti-Shock Air Release Valve - 150 mm	MEV-ASV150	20
air Valve	Anti-Shock Air Release Valve - 200 mm	MEV-ASV200	20
air Valve	Anti-Shock Air Release Valve - 350 mm	MEV-ASV350	20
Valve	Anti-Shock Air Release Valve - 50 mm	MEV-ASV050	20
Air Valve(65)	Anti-Shock Air Release Valve - 65 mm	MEV-ASV065	20
Air Valve	Anti-Shock Air Release Valve - 75 mm	MEV-ASV075	20
Air Valve (300)	Anti-Shock Air Release Valve - 80/90 mm	MEV-ASV080	20
Valve	Gate Valve - 50 mm	MEV-GV50	20
Valve	Gate Valve - 80 mm	MEV-GV80	20
Valve	Gate Valve - 100 mm	MEV-GV100	20
Valve	Gate Valve - 150 mm	MEV-GV150	20
Valve	Gate Valve - 63 mm Socketed	MEV-GV63S	20
Valve	Gate Valve - 75 mm Socketed	MEV-GV75S	20
80 mm Gate Valve	Gate Valve - 90 mm Socketed	MEV-GV90S	20

Valve	Gate Valve - 110 mm Socketed	MEV-GV110S	20
air Valve	Gate Valve - 160 mm Socketed	MEV-GV160S	20
Gate Valve	Gate Valve - 250 mm Socketed	MEV-GV250S	20
Valve	Butterfly Valve - 50 mm	MEV-BFV50	20
Valve	Butterfly Valve - 80 mm	MEV-BFV80	20
Butterfly Valve(100)	Butterfly Valve - 100 mm	MEV-BFV100	20
Butterfly Valve	Butterfly Valve - 125 mm	MEV-BFV125	20
butterfly Valve	Butterfly Valve - 150 mm	MEV-BFV150	20
Butterfly Valve(300)	Butterfly Valve - 200 mm	MEV-BFV200	20
Butterfly Valve(250)	Butterfly Valve - 250 mm	MEV-BFV250	20
Valve	Non-Return Valve - 150 mm	MEV-NRV150	20
Inlet Non-Return Valve	Non-Return Valve - 300 mm	MEV-NRV300	20
Valve	Non-Return Valve - 50 mm	MEV-NRV050	20
Return Valve 2	Non-Return Valve - 80 mm	MEV-NRV080	20
Non-Return Valve (100)	Non-Return Valve - 100 mm	MEV-NRV100	20
Non-Return Valve (150)	Non-Return Valve - 125 mm	MEV-NRV125	20
Valve (PRV 50)	Pressure Reducing Valve - 50 mm	MEV-PRV050	20
Pressure Reducing Valve(80)	Pressure Reducing Valve - 80 mm	MEV-PRV080	20
Valve (PRV 100)	Pressure Reducing Valve - 100 mm	MEV-PRV100	20
Scour Valve	Pressure Reducing Valve - 150 mm	MEV-PRV150	20
Valve (PVR)	Pressure Reducing Valve - 200 mm	MEV-PRV200	20
air Valve	Ball Valve - 100 mm	MEV-BV100	20
Valve	Ball Valve - 80 mm	MEV-BV80	20
Valve	Ball Valve - 50 mm	MEV-BV50	20
Valve	Ball Valve - 40 mm	MEV-BV40	20
Valve	Ball Valve - 32 mm	MEV-BV32	20
Valve	Ball Valve - 25 mm	MEV-BV25	20
Valve	Ball Valve - 20 mm	MEV-BV20	20
Valve	Ball Valve - 15 mm	MEV-BV15	20
butterfly Valve	Butterfly Valve - 500 mm	MEV-BFV500	20
Lining	Pond/Dam Lining Concrete	WA-LIN1	80
Meter / Gauge	Meter - 15mm	ME-BM0015	10
Meter / Gauge	Meter - 20mm	ME-BM0020	10
Meter / Gauge	Meter - 25mm	ME-BM0025	10
Meter / Gauge	Meter - 40mm	ME-BM0040	10
Meter / Gauge	Meter - 50mm	ME-BM0050	10
Meter / Gauge	Meter - 80mm	ME-BM0080	10
Meter / Gauge	Meter - 100mm	ME-BM0100	10
150 mm Water Meter	Meter - 150mm	ME-BM0150	10

Meter / Gauge	Meter - 200mm	ME-BM0200	10
250mm Water Meter	Meter - 250mm	ME-BM0250	10
Meter / Gauge 300	Meter - 300mm	ME-BM0300	10
Tank Containment Structure (Fixed Size)	Plastic Water Tank - 500 Litres	TK-T1	15
Tank Containment Structure (Fixed Size)	Plastic Water Tank - 1 500 Litres	TK-T3	15
Tank Containment Structure (Fixed Size)	Plastic Water Tank - 2 500 Litres	TK-T4	15
Tank Containment Structure (Fixed Size)	Plastic Water Tank - 5 000 Litres	TK-T5	15
Tank Containment Structure (Fixed Size)	Plastic Water Tank - 10 000 Litres	TK-T7	15
Tank Containment Structure (Fixed Size)	Plastic Water Tank - 15 000 Litres	TK-T8	15
Tank Containment Structure	Pressed Steel tank	TK-ST	30
Foundation	Reinforced concrete foundation 30MPa	TK-RC30	50
Tank Supporting Structure	Water Tank Stand - 1.5m high for 5 000L	TK-TS1	15
Tank Supporting Structure	Water Tank Stand - 9m high for 10 000L	TK-TS10	15
Tank Supporting Structure	Water Tank Stand - 1.5m high for 10 000L	TK-TS2	15
Tank Supporting Structure	Water Tank Stand - 3m high for 5 000L	TK-TS3	15
Tank Supporting Structure	Water Tank Stand - 3m high for 10 000L	TK-TS4	15
Tank Supporting Structure	Water Tank Stand - 4.5m high for 5 000L	TK-TS5	15
Tank Supporting Structure	Water Tank Stand - 4.5m high for 10 000L	TK-TS6	15
tank Supporting Structure	Water Tank Stand - 6m high for 5 000L	TK-TS7	15
tank Supporting Structure	Water Tank Stand - 6m high for 10 000L	TK-TS8	15
Tank Supporting Structure	Water Tank Stand - 9m high for 5 000L	TK-TS9	15
Plasson Reducing Bush 40x20mm	Pipework associated with elevated tank - 50mm Steel	TK-SP50	20
Pump	WTW-Motor Control Centre	WA-ELECT	10
Chemical Stirrer	WTW-Chemical stirrer	WA-STR	30
Foundation	Buildings, Marginal foundations	BG-BUFN1	30
Enclosure	Low spec buildings - Taxi Shelter/Bus shelter/Canopy/Shed/Minor Lifeguard tower/Parcel Counter/Paybooth/Garage	BG-BULS	25

Roof	Flat concrete roof	BG-BURF2	30
Roof	Corrugated Iron Roof And Fabric	BG-BURF1	25
Walls	Double Brick Layer, Face brick Exterior	BG-BUEX1	30
Foundation	Building, Strong foundations	BG-BUFN2	30
BP 12H 50mm Mono Element	Low spec electrical	BG-BUEL1	15
Internal Finishes & Fittings	Minimal toilets and basic wet services	BG-BUWS1	10
Enclosure	Plastered exterior (double brick layer)	BG-BUEX2	25
Valve Chamber	Single Brick Plastered exterior	BG-BUEX4	25
Enclosure	Single brick face brick exterior	BG-BUEX3	25
Back-up Generator	Generator: (40 kVa)	ME-GN40	7
Foundation	Lighting, Small mast, Foundation	LG-LIFS	30
Foundation	Lighting, Small mast, Foundation	LG-LIFS	30
Chamber Structure	Chamber - Cast In-Situ (Square/Rectangular)	VC-VCBC	20
Chamber Structure	Chamber - Cast In-Situ (Square/Rectangular)	VC-VCCC	20
Roof	Tiled Roof	BG-BURF4	30
Walls	1,2m Double brick plastered interior&exterior	BG-BUEX5	30
Walls	2,4m Double brick plastered interior&exterior	BG-BUEX7	30
Motorscope Trio Panel 18f	5.6kW Motor Scope (Trio Panel)	MSTP-5.6kW-3P	5
Access Road	Unpaved Road Wearing course of selected materials that has been imported & compacted	RDS-GRV	7
Reservoir Structural Fabric	1 ML Reservoir - Structural Fabric	RS-RESSF	50
Reservoir Roof	1 ML Reservoir – Roof	RS-RESRF	50
Reservoir Foundation	1 ML Reservoir-Foundation	RS-RESF	50

WATER NETWORK			
Component	**Component Cost Type**	**Cost Code**	**Expected Useful Life**
SUBMERSIBLE MOTOR	Borehole - Shaft, Electric Motor & Pump	BH-BH6	30
New Submersible Motor	Borehole - Shaft, Electric Motor & Pump	BH-BH6	30

Shaft & Casing	Borehole - Shaft & Casing only	BH-BH5	50
Plumbing	Building Plumbing	BG-PL	10
Internal Finishes & Fittings	Building Plumbing	BG-PL	10
Chamber Structure	Chamber - Precast (Round), 0.75m dia	PC-VC0750	20
Chamber Structure	Chamber - Precast (Round) 1m dia	PC-VC1000	20
Circuit Breaker	15Amp Circuit Breaker	EL-CB15	5
Circuit Breaker	20Amp Circuit Breaker	EL-CB20	5
New Contactor	20Amp Circuit Breaker	EL-CB20	5
New Auxiliary	43Amp Circuit Breaker	EL-CB43	5
New Contactor	60Amp Circuit Breaker	EL-CB60	5
New Overhead	100Amp Circuit Breaker	EL-CB100	5
Circuit Breaker	200Amp Circuit Breaker	EL-CB200	5
New Circuit Breaker	400Amp Circuit Breaker	EL-CB400	5
Circuit Breaker	630Amp Circuit Breaker	EL-CB630	5
Switchgear	Switchgear & Control Panels	EL-SG630	30
Control Panel	Switchgear & Control Panels	EL-SG630	30
DB Board	Switchgear & Control Panels	EL-SG630	30
Control Panel	Electrical Control Panel	EL-CNTRPNL	5
Electrical	Electrical DB Panel	EL-ELDB	5
Cable	Electrical Cables	EL-ELCAB	45
Control Panel	Electrical components for Pump, Telemetry & Controls	EL-ELPU	10
Transformer	Electrical Transformers	EL-ELTF	50
Electrical	Electrical Components	EL-EC	7
Fence Fabric (Primary)	Bonnox/Veldspan Fence - 2.1m high	FC-BV21	20
Fence Fabric (Secondary)	Barbed Wire Fence 5 Strands	FC-BW5	20
Fence Fabric (Secondary)	Barbed Wire Fence 8 Strands	FC-BW8	20
Fence Fabric (Primary)	Woven Diamond Mesh Fence - 1.8m high	FC-DM18	20
Fence Fabric(tertiary)	Electrical Fence 12 Strands	FC-EF	20
Fence Fabric (Tertiary)	Ripper Barbed Tape – Concertina	FC-RBTC	20
Fence Fabric (Secondary)	Ripper Barbed Tape – Flatwrap	FC-RBTF	20
razor Fence	Razor Mesh Fence - 1.8m high	FC-RM18	20
Fence Fabric Primary	Razor Mesh Fence - 2.1m high	FC-RM21	20
Concrete palisade	Concrete Palisade Fence -	FC-CP18	25

	1.8 m high		
pump building	Concrete Slab Fence - 2.1m high	FC-CS21	25
Masonry Walls	Masonry Wall - 1.2 m high	FC-MW12	25
Walls	Masonry Wall - 1.8 m high	FC-MW18	25
Walls 3m	Masonry Wall - 2.4 m high	FC-MW24	25
Fence	Steel Palisade Fence - 2.1 m high	FC-SP	20
Concrete Platform	Concrete Foundation	FD-CF	30
Pedestrian Gate	Diamond Mesh Gate 1.8m high – Pedestrian	FG-DGP18	20
Fence Gate Vehicle	Diamond Mesh Gate 2.4m high – Pedestrian	FG-DGP24	20
Pedestrian Gate	Steel Palisade Gate – Pedestrian	FG-SPGP	20
Vehicle Gate	Diamond Mesh Gate 1.8m high – Vehicle	FG-DGV18	20
Vehicle Gate	Diamond Mesh Gate 2.4m high – Vehicle	FG-DGV24	20
Vehicle Gate	Steel Palisade Gate – Vehicle	FG-SPGV	20
Flocculation Tank	Inlet Works Civil Structure	WW-INLCV	30
Screen	Inlet works Screens	WW-SCRNS	30
Foundation	Large Lighting - Mast Foundation	LG-LILF	30
Luminaire	Mast Luminaires - 250W	LG-LU02	10
Luminaire	Mast Luminaires - 400W	LG-LU04	10
Luminaire	Mast Luminaires - 600W	LG-LU06	10
Mast	Lighting Mast Pole	LG-LIPO	30
Mast	Lighting Mast Pole	LG-LIPO	30
Mast	Lighting, medium mast Spot Light	LG-LISM	30
Lining	Pond Lined, Earth	WA-PLE	50
Lining	Pond lining, geosynthetic	WW-PLG	80
Manhole structure	Manholes - Cover & Frame incl Conc. cover slab (600x600mm)	PG-MHCF	15
Dosing Pipe	Pipework Miscellaneous (exposed/visible)	ME-WP1	10
Crane	Overhead Crane/Gantry Crane	ME-OHDCRN	30
Level Control	Level Control	ME-LC	15
Sluice Gate	Mechanical - Sluice Gate	ME-SG	20
Telemetry	Flowmeter	WW-MET	10
Motor	Motor - 18.5kW	ME-MOT18.5	10
Motor	Motor - 30kW	ME-MOT30	10
Delivery Motor	Motor - 37kW	ME-MOT37	10
Gearbox	Motor - 37kW	ME-MOT37	10
New Pump	Motor - 4kW	ME-MOT04	10
3,75KW SUBMERSIBLE	Motor - 4kW	ME-MOT04	10

MOTOR			
Motor	Clarifier scraper drive motor	ME-SDM	10
Motor	Motor - 15kW	ME-MOT15	10
Motor	Motor - 45kW	ME-MOT45	10
Pump	Motor - 45kW	ME-MOT45	10
Motor(185kW)	Motor - 45kW	ME-MOT45	10
Motor	Motor - 5.5kW	ME-MOT05.5	10
Pump	WTW-Motor, Chemical dosing	ME-MCD	10
Motor	Motor - 1.5kW	ME-MOT01.5	10
Motor	Motor - 2.2kW	ME-MOT02.2	10
Pump	Motor - 7.5kW	ME-MOT07.5	10
Paving	Pathway/Paved walkway	PA-PAPE	20
Water Reticulation	110mm Asbestos Cement Pipe	PG-GPA01	50
Water Reticulation	160mm Asbestos Cement Pipe	PG-GPA02	50
Water Reticulation	200mm Asbestos Cement Pipe	PG-GPA03	50
Pipeline	250mm Asbestos Cement Pipe	PG-GPA04	50
Pipeline	300mm Asbestos Cement Pipe	PG-GPA05	50
Pipeline	450mm Asbestos Cement Pipe	PG-GPA06	50
Water Reticulation	1350mm Concrete Pipe	PG-GPC14	50
Water Reticulation	HDPE Pipe - 50 mm	PP-HDPE50	50
75mm HDPE Pipe	HDPE Pipe - 75 mm	PP-HDPE75	50
SupplyPipe Water Reticulation	HDPE Pipe - 110 mm	PP-HDPE110	50
Pipe	HDPE Pipe - 400 mm	PG-HDPE400	50
Pipe	Steel Pipe - 20 mm	PP-STL20	50
Pipe	Steel Pipe - 40 mm	PP-STL40	50
Pipe - 50mm Steel	Steel Pipe - 50 mm	PP-STL50	50
65mm Steel Pipe	Steel Pipe - 65 mm	PP-STL65	50
Water Reticulation	Steel Pipe - 80 mm	PP-STL80	50
Pipeline	Steel Pipe - 100 mm	PP-STL100	50
Water Reticulation	Steel Pipe - 125 mm	PP-STL125	50
Pipeline	Steel Pipe - 150 mm	PP-STL150	50
Water Reticulation pipeline	Steel Pipe - 200 mm	PP-STL200	50
Pipeline	Steel Pipe - 250 mm	PP-STL250	50
Pipe (300)	Steel Pipe - 300 mm	PP-STL300	50
Pipe(350)	Steel Pipe - 350 mm	PP-STL350	50
Pipeline	Steel Pipe - 400 mm	PP-STL400	50
508mm Steel Pipe	Steel Pipe - 500 mm	PP-STL500	50
Pipeline	Steel Pipe - 600 mm	PP-STL600	50
Pipe	Steel Pipe - 700 mm	PP-STL700	50
Pipe (750)	Steel Pipe - 800 mm	PP-STL800	50

Pipe	uPVC Pipe - 50 mm	PP-PVC50	50
Water Reticulation	uPVC Pipe - 63 mm	PP-PVC63	50
75mm Pipe	uPVC Pipe - 75 mm	PP-PVC75	50
Water Reticulation	uPVC Pipe - 90 mm	PP-PVC90	50
110mm dia UPVC Pipeline	uPVC Pipe - 110 mm	PP-PVC110	50
Water Reticulation	uPVC Pipe - 125 mm	PP-PVC125	50
Pipeline	uPVC Pipe - 140 mm	PP-PVC140	50
160mm Pipe	uPVC Pipe - 160 mm	PP-PVC160	50
200 mm Upvc Pipe	uPVC Pipe - 200 mm	PP-PVC200	50
Pipeline-uPVC Pipe - 250 mm	uPVC Pipe - 250 mm	PP-PVC250	50
UPVC Pipe class 20 315mm	uPVC Pipe - 315 mm	PP-PVC315	50
355mm Pipework	uPVC Pipe - 355 mm	PP-PVC355	50
uPVC Pipe - 400 mm	uPVC Pipe - 400 mm	PP-PVC400	50
Dosing Pipes	WTW-Dosing pipework	WA-DPIP	20
Plumbing	WTW-Dosing pipework	WA-DPIP	20
Pump house	Concrete Protective Enclosure	PE-CPE	30
Water Pump	Centrifugal Pump	ME-MEPU3	10
Booster Pump	Centrifugal Pump	ME-MEPU3	10
Diesel Motor	Pump with diesel mono	ME-MEPU1	10
Mono Submersible Pump	Electric Submersible pump	ME-MEPU2	10
New Motor	Electric Submersible pump	ME-MEPU2	10
Pump	Pumps (1KW)	ME-MEPU	10
Pump	Water Pump (5.5Kw)	WA-PUM5.5	10
Pump	Sewerage Pump (2.2kW)	WW-PUM02.2	10
Dosing Equipment	Pump Chlorine dosing	WW-CDP	10
Ladders	Ladder – Steel	ME-WP3	30
Concrete Structure	Complete Reservoir	RS-RES1	50
Open Drain	Road - Concrete lined Side Drain (sides)	RDD-SD	40
Supporting Structure	Supporting Structure	SH-SS	15
Standpipes	Standpipe – Communal	PP-STP	10
Fabricated Steelwork	Fabricated Steelwork	STEELWK	30
Strainer	Strainer/Dirt Box, 50mm	ME-ST0050	25
Strainer	Strainer/Dirt Box, 100mm	ME-ST0100	25
Strainer	Strainer/Dirt Box, 150mm	ME-ST0150	25
Strainer	Strainer/Dirt Box, 200mm	ME-ST0200	25
Strainer	Strainer/Dirt Box, 250mm	ME-ST0250	25
Sand Filters	WTW - Filtration tank	WA-FTANK	15
Tank Containment Structure	Clarifier civil structure	WW-CLACV	30
Clarifier Structure	Water Containment Structure	TK-WCS	30
Electrical Transformer	Transformer 0-50 kVA	EL-TRFR032	40
Transformer	Transformer 200-300 kVA	EL-TRFR200	40
Valve	Altitude Control Valve -	MEV-ACV100	20

	100 mm		
Valve	Altitude Control Valve - 150 mm	MEV-ACV150	20
Control Valve	Altitude Control Valve - 200 mm	MEV-ACV200	20
Air Valve(150)	Anti-Shock Air Release Valve - 150 mm	MEV-ASV150	20
gate Valve	Anti-Shock Air Release Valve - 200 mm	MEV-ASV200	20
Valve	Anti-Shock Air Release Valve - 50 mm	MEV-ASV050	20
Air Valve(65)	Anti-Shock Air Release Valve - 65 mm	MEV-ASV065	20
Air Valve	Anti-Shock Air Release Valve - 75 mm	MEV-ASV075	20
Air Valve	Anti-Shock Air Release Valve - 80/90 mm	MEV-ASV080	20
Valve Gate Valve - 50 mm	Gate Valve - 50 mm	MEV-GV50	20
Valve	Gate Valve - 80 mm	MEV-GV80	20
Gate Valve	Gate Valve - 100 mm	MEV-GV100	20
ValveGate Valve - 150 mm	Gate Valve - 150 mm	MEV-GV150	20
Gate Valve Gate Valve - 200 mm	Gate Valve - 200 mm	MEV-GV200	20
Gate Valve - 250 mm	Gate Valve - 250 mm	MEV-GV250	20
Gatevalve(300)	Gate Valve - 300 mm	MEV-GV300	20
Gate Valve (400)	Gate Valve - 400 mm	MEV-GV400	20
Gate Valve - 50 mm Socketed	Gate Valve - 50 mm Socketed	MEV-GV50S	20
Gate Valve - 63 mm Socketed	Gate Valve - 63 mm Socketed	MEV-GV63S	20
Gate Valve - 75 mm Socketed	Gate Valve - 75 mm Socketed	MEV-GV75S	20
Gate Valve - 90 mm Socketed	Gate Valve - 90 mm Socketed	MEV-GV90S	20
Gate Valve - 110 mm Socketed	Gate Valve - 110 mm Socketed	MEV-GV110S	20
Gate Valve - 160 mm Socketed	Gate Valve - 160 mm Socketed	MEV-GV160S	20
Gate Valve - 200 mm Socketed	Gate Valve - 200 mm Socketed	MEV-GV200S	20
Gate Valve	Gate Valve - 250 mm Socketed	MEV-GV250S	20
Valve	Gate Valve - 400 mm Socketed	MEV-GV400S	20
Butterfly Valve - 50 mm	Butterfly Valve - 50 mm	MEV-BFV50	20
Butterfly Valve(80)	Butterfly Valve - 80 mm	MEV-BFV80	20
Butterfly Valve(100)	Butterfly Valve - 100 mm	MEV-BFV100	20
Butterfly Valve	Butterfly Valve - 150 mm	MEV-BFV150	20

Butterfly Valve - 200 mm	Butterfly Valve - 200 mm	MEV-BFV200	20
Butterfly Valve(250)	Butterfly Valve - 250 mm	MEV-BFV250	20
Butterfly Valve(300)	Butterfly Valve - 300 mm	MEV-BFV300	20
Non-Return Valve - 150 mm	Non-Return Valve - 150 mm	MEV-NRV150	20
Non-Return Valve(50)	Non-Return Valve - 50 mm	MEV-NRV050	20
Non-Return Valve - 80 mm	Non-Return Valve - 80 mm	MEV-NRV080	20
Non-Return Valve - 100 mm	Non-Return Valve - 100 mm	MEV-NRV100	20
Non-Return Valve - 125 mm	Non-Return Valve - 125 mm	MEV-NRV125	20
Pressure Reducing Valve - 80 mm	Pressure Reducing Valve - 80 mm	MEV-PRV080	20
Pressure Reducing Valve - 100 mm	Pressure Reducing Valve - 100 mm	MEV-PRV100	20
Pressure Reducing Valve - 150 mm	Pressure Reducing Valve - 150 mm	MEV-PRV150	20
Pressure Reducing Valve - 200 mm	Pressure Reducing Valve - 200 mm	MEV-PRV200	20
Valve	Pressure Reducing Valve - 250 mm	MEV-PRV250	20
Float Valve	Ball Valve - 80 mm	MEV-BV80	20
Valve	Ball Valve - 50 mm	MEV-BV50	20
Tap	Ball Valve - 15 mm	MEV-BV15	20
Isolation Valve	Gate Valve - 500 mm	MEV-GV500	20
Butterfly valve (450)	Butterfly Valve - 400 mm	MEV-BFV400	20
Fire Hydrant	Fire Hydrant	WA-FH	10
Grouted Stone Pitching	Pond/Dam Lining Concrete	WA-LIN1	80
Flow Meter	Meter - 20mm	ME-BM0020	10
Meter / Gauge	Meter - 25mm	ME-BM0025	10
Meter / Gauge (50)	Meter - 50mm	ME-BM0050	10
Outlet Meter / Gauge	Meter - 80mm	ME-BM0080	10
Meter / Gauge	Meter - 100mm	ME-BM0100	10
Water Meter	Meter - 150mm	ME-BM0150	10
Meter / Gauge	Meter - 200mm	ME-BM0200	10
Meter	Meter - 250mm	ME-BM0250	10
Water Meter	Meter - 300mm	ME-BM0300	10
Dosing Tanks	Plastic Water Tank - 500 Litres	TK-T1	15
Dosing Tanks	Plastic Water Tank - 1 000 Litres	TK-T2	15
JoJo Tank	Plastic Water Tank - 2 500 Litres	TK-T4	15
Tank Containment Structure (5 000l)	Plastic Water Tank - 5 000 Litres	TK-T5	15
Back Wash Waer Storage Tank	Plastic Water Tank - 10 000 Litres	TK-T7	15
Chlorine Tank x2	Pressed Steel tank	TK-ST	30

Foundation	Reinforced concrete foundation 30MPa	TK-RC30	50
Tank Supporting Structure	Water Tank Stand - 1.5m high for 5 000L	TK-TS1	15
Supporting Structure	Water Tank Stand - 9m high for 10 000L	TK-TS10	15
Tank Supporting Structure	Water Tank Stand - 4.5m high for 5 000L	TK-TS5	15
10 000 KL Steel Tank Stand	Water Tank Stand - 6m high for 10 000L	TK-TS8	15
Pipework & Fittings	Pipework associated with elevated tank - 50mm Steel	TK-SP50	20
SUBMERSIBLE MOTOR	WTW-Motor Control Centre	WA-ELECT	10
Lockable Recta Grid Lid	Galvanized Steel Gratings - 2.4 x 1.2m panel	WA-STLGR	30
Chemical Stirrer	WTW-Chemical stirrer	WA-STR	30
Foundation	Buildings, Marginal foundations	BG-BUFN1	30
Pump Enclosure	Low spec buildings - Taxi Shelter/Bus shelter/Canopy/Shed/Minor Lifeguard tower/Parcel Counter/Paybooth/Garage	BG-BULS	25
Roof	Flat concrete roof	BG-BURF2	30
Roof	Corrugated Iron Roof And Fabric	BG-BURF1	25
Walls	Double Brick Layer, Face brick Exterior	BG-BUEX1	30
Distribution Box	Low spec electrical	BG-BUEL1	15
Internal Finishes & Fittings	Minimal interior fabric - Class C building	BG-BUIF1	20
Toilet,shower and basin	Minimal toilets and basic wet services	BG-BUWS1	10
Walls	Plastered exterior (double brick layer)	BG-BUEX2	25
Enclosure	Plastered exterior (double brick layer)	BG-BUEX2	25
Walls	Low Walls and other external structures (generally masonry)	MS-MSES	25
Generator	Generator: (40 kVa)	ME-GN40	7
Generator	Generator: (100 kVa)	ME-GN100	7
concrete Chamber Structure	Chamber - Cast In-Situ (Square/Rectangular)	VC-VCBC	20
Chamber Structure	Chamber - Cast In-Situ (Square/Rectangular)	VC-VCCC	20
Roof	Tiled Roof	BG-BURF4	30
New Pump	5.6kW Motor Scope (Trio Panel)	MSTP-5.6kW-3P	5

Electrical Cable	Cable - Airdeck (4 Core), 16mm 4C SWA PVC Cable	EL-4CSWA16	25
Electrical Cable	Cable - OH (4 Core), 95mm 4C SWA PVC Cable	EL-4CSWA95	25
Door	Single Chromadeck Roll Up Garage Door	GD-SGL-2440(w)x2135(h)	10
Cylinder	Compressor (100 litre)	AC-CU1	10
New Pump	Electric pump	PS-SB40+	10
WKL 65/36 PUMPS.STD	Electric pump	PS-SB16-40	10

36.2 HERITAGE ASSETS

The following is a list of at least some typical heritage assets encountered in the municipal environment (no asset lives are given, of course, as no ordinary depreciation will be charged against such assets):

- Museum exhibits
- Works of art (which will include paintings and sculptures)
- Public statues
- Historical buildings or historical structures (such as war memorials)
- Historical sites (for example, an iron Age kiln, historical battle site or site of a historical settlement)

36.4 INVESTMENT ASSETS

It is not possible to provide an exhaustive list of investment assets, as the actual list will depend very much on the local circumstances of each municipality. However, the following will be among the most frequently encountered:

- Office parks (which have been developed by the municipality itself or jointly between the municipality and one or more other parties) (30)
- Shopping centers (again developed along similar lines) (30)
- Housing developments (that is, developments financed and managed by the municipality itself, with the sole purpose of selling such houses for profit) (30)

36.5 OTHER ASSETS

The following is a list of other assets, again showing the estimated useful life in years in brackets:

Office equipment	
Computer hardware	(3-5)
Computer software	(3-5)
Office machines	(3-5)
Air conditioners	(5-7)
Furniture and fittings	
Chairs (7-10)	
Tables and desks	(7-10)
Cabinets and cupboards	(7-10)
Bins and containers	
Household refuse bins	(5)
Bulk refuse containers	(10)
Emergency equipment	
Fire hoses	(5)
Other fire-fighting equipment	(15)
Emergency lights	(5)
Motor vehicles	
Ambulances	(5-10)
Fire engines	(20)

Buses	(15)
Trucks and light delivery vehicles	(5- 7)
Ordinary motor vehicles	(5-7)
Motor cycles	(3)
Plant and equipment	
Graders	(10-15)
Tractors	(10-15)
Mechanical horses	(10-15)
Farm equipment	(5)
Lawn Mowers	(2)
Compressors	(5)
Laboratory equipment	(5)
Radio equipment	(5)
Firearms	(5)
Telecommunication equipment	(5)
Cable cars	(15)
Irrigation systems	(15)
Cremators	(15)
Lathes	(15)
Filling equipment	(15)
Conveyors	(15)
Feeders	(15)
Tippers	(15)
Pulverizing mills	(15)
Other	
Aircraft	(15)
Watercraft	(15)

37 ANNEXURE: PARAPHRASE OF SECTION 14 OF THE MUNICIPAL FINANCE MANAGEMENT ACT 2003 and THE MUNICIPAL ASSET TRANSFER REGULATIONS

37.1 A municipality may not alienate any capital asset required to provide a minimum level of basic municipal services.

37.2 A municipality may alienate any other capital asset, but provided

- The council, in a meeting open to the public, has first determined that the asset is not required to provide a minimum level of basic municipal services, and
- The council has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.

38 CERTIFICATE OF ENDORSEMENT:

This Policy shall come into effect on the date of endorsement and shall cease only in the event where such changes/variations has been reduced to writing, approved by council and been signed by the Speaker. Unless in the event where any changes in any applicable Act, Legislation has jurisdiction to supersede.

_____ _____

For and on behalf of Municipality **Date**