

EMAKHAZENI LOCAL MUNICIPALITY



ASSET MANAGEMENT POLICY ANNEXURES

APPROVED BY COUNCIL ON: 30 MAY 2017

IMPLEMENTATION DATE: 01 JULY 2017

COUNCIL RESOLUTION NO: 29/05/2017

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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 | | | | |
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| 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

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| 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 | |
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2. Asset types not Capitalised

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