



# **BUSHBUCKRIDGE**

**LOCAL MUNICIPALITY**

## **ASSET MANAGEMENT POLICY**

# ASSET MANAGEMENT POLICY

## CONTENTS

- 1. Background**
- 2. Objectives**
- 3. Definitions**
- 4. Statutory and regulatory framework**
- 5. Responsibilities and accountabilities**
  - 5.1 Municipal manager**
  - 5.2 Chief financial officer
  - 5.3 Asset manager
  - 5.4 Asset steering committee
  - 5.5 All council employees
  - 5.6 Other departments in the municipality
- 6. Accounting for assets**
  - 6.1 Recognition**
  - 6.2 Measurement at recognition**
  - 6.3 Measurement after recognition**
  - 6.4 Maintenance**
  - 6.5 Review of useful lives**
- 7. Disposal of property plant and equipment**
- 8. Contents of the asset register**
- 9. Maintenance**
- 10. Safeguard of assets**

## **Background**

**1.1** Property, plant and Equipment as constructed and properly managed by Bushbuckridge local municipality, ensures the following:-

**1.1.1** Sustainable service delivery,

**1.1.2** Improvement of the living conditions of residents of Bushbuckridge,

**1.1.3** Providing a safe and healthy living environment.

**1.2** Bushbuckridge Local municipality plays a stewardship role in ensuring that assets that belong to the community are adequately safeguarded to ensure proper service delivery.

**1.3** Statutory provisions are being implemented to protect public property against arbitrary and inappropriate management or disposal of BLM assets.

**1.4** Accounting standards as promulgated by the Accounting Standard Board and other regulatory frameworks are being adhered to, to ensure sound financial recording of information related to Property Plant and Equipment.

## **2. Objectives of the Asset management Policy**

**2.1** To ensure that all responsible parties are aware of their roles and responsibilities regarding assets of the municipality,

**2.2** To set out accounting treatment for assets acquired and used by the municipality,

**2.3** To prescribe the administrative guidelines and internal control procedures to be followed by persons in control of municipal assets with regard to proper management thereof.

### 3. Definitions

- 3.1 An Asset** - means a resource that is controlled by Bushbuckridge Local Municipality,
- 3.2** Acquired as a result of past event,
- 3.3** From which future economic benefits or service potential will flow to the municipality.
- 3.4 Carrying amount** – is the amount at which an asset is included in the statement of financial position after deducting any accumulated depreciation and accumulated impairment thereon.
- 3.4.1 Capitalization** – is the recognition of an asset in the Fixed Asset Register with its historical financial cost in accordance with GRAP.
- 3.5 Component** – is a part of an asset with a significantly different useful life and significant cost in relation to the rest of the main (parent) asset. The components will be separately accounted for and treated separately for depreciation, recognition and derecognition purposes., but a parent-child relationship with the main asset will be maintained.
- 3.6 Cost** – is an amount of cash or cash equivalents paid or the fair value of or other consideration given to acquire an asset, at the time of its acquisition or construction.
- 3.7 Community assets** – are assets with a physical structure (libraries, sports fields, parks) which utilization contribute to the well-being of the community.
- 3.8 Contributed asset** – an asset received by the municipality in the form of a donation.
- 3.9 Depreciation** – is a systematic allocation of the depreciable amount of an asset over its useful life.
- 3.10 Depreciable amount** – is the cost of an asset less its anticipated residual value.
- 3.11 Depreciated replacement cost** – is a measure of the current value of an asset based on its current replacement cost less an allowance for deterioration of the condition to date.
- 3.12 Economic Useful life** – is the period over which as asset is expected to yield economic benefits or service potential to the municipality community
- 3.13 Enhancement/Rehabilitation** – is an improvement or augmentation of an existing asset (including separately depreciable parts) beyond its originally recognised service potential. The enhancement will either be on the useful life, capacity, quality, and functionality of an asset.
- 3.14 Fair value** – is the amount for which as asset could be exchanged between knowledgeable willing parties in an arm's length transaction.

**3.15 Heritage assets** – are assets that have a cultural, environmental, historical significance that are held indefinitely for the benefit of present and future generations. (Recreational parks used for leisure)

**3.16 Investment property** – is land or building or part of a building or both held by the owner to earn rentals or capital appreciation.

**3.17 Infrastructure assets** which are defined as assets that usually display some or all the following characteristics:

**3.17.1** they are part of a system or network;

**3.17.2** they are specialised in nature and do not have alternative uses;

**3.17.3** they are immovable and they may be subject to constraints on disposal.

**3.18 Impairment** – means a determined loss in 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.

**3.19 Property, plant and equipment** – are tangible, identifiable assets that are held for:-  
Use in the production of goods and services;

**3.19.1** Rental to others;

**3.19.2** Administrative purposes; and

**3.19.3** Are expected to be used for more than one year.

**3.20 Recognition** – is the process by which expenditure of a capital nature is included in the Fixed Asset Register.

**3.21 Remaining Useful Life** - the time remaining until an asset ceases to provide the required service level or economic usefulness.

**3.22 Residual Value** – the estimated amount that the municipality would obtain for an asset at the end of its useful life after deducting the expected cost of disposal if the asset was already of the age and condition expected at the end of its useful life.

#### **4 Statutory and regulatory framework.**

**4.13** This policy must comply with all relevant legislation requirements including:-

**4.13.1** The constitution of the Republic of South Africa, 1996

**4.13.2** Municipal Systems act, 2000

**4.13.3** Municipal Finance Management Act, 56 of 2003

**4.14** The policy will be updated whenever legislative or accounting standard amendments significantly change the requirements pertaining to asset management in general and the administration of council assets.

## **5 Responsibilities**

**5.13.1** The **municipal manager** or duly delegated representative is responsible for the management of the assets of the municipality, including the safeguarding and maintenance of those assets by ensuring that:-

**5.13.1.1** The municipality has and maintains a management, accounting and information system that accounts for the asset of the municipality.

**5.13.1.2** An asset management committee is established, through which all asset processes and procedures are implemented.

**5.13.1.3** The municipality's asset are valued in accordance with the standards of GRAP;

**5.13.1.4** That senior managers and their teams comply with the policy.

**5.13.2** The **chief Financial Officer** or his/her delegate is designated as the municipality's Asset Co-ordinator and as a result, the Budget and Treasury office is responsible for ensuring that:-

**5.13.2.1** A fixed asset register is maintained,

**5.13.2.2** Ensure that an appropriate system of financial management and internal control are established and carried out diligently,

**5.13.2.3** The financial and other resources of the municipality are utilized effectively, efficiently, economically and transparently.

**5.13.2.4** Any unauthorized, irregular, fruitless or wasteful expenditure and losses resulting from negligent conduct are prevented,

**5.13.2.5** Provide the Auditor General South Africa or his personnel, on request, with the financial records relating to assets as recorded in the Fixed Assets Register.

**5.14 Asset Management Committee shall:-**

- 5.14.1** Maintain an accurate and up to date record of information on municipal assets by end user departments,
- 5.14.2** To ensure information on municipal assets (Newly Acquired Assets) is shared with the Budget and Treasury (Finance) to ensure completeness of information in the preparation of Annual Financial Statements,
- 5.14.3** Compile an accurate and up to date list of municipal assets that have been assessed not to have any service potential and share with the Budget and Treasury after obtaining council resolution for write off or disposal,
- 5.14.4** Assist with responding to finding raised by the AGSA or matter in their area of operation during the financial year audit.

**5.15 ALL Council employees shall:-**

- 5.15.1** Ensure that assets assigned to them are utilized effectively, efficiently, economically and transparently,
- 5.15.2** Assets of the municipality are not used for private gain,
- 5.15.3** Notify the asset management unit of all obsolete, damaged and stolen assets WITHOUT ANY DELAY,
- 5.15.4** Safeguard assets allocated to them and notify the asset management unit of any pending movement and disappearance of bar codes and ensure an asset transfer form is completed upon asset movement.

**5.16 The Human Resources Unit shall:-**

- 5.16.1** Ensure that on termination of service, the asset management unit is notified so as to check asset allocated to the employee,
- 5.16.2** No monies are paid out to the staff on termination prior to receiving confirmation on return of assets from the asset management unit.

## **5.17 Responsibilities of other departments**

The asset management unit must be notified of the following, by other departments within the municipality:-

- 5.17.1 Any donations received during a particular financial year,
- 5.17.2 Additions or Improvements to existing assets,
- 5.17.3 Loss or damage to existing assets (in the form of a report)
- 5.17.4 Termination of employment
- 5.17.5 Sale of municipal land
- 5.17.6 Notify the asset management unit of any privately owned movable assets in all municipal offices.

## **6 Accounting for assets**

### **6.13 Recognition of an asset**

An asset shall be recognised as an asset if:-

- 6.13.1 it meets the definition of an asset and PPE,
- 6.13.2 The cost or fair value of the item can be measured reliably.

### **6.14 Measurement at recognition**

- 6.14.1 An item of asset that qualifies for recognition as an asset shall be measured at cost,
- 6.14.2 Where an asset is acquired at no cost or for a nominal amount, it's cost is its fair value as at the date of acquisition.

### **6.15 Measurement after recognition**

- 6.15.1 After recognition as an asset, an item of PPE shall be carried at cost less any accumulated depreciation and any impairment losses,
- 6.15.2 Separately record each part of an item of PPE with a cost and lifespan significant and different in relation to the total cost of the asset,
- 6.15.3 Depreciation of an asset begins when it is available for use,
- 6.15.4 Depreciation ceases when the asset is derecognised,
- 6.15.5 Depreciation of an asset is determined after deducting residual value.



## **6.16 Review if useful life, depreciation method and residual value(s)**

**6.16.1** The useful life, depreciation method and the residual value applied to an asset shall be reviewed when necessary and if there has been any significant change in the expected patterns of the consumption of the future economic benefits, service potential embodied in the assets.

**6.16.2** The method, useful life and residual value shall be changed to reflect the changed patterns

**6.16.3** Such a change shall be accounted for in line with prescript of applicable Generally Recognized Accounting Practice.

## **7 Disposal of Property Plant and Equipment.**

**7.13** The municipality may not transfer ownership as a result of a sale or other transaction or otherwise permanently dispose on a non-current asset needed to provide minimum level of basic municipal services,

**7.14** Has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal service,

**7.15** In terms of movable assets, all municipal logos or branding should be permanently removed before transfer of ownership is finalized,

**7.16** The disposal of property, plant and equipment shall be fair, equitable, transparent, competitive and cost effective and comply with the prescribed regulatory framework for supply chain management.

## **8 Contents of the Fixed Asset Register**

**8.1** A brief but identifiable description of each asset,

**8.2** Classification of each asset,

**8.3** The date on which the asset was acquired for use,

**8.4** The location of the assets,

**8.5** The name of the end user department,

**8.6** The asset owner or responsible employee,

**8.7** The tittle deed number in the case of buildings,

- 8.8 The erf number in the case of municipal land,
- 8.9 The unique identification number,
- 8.10 The original cost or fair value in no cost is available,
- 8.11 The accumulated depreciation to date,
- 8.12 The carrying value of the asset,
- 8.13 Impairment losses if any,
- 8.14 The date on which the asset is disposed,
- 8.15 The residual value of each asset, where applicable.

## **9 Maintenance**

### **9.1 Maintenance strategy**

Expenditure related to repairs and maintenance of property, plant and equipment are made to restore or maintain the future economic benefits or service potential that the municipality can expect from the asset.

Each department must develop a maintenance strategy that will ensure that the municipality's assets are maintained at an adequate operational level or standard by ensuring that all statutory, technical, and operational objectives are achieved.

The strategy must ensure that tangible assets under the custody and control of the relevant directors are properly maintained and repaired so that the possible maximum useful lives are realized.

### **9.2 Subsequent expenditure**

Subsequent expenditure relating to property, plant and equipment is capitalized if it is probable that future economic benefits or potential service delivery of the asset is enhanced in excess of the originally assessed standard of performance.

If expenditure only restores the originally assessed standard of performance, then it is regarded as repairs and should be expensed.

The following matrix will assist in distinguishing capital expenditure from maintenance expenditure.

Capital expenditure	Maintenance expenditure
Acquiring a new asset.	Restoring an asset so that it can continue to be used for its original purpose
Replacing an asset	Maintaining an asset so that it can be used for a <b>PERIOD</b> for which it was initially intended
Enhancing an existing asset so that its use is expanded	
Further developing an existing asset so that its original useful life is extended	

## 10 SAFEGUARING OF ASSETS

### 10.1 Custody and security

- 10.1.1 All barcoded assets shall be tracked by physical location in the Fixed Asset Register.
- 10.1.2 A physical asset verification of movable assets shall be performed quarterly by asset management personnel.
- 10.1.3 It is the responsibility of Departments, through the office of the director, to report stolen or damaged property to the Budget and Treasury office.

### 10.2 Loss of asset

- 10.2.1 All assets lost, stolen or damaged must be reported to the **budget and treasury department** and also be reported to the **SAPS** and council's **internal security** within 48 hours of the occurrence of the incident.
- 10.2.2 Loss through negligence on the part of the employee will result in the value of the asset as reflected in the Fixed Asset Register be recovered at net book value from the employee's remuneration.
- 10.2.3 If it can be proven that there was a lapse in the internal security measures to safeguard municipal assets, accountability to replace the lost asset will rest with the respective company.

**SUMMARY OF USEFUL LIVES – BUSHBUCKBRIDGE LOCAL MUNICIPALITY**

No.	CODE	CATEGORY	CLASS	DESCRIPTION	CONSOLIDATED/COMBINED DESCRIPTION	ERV	EUL
1	RSW000	Roads and storm-water(Roads) (Not Regravelled)	Roads and storm-water	Pavements	Roads and storm-water - Pavements - Gravel surface (Not Maintained)	0	Unlimited
2	RSW001	Roads and storm-water	Roads and storm-water	Pavements	Roads and storm-water - Pavements - Bituminous surface-thick	0	12
3	RSW002	Roads and storm-water	Roads and storm-water	Pavements	Roads and storm-water - Pavements - Bituminous surface- medium	0	9
4	RSW003	Roads and storm-water	Roads and storm-water	Pavements	Roads and storm-water - Pavements - Bituminous surface- thin	0	5
5	RSW004	Roads and storm-water	Roads and storm-water	Pavements	Roads and storm-water - Pavements - Gravel surface (Maintained)	0	3
6	RSW005	Roads and storm-water	Roads and storm-water	Pavements	Roads and storm-water - Pavements - Concrete/ block surface	0	20
7	RSW006	Roads and storm-water	Roads and storm-water	Pavements	Roads and storm-water - Pavements - Structural layers-paved arterial/distributors	0	30
8	RSW007	Roads and storm-water	Roads and storm-water	Pavements	Roads and storm-water - Pavements - Structural layers-paved collectors	0	50
9	RSW008	Roads and storm-water	Roads and storm-water	Pavements	Roads and storm-water - Pavements - Structural layers-paved access roads	0	80
10	RSW009	Roads and storm-water	Roads and storm-water	Earthworks	Roads and storm-water - Earthworks - Cut and fill earthworks	0	100
11	RSW010	Roads and storm-water	Roads and storm-water	Road drainage	Roads and storm-water - Road drainage - Kerbs-Arterial/Distributor	0	20
12	RSW011	Roads and storm-water	Roads and storm-water	Road drainage	Roads and storm-water - Road drainage - Kerbs-Collectors/Access	0	50
13	RSW012	Roads and storm-water	Roads and storm-water	Road drainage	Roads and storm-water - Road drainage - Kerb Inlets	0	20
14	RSW013	Roads and storm-water	Roads and storm-water	Road drainage	Roads and storm-water - Road drainage - Lined open drain	0	50
15	RSW014	Roads and storm-water	Roads and storm-water	Road Furniture	Roads and storm-water - Road Furniture - Guard Rail	0	15
16	RSW015	Roads and storm-water	Roads and storm-water	Road Furniture	Roads and storm-water - Road Furniture - Corner Shelter	0	15
17	RSW016	Roads and storm-water	Roads and storm-water	Road Furniture	Roads and storm-water - Road Furniture - Road Marking	0	5
18	RSW017	Roads and storm-water	Roads and storm-water	Road Furniture	Roads and storm-water - Road Furniture - Mini roundabout	0	20
19	RSW018	Roads and storm-water	Roads and storm-water	Road Furniture	Roads and storm-water - Road Furniture - Speed Hump	0	20
20	RSW019	Roads and storm-water	Roads and storm-water	Road Furniture	Roads and storm-water - Road Furniture - Traffic Island	0	20
21	RSW020	Roads and storm-water	Roads and storm-water	Road Furniture	Roads and storm-water - Road Furniture - Footpaths	0	20
22	RSW021	Roads and storm-water	Roads and storm-water	Road Furniture	Roads and storm-water - Road Furniture - Street Signs	0	20
23	RSW022	Roads and storm-water	Roads and storm-water	Road Furniture	Roads and storm-water - Road Furniture - Traffic Signs	0	7
24	RSW023	Roads and storm-water	Roads and storm-water	Road Furniture	Roads and storm-water - Road Furniture - Traffic signal	0	15
25	RSW024	Roads and storm-water	Roads and storm-water	Bridges	Roads and storm-water - Bridges - Super-structure	0	100
26	RSW025	Roads and storm-water	Roads and storm-water	Bridges	Roads and storm-water - Bridges - Sub-structure	0	100
27	RSW026	Roads and storm-water	Roads and storm-water	Bridges	Roads and storm-water - Bridges - Side barrier	0	60
28	RSW027	Roads and storm-water	Roads and storm-water	Bridges	Roads and storm-water - Bridges - Abutment	0	100

No.	CODE	CATEGORY	CLASS	DESCRIPTION	CONSOLIDATED/COMBINED DESCRIPTION	ERY	EUL
29	RSW028	Roads and storm-water	Roads and storm-water	Culverts	Roads and storm-water - Culverts - Major Culvert	0	60
30	RSW029	Roads and storm-water	Roads and storm-water	Retaining Walls	Roads and storm-water - Retaining Walls - Anchored wall	0	50
31	RSW030	Roads and storm-water	Roads and storm-water	Retaining Walls	Roads and storm-water - Retaining Walls - Retaining wall	0	60
32	RSW031	Roads and storm-water	Roads and storm-water	Storm-water Conveyance	Roads and storm-water - Storm-water Conveyance - Canal lining	0	50
33	RSW032	Roads and storm-water	Roads and storm-water	Storm-water Conveyance	Roads and storm-water - Storm-water Conveyance - Gabions	0	50
34	RSW033	Roads and storm-water	Roads and storm-water	Storm-water Conveyance	Roads and storm-water - Storm-water Conveyance - Rip rap	0	20
35	PLT001	Other Infrastructure	Plants	Mechanical plant	Plants - Mechanical plant - Pump	0	15
36	PLT002	Other Infrastructure	Plants	Mechanical plant	Plants - Mechanical plant - Engine	0	15
37	PLT003	Other Infrastructure	Plants	Mechanical plant	Plants - Mechanical plant - Dozer	0	15
38	PLT004	Other Infrastructure	Plants	Mechanical plant	Plants - Mechanical plant - Generator	0	20
39	PLT005	Other Infrastructure	Plants	Mechanical plant	Plants - Mechanical plant - Waste compactor	0	15
40	PLT006	Other Infrastructure	Plants	Mechanical plant	Plants - Mechanical plant - Weighbridge	0	15
41	PLT007	Other Infrastructure	Plants	Mechanical plant	Plants - Mechanical plant - Gas monitoring equipment	0	15
42	PLT008	Other Infrastructure	Plants	Mechanical plant	Plants - Mechanical plant - Baler	0	15
43	PLT009	Other Infrastructure	Plants	Electrical plant	Plants - Electrical plant - Motor	0	15
44	PLT010	Other Infrastructure	Plants	Electrical plant	Plants - Electrical plant - Telemetry	0	15
45	PLT011	Other Infrastructure	Plants	Electrical plant	Plants - Electrical plant - Control panel	0	30
46	PLT012	Other Infrastructure	Plants	Electrical plant	Plants - Electrical plant - Isolator	0	30
47	PLT013	Other Infrastructure	Plants	Electrical plant	Plants - Electrical plant - Power factor equipment	0	30
48	STR001	Other Infrastructure	Structures	Civil Structure	Structures - Civil Structure - Mild Steel structure	0	30
49	STR002	Other Infrastructure	Structures	Civil Structure	Structures - Civil Structure - Timber structure	0	15
50	STR003	Other Infrastructure	Structures	Civil Structure	Structures - Civil Structure - Masonry structure	0	30
51	STR004	Other Infrastructure	Structures	Civil Structure	Structures - Civil Structure - Concrete structure	0	50
52	STR005	Other Infrastructure	Structures	Civil Structure	Structures - Civil Structure - Earth fill dam wall	0	80
53	STR006	Other Infrastructure	Structures	Civil Structure	Structures - Civil Structure - Rock fill dam wall	0	150
54	STR007	Other Infrastructure	Structures	Civil Structure	Structures - Civil Structure - Roll Crete dam wall	0	200
55	STR008	Other Infrastructure	Structures	Civil Structure	Structures - Civil Structure - Filter media	0	20
56	STR009	Other Infrastructure	Structures	Civil Structure	Structures - Civil Structure - Tank - plastic	0	15
57	STR010	Other Infrastructure	Structures	Civil Structure	Structures - Civil Structure - Tank - steel	0	30
58	STR011	Other Infrastructure	Structures	Civil Structure	Structures - Civil Structure - Tank - concrete	0	50

No.	CODE	CATEGORY	CLASS	DESCRIPTION	CONSOLIDATED/COMBINED DESCRIPTION	ERV	EUL
59	STR012	Other Infrastructure	Structures	Civil Structure	Structures - Civil Structure - Landfill lining	0	50
60	STR013	Other Infrastructure	Structures	Civil Structure	Structures - Civil Structure - Mild steel fittings	0	20
61	STR014	Other Infrastructure	Structures	Civil Structure	Structures - Civil Structure - Stainless steel fittings	0	40
62	STR015	Other Infrastructure	Structures	Civil Structure	Structures - Civil Structure - Borehole well & lining	0	30
63	PPS001	Water and Sanitation	Pipes	Pipe-work	Pipes - Pipe-work - uPVC pipe	0	60
64	PPS002	Water and Sanitation	Pipes	Pipe-work	Pipes - Pipe-work - Steel pipe	0	80
65	PPS003	Water and Sanitation	Pipes	Pipe-work	Pipes - Pipe-work - HDPE pipe	0	80
66	PPS004	Water and Sanitation	Pipes	Pipe-work	Pipes - Pipe-work - Clay	0	100
67	PPS005	Water and Sanitation	Pipes	Pipe-work	Pipes - Pipe-work - Concrete	0	40
68	PPS006	Water and Sanitation	Pipes	Pipe-work	Electrical Pipes - Pipe-work - Asbestos-cement pipe	0	40
69	PPS007	Water and Sanitation	Pipes	Pipe-work	Pipes - Pipe-work - Sub-soil drains	0	60
70	PPS008	Water and Sanitation	Pipes	Pipe-work	Pipes - Pipe-work - Valve	0	20
71	PPS009	Water and Sanitation	Pipes	Pipe-work	Pipes - Pipe-work - Hydrant	0	20
72	PPS010	Water and Sanitation	Pipes	Pipe-work	Pipes - Pipe-work - Meter	0	10
73	PPS011	Water and Sanitation	Pipes	Pipe-work	Pipes - Pipe-work - Erf connection - water	0	50
74	PPS012	Water and Sanitation	Pipes	Pipe-work	Pipes - Pipe-work - Erf connection - sewer	0	50
75	PPS013	Water and Sanitation	Pipes	Pipe-work	Pipes - Pipe-work - Communal Pedestal	0	10
76	ELE001	Electrical Infrastructure	Electrical Infrastructure	HV Conductors	Electrical Infrastructure - HV Conductors - Cable	0	50
77	ELE002	Electrical Infrastructure	Electrical Infrastructure	HV Conductors	Electrical Infrastructure - HV Conductors - Pilot Cables	0	50
78	ELE003	Electrical Infrastructure	Electrical Infrastructure	HV Conductors	Electrical Infrastructure - HV Conductors - HV Overhead Line	0	50
79	ELE004	Electrical Infrastructure	Electrical Infrastructure	HV Substation	Electrical Infrastructure - HV Substation - Transformer	0	45
80	ELE005	Electrical Infrastructure	Electrical Infrastructure	HV Substation	Electrical Infrastructure - HV Substation - VTs (voltage transformer)	0	45
81	ELE006	Electrical Infrastructure	Electrical Infrastructure	HV Substation	Electrical Infrastructure - HV Substation - CTs (current transformer)	0	45
82	ELE007	Electrical Infrastructure	Electrical Infrastructure	HV Substation	Electrical Infrastructure - HV Substation - AUX Transformer	0	45
83	ELE008	Electrical Infrastructure	Electrical Infrastructure	HV Substation	Electrical Infrastructure - HV Substation - Transformers NEC	0	45
84	ELE009	Electrical Infrastructure	Electrical Infrastructure	HV Substation	Electrical Infrastructure - HV Substation - Panel	0	45
85	ELE010	Electrical Infrastructure	Electrical Infrastructure	HV Substation	Electrical Infrastructure - HV Substation - HV Switchgear - Breakers	0	45
86	ELE011	Electrical Infrastructure	Electrical Infrastructure	HV Substation	Electrical Infrastructure - HV Substation - HV Switchgear - Isolators	0	45
87	ELE012	Electrical Infrastructure	Electrical Infrastructure	MV Conductors	Electrical Infrastructure - MV Conductors - Cable	0	50
88	ELE013	Electrical Infrastructure	Electrical Infrastructure	MV Conductors	Electrical Infrastructure - MV Conductors - Pilot Cables	0	50

No.	CODE	CATEGORY	CLASS	DESCRIPTION	CONSOLIDATED/COMBINED DESCRIPTION	ERV	EUL
89	ELE014	Electrical Infrastructure	Electrical Infrastructure	MV Conductors	Electrical Infrastructure - MV Conductors - MV Overhead Line	0	50
90	ELE015	Electrical Infrastructure	Electrical Infrastructure	MV Substation	Electrical Infrastructure - MV Substation - Transformer	0	45
91	ELE016	Electrical Infrastructure	Electrical Infrastructure	MV Substation	Electrical Infrastructure - MV Substation - VTs (voltage transformer)	0	45
92	ELE017	Electrical Infrastructure	Electrical Infrastructure	MV Substation	Electrical Infrastructure - MV Substation - CTs (current transformer)	0	45
93	ELE018	Electrical Infrastructure	Electrical Infrastructure	MV Substation	Electrical Infrastructure - MV Substation - AUX Transformer	0	45
94	ELE019	Electrical Infrastructure	Electrical Infrastructure	MV Substation	Electrical Infrastructure - MV Substation - MV Switchgear - Breakers	0	45
95	ELE020	Electrical Infrastructure	Electrical Infrastructure	MV Substation	Electrical Infrastructure - MV Substation - MV Switchgear - Isolators	0	45
96	ELE021	Electrical Infrastructure	Electrical Infrastructure	MV Substation	Electrical Infrastructure - MV Substation - Panel	0	45
97	ELE022	Electrical Infrastructure	Electrical Infrastructure	MV Substation	Electrical Infrastructure - MV Substation - Ring Main Unit	0	45
98	ELE023	Electrical Infrastructure	Electrical Infrastructure	MV Switchgear	Electrical Infrastructure - MV Switchgear - Breakers	0	45
99	ELE024	Electrical Infrastructure	Electrical Infrastructure	MV Switchgear	Electrical Infrastructure - MV Switchgear - Isolator	0	45
100	ELE025	Electrical Infrastructure	Electrical Infrastructure	MV Switchgear	Electrical Infrastructure - MV Switchgear - Panel	0	45
101	ELE026	Electrical Infrastructure	Electrical Infrastructure	MV Transformer	Electrical Infrastructure - MV Transformer - Mini-Sub	0	45
102	ELE027	Electrical Infrastructure	Electrical Infrastructure	MV Transformer	Electrical Infrastructure - MV Transformer - Pole Transformer	0	45
103	ELE028	Electrical Infrastructure	Electrical Infrastructure	LV Conductors	Electrical Infrastructure - LV Conductors - LV Cable	0	50
104	ELE029	Electrical Infrastructure	Electrical Infrastructure	LV Conductors	Electrical Infrastructure - LV Conductors - LV Overhead Lines	0	50
105	ELE030	Electrical Infrastructure	Electrical Infrastructure	Public Lighting	Electrical Infrastructure - Public Lighting - Street Light	0	45
106	ELE031	Electrical Infrastructure	Electrical Infrastructure	Public Lighting	Electrical Infrastructure - Public Lighting - High mast	0	45
107	ELE032	Electrical Infrastructure	Electrical Infrastructure	Municipal Service Connection	Electrical Infrastructure - Municipal Service Connection - LV Cable	0	50
108	ELE033	Electrical Infrastructure	Electrical Infrastructure	Municipal Service Connection	Electrical Infrastructure - Municipal Service Connection - LV Overhead Line	0	50
109	ELE034	Electrical Infrastructure	Electrical Infrastructure	Municipal Service Connection	Electrical Infrastructure - Municipal Service Connection - Electricity Meter	0	20
110	BUJ001	Buildings and Community	Buildings	Building Elements	Buildings - Building Elements - Air conditioning	0	20
111	BUJ002	Buildings and Community	Buildings	Building Elements	Buildings - Building Elements - Electrical installation	0	30
112	BUJ003	Buildings and Community	Buildings	Building Elements	Buildings - Building Elements - Finishes	0	10
113	BUJ004	Buildings and Community	Buildings	Building Elements	Buildings - Building Elements - Fire protection	0	20
114	BUJ005	Buildings and Community	Buildings	Building Elements	Buildings - Building Elements - Fixtures & fittings	0	15
115	BUJ006	Buildings and Community	Buildings	Building Elements	Buildings - Building Elements - Plumbing	0	20
116	BUJ007	Buildings and Community	Buildings	Building Elements	Buildings - Building Elements - Security system	0	20
117	BUJ008	Buildings and Community	Buildings	Building Elements	Buildings - Building Elements - Lifts	0	10

No.	CODE	CATEGORY	CLASS	DESCRIPTION	CONSOLIDATED/COMBINED DESCRIPTION	ERV	EUL
118	BUJ009	Buildings and Community	Buildings	Building Elements	Buildings - Building Elements - Building structure	0	30
119	BUJ010	Buildings and Community	Buildings	Service Connections (on site)	Vacant Land/ Buildings - Service Connections (on site) - Sewer connection	0	50
120	BUJ011	Buildings and Community	Buildings	Service Connections (on site)	Buildings - Service Connections (on site) - Water connection	0	50
121	BUJ012	Buildings and Community	Buildings	Service Connections (on site)	Buildings - Service Connections (on site) - Electricity	0	50
122	BUJ013	Buildings and Community	Buildings	Service Connections (on site)	Buildings - Service Connections (on site) - VIP Latrine	0	5
123	BUJ014	Buildings and Community	Buildings	Service Connections (on site)	Buildings - Service Connections (on site) - Septic tank	0	40
124	VAC001	Buildings and Community	Vacant Land/Open Spaces	External improvements	Vacant Land/Open Spaces - External improvements - Perimeter wall	0	30
125	VAC002	Buildings and Community	Vacant Land/Open Spaces	External improvements	Vacant Land/Open Spaces - External improvements - Fence - wire	0	15
126	VAC003	Buildings and Community	Vacant Land/Open Spaces	External improvements	Vacant Land/Open Spaces - External improvements - Landscaping	0	30
127	VAC004	Buildings and Community	Vacant Land/Open Spaces	External improvements	Vacant Land/Open Spaces - External improvements - Lawns	0	30
128	VAC005	Buildings and Community	Vacant Land/Open Spaces	External improvements	Vacant Land/Open Spaces - External improvements - Irrigation	0	10
129	VAC006	Buildings and Community	Vacant Land/Open Spaces	External improvements	Vacant Land/Open Spaces - External improvements - Flood lights	0	30
130	VAC007	Buildings and Community	Vacant Land/Open Spaces	External improvements	Vacant Land/Open Spaces - External improvements - Light bollards	0	30
131	VAC008	Buildings and Community	Vacant Land/Open Spaces	External improvements	Vacant Land/Open Spaces - External improvements - External furniture	0	20
132	VAC009	Buildings and Community	Vacant Land/Open Spaces	Sports facilities	Vacant Land/Open Spaces - Sports facilities - Tennis court	0	15
133	VAC010	Buildings and Community	Vacant Land/Open Spaces	Sports facilities	Vacant Land/Open Spaces - Sports facilities - Bowling green	0	20
134	VAC011	Buildings and Community	Vacant Land/Open Spaces	Sports facilities	Vacant Land/Open Spaces - Sports facilities - Sports field	0	30
135	VAC012	Buildings and Community	Vacant Land/Open Spaces	Sports facilities	Vacant Land/Open Spaces - Sports facilities - Swimming pool	0	20
136	VAC013	Buildings and Community	Vacant Land/Open Spaces	Sports facilities	Vacant Land/Open Spaces - Sports facilities - Golf course	0	50
137	VAC014	Buildings and Community	Vacant Land/Open Spaces	Sports facilities	Vacant Land/Open Spaces - Sports facilities - Stadium	0	50
138	MOV001	Furniture and Fittings	Moveable Assets	Bins and containers	Moveable Assets - Bins and containers - Bulk refuse containers	0	15
139	MOV002	Machinery, Plant and Equipment	Moveable Assets	Emergency equipment	Moveable Assets - Emergency equipment - Emergency lights	0	15
140	MOV003	Machinery, Plant and Equipment	Moveable Assets	Emergency equipment	Moveable Assets - Emergency equipment - Fire hoses	0	15
141	MOV004	Machinery, Plant and Equipment	Moveable Assets	Emergency equipment	Moveable Assets - Emergency equipment - Fire-fighting equipment	0	15
142	MOV005	Furniture and fittings	Moveable Assets	Furniture and fittings	Moveable Assets - Furniture and fittings - Chairs	0	10



No.	CODE	CATEGORY	CLASS	DESCRIPTION	CONSOLIDATED/COMBINED DESCRIPTION	ERV	EUL
143	MOV006	Furniture and fittings	Moveable Assets	Furniture and fittings	Moveable Assets - Furniture and fittings - Cabinets and cupboards	0	10
144	MOV007	Furniture and fittings	Moveable Assets	Furniture and fittings	Moveable Assets - Furniture and fittings - Tables and desks	0	10
145	MOV008	Motor vehicles	Moveable Assets	Motor vehicles	Moveable Assets - Motor vehicles - Ambulances	10%	15
146	MOV009	Motor vehicles	Moveable Assets	Motor vehicles	Moveable Assets - Motor vehicles - Fire Engines	10%	15
147	MOV010	Motor vehicles	Moveable Assets	Motor vehicles	Moveable Assets - Motor vehicles - Motor cycles	10%	15
148	MOV011	Motor vehicles	Moveable Assets	Motor vehicles	Moveable Assets - Motor vehicles - Ordinary motor vehicles	10%	15
149	MOV012	Motor vehicles	Moveable Assets	Motor vehicles	Moveable Assets - Motor vehicles - Trucks and light delivery vehicles	10%	15
150	MOV013	Motor vehicles	Moveable Assets	Motor vehicles	Moveable Assets - Motor vehicles - Tipper	10%	15
151	MOV014	Motor vehicles	Moveable Assets	Motor vehicles	Moveable Assets - Motor vehicles - Skips	10%	15
152	MOV015	Motor vehicles	Moveable Assets	Motor vehicles	Moveable Assets - Motor vehicles - Honey-suckers	10%	15
153	MOV016	Motor vehicles	Moveable Assets	Motor vehicles	Moveable Assets - Motor vehicles - Rear-end loader	10%	15
154	MOV017	Motor vehicles	Moveable Assets	Motor vehicles	Moveable Assets - Motor vehicles - Truck	10%	15
155	MOV018	Motor vehicles	Moveable Assets	Motor vehicles	Moveable Assets - Motor vehicles - Mechanical horses	10%	15
156	MOV019	Motor vehicles	Moveable Assets	Motor vehicles	Moveable Assets - Motor vehicles - Tractor-trailers	10%	15
157	MOV020	Motor vehicles	Moveable Assets	Motor vehicles	Moveable Assets - Motor vehicles - Bowser	10%	15
158	MOV021	Office equipment	Moveable Assets	Office equipment	Moveable Assets - Office equipment - Air conditioners	0	15
159	MOV022	Office equipment	Moveable Assets	Office equipment	Moveable Assets - Office equipment - Office machines	0	15
160	MOV023	Office equipment	Moveable Assets	Office equipment	Moveable Assets - Office equipment - Computer hardware	0	15
161	MOV024	Machinery, Plant and Equipment	Moveable Assets	Plant and equipment	Moveable Assets - Plant and equipment - Compressors	0	15
162	MOV025	Machinery, Plant and Equipment	Moveable Assets	Plant and equipment	Moveable Assets - Plant and equipment - Filling equipment	0	15
163	MOV026	Machinery, Plant and Equipment	Moveable Assets	Plant and equipment	Moveable Assets - Plant and equipment - Firearms	0	15
164	MOV027	Machinery, Plant and Equipment	Moveable Assets	Plant and equipment	Moveable Assets - Plant and equipment - Graders	0	15
165	MOV028	Machinery, Plant and Equipment	Moveable Assets	Plant and equipment	Moveable Assets - Plant and equipment - Lawn mowers	0	15
166	MOV029	Machinery, Plant and Equipment	Moveable Assets	Plant and equipment	Moveable Assets - Plant and equipment - Lathes	0	15
167	MOV030	Machinery, Plant and Equipment	Moveable Assets	Plant and equipment	Moveable Assets - Plant and equipment - Radio equipment	0	15
168	MOV031	Machinery, Plant and Equipment	Moveable Assets	Plant and equipment	Moveable Assets - Plant and equipment - Telecommunications equipment	0	15
169	INT001	Intangible Assets	Intangible Assets	IT	Intangible Assets - IT - Software	0	3
170	SW001	Water and Sanitation	Sewerage	Waste Water Treatment	Sewerage - Buij-pipelines (outfall) - Rising mains	0	50
171	SW002	Water and Sanitation	Sewerage	Waste Water Treatment	Sewerage - Bulk pipelines (outfall) - Gravity mains	0	50
172	SW003	Water and Sanitation	Sewerage	Waste Water Treatment	Sewerage - Sewerage pump stations - Structure	0	55

REDCO  
 Buildings  
 08/01/2011

No.	CODE	CATEGORY	CLASS	DESCRIPTION	CONSOLIDATED/COMBINED DESCRIPTION	ERY	EUL
173	SW004	Water and Sanitation	Sewerage	Waste Water Treatment	Sewerage - Sewerage pump stations - Electrical	0	40
174	SW005	Water and Sanitation	Sewerage	Waste Water Treatment	Sewerage - Sewerage pump stations - Mechanical	0	40
175	SW006	Water and Sanitation	Sewerage	Waste Water Treatment	Sewerage - Sewerage pump stations - Perimeter protection	0	25
176	SW007	Water and Sanitation	Sewerage	Waste Water Treatment	Sewerage - Sewerage pump stations - Metalwork	0	30
177	SW008	Water and Sanitation	Sewerage	Waste Water Treatment	Sewerage - Sewerage pump stations - Sewers/reticulation	0	60
178	SW009	Water and Sanitation	Sewerage	Waste Water Treatment	Sewerage - Waste purification works - Structure	0	55
179	SW010	Water and Sanitation	Sewerage	Waste Water Treatment	Sewerage - Waste purification works - Electrical	0	40
180	SW011	Water and Sanitation	Sewerage	Waste Water Treatment	Sewerage - Waste purification works - Mechanical	0	40
181	SW012	Water and Sanitation	Sewerage	Waste Water Treatment	Sewerage - Waste purification works - Perimeter protection	0	25
182	SW013	Water and Sanitation	Sewerage	Waste Water Treatment	Sewerage - Waste purification works - Meters	0	15
183	SW014	Water and Sanitation	Sewerage	Waste Water Treatment	Sewerage - Civil structure - Manholes - Precast Concrete	0	50
184	LAND001	Land	Land	Land	Land	0	0
185	LAND002	Landfill Site - Lands	Landfill Site - Lands	Landfill Site - Lands	Landfill Site - Lands	0	0