

APPENDIX B

ANALYSIS OF PROPERTY PLANT AND EQUIPMENT

| | Cost/Revaluation | | | | | Impairment | Accumulated Depreciation | | | | Carrying Value |
|--------------------------------|-----------------------|---------------------|-----------------|---------------------|-----------------------|------------------|--------------------------|----------------------|---------------------|----------------------|-----------------------|
| | Opening Balance | Additions | Transfer in | Disposals | Closing Balance | | Opening Balance | Additions | Disposals | Closing Balance | |
| Land and Buildings | | | | | | | | | | | |
| Land | 6 055 400.00 | - | 5 000.00 | - | 6 060 400.00 | - | - | - | - | - | 6 060 400.00 |
| Buildings | 6 519 422.55 | 115 627.73 | - | - | 6 635 050.29 | - | 1 636 147.02 | 133 665.76 | - | 1 769 812.78 | 4 865 237.51 |
| | 12 574 822.55 | 115 627.73 | 5 000.00 | - | 12 695 450.29 | - | 1 636 147.02 | 133 665.76 | - | 1 769 812.78 | 10 925 637.51 |
| Infrastructure | | | | | | | | | | | |
| Electricity | 27 845 481.37 | - | - | - | 27 845 481.37 | 20 908.03 | 6 966 409.01 | 748 729.12 | - | 7 715 138.13 | 20 109 435.21 |
| Road Transport | 65 185 916.84 | 6 034 873.47 | - | - | 71 220 790.31 | - | 35 601 077.64 | 2 811 251.07 | - | 38 412 328.71 | 32 808 461.60 |
| Sanitation | 28 202 554.80 | - | - | - | 28 202 554.80 | - | 4 286 416.13 | 461 435.34 | - | 4 747 851.47 | 23 454 703.33 |
| Water Supply | 129 637 243.28 | - | 6 938 753.70 | 2 081 474.64 | 134 494 522.34 | 28 346.67 | 17 130 585.08 | 5 068 050.84 | 1 975 919.98 | 20 222 715.93 | 114 243 459.73 |
| Solid Waste Disposal | 259 769.95 | - | - | - | 259 769.95 | - | 192 313.57 | 13 910.21 | - | 206 223.78 | 53 546.16 |
| Stormwater | 11 676 488.58 | 2 128 017.85 | - | - | 13 804 506.43 | - | 2 938 421.34 | 363 636.54 | - | 3 302 057.89 | 10 502 448.55 |
| Work in Progress | 6 938 753.70 | 1 431 019.66 | 6 938 753.70 | - | 1 431 019.66 | - | - | - | - | - | 1 431 019.66 |
| | 269 746 208.52 | 9 593 910.98 | - | 2 081 474.64 | 277 258 644.86 | 49 254.71 | 67 115 222.78 | 9 467 013.11 | 1 975 919.98 | 74 606 315.91 | 202 603 074.24 |
| Community Assets | | | | | | | | | | | |
| Recreation Grounds | 10 858 532.94 | - | - | - | 10 858 532.94 | - | 1 208 663.20 | 290 400.09 | - | 1 499 063.30 | 9 359 469.65 |
| Civil Buildings | 6 267 978.71 | - | - | - | 6 267 978.71 | - | 982 538.81 | 74 175.98 | - | 1 056 714.79 | 5 211 263.92 |
| Libraries | 2 048 199.61 | 194 000.00 | - | - | 2 242 199.61 | - | 275 877.48 | 45 100.92 | - | 320 978.40 | 1 921 221.21 |
| Parks & Gardens | 91 000.00 | - | 5 000.00 | - | 86 000.00 | - | - | - | - | - | 86 000.00 |
| Public Conveniences/Bathhouses | 198 986.75 | - | - | - | 198 986.75 | - | 18 043.31 | 2 233.49 | - | 20 276.80 | 178 709.96 |
| Cemetery | 106 954.00 | - | - | - | 106 954.00 | - | 12 834.41 | 971.16 | - | 13 805.57 | 93 148.43 |
| Work in Progress C | 176 735.50 | - | - | - | 176 735.50 | - | - | - | - | - | 176 735.50 |
| | 19 748 387.52 | 194 000.00 | 5 000.00 | - | 19 937 387.52 | - | 2 497 957.21 | 412 881.65 | - | 2 910 838.86 | 17 026 548.66 |
| Heritage Assets | | | | | | | | | | | |
| Historical Buildings | - | - | - | - | - | - | - | - | - | - | - |
| Vehicles | - | - | - | - | - | - | - | - | - | - | - |
| Painting & Art Galleries | - | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - | - |
| Total carried forward | 302 069 418.59 | 9 903 538.71 | - | 2 081 474.64 | 309 891 482.66 | 49 254.71 | 71 249 327.01 | 10 013 560.52 | 1 975 919.98 | 79 286 967.54 | 230 555 260.42 |

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ANALYSIS OF PROPERTY PLANT AND EQUIPMENT**

| | Cost | | | | | | Accumulated Depreciation | | | | Carrying Value |
|------------------------------|-----------------------|----------------------|-------------|---------------------|-----------------------|------------------|--------------------------|----------------------|---------------------|----------------------|-----------------------|
| | Opening Balance | Additions | Transfer in | Disposals | Closing Balance | | Opening Balance | Additions | Disposals | Closing Balance | |
| Total brought forward | 302 069 418.59 | 9 903 538.71 | - | 2 081 474.64 | 309 891 482.66 | 49 254.71 | 71 249 327.01 | 10 013 560.52 | 1 975 919.98 | 79 286 967.54 | 230 555 260.42 |
| Leased Assets | | | | | | | | | | | |
| Office equipment (lease) | - | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - | - |
| Other Assets | | | | | | | | | | | |
| Airconditioning | 357 093.07 | 14 782.61 | - | - | 371 875.68 | - | 156 694.74 | 33 247.88 | - | 189 942.62 | 181 933.05 |
| Chairs | 361 100.81 | 3 243.41 | - | - | 364 344.22 | - | 233 754.18 | 18 487.47 | - | 252 241.65 | 112 102.57 |
| Compactor | 15 000.00 | - | - | - | 15 000.00 | - | 11 489.20 | 585.13 | - | 12 074.33 | 2 925.67 |
| Computer hardware | 1 678 508.44 | 75 114.39 | - | - | 1 753 622.83 | - | 791 610.42 | 159 319.59 | - | 950 930.00 | 802 692.83 |
| Concrete mixer | 13 735.98 | - | - | - | 13 735.98 | - | 10 201.23 | 623.54 | - | 10 824.76 | 2 911.21 |
| Electronic equipment | 260 387.36 | 11 312.45 | - | - | 271 699.81 | - | 82 079.62 | 37 186.54 | - | 119 266.16 | 152 433.65 |
| Extinguisher fire | 120 913.59 | - | - | - | 120 913.59 | - | 81 913.51 | 5 434.17 | - | 87 347.68 | 33 565.91 |
| Generator | 39 001.68 | 25 092.49 | - | - | 64 094.17 | - | 18 207.25 | 3 350.18 | - | 21 557.43 | 42 536.74 |
| Lawnmower | 21 265.42 | - | - | - | 21 265.42 | - | 9 678.91 | 2 613.34 | - | 12 292.26 | 8 973.16 |
| LDV | 859 142.57 | - | - | - | 859 142.57 | - | 147 031.96 | 54 501.23 | - | 201 533.19 | 657 609.38 |
| Mechanical equipment | 1 973.98 | - | - | - | 1 973.98 | - | 1 625.46 | 121.45 | - | 1 746.91 | 227.07 |
| Office equipment | 117 388.27 | - | - | - | 117 388.27 | - | 67 719.97 | 15 824.56 | - | 83 544.53 | 33 843.74 |
| Office furniture | 436 831.67 | - | - | - | 436 831.67 | - | 201 046.68 | 16 009.52 | - | 217 056.20 | 219 775.47 |
| Plant & Equipment | 121 612.07 | - | - | - | 121 612.07 | - | 39 361.80 | 12 728.87 | - | 52 090.67 | 69 521.40 |
| Pump equipment | 20 523.10 | - | - | - | 20 523.10 | - | 12 962.32 | 945.10 | - | 13 907.42 | 6 615.68 |
| Radio equipment | 3 326.16 | - | - | - | 3 326.16 | - | 2 567.15 | 147.88 | - | 2 715.04 | 611.12 |
| Recorder | 872.60 | - | - | - | 872.60 | - | 592.31 | 35.04 | - | 627.34 | 245.26 |
| Road work machinery | 309 000.00 | - | - | - | 309 000.00 | - | 236 495.81 | 4 279.76 | - | 240 775.56 | 68 224.44 |
| Sewerage truck | 1 478 875.16 | 1 005 480.00 | - | - | 2 484 355.16 | - | 259 246.68 | 120 375.30 | - | 379 621.98 | 2 104 733.18 |
| Tables and desks | 323 141.91 | - | - | - | 323 141.91 | - | 147 523.69 | 13 883.86 | - | 161 407.56 | 161 734.35 |
| Tools | 103 184.83 | - | - | - | 103 184.83 | - | 57 906.37 | 5 998.89 | - | 63 905.26 | 39 279.57 |
| Tracktor | 310 205.35 | - | - | - | 310 205.35 | - | 63 210.51 | 9 238.13 | - | 72 448.63 | 237 756.72 |
| Trailer | 828 424.01 | - | - | - | 828 424.01 | - | 478 267.51 | 48 573.86 | - | 526 841.37 | 301 582.64 |
| Truck flat bed | 980 117.31 | - | - | - | 980 117.31 | - | 242 984.43 | 62 317.47 | - | 305 301.90 | 674 815.40 |
| Tv and video equipment | 918.03 | - | - | - | 918.03 | - | 633.52 | 35.56 | - | 669.08 | 248.95 |
| Welding machine | 1 034.69 | - | - | - | 1 034.69 | - | 792.51 | 220.16 | - | 1 012.67 | 22.02 |
| Solar panels | 1 385 055.14 | - | - | - | 1 385 055.14 | - | 81 678.28 | 86 891.79 | - | 168 570.07 | 1 216 485.07 |
| | 10 148 633.19 | 1 135 025.35 | - | - | 11 283 658.54 | - | 3 437 276.03 | 712 976.26 | - | 4 150 252.29 | 7 133 406.25 |
| PPE | 312 218 051.78 | 11 038 564.06 | - | 2 081 474.64 | 321 175 141.20 | 49 254.71 | 74 686 603.03 | 10 726 536.77 | 1 975 919.98 | 83 437 219.82 | 237 688 666.67 |