

EMAKHAZENI LOCAL MUNICIPALITY



ASSET MANAGEMENT POLICY ANNEXURES

APPROVED BY COUNCIL ON:

IMPLEMENTATION DATE: Retrospectively

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- 1. Useful lives per asset class**
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1. Useful lives of assets:

ACCOUNTING GROUP	ACCOUNTING CATEGORY	CATEGORY	GROUP	DESCRIPTION	EUL (MONTHS)	EUL (YEARS)
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	AIRPORT	BUILDING AND FACILITIES	CONCRETE SLAB	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	BUILDING AND FACILITIES	BUILDING	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	LV NETWORK	CONSUMER ELECTRICITY METERS	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	LV NETWORK	CONSUMER PREPAID METERS	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	LV NETWORK	DISTRIBUTION / PILLAR BOXES	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	LV NETWORK	LV CONDUCTOR	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	LV NETWORK	OVERHEAD LINES	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	LV NETWORK	PUBLIC LIGHTING	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	LV NETWORK	STREET LIGHTS	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	LV NETWORK	UNDERGROUND CABLES	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV NETWORK	BUILDING	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV NETWORK	DISTRIBUTION / PILLAR BOXES	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV NETWORK	METERS	300	25
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV NETWORK	MV MINI-SUB STATION	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV NETWORK	MV POLE TRANSFORMER	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV NETWORK	MV SWITCH STATION	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV NETWORK	PERIMETER PROTECTION	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ELECTRICITY	MV NETWORK	SUBSTATION	360-540	30-45
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	OTHER STRUCTURES	BUILDING AND FACILITIES	ACCES ROADS	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	OTHER STRUCTURES	BUILDING AND FACILITIES	BUILDING	720	60

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PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	OTHER STRUCTURES	BUILDING AND FACILITIES	PERIMETER PROTECTION	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	OTHER STRUCTURES	DISTRIBUTION/RETICULATION NETWORK	PIPE WORKS	240-720	20-60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	OTHER STRUCTURES	LV NETWORK	DISTRIBUTION/PILLAR BOXES	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	OTHER STRUCTURES	MV NETWORKS	BUILDING	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	OTHER STRUCTURES	MV NETWORKS	SUBSTATION	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	OTHER STRUCTURES	ROAD STRUCTURES	ROAD SURFACE	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	OTHER STRUCTURES	ROAD STRUCTURES	ROAD BASE STRUCTURE	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	OTHER STRUCTURES	STORAGE	CHLORINE TANKS	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	OTHER STRUCTURES	STORM WATER	CHANNELS	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	OTHER STRUCTURES	STORM WATER	SLABS	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	OTHER STRUCTURES	STORM WATER	STORM WATER PIPES	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	OTHER STRUCTURES	WATER PUMP STATION	WATER PUMPS	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	RAILWAY	RAILWAY	RAILWAY	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	BRIDGES	PEDESTRIAN BRIDGE	960	80
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	BRIDGES	VEHICLE BRIDGE	960	80
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	BUILDING AND FACILITIES	PERIMETER PROTECTION	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	FOOTPATHS	120-600	10-50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	GUARD RAILS	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	KERBING	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	PARKING BAYS	120-180	10-15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	PAVEMENTS	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	ROAD SURFACE	120-480	10-40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	ROADS BASE STRUCTURE	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	ROAD STRUCTURES	WASTE BINS	240	12

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PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	STORM WATER	CATCH PIT	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	STORM WATER	CHANNELS	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	STORM WATER	CULVERTS	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	STORM WATER	GRID INLETS	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	STORM WATER	SLABS	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	TRAFFIC MANAGEMENT	ROAD SIGNS	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	TRAFFIC MANAGEMENT	SPEED HUMPS	120-480	10-40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	TRAFFIC MANAGEMENT	TRAFFIC ISLANDS	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	ROADS	TRAFFIC MANAGEMENT	WIND SOCK	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	COLLECTION/RETICULATION NETWORK	GRAVITY SEWER PIPES	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	COLLECTION/RETICULATION NETWORK	MANHOLES	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	COLLECTION/RETICULATION NETWORK	PIPE WORKS	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	SEWER PUMP STATION	BUILDING	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	SEWER PUMP STATION	DISTRIBUTION/PILLAR BOXES	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	SEWER PUMP STATION	DRYING BED	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	SEWER PUMP STATION	EXTERNAL LIGHTING	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	SEWER PUMP STATION	LV CONDUCTOR	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	SEWER PUMP STATION	MV POLE TRANSFORMERS	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	SEWER PUMP STATION	PERIMETER PROTECTION	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	SEWER PUMP STATION	PIPE WORKS	240-360	20-30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	SEWER PUMP STATION	SEWER PUMPS	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	SEWER PUMP STATION	STREET LIGHTS	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	SOLID WASTE DISPOSAL	LANDFILL	180-252	15-21
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	WASTE WATER TREATMENT	BUILDING	360-720	30-60

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PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	WASTE WATER TREATMENT	CONCRETE SLAB	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	WASTE WATER TREATMENT	DISTRIBUTION/PILLAR BOXES	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	WASTE WATER TREATMENT	DRYING BED	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	WASTE WATER TREATMENT	FLOW METERS	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	WASTE WATER TREATMENT	LV CONDUCTOR	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	WASTE WATER TREATMENT	MV POLE TRANSFORMER	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	WASTE WATER TREATMENT	OXIDATION POND	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	WASTE WATER TREATMENT	PERIMETER PROTECTION	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	WASTE WATER TREATMENT	PIPE WORKS	120-720	10-60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	WASTE WATER TREATMENT	ROAD SURFACE	120-360	10-30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	WASTE WATER TREATMENT	ROADS BASE STRUCTURE	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	WASTE WATER TREATMENT	SEWER PUMPS	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	SANITATION	WASTE WATER TREATMENT	STREET LIGHTS	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BOREHOLES	BUILDING	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BOREHOLES	CAGE	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BOREHOLES	CHLORINE TANKS	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BOREHOLES	CONCRETE SLAB	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BOREHOLES	DISTRIBUTION/PILLAR BOXES	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BOREHOLES	EXTERNAL LIGHTING	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BOREHOLES	LV CONDUCTOR	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BOREHOLES	M VPOLE TRANSFORMERS	480	40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BOREHOLES	PERIMETER PROTECTION	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BOREHOLES	PIPE WORKS	240-360	20-30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BOREHOLES	STREET LIGHTS	480	40

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PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BOREHOLES	TELEMETRY	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BOREHOLES	WATER PUMPS	180-480	15-40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BUILDING AND EXTERNAL FACILITIES	BUILDING	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	BUILDING AND EXTERNAL FACILITIES	PERIMETER PROTECTION	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	DISTRIBUTION/RETICULATION NETWORK	PIPE WORKS	360-720	30-60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	DISTRIBUTION/RETICULATION NETWORK	WATER HOUSE CONNECTION	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	DISTRIBUTION/RETICULATION NETWORK	WATER PIPE	600-720	50-60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	STORAGE	BUILDING	360-720	30-60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	STORAGE	CONCRETE SLAB	720	60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	STORAGE	ELEVATED STORAGE	60-360	5-30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	STORAGE	EXTERNAL LIGHTING	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	STORAGE	PERIMETER PROTECTION	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	STORAGE	PIPE WORKS	240-360	20-30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	STORAGE	RESERVOIR	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	STORAGE	ROAD SIGNS	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	STORAGE	ROAD SURFACE	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	STORAGE	TELEMETRY	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER PUMP STATION	WATER PUMPS	180-720	15-60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT	BUILDING	360-720	30-60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT	CHLORINE TANKS	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT	DISTRIBUTION/PILLAR BOXES	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT	ELEVATED STORAGE	60	5
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT	EXTERNAL LIGHTING	180	15
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT	FOOTPATHS	600	50

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PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT	GENERATOR	84	7
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT	KERBING	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT	PARKING BAYS	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT	PERIMETER PROTECTION	240	20
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT	PIPE WORKS	240-720	20-60
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT	RESERVOIR	360	30
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT	ROAD SURFACE	120	10
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT	SUBSTATION	360-540	30-40
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT	VEHICLE BRIDGE	600	50
PROPERTY, PLANT AND EQUIPMENT	INFRASTRUCTURE ASSETS	WATER	WATER TREATMENT	WATER PUMPS	180-480	15-40
PROPERTY, PLANT AND EQUIPMENT	COMMUNITY ASSETS	BUILDINGS	COMMUNITY FACILITIES	BUILDINGS	360-720	30-60
PROPERTY, PLANT AND EQUIPMENT	COMMUNITY ASSETS	BUILDINGS	COMMUNITY FACILITIES	PERIMETER PROTECTION	240	20
PROPERTY, PLANT AND EQUIPMENT	COMMUNITY ASSETS	BUILDINGS	COMMUNITY FACILITIES	SPORT FACILITY	180-720	15-60
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	OPERATING FACILITIES	BUILDINGS	360-720	15-60
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	BUILDINGS	OPERATING FACILITIES	PERIMETER PROTECTION	240	20
PROPERTY, PLANT AND EQUIPMENT	LAND AND BUILDINGS	LAND	MUNICIPAL LAND	UNDEVELOPED LAND	0	0
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	EMERGENCY EQUIPMENT	EMERGENCY / RESCUE EQUIPMENT	FIRST AID KIT	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	EMERGENCY EQUIPMENT	FIRE FIGHTING EQUIPMENT	EXTINGUISHER FIRE	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	EMERGENCY EQUIPMENT	FIRE FIGHTING EQUIPMENT	FIRE HOSE	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CABINET	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CREDENZA	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	CUPBOARD	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	LOCKER	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	PEDESTAL	60 - 84	5 – 7

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EQUIPMENT		FITTINGS				
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CABINETS AND CUPBOARDS	TENDER BOX	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	CHAIRS	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	CHAIRS AND COUCHES	COUCHES	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	BIN	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	BINDER	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	BOARD	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	LETTER TRAY	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	LADDER	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	PIANO	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	COMPUTER STAND	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	TROLLEY	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	OTHER FURNITURE AND FITTINGS	VCR	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	SHELVING AND BOOKCASES	BOOK CASE	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	SHELVING AND BOOKCASES	SHELF/RACK	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	DESK	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	FURNITURE AND FITTINGS	TABLES AND DESKS	TABLE	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	EMERGENCY VEHICLES	EMERGENCY VEHICLES	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	PASSENGER VEHICLES	PASSENGER VEHICLES	84 - 120	7 - 10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	SPECIALISED VEHICLES	SPECIALISED VEHICLES	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRACTORS	TRACTORS	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRAILERS	TRAILERS	120	10
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	TRUCKS	TRUCKS	180	15
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	MOTOR VEHICLES	DLV	DLV	84 - 120	7 - 10

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PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AIR CONDITIONERS	AIR CONDITIONER	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AIR CONDITIONERS	FAN	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	TELEVISION	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	EYE TESTER TRAFFIC	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	SPEAKER	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	AUDIOVISUAL EQUIPMENT	PROJECTOR	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	MONITOR	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	UPS	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	PRINTER	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	ROUTER/SWITCH	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	DESKTOP	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	COMPUTER HARDWARE	LAPTOP	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	STOVE	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	REFRIGERATOR	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	VACUUM	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	TELEVISION	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	HEATER	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	DOMESTIC EQUIPMENT	KETTLE	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	OFFICE EQUIPMENT	OFFICE MACHINES	TELEPHONE	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	COMPRESSORS	COMPRESSOR	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	EARTH MOVING EQUIPMENT	PAVEMENT BREAKER	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	GENERATORS	GENERATOR	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LAB EQUIPMENT	TURBIDMETER	60 - 84	5 - 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	SPEED CAMERA	60 - 84	5 - 7

**EMAKHAZENI LOCAL MUNICIPALITY
ASSET MANAGEMENT POLICY**

ANNEXURES

PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	SOUND LEVEL METER	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	BEACON LIGHT	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	TESTER MOTORCYCLE BALANCE	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	GARDENING EQUIPMENT	LAWNMOWER	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	GARDENING EQUIPMENT	CHAINSAW	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	GARDENING EQUIPMENT	WEEDEATER	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	OTHER	SPRAYER	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	OTHER	WHEELBARROW	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	OTHER	WATER TESTER KIT	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	OTHER	TOOLBOX	84	7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	RADIO EQUIPMENT	RADIO 2 WAY	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	RADIO EQUIPMENT	SATELLITE RECEIVER	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	DRILL	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	GRINDER	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	SAW	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	LADDER	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	WELDER	60 - 84	5 – 7
PROPERTY, PLANT AND EQUIPMENT	OTHER ASSETS	PLANT AND EQUIPMENT	WORKSHOP EQUIPMENT AND TOOLS	CUTTING TORCH	60 - 84	5 – 7
INTANGIBLE ASSETS	INTANGIBLE ASSETS	INTANGIBLE ASSETS	COMPUTER SOFTWARE	ALL COMPUTER SOFTWARE	120 - indefinite	

2. Asset types not Capitalised

ASSET TYPES NOT CAPITALISED DUE TO THEM BEING UTILISED LESS THAN 12 MONTHS

- Kitchenware, eg. Kettles, toasters, two-plate stove, etc.
- Stationery equipment, eg. Punches (not heavy duty), staplers (not heavy duty), etc.
- Garden equipment, eg. Brooms, rakes, spade, etc.
- Machines (not heavy duty), eg. Spanners, screw drivers, etc.
- Electrical equipment, eg. Extension lead, multi plug, etc.
- Mattresses
- Cutlery & crockery
- Other, as may be determined by management