AGENDA : MAYORAL COMMITTEE MEETING

9. FIXED ASSETS: DISPOSAL / DERECOGNITION OF ASSETS FOR THE 2022/23 FINANCIAL YEAR

J Vorster	Senior Manager : Expenditure & Assets	
04 August 2023		(028) 313 8046

1. Executive Summary

The purpose of the report is to allow Council to consider the implications for Fixed Assets that were disposed of during the period 01 July 2022 to 30 June 2023, to be reflected in the annual financial statements for the year ended 30 June 2023.

2. Service Delivery and Budget Implementation Plan - IGNITE

Directorate Finance Department Expenditure & Asset Management

3. Compliance with Strategic Priorities

Provision of democratic, accountable and ethical governance Provision and maintenance of municipal services

4. Delegated Authority

None

5. Legal Requirements

Local Government: Municipal Systems Act, Act 32 of 2000 Local Government: Municipal Finance Management Act, Act 56 of 2003, Section 14 (2)(a) & (b); Municipal Asset Transfer Regulations (2008), Regulation 5 (1), (2) & (6)

6. Background / Discussion / Evaluation / Conclusion

Section 14(2) of the Municipal Finance Management Act, Act 56 of 2003, states that:

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

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

Regulation 5 of the Municipal Asset Transfer Regulations, 2008, states that:

- (1) A municipality may transfer or dispose of non-exempted capital assets only after
 - (a) the accounting officer has in terms of regulation 6 conducted a public participation process to facilitate the determinations a municipal council must make in terms of Section 14(2)(a) and (b) of the Act; and
 (b) the municipal council
 - (b) the municipal council -
 - (i) has made the determinations required by Section 14(2)(a) and (b); and
 - (ii) has as a consequence of those determinations approved in principle that the capital asset may be transferred or disposed of.
- (2) Subsection (1)(a) must be complied with only if the capital asset proposed to be transferred or disposed of is a high value capital asset. If the combined value of any capital assets a municipality intends to transfer or dispose of in any financial year exceeds five percent of the total value of its assets, as determined from its latest available audited financial statements, subregulation (1)(a) must be complied with in relation to all the capital assets proposed to be transferred or disposed of during that year.
- (6) A municipal council may delegate to the accounting officer its power to make the determinations referred to in sub-regulation (1)(b)(i) and to give the approval referred to in sub-regulation (1)(b)(ii) in respect of moveable capital assets below a value determined by the municipal council."

Subsequent to following the procedures set out in the Administration of Immovable Property Policy, a number of assets classified as PPE: Land were tabled before Council during the course of the year in order to obtain Council approval for the disposal and / or transfer thereof. The cost price and net carrying value in respect of these assets are detailed in **ANNEXURE A**.

During the financial year ended 30 June 2023, electrical assets (six minisubs, five transformers and one MV switchgear) were identified as being either redundant, obsolete or damaged beyond economic repair and were replaced. These items were fully impaired and moved to Onrus depot, from where it was disposed of by means of a public auction. The cost price, accumulated depreciation and net carrying value in respect of these assets are detailed in **ANNEXURE A**.

Included in the MTREF for the 2022/23 period a number of capital projects in respect of Basic Infrastructure were approved and adopted by Council. Although the individual asset items could not be identified at the time, it was implied that in the process of upgrading or refurbishing the various Infrastructure networks, a number of parts / pieces of the existing Infrastructure Assets would be abandoned as it would not be economically viable to remove and dispose of it by any other means. No fair market value can be determined in respect of these assets as there is no active market for trading in municipal infrastructure assets. The cost price, accumulated depreciation and net carrying value in respect of these assets are detailed in **ANNEXURE A**.

AGENDA : MAYORAL COMMITTEE MEETING

During the financial year ended 30 June 2023, minor assets and control items (as set out in **ANNEXURE A**) were identified as being either redundant, obsolete or damaged beyond economic repair. The Accounting Officer, in terms of the delegated authority, approved the disposal of the moveable assets. Items of this nature already included in this report, was disposed of by means of a public auction.

None of the assets identified to be disposed of / written off / replaced were required to provide the minimum level of basic services.

7. Financial Implications

The net effect of the abovementioned disposal / derecognition amounts to a gain of R 3 381 813.13 and is composed of the following:

	Cost	Accumulated Depreciation and Impairment	Carrying Value
Land & Buildings disposed of	C031	and impairment	Carrying value
after following the prescribed			
processes to obtain Council			
approval:	265 690.73	0.00	265 690.73
- Investment Property: Land	0.00	0.00	0.00
- Heritage Assets: Land	1 092.64	0.00	1 092.64
- PPE: Land	264 598.09	0.00	264 598.09
 Proceeds from sale of land 			(1 910 565.22)
Gain on sale of land			R 1 644 874.49
Infrastructure- & Minor Assets replaced through upgrading & refurbishment, or damaged and claimed from insurance, or identified as redundant /			
obsolete and sold on auction:	6 326 624.45	6 297 863.09	28 761.36
- Electricity	1 969 412.78	1 969 412.78	0.00
- Water	717 019.39	717 019.39	0.00
- Waste Water	170 153.37	170 153.37	0.00
- Waste Management	231 221.25	202 459.89	28 761.36
- Minor Assets	3 238 817.66	3 238 817.66	0.00
 Proceeds from auction 			(1 765 700.00)
Gain on derecognition of			
assets			R 1 736 938.64

8. Staff Implications

N/A

9. Comments from other Departments, Divisions and Administrations

None

10.Annexures

Annexure A: Schedule of all assets disposed / derecognised during the period 01 July 2022 – 30 June 2023

RECOMMENDATION TO THE COUNCIL:

- 1. that it **be noted** that the assets disposed of during the period 01 July 2022 to 30 June 2023 are not needed to provide the minimum level of basic municipal services; and
- 2. that the derecognition of the Infrastructure Assets replaced / abandoned / disposed of during the period 01 July 2022 to 30 June 2023, **be approved**.

RESPONSIBLE OFFICIAL :

J VORSTER

TARGET DATE FOR IMPLEMENTATION : 31 AUGUST 2023

ANNEXURE A 1/6

Land 265 690,73						
41.1 RCBCATORAL INCLUTES - GASSIMI 24 598.59 24 598.59 30 00.00 30	AR Reference	Description	 Cost	Depreciation	Impairment	Carrying Value
115 CEMMINENT PURPORS. CHILLS: MANTEN 30 BEDD 30 BEDD Approve the polymous CHILLS: MANTEN 10 BEDD 10 BEDD 10 BEDD Approve the polymous CHILLS: MANUE (Section of a 2027)1 1022 BEDD <	Land		265 690,73	-	-	265 690,73
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000000000000000000000000000000000000						224 598,09 30 000,00
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372 MATURE RESERVE - HEMAAMUS 1002,64 1002,64 1090 H1278 1205 563,77 743 840,41 143798 Min Substation 222 71,7,7 139 810,60 143778 Min Substation 223 71,7,7 139 810,60 143781 Min Substation 223 71,7,7 139 810,60 143784 Min Substation 220 77,7,7 139 810,60 143784 Transformer 770 815,89 200 89,7,11 143785 Transformer 66 57,87,87 88 57,44 770 91,9 14384 Min Substation 21 100,7,24 98 81,7,44 99 91,8,7 143935 Transformer 170 815,39 386,11 99 94,94 386,11 1439356 Transformer 120 57,87 88 57,44 97 91,93 1439356 Station 21 121,25 149 94,91 21 121,25 1430 91,000 Station 21 127,57,0						
Electricity 1969/12/78 1205 506,37 758 243,41 107779 Mill Substration 227 73,75 102 800,77 758 243,41 147279 Mill Substration 227 73,75 102 800,77 758 243,41 147278 Mill Substration 227 73,75 102 800,77 758 243,41 147278 Mill Substration 220 73,75 102 800,77 758 243,41 147278 Mill Substration 200 73,75 102 800,77 758 243,41 147784 Mill Substration 200 73,75 102 800,77 70 80,88 147784 Mill Substration 201 143,77 417 771 70 80,90 147784 Mill Substration 201 143,77 417 771 70 80,90 147274 Mill Substration 201 143,77 417 771 70 80,90 142252 Transforme 66 73,82 77 627,27 88 67,44 97 91,21,8 142252 Transforme 66 73,82 77 627,27 97 80,30 100 25,92 142252 Transforme 96 73,87 75 72,83 100 2			1 092.64			1 092,64
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142784 Mini substation 20 00.56, 113 27.00 64 28.51, 1 142784 Mini Substation 22 71.37, 31 19 00.106 77 00.20 77 00.00 142784 Transformer 62 31.3, 30 64 28.51, 1 133 20 00.68 1 142784 Mini Substation 62 37.9, 37 77 02.7, 32 80 17, 16 1 142325 Transformer 65 37.9, 47 78 02.7, 42 80 17, 16 1 142325 Transformer 65 37.9, 47 78 02.7, 42 80 17, 16 1 142325 Transformer 65 37.9, 47 57 921.03 1						-
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142236 Transformer 66 578,7 6 6578,7 6 6578,7 8 637,44 7 9 22,93 - 142325 Transformer 65 78,87 8 637,94 7 9 22,93 - Water 717 019,39 3 66 083,21 3 48 936,18 - The following asset components were fully impaired and replaced 17 852,38 13 98,460 3 868,13 - 740,0103 Storage 3 91 09,00 3 800,11 0 3 800,11 0 - 640,00523 Water Treatment Works 3 84 938,85 84 728,80 300 210,05 - Severage (Waste Water) 107 0153,37 51 638,11 118 515,26 - The following perimeter protection assets were fully impaired and replaced (with Security Fencing) 7 386,30 2 647,65 4 738,65 - Solid Waste (Waste Water) 21 221,25 148 419,55 5 400,34 28 761, - Solid Waste (Waste Water) 21 021,25 149 419,55 5 400,34 28 761, - Solid Waste (Waste Water) 21 023,27 1 377,651 - - - Solid Waste (Waste Water) 21 023,27 1 370,51 -						-
143235 Transformer 66 579,87 8 657,94 57 921,93 1 143235 Transformer 170 0159,39 368 080,21 348 936,18 - The following asset components were fully impaired and replaced 178 52,93 13 984,80 3 886,13 - 640,0100 Storage 93 023,60 91 404,94 33 881,11 - 640,0101 Pump Station 221 1980,10 109 977,88 - 640,00023 Water Treatment Works 388 03,85 87 72,86,30 26 47,55 4 738,65 - 770 153,37 51 638,11 118 515,26 - - - - 776 following perimeter particition syste were fully impaired and replaced (with Security Fencing) 7 386,30 2 647,55 4 738,65 - 7801 Waste (Waste Waster) 231 221,25 148 419,55 54 040,34 228 751,70 4 890,46 113 776,61 7801 Waste (Waste Management) 231 221,25 148 419,55 54 040,34 237 112,75 - 7801 Waste (Waste Management) 231 221,25 148 419,55 54 040,34 237 112,75 - 7801 Waste (Waste Management)						-
The following asset components were fully impaired and replaced 17 852,93 13 984,80 3 668,13 FAR_Q1020 Storage 17 852,93 13 984,80 3 668,13 FAR_Q1021 Pump Strion 221 198,01 210 20,12 10 977,89 FAR_Q1023 Water Treatment Works 384 988,85 84 728,80 300 210,05 Severage (Waste Water) 170 153,37 5 16 58,11 118 515,26 - The following perimeter protection assets were fully impaired and replaced (with Security Fencing) 7 386,30 2 647,65 4 738,65 - Solid Waste (Waste Management) 162 767,07 48 990,46 113 776,61 - Solid Waste (Waste Management) 23 109,38 23 736,87 1 372,51 - The following asset components were fully impaired 44 021,62 3 10,92 1 91,970 - Solid Waste (Waste Management) 23 122,125 148 419,55 54 040,34 28 761, The following asset components were fully impaired and replaced with concrete structure 784,09 29 373,67 1 372,51 - The following asset components were fully impaired and replaced with concrete structure 784,09 29 21,25 -						-
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PAR_01028 Pump Station 173 82,93 13 984,80 3 88,11 FAR_01020 Storage 39 02,90 59 1494,94 33 88,01 - FAR_01021 Pump Station 221 193,01 210 720,12 10 977,89 - Severage (Waste Water) 170 153,37 51 638,11 118 515,26 - The following parimeter protection assets were fully impaired and replaced (with Security Fencing) 7 386,30 2 647,65 4 738,65 - FAR_SAN_0000645 Steel Paliasde - Fencing 7 386,30 2 647,65 4 738,65 - Solid Waste (Waste Management) 231 221,25 148 419,55 54 040,34 28 761, - Solid Waste (Waste Management) 231 221,25 148 419,55 54 040,34 28 761, - The following asset components were fully impaired - </td <td>Water</td> <td></td> <td>717 019,39</td> <td>368 083,21</td> <td>348 936,18</td> <td>-</td>	Water		717 019,39	368 083,21	348 936,18	-
FAB_01008 Pump Station 173 89,89 13 98,80,11 - FAB_01020 Storage 39 02,60 59 149,49 33 88,01.1 - FAB_00223 Water Treatment Works 38 49,18,5 84 728,80 000 21,00.5 - Sewerage (Waste Water) 170 153,37 51 638,11 118 515,26 - The following perimeter protection assets were fully impaired and replaced (with Security Fencing) 7 386,30 2 647,65 4 738,65 - FAB_SANL_0000545 Electrified Fencing 12 221,25 148 419,55 54 040,34 28 761, Solid Waste (Waste Management) 231 221,25 148 419,55 54 040,34 28 761, The following asset components were fully impaired 7 386,30 2 0 101,92 13 972,51 - The following asset components were fully impaired 7 386,30 2 0 101,92 13 919,00 - TAR_U_D_SW, 30 Bonter Pump 25 109,38 2 37 36,87 1 372,51 - TAR_U_D_SW, 200 Wood Poles and Planks 58 421,51 2 211,13 4 49,02 28 761, TAR_U_D_SW, 200 Bontek Barce Kord 10 267,04 07 34,99 <td< td=""><td>The following asset co.</td><td>imponents were fully impaired and replaced</td><td></td><td></td><td></td><td></td></td<>	The following asset co.	imponents were fully impaired and replaced				
FAR_01020 Storage 93.02,600 53.14,849 33.88,01.1			17 852,93	13 984,80	3 868,13	-
FAR_00523 Water Treatment Works 38.4 938,85 8.4 728,80 300 210,05 Swerage (Waste Water) 170 153,37 51 638,11 118 515,26 - The following perimeter protection assets were fully impaired and replaced (with Security Fencing) 7 386,30 2 647,65 4 738,65 - Solid Waste (Waste Management) 23 1221,25 148 419,55 54 040,34 28 761, Solid Waste (Waste Management) 21 021,22,25 148 419,55 54 040,34 28 761, The following asset components were fully impaired 7 386,30 2 647,65 1 372,51 - FAR_D.SW_305 Bootste Pump 25 109,38 23 756,87 1 372,51 - FAR_D.SW_305 Brencing was fully impaired 44 021,62 30 10,10,22 13 919,70 - Sam of the original 65m fencing was fully impaired and replaced with concrete structure FAR_D.SW_306 103 668,74 69 309,63 34 299,11 - 33m of the original 65m fencing was fully impaired and replaced with concrete structure FAR_D.SW_306 102 67,64 107 344,99 2 922,05 - 22408 Generator 130 267,64 107 344,99 2 922,05 - - </td <td>-</td> <td></td> <td>93 029,60</td> <td></td> <td></td> <td>-</td>	-		93 029,60			-
Sewerage (Waste Water) 170 153,37 51 638,11 118 515,26 - The following perimeter protection assets were fully impaired and replaced (with Security Fencing) 73 86,30 2 647,65 4 738,65 - FAR_SAN_0000645 Electrified Fencing 162 767,07 48 990,46 113 776,61 - Solid Waste (Waste Management) 231 221,25 148 419,55 54 040,34 28 761, The following asset components were fully impaired 44 021,62 30 301,92 13 912,01 - FAR_ID_SW_146 Diamond Mesh and Steel Poles 103 668,74 69 369,63 34 299,11 - 33m of the original 55m fencing was fully impaired and replaced with concrete structure 78 4,12,50 25 211,13 4 449,02 28 761, Minor Assets 3238 817,66 2 13 202,03,35 1 025 614,31 - 110 267,04 107 344,99 2 922,05 - - 22006 Generator 110 267,04 107 344,99 2 922,05 - 1210 GF analyzation system 122 213 203,35 1 025 614,31 - 12202 Generator	FAR_01101	Pump Station	221 198,01	210 220,12	10 977,89	-
The following perimeter protection assets were fully impaired and replaced (with Security Fencing) 7.386,30 2.647,65 4738,65 FAR_SAN_0000651 Steel Pallasade - Fencing 162.767,07 48.990,46 113.3776,61 Solid Waste (Waste Management) 231 221,25 148.419,55 54.040,34 28.761, The following asset components were fully impaired 23.05,87 1.372,51 - FAR_D_SW_310 Booster Pump 44.021,62 30.01,92 13.319,70 - FAR_D_SW_206 Wood Poles and Planks 44.021,62 30.01,92 13.319,70 - 33m of the original 65m fencing was fully impaired and replaced with concrete structure FAR_D_SW_206 Wood Poles and Planks 32.38.817,66 2.21.23 1.03,355 1.02.5 £14,31 - Minor Assets 32.38.817,66 2.21.303,35 1.02.5 £14,31 - - 11.0 Assets 32.38.817,66 2.13.203,35 1.02.5 £14,31 - 2.2408 Generator 2.23.205 - - 2.2408 Generator - - - - 3.102.67,04 Lawnmower push - - -	FAR_00523	Water Treatment Works	384 938,85	84 728,80	300 210,05	-
The following perimeter protection assets were fully impaired and replaced (with Security Fencing) 7.386,30 2.647,65 4738,65 FAR_SAN_0000651 Steel Pallasade - Fencing 162.767,07 48.990,46 113.3776,61 Solid Waste (Waste Management) 231 221,25 148.419,55 54.040,34 28.761, The following asset components were fully impaired 23.05,87 1.372,51 - FAR_D_SW_310 Booster Pump 44.021,62 30.01,92 13.319,70 - FAR_D_SW_206 Wood Poles and Planks 44.021,62 30.01,92 13.319,70 - 33m of the original 65m fencing was fully impaired and replaced with concrete structure FAR_D_SW_206 Wood Poles and Planks 32.38.817,66 2.21.23 1.03,355 1.02.5 £14,31 - Minor Assets 32.38.817,66 2.21.303,35 1.02.5 £14,31 - - 11.0 Assets 32.38.817,66 2.13.203,35 1.02.5 £14,31 - 2.2408 Generator 2.23.205 - - 2.2408 Generator - - - - 3.102.67,04 Lawnmower push - - -						
FAR_SAN_000061 Stel Pallsade - Fencing 7 386,30 2 647,65 4 738,65 FAR_SAN_0000645 Electrified Fencing 162 767,07 48 990,46 113 776,61 Solid Waste (Waste Management) 231 221,25 148 419,55 54 040,34 28 761,7 The following asset components were fully impaired 25 109,38 23 736,87 1 372,51 - FAR_D_SW_301 Bootster Pump 40 21,62 30 101,92 13 13 19,70 - FAR_D_SW_206 Wood Poles and Planks 58 421,51 25 11,13 4 449,02 28 761, Minor Assets 58 421,51 25 211,13 4 449,02 28 761, - Minor Assets 58 421,51 25 211,13 4 449,02 28 761, - Attripted Equipment 10 267,04 107 344,99 2 92,05 - - 10 267,04 107 344,99 2 92,05 - - - - 22008 Generator 338 alsher - - - - - - - - - - - - - - - - -	Sewerage (Waste W	/ater)	170 153,37	51 638,11	118 515,26	-
FAR_SAN_000051 Stell Pallsade - Fencing 7 386,30 2 647,65 4 738,65 FAR_SAN_000054 Electrified Fencing 162 767,07 48 990,46 113 776,61 Solid Waste (Waste Management) 231 221,25 148 419,55 54 040,34 28 761,7 The following asset components were fully impoired 25 109,38 23 736,87 1 372,51 - FAR_D_SW_300 Bootster Pump 25 109,38 23 736,87 1 372,51 - FAR_D_SW_206 Wood Poles 103 668,74 69 369,63 34 299,11 - 33m of the original 65m fencing was fully imapaired and replaced with concrete structure 58 421,51 25 211,13 4 449,02 28 761, Minor Assets 32 38 817,66 2 13 203,35 1 02 56 14,31 - 10 267,04 107 344,99 2 922,05 - 110 267,04 107 344,99 2 922,05 - 124827 Generator 3238 817,66 2 113 203,35 1 02 56 14,31 - 12484 Generator 3238 102 57,04 107 344,99 2 922,05 - 12504 Generator 3238 102 57,04	The following perimete	er protection assets were fully impaired and replaced (with Security Fencing)				
Solid Waste (Waste Management) 231 221,25 148 419,55 54 040,34 28 761, 28 761, 28 761, 28 761, 29 709,38 The following asset components were fully impaired 25 109,38 23 736,87 1 372,51 - FAR_ID_SW_310 Bootser Pump 40 201,62 30 101,92 1 372,51 - FAR_ID_SW_206 Brick & Zin Roof 40 201,62 30 101,92 1 372,51 - 33m of the original 65m fencing was fully impaired and replaced with concrete structure FAR_ID_SW_206 Wood Poles and Planks 58 421,51 25 211,13 4 449,02 28 761, Minor Assets 3238 817,66 2 213 203,35 1 025 614,31 - 1. Machinery and Equipment 10 267,04 107 344,99 2 922,05 - 2.2408 Generator 230 88 17,66 2 213 203,35 1 025 614,31 - 2.2408 Generator 100 267,04 107 344,99 2 922,05 - 3.256 Fertilizer machine 102 67,04 107 344,99 2 922,05 - 3.266 Fertilizer machine 103 267,04 107 344,99 2 922,05			7 386,30	2 647,65	4 738,65	-
The following asset components were fully impaired FAR_ID_SW_95 Biotick & Zinc Roof FAR_ID_SW_95 Brick & Zinc Roof FAR_ID_SW_95 Brick & Zinc Roof FAR_ID_SW_95 Brick & Zinc Roof 37 Gammod Mesh and Steel Poles 33m of the original 65m fencing was fully impaired and replaced with concrete structure FAR_ID_SW_206 Wood Poles and Planks SW_206 Wood Poles and Planks Minor Assets 3 238 817,66 2 213 203,35 1 025 614,31 1. Machinery and Equipment 110 267,04 107 344,99 2 922,05 - 22408 Generator 2328 813aher - - 31240 Fertilizer machine - - - - 31272 Engraving System - - - - 30722 Engraving System - - - - - 31284 Teister - - - - - - 31271 GPs navigation system - - - - - - - - - -	FAR_SAN_0000645	Electrified Fencing	162 767,07	48 990,46	113 776,61	-
The following asset components were fully impaired FAR_ID_SW_910 Booster Pump 25 109,38 23 736,67 1 372,51 - FAR_ID_SW_95 Brick & Zinc Roof 44 021,62 30 101,92 13 919,70 - FAR_ID_SW_95 Brick & Zinc Roof 103 668,74 69 369,63 34 299,11 - 33m of the original 65m fencing was fully impaired and replaced with concrete structure FAR_ID_SW_206 Wood Poles and Planks 58 421,51 25 211,13 4 449,02 28 761, ARIND SW_2066 Wood Poles and Planks 58 421,51 25 213 203,35 1 025 614,31 - 1 Minor Assets 3 238 817,66 2 213 203,35 1 025 614,31 - 1 Machinery and Equipment 110 267,04 107 344,99 2 922,05 - 22048 Generator 2303 102 567,04 107 344,99 2 922,05 - 23058 Slasher 31240 Fertilizer machine 31256 5122 31256 31232 31256 3124						
FAR_ID_SW_310 Booster Pump 25 109,38 23 736,87 1 372,51 - FAR_ID_SW_95 Brick & Zin Roof 44 021,62 30 101,92 13 919,70 - FAR_ID_SW_146 Diamond Mesh and Steel Poles 103 668,74 69 369,63 34 299,11 - 33m of the original 65m fencing was fully imapaired and replaced with concrete structure 58 421,51 25 211,13 4 449,02 28 761, FAR_ID_SW_206 Wood Poles and Planks 58 421,51 25 211,33 4 449,02 28 761, Minor Assets 58 421,51 25 107,34 1025 614,31 - 1. Machinery and Equipment 110 267,04 107 344,99 2 922,05 - 22408 Generator 2408 Generator - - 2326 Fertilizer machine - - - - 31266 Fertilizer machine - - - - - 3127 Engraving System - - - - - - - - - - - - - - - - - -	Solid Waste (Waste	Management)	231 221,25	148 419,55	54 040,34	28 761,36
FAR_ID_SW_95 Birk & Zinc Roof 44.021,62 30.101,92 13.919,70 - FAR_ID_SW_146 Diamond Mesh and Steel Poles 103.668,74 69.369,63 34.299,11 - 33m of the original 65m fencing was fully imapaired and replaced with concrete structure 58.421,51 25.211,13 4.449,02 28.761, Minor Assets 32.38 817,66 2.213.203,35 1.025.614,31 - 1. Machinery and Equipment 110.267,04 107.344,99 2.922,05 - 22408 Generator 110.267,04 107.344,99 2.922,05 - 23058 Slasher - 110.267,04 107.344,99 2.922,05 - 31240 Fertilizer machine - - - - - 31240 Fertilizer machine - - - - - - 31241 GPS navigation system - <td>The following asset co</td> <td>mponents were fully impaired</td> <td></td> <td></td> <td></td> <td></td>	The following asset co	mponents were fully impaired				
FAR_ID_SW_146 Diamond Mesh and Steel Poles 103 668,74 69 369,63 34 299,11 33m of the original 65m fencing was fully imapaired and replaced with concrete structure 58 421,51 25 211,13 4 449,02 28 761, Minor Assets 3238 817,66 2 213 203,35 1 025 614,31 - 1. Machinery and Equipment 110 267,04 107 344,99 2 922,05 - 2408 Generator 2506 Fertilizer machine 31240 Fertilizer machine 31240 Fertilizer machine 31240 Insulation tester 2370 Insulation tester 23806 Insulation tester 23840 <t< td=""><td>FAR_ID_SW_310</td><td>Booster Pump</td><td>25 109,38</td><td>23 736,87</td><td>1 372,51</td><td>-</td></t<>	FAR_ID_SW_310	Booster Pump	25 109,38	23 736,87	1 372,51	-
33m of the original 65m fencing was fully imapaired and replaced with concrete structure FAR_ID_SW_206 Wood Poles and Planks 58 421,51 25 211,13 4 449,02 28 761. Minor Assets 3 238 817,66 2 213 203,35 1 025 614,31 - 1. Machinery and Equipment 110 267,04 107 344,99 2 922,05 - 2402 Generator 100 267,04 107 344,99 2 922,05 - 2427 Generator 100 267,04 107 344,99 2 922,05 - 2408 Generator 100 267,04 107 344,99 2 922,05 - 2408 Generator 100 267,04 107 344,99 2 922,05 - 2409 Fertilizer machine 110 267,04 107 344,99 2 922,05 - 31260 Fertilizer machine 110 267,04 107 344,99 2 922,05 - 31240 Fertilizer machine 110 267,04 107 344,99 2 922,05 - 31270 Fertilizer machine 110 267,04 107 344,99 2 922,05 - 31240 Fertilizer machine 107 344,99 2 922,05 -		Brick & Zinc Roof	44 021,62	30 101,92	13 919,70	-
FAR_D_SW_206 Wood Poles and Planks 58 421,51 25 211,13 4 449,02 28 761, Minor Assets 3238 817,66 2 213 203,35 1 02 5614,31 - 1. Machinery and Eviment 100 267,04 107 344,99 2 922,05 - 22408 Generator 3238 817,66 2 11 2 03,35 1 02 5614,31 - 22408 Generator 100 267,04 107 344,99 2 922,05 - 23058 Slasher - - - - 31260 Fertilizer machine - - - - 31240 Fertilizer machine - - - - - 31240 Fertilizer machine -	FAR_ID_SW_146	Diamond Mesh and Steel Poles	103 668,74	69 369,63	34 299,11	-
3288 817,66 2 213 203,35 1 025 614,31 - 1. Machinery and Equipment 110 267,04 107 344,99 2 922,05 - 2408 Generator 110 267,04 107 344,99 2 922,05 - 24827 Generator 31286 Fetrilizer machine -	33m of the original 65	m fencing was fully imapaired and replaced with concrete structure				
1. Machinery and Equipment 110 267,04 107 344,99 2 922,05 - 24827 Generator 24827 Generator 23058 Slasher 31266 Fertilizer machine 31240 Fertilizer machine 31240 Fertilizer machine 31240 Fertilizer machine 31240 System 30572 Egraving System 30722 Egraving System 16297 Wap 21520 Insulation tester 28850 Multi Meter 28850 Multi Meter 33586 Tester - electrical meter 16285 Compactor 28770 Fire arm 28765 Fire arm	FAR_ID_SW_206	Wood Poles and Planks	58 421,51	25 211,13	4 449,02	28 761,36
1. Machinery and Equipment 110 267,04 107 344,99 2 922,05 - 24827 Generator 24827 Generator 23058 Slasher 31266 Fertilizer machine 31240 Fertilizer machine 31240 Fertilizer machine 31240 Fertilizer machine 31240 System 30572 Egraving System 30722 Egraving System 16297 Wap 21520 Insulation tester 28850 Multi Meter 28850 Multi Meter 33586 Tester - electrical meter 16285 Compactor 28770 Fire arm 28765 Fire arm						
22408Generator24827Generator23058Slasher31260Fertilizer machine31240Fertilizer machine13674Lawnower push21871GPS navigation system30722Engraving System30723Ingraving System30724Hulti Meter28830Multi Meter28840Multi Meter3856Ester - electrical meter3856Feir - electrical meter38770Fire arm28763Fire arm28764Fire arm28765Fire arm28755Fire arm	Minor Assets		3 238 817,66	2 213 203,35	1 025 614,31	-
24827Generator23058Slasher31260Fertilizer machine31260Fertilizer machine13674Lawnower push21871GPS navigation system30720Engraving System21520Insulation tester21520Multi Meter28850Multi Meter30586Compactor3586Compactor31676Fire arm28770Fire arm28768Fire arm28768Fire arm28769Fire arm28769 <td>1. Machinery and Equ</td> <td></td> <td>110 267,04</td> <td>107 344,99</td> <td>2 922,05</td> <td>-</td>	1. Machinery and Equ		110 267,04	107 344,99	2 922,05	-
23058Slasher31266Fertilizer machine31240Fertilizer machine31240Fertilizer machine31674Laymower push31674GPS navigation system30722Engraving System30723Inguing System30724Inguing System30725Inguing System30726Multi Meter28500Multi Meter28830Multi Meter28831Compactor3756Fite arm28707Fite arm28764Fite arm28770Fite arm28765Fite arm28773Fite arm28773Fite arm28774Fite arm28775Fite arm28755Fite arm<						
31266Fertilizer machine31240Fertilizer machine31240Fertilizer machine13674Lawnower push13674GS navigation system30720Engraving System30721Engraving System16297Wap21520Insulation tester28800Multi Meter28810Multi Meter28833Multi Meter33586Tester-electrical meter33586Fer arm28707Fire arm28768Fire arm28768Fire arm28769Fire a						
31240Fertilizer machine13674Lawnower push21874GPS navigation system30722Engraving System30723Engraving System16297Wap21520Insulation tester2880Multi Meter28830Multi Meter28830Guster and ender38586Fester - electrical meter38587Forser and ender28790Fire arm28765Fire arm28766Fire arm28773Fire arm28769Fire arm28769Fire arm28769Fire arm28770Fire arm28773Fire arm28774Fire arm28775Fire arm28775Fire arm28775Fire arm28775Fire arm28775Fire arm28775Fire arm28755Fire arm						
13674Lawnower push21871GPS navigation system30720Engraving System16297Wap21520Insulation tester28800Multi Meter28810Multi Meter28833Multi Meter28834Fester-electrical meter37860Fire arm28761Fire arm28763Fire arm28763Fire arm28764Fire arm28775Fire arm28785Fire arm28795Fire arm28795Fi						
21871GPS navigation system30722Engraving System16297Wap21520Isulation tester28500Multi Meter28840Multi Meter28831Multi Meter28832Fester - electrical meter37860Fester - electrical meter28700Fire arm28761Fire arm28763Fire arm28764Fire arm28765Fire arm28765Fire arm28766Fire arm28767Fire arm28768Fire arm28769Fire arm287						
30722Engraving System16297Wap21520Insulation tester2880Multi Meter28810Multi Meter33586Tester - electrical meter13685Compactor28770Fire arm28765Fire arm28768Fire arm28769Fire arm28769Fire arm28750Fire arm28755Fire arm28755Fire arm28755Fire arm28755Fire arm28755Fire arm						
16297 Wap 15290 Insulation tester 28500 Multi Meter 28800 Multi Meter 28833 Multi Meter 38860 Tester - electrical meter 13685 Compactor 28770 Fire arm 28765 Fire arm 28776 Fire arm 28778 Fire arm 28779 Fire arm 28770 Fire arm 28765 Fire arm 28776 Fire arm 28778 Fire arm 28779 Fire arm 28770 Fire arm 28773 Fire arm 28775 Fire arm						
21520Insulation tester2850Multi Meter2860Multi Meter2883Multi Meter2883Multi Meter3856Ester - electrical meter1685Compactor28770Fire arm28765Fire arm28768Fire arm28779Fire arm28769Fire arm28769Fire arm28770Fire arm28773Fire arm28750Fire arm28750Fire arm28750Fire arm28750Fire arm28750Fire arm28750Fire arm						
28850Multi Meter28840Multi Meter28830Multi Meter28830Tester - electrical meter33580Compactor28770Fire arm28761Fire arm28762Fire arm28763Fire arm28764Fire arm28765Fire arm28768Fire arm28769Fire arm28769Fire arm28769Fire arm28750Fire arm287						
28840Multi Meter2883Multi Meter3358Tester -lectrical meter3358Compactor2870Fire arm2875Fire arm2876Fire arm2876Fire arm2876Fire arm2876Fire arm2876Fire arm2876Fire arm28773Fire arm2876Fire arm2875Fire arm						
33586Tester - electrical meter13685Compactor28770Fire arm28765Fire arm28767Fire arm28768Fire arm28779Fire arm28769Fire arm28759Fire arm28755Fire arm		Multi Meter				
13685Compactor2870Fire arm28765Fire arm28767Fire arm28768Fire arm28773Fire arm28769Fire arm28755Fire arm	28833	Multi Meter				
28770Fire arm28765Fire arm28767Fire arm28768Fire arm28773Fire arm28769Fire arm28755Fire arm		Tester - electrical meter				
28765 Fire arm 28767 Fire arm 28768 Fire arm 28773 Fire arm 28769 Fire arm 28755 Fire arm						
28767 Fire arm 28768 Fire arm 28773 Fire arm 28769 Fire arm 28755 Fire arm						
28768 Fire arm 28773 Fire arm 28769 Fire arm 28755 Fire arm						
28773 Fire arm 28769 Fire arm 28755 Fire arm						
28769 Fire arm 28755 Fire arm						
28755 Fire arm						

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AR Reference	Description		Cost	Depreciation	Impairment	Carrying Value
28742	Fire arm					
			00.072.12	04 040	· · · · · ·	
 Furniture and Offi 25628 	Wood - double		90 873,10	84 269,55	6 603,55	-
22910	Credenza					
10616	Cupboard two door - wood					
26878	Filing cabinet					
17907	Pedestal					
2338	Cupboard single door - wood					
5925 9531	Cabinet filing 4 drawer - steel Cupboard two door - wood					
9530	Cupboard two door - wood					
1880	Chest of drawers					
1885	Chest of drawers					
1882	Chest of drawers					
1881	Chest of drawers					
1884	Chest of drawers					
1883 1879	Chest of drawers Chest of drawers					
1886	Chest of drawers					
19055	Credenza					
24427	Credenza					
18634	Pedestal					
5842	Cupboard two door - wood					
8477	Cupboard two door - wood					
8449 23298	Filing cabinet					
23298	Cabinet filing 4 drawer - steel Cabinet filing 4 drawer - steel					
8859	Cabinet 2drawers					
17910	Cupboard two door - wood					
17904	Cupboard two door - wood					
3655	Cupboard					
12327	Cupboard					
11306 2623	Cupboard Book case - wood					
11365	Book case - wood Book case - wood					
22941	Table kitchen - steel					
3682	Table other					
5592	Desk - 3 drawer wood					
28706	Refrigerator					
16426	Refrigerator					
13698	Refrigerator					
24788 23574	Refrigerator Refrigerator					
16785	Shredder					
27493	Laminator					
18687	Binding machine					
31905	Shredder					
32928	Laminator					
3. Computer Equipm	nent .	1/	472 087,17	1 254 141 54	117 945,63	_
16923	Computer desktop CPU	14	-, 2 VO/,1/	1 354 141,54	11/ 543,03	-
19093	Computer laptop					
21087	Computer desktop CPU					
21828	Computer laptop					
21698	Printer 4 In 1					
24700	Switch					
24813 24049	UPS UPS					
14404	UPS					
21044	UPS					
21761	Computer desktop CPU					
21058	UPS					
24822	UPS					
25946	UPS					
18640 20976	Printer					
20976 9477	UPS UPS					
21091	Computer desktop CPU					
21777	Computer desktop CPU					
12718	Printer					
1536	Printer					
14556	UPS					
17922	UPS					
18031 9475	UPS UPS					
9471	UPS					
18021	UPS					
•						

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	Description	Cast	Dennesistien		Complete Malue
AR Reference	Description	Cost	Depreciation	Impairment	Carrying Value
21084	Computer desktop CPU				
21811	Computer desktop CPU				
23825	Computer desktop CPU				
21813	Computer desktop CPU				
21787	Computer desktop CPU				
21807	Computer desktop CPU				
21864	GPS				
21869	GPS				
17425	Printer				
14881	Printer				
14886	Printer				
9062	Printer				
9853	Printer				
23600	Printer				
23659	Printer				
21843	Printer till slip				
23601	Printer till slip				
22470	Switch				
27059	Switch				
21584	UPS				
14415	UPS				
9460	UPS				
18033	UPS				
14487	UPS				
14504	UPS				
14561	UPS				
26103	UPS				
21088	Computer desktop CPU				
21816	Computer desktop CPU				
23778	Computer laptop				
24855	Printer				
14542	UPS				
21786	Computer desktop CPU				
24589	Computer laptop				
14692	Computer desktop CPU				
21788	Computer desktop CPU				
26293	UPS				
21081	Computer desktop CPU				
28795	Computer laptop				
28797	Computer laptop				
25210	Computer laptop				
25939	Computer laptop				
21865	GPS				
21866	GPS				
21870	GPS				
21873	GPS				
21872	GPS				
21862	GPS				
24611	UPS				
21077	Computer desktop CPU				
14508	UPS				
9950	Computer laptop				
21830	Computer laptop				
21825	Computer laptop				
23770	Computer laptop				
13151	Computer desktop CPU				
25771	Computer desktop CPU				
25772	Computer desktop CPU				
25775	PC UNIT				
25774	PC UNIT				
24513	Printer				
25777	Printer				
14438	UPS				
14436	UPS				
25397	UPS				
25900	Computer laptop				
25692	Computer desktop CPU				
12930	Computer laptop				
15842	Computer laptop				
21832	Computer laptop				
12792	UPS				
14441	UPS				
17916	UPS				
	UPS				
14472					
14472 24812	LIPS				
24812	UPS Computer desktop CPU				
24812 9120	Computer desktop CPU				
24812 9120 12962	Computer desktop CPU Computer desktop CPU				
24812 9120 12962 23740	Computer desktop CPU Computer desktop CPU Computer desktop CPU				
24812 9120 12962	Computer desktop CPU Computer desktop CPU				

AR Reference	Description	Cost	Depre
26754	GPS		
29147	LAN BUFFER SS - 75		
22111	Power Supply		
14900	Printer		
18003	Printer		
14883	Printer		
17060	Printer fax combo		
24854	Printer till slip		
24853	Printer till slip		
14877	Printer till slip		
28483	Switch		
25234	Switch		
6223	Switch		
11195	UPS		
9448	UPS		
28325	UPS		
21001	UPS		
20792	UPS		
25385	UPS		
26112	UPS		
26091	UPS		
26289	UPS		
26287	UPS		
26774	UPS		
17442	Printer		
9362	UPS		
21589	UPS		
16916	Computer desktop CPU		
23821	Computer desktop CPU		
25221	Printer		
30013	Printer		
28747	Printer 4 In 1		
28339	Switch		
14596	UPS		
14592	UPS		
18019	UPS		
16988	UPS		
16993	UPS		
23727	Computer desktop CPU		
17424	Printer		
9218	Computer laptop		
21826			
	Computer laptop		
26339	Computer laptop		
19141	UPS		
24041	UPS		
24810	UPS		
8366	Server		
9279	UPS		
23492	UPS		
16868	Computer desktop CPU		
16867	Computer desktop CPU		
16816	Computer desktop CPU		
15984	Computer desktop CPU		
16861	Computer desktop CPU		
21789	Computer desktop CPU		
24724	Computer desktop CPU		
25910	Printer 4 In 1		
14488	UPS		
14678	Computer laptop		
21835	Computer laptop		
21838	Computer laptop		
17431	Printer		
23207	UPS		
22221	UPS		
12994	Computer desktop CPU		
14572	UPS		
18025	UPS		
14598	UPS		
24805	UPS		
24811	UPS		
21779	Computer desktop CPU		
14547	UPS		
14439	UPS		
14445	UPS		
24052	UPS		
21056	UPS		
28904	UPS		
11406	UPS		
23496			
26101 24050	UPS UPS		

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AR Reference	Description	Cost	Depreciation	Impairment	Carryin
10809	Printer				
23277	Switch				
14469	UPS				
26051	UPS				
21800	Computer desktop CPU				
23742	Computer desktop CPU				
25677	Computer desktop CPU				
15749	Computer laptop				
14520	UPS				
18029	UPS				
15906	UPS UPS				
14555					
15912	UPS				
26113	UPS				
23785	Computer laptop				
17404	Computer laptop				
26918	Tablet				
14540	UPS				
21845	Computer desktop CPU				
17496	Computer laptop				
21808	Computer desktop CPU				
23726	Computer desktop CPU				
9933	Computer laptop				
21014	Computer laptop Printer				
13174	Printer				
14461	UPS				
14458	UPS				
19012	UPS				
15992	Computer desktop CPU				
9305	Computer laptop				
21840	Computer laptop				
21836	Computer laptop				
26649	Computer laptop				
17429	Printer				
17425	Printer				
15909	UPS				
23489	UPS				
24614	UPS				
26089	UPS				
16846	Computer desktop CPU				
29754	Computer desktop CPU				
30300	Computer laptop				
14594	UPS				
9456	UPS				
14457	UPS				
30201	Computer desktop CPU				
21784	Computer desktop CPU				
18875	UPS				
5315	UPS				
25079	UPS				
23819	Computer desktop CPU				
18005	Printer				
12719	Printer				
22840	Printer 4 In 1				
15280	UPS				
31741	UPS				
14406	UPS				
24592	Computer laptop				
16954	Printer				
12334	UPS				
30341	UPS				
30343	UPS				
	UPS				
30344					
30345	UPS				
32044	Computer laptop				
31983	Computer laptop				
33069	UPS				
33071	UPS				
33507	UPS				
33315	Computer laptop				
33317	Computer laptop				
34410	Monitor - flat screen				
33903	Computer desktop CPU				
33903					
	Computer desktop CPU				
34007	Computer desktop CPU				
34458	UPS				
34471	UPS				
34840	UPS				
34963 35020	Printer till slip				

AR Reference	Description	Cost	Depreciation	Impairment	Carrying Value
36279	UPS				
21809	Computer desktop CPU				
34425	Computer laptop				
3. Motor Vehicles		1 565 590,35	667 447,27	898 143,08	-
24116	Vehicle sedan / hatch				
22973	Bakkie				
14086	Bakkie				
14647	Bakkie				
21312	Bakkie				
24087	Tractor				
14089	Tractor				
6490	Tractor				
23008	Fixed sides				
14230	Flat bed				
27713	Trailer compressor				
8802	Trailer water				
22373	Frame sides				
22957	Truck				
23136	Honeysucker				
3694	Truck refuse removal				

Total

6 592 315,18 3 986 913,59 2 310 949,50 294 452,09