DR. BEYERS NAUDE LOCAL MUNICIPALITY

DRAFT ASSET MANAGEMENT

POLICY

Approved by Council _____

ASSET MANAGEMENT POLICY

INDEX

1 INTRODUCTION

(1) OBJECTIVE

This policy is aimed at assisting management and employees of the municipality to implement and maintain consistent, effective and efficient asset management principles.

The objective of this policy is:

- To safeguard the fixed assets of the municipality and to ensure the effective use of existing resources
- To emphasise a culture of accountability towards the municipality's fixed assets
- To ensure that effective controls are communicated to management and staff through clear and comprehensive written documentation
- To provide a formal set of financial procedures that can be implemented to ensure that the municipality's financial asset policies are in compliance with the Municipal Finance Management Act 2003, Act 56 of 2003, herein referred to as the MFMA.

(2) BACKGROUND

(a) The proper utilisation and management of its assets is one of the prime mechanisms by which a municipality can fulfill the constitutional objects for:

- Delivery of sustainable services;
- Promotion of Social and Economic Development;
- Promoting a safe and healthy environment and,
- Providing for the basic needs to the community.

(b) The municipality has a legal and moral obligation to ensure it implements policies to provide for the effective and efficient usage of its assets over the useful life thereof.

(c) The Asset Management Policy deals with the municipal rules required to ensure the enforcement of appropriate stewardship of assets.

(d) The MFMA stresses the need for good asset management, noting that directorates should hold only those assets that are necessary for the efficient, effective and economical delivery of its programs.

(e) The following should be enforced to ensure proper asset control:

(i) All assets must be properly identified and controlled until they are ultimately disposed of.

(ii) The organisation's accounting policies must be reasonable and consistently applied, with specific reference to the provision for depreciation, amortization, ageing and the reduction of the value of the assets.

(iii) Assets that exist at a specific date must be reflected as such in the Fixed Assets Register (FAR).

(iv) Ownership of the asset must lie with the organisation and must be included in the FAR.

(v) The value at which the asset is reflected on the balance sheet must be correct and be the reasonable value of the asset,

(vi) Assets must be in good working order and when not in use, duly maintained.

(vii) All assets transactions must be duly authorized and noted by the relevant authorized personnel.

(viii) All assets must be kept safe and maintained.

(f) This policy replaces / supersedes all financial policy instructions that have previously been issued.

(g) Failure to comply with the prescribed procedures will result in disciplinary procedures in terms of the stipulated human resources policies and procedures of the municipality.

(3) STATUTORY AND REGULATORY FRAMEWORK

(a) This policy must comply with all relevant legislative requirements including:

- The Constitution of the Republic of South Africa, 1996
- Municipal Structures Act, 1998
- Municipal Systems Act, 2000
- Division of Revenue Act (enacted annually)
- Municipal Finance Management Act No 56 of 2003
- Local Government: Municipal Asset Transfer Regulations, 2008

(b) Also, this policy must comply with the standards specified by the Accounting Standards Board. The relevant currently recognized accounting standards include:

- GRAP 17 Property, plant or equipment
- GRAP 16 Investment property
- GRAP 100 Non-current Assets held for Sale and Discontinued Operations
- GRAP 102 Intangible Assets

2 DEFINITIONS

Consistent definitions are essential to ensure good asset management and reporting.

(1) ***Assets***

Are resources controlled by the municipality as the result of past events and from which future economic benefits or future service potential are expected to flow to the municipality and for the purpose of this policy refers to property, plant and equipment but excludes Investment Properties.

(2) ***Leased assets***

A lease is an agreement whereby the lesser conveys to the lessee in return for payment or series of payments the right to use an asset for an agreed period of time.

A finance lease is a lease that transfers substantially all the risks and rewards incident of ownership of an asset.

(3) ***Fair value***

Fair value is the amount for which an asset can be exchanged or a liability settled between knowledgeable, willing parties in an arm's length transaction.

(4) ***Residual value***

Residual value is the net amount that the enterprises expect to obtain for an asset at the end of its useful life after deducting the expected cost of disposal.

(5) ***Impairment Loss***

An impairment loss is the amount by which the carrying value of an asset exceeds the recoverable amount.

(6) ***Carrying value***

Carrying value is the amount at which the asset is recognized in the balance sheet after deducting any accumulated depreciation and accumulated impairment losses thereon.

(7) ***Recoverable value***

Recoverable value is the higher of the asset's net selling price and its value in use.

(8) ***Depreciation***

Depreciation is the decline during the accounting period, in the value of fixed assets as result of physical deterioration, normal obsolescence or normal accidental damage.

During the useful life of the asset the asset will be depreciated from its actual cost price to its residual value. This value is usually nil.

(9) ***Depreciable amount***

The depreciable amount of an asset is determined after deducting the residual value of the fixed asset.

(10) ***Accumulated depreciation***

Accumulated depreciation refers to the total depreciation allocations to a certain point with respect to assets still in use.

(11) ***Depreciation Method***

Although various depreciation methods can be used, the municipality uses the straight-line method to ensure a constant charge over the useful life of an asset.

(12) ***Useful life***

The useful life of an asset is defined in terms of the asset's expected utility to the municipality and this is not necessary as long as the economic life. The estimation of the useful life of an asset is a matter of judgment based on experience with similar assets and organisations. The following factors should be considered when assessing an asset's useful life:

- Expected use
- Expected physical wear and tear
- Technical obsolescence
- Legal or other limits on the use

(13) ***Construction Contracts***

A construction contract is a contract specifically negotiated for the construction of an asset or a combination of assets that are closely interrelated or inter dependent in terms of their design, technology and function or their ultimate purpose or use.

(14) ***Research and development Cost***

(a) Research is original and planned investigation undertaken with the prospect of gaining new scientific or technical knowledge and understanding.

(b) Development is the application of research findings or other knowledge to a plan or design for the production of new or substantially improved materials, devices, products, processes, systems or services prior to the commencement of commercial production or use.

(15) ***Intangible assets***

An intangible asset is an identifiable non – monetary asset without physical substance held for use in the production or supply of goods or services, for rental to others, or for administrative purposes.

3 ROLES AND RESPONSIBILITIES

(1) ROLE OF MUNICIPAL MANAGER

As Accounting Officer of the municipality, the Municipal Manager shall be the principal custodian of all the municipality's fixed assets, and shall be responsible for ensuring that the Fixed Asset Management Policy is scrupulously applied and adhered to.

(2) ROLE OF CHIEF FINANCIAL OFFICER

(a) The Chief Financial Officer (CFO), or his nominee, shall be the fixed asset registrar of the municipality, and shall ensure that a complete, accurate and up-to-date computerised Fixed Asset Register is maintained.

(b) No amendments, deletions or additions to the Fixed Asset Register shall be made other than by the CFO or by an official acting under the written instruction of the CFO.

(3) ROLE OF DIRECTORS

(a) Every Director shall be directly responsible for the physical safekeeping of any fixed asset controlled for use by the department in question.

(b) Every Director in conjunction with Asset Management shall ensure that the asset identification system approved for the municipality is scrupulously applied in respect of all fixed assets controlled or used by the department in question.

(c) Every Director in conjunction with Asset Management shall at least once during every financial year undertake a comprehensive verification of all fixed assets controlled or used by the department concerned.

4 FINANCIAL MANAGEMENT

(1) PROCUREMENT OF ASSETS

(a) A capital budget must be compiled and approved for all capital acquisitions. This capital budget must be drafted in accordance with the MFMA as well as internal budget related policies.

(b) Money can only be spent on a project/asset if:

(i) the money has been appropriated in the capital budget, and the future annual operations and maintenance needs have been calculated and have been budgeted for in the operations budget;

(ii) the project, including the total cost and funding sources, has been approved by Council;

(iii) the CFO confirms that funding is available for that specific project, and

(iv) the Supply Chain Management prescripts/procedures have been adhered to.

(c) An approved capital project plan must be completed.

(d) Capitalization forms must be completed for each project indicating the source of funding as well as the completion date.

(e) Authorisation for procurement should be as per the Directorates delegation of authority and payment for assets should be in accordance with Financial Policies and regulations of the Supply Chain Management Policy.

NOTE: See Annexure B, Operating Procedures (AMP 01 – Additions)

(2) FUNDING

(a) The acquisition of assets will not be funded over a period longer than the useful life of that asset.

(b) As stated in 4(1)(b) above for new asset acquisitions the funding must be approved and available for use to acquire the asset.

(3) DISPOSAL OF ASSETS

(a) Assets must be disposed in such a way that –

(i) In financial terms, such disposal is always to the benefit of the municipality; and

(ii) During the consideration and acceptance of tenders/quotations or any bid for such assets, the image of the municipality is not impaired.

(iii) Assets must be disposed off as stipulated in the approved Supply Chain Management Policy of the municipality.

(iv) Authorisation for disposal should be as per the Directorates delegation of authority.

(b) Alienation of fixed Assets

NOTE: The reference to the asset financing reserve below is based on the assumption that the reserve is allowed.

(i) In compliance with the principles and prescriptions of the Municipal Finance Management Act, the transfer of ownership of any fixed asset shall be fair, equitable, transparent, competitive and consistent with the municipality's Supply Chain Management policy.

(ii) Every Director shall report in writing to the CFO on 30 April of each financial year on all fixed assets controlled or used by the department concerned which such Director wishes to alienate by public auction or public tender. The CFO shall thereafter consolidate the requests received from the various directorates, and shall promptly report such consolidated information to the

Council or the Municipal Manager of the municipality, as the case may be, recommending the process of alienation to be adopted.

(iii) The Council shall delegate to the Municipal Manager the authority to approve the alienation of any fixed asset with an anticipated carrying value less than R200 000 (two hundred thousand rand).

(iv) The Council shall ensure that the alienation of any fixed asset with a carrying value equal to or in excess of R200 000 (two hundred thousand rand) takes place in compliance with Section 14 of the Municipal Finance Management Act, 2004 which states:

> *"(1) A municipality may not alienate any capital asset required to provide a minimum level of basic municipal services.*
>
> *(2) A municipality may alienate any other capital asset, but provided*
>
> *(a) The Council, in a meeting open to the public, has first determined that the asset is not required to provide a minimum level of basic municipal services, and*
> *(b) The Council has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset."*

(v) Once the fixed assets are alienated, the CFO shall delete the relevant records from the Fixed Asset Register.

(vi) If the proceeds of the alienation are less than the carrying value recorded in the Fixed Asset Register, such difference shall be recognised as a loss in the income statement of the department or vote concerned. If the proceeds of the alienation, on the other hand, are more than the carrying value of the

fixed asset concerned, the difference shall be recognised as a gain in the income statement of the department or vote concerned.

(vii) Any gains realised on the alienation of fixed assets shall be appropriated annually to the municipality's asset financing reserve, via the operating account (except in the cases outlined below), and any losses on the alienation of fixed assets shall remain as expenses on the income statement of the department or vote concerned. If, however, both gains and losses arise in any one financial year in respect of the alienation of the fixed assets of any department or vote, only the net gain (if any) on the alienation of such fixed assets shall be appropriated.

(viii) Transfer of fixed assets to other municipalities, municipal entities (whether or not under the municipality's sole or partial control) or other organs of state shall take place in accordance with the above procedures, except that the process of alienation shall be by private treaty.

(c) Other write-offs of fixed assets

(i) A fixed asset even though fully depreciated shall be written off only on the recommendation of the Director controlling or using the asset concerned, and with the approval of the Council of the municipality.

(ii) Every Director shall report to the CFO by no later than 30 April (or when the need arises) of each financial year on any fixed assets which such Director wishes to have written off, stating in full the reason for such recommendation. The CFO shall consolidate all such reports, and shall promptly submit a recommendation to the Council of the municipality on the fixed assets to be written off.

(iii) The only reasons for writing off fixed assets, other than the alienation of such fixed assets, shall be the loss, theft, destruction or material impairment of the fixed asset in question.

(iv) In every instance where a not fully depreciated fixed asset is written off, the CFO shall immediately debit to such department or vote, as additional depreciation expenses, the full carrying value of the asset concerned.

(d) In case of loss, theft, destruction or impairment

(i) This section must be implemented in conjunction with the approved Loss Control Policy approved by Council.

(ii) Every Director shall ensure that any incident of loss, theft, destruction, or material impairment of any fixed asset controlled or used by the department in question is promptly reported in writing to the CFO and – in cases of suspected theft or malicious damage – also to the South African Police Service.

(iii) An Assets Risk Management Committee should be established.

(iv) When a vehicle is involved in an accident, a report must be immediately submitted to the CFO for insurance purposes.

(v) Quotations should be obtained to establish the extent and value of the damage.

(vi) The CFO or his nominee will submit a claim to the insurance company.

(vii) When it is suspected that an employee abuses assets, this action should be reported to the Assets Risk Management Committee. A hearing should be held to determine if this is the case. If found guilty the employee should be subject to the procedure as described in terms of the Standard Conditions of Service.

(viii) Assets/consumables lost or stolen should be reported to the CFO as soon as they are discovered. The following documents must be submitted

- A full report of the incident
- Asset/bar code numbers
- Police case number
- Quotations for the replacement of the item

(e) Replacement of assets

(i) Each directorate is responsible for motivating (keeping in mind the useful lives of the different asset types) the possible replacement of motor vehicles, furniture and fittings, computer equipment and any other appropriate operational items. This will include the replacement of fixed assets which are required for service delivery but which have become uneconomical to maintain. These requests will be handled during the capital budget process where Council, the Budget Committee and relevant officials are involved.

NOTE: See Annexure A attached for the fixed asset life table.

5 INTERNAL CONTROLS

(1) SAFEKEEPING OF ASSETS

(a) Every Director shall be directly responsible for the physical safekeeping of any fixed asset controlled for use by the department in question.

(b) In exercising this responsibility, every Director shall adhere to any written directives issued by the Municipal Manager to the directorate in question, or generally to all directorates, in regard to the control of or safekeeping of the municipality's fixed assets.

(c) All assets should be kept in a secure location, maintained regularly, insured against theft or destruction, utilised economically and efficiently.

(2) ASSET IDENTIFICATION

(a) The Municipal Manager shall ensure that the municipality maintains a fixed asset identification system which shall be operated in conjunction with its computerised Fixed Asset Register.(PROMUN SYSTEM)

(b) The identification system shall be determined by the Municipal Manager, acting in consultation with the CFO and other directors, and shall comply with any legal prescriptions, as well as any recommendations of the Auditor-General as indicated in the municipality's audit report(s), and shall be decided upon within the context of the municipality's budgetary and human resources.

(c) Every Director in conjunction with Asset Management shall ensure that the asset identification system approved for the municipality is scrupulously applied in respect of all fixed assets controlled or used by the department in question.

(d) A fixed assets and inventory register should be maintained, and all fixed assets should be tagged for reference to the fixed assets register.

(e) The Municipality should hold title to all assets.

(3) VERIFICATION

(a) Every Director in conjunction with AM shall at least once during every financial year undertake a comprehensive verification of all fixed assets controlled or used by the department concerned.

(b) Every Director shall promptly and fully report in writing to the CFO in the format determined by the CFO, all relevant results of such fixed asset verification, provided that each such asset verification shall be undertaken and completed as closely as possible to the end of each financial year, and that the resultant report shall be submitted to the CFO not later than 30 June of the year in question.

(c) A Statement of Existence (SOE) must be issued for assets declaring that all assets listed are on hand and are in a useful working condition. The SOE must be sent to the CFO. This function is handled by the Asset Management Unit.

(d) All fixed assets used by employees leaving the employment of the company must be verified on the day such employees leave. To this effect the Human Resources Department must inform the Asset Management Unit in writing of any persons leaving the employment of the municipality.

(e) It is the responsibility of the Asset Management Unit to initiate and facilitate the annual fixed asset verification process.

(4) MOVEMENT / MONITORING OF ASSETS

(a) Any disposal, movement, impairment or any change in the nature of the asset must be monitored and communicated to the Asset Management Unit and other role players as the communication channel may prescribe.

(b) With regard to moveable, non Fixed Asset Register items the movement and monitoring thereof will take place on a separate computerised system (BAUD SYSTEM).

(c) A responsible occupant will sign-off on the assets under his/her control and thus become the custodian thereof. Any movement or changes to said list of items must be communicated to the Asset Management Unit.

(d) Assets that are used by officials outside of their workplace (e.g. laptops taken home) must be approved by the relevant Director.

(5) INSURANCE COVER

(a) The Municipal Manager shall ensure that all movable fixed assets are insured at least against fire and theft, and that all municipal buildings are insured at least against fire and allied perils.

(b) If the municipality operates a self-insurance reserve (assuming such reserve to be allowed), the CFO shall annually determine the premiums payable by the directorates or votes after having received a list of the fixed assets and insurable values of all relevant fixed assets from the directors concerned.

(c) The Municipal Manager shall recommend to the Council of the municipality, after consulting with the CFO, the basis of the insurance to be applied to each type of fixed asset: either the carrying value or the replacement value of the fixed assets concerned. Such recommendation shall take due cognisance of the budgetary resources of the municipality.

(d) The CFO shall annually submit a report to the Council of the municipality on any reinsurance cover which it is deemed necessary to procure for the municipality's self-insurance reserve

(6) MAINTENANCE OF ASSETS

(a) Maintenance Plans

(i) Every Director shall ensure that a maintenance plan in respect of every new infrastructure asset with a value of R100 000 (one hundred thousand rand) or more is promptly prepared and submitted to the Council of the municipality for approval.

(ii) If so directed by the Municipal Manager, the maintenance plan shall be submitted to the Council prior to any approval being granted for the acquisition or construction of the infrastructure asset concerned.

(iii) The Director controlling or using the infrastructure asset in question, shall annually report to the Council, not later than in July, of the extent to which the relevant maintenance plan has been complied with, and of the likely effect which any non-compliance may have on the useful operating life of the asset concerned.

(b) Deferred Maintenance

(i) If there is material variation between the actual maintenance expenses incurred and the expenses reasonably envisaged in the approved

maintenance plan for any infrastructure asset the CFO shall disclose the extent of and possible implications of such deferred maintenance in an appropriate note to the financial statements. Such note shall also indicate any plans which the Council of the municipality has approved in order to redress such deferral of the maintenance requirements concerned.

(ii) If no such plans have been formulated or are likely to be implemented, the CFO shall re-determine the useful operating life of the fixed asset in question, if necessary in consultation with the Director controlling or using such asset, and shall recalculate the annual depreciation expenses accordingly.

(c) General Maintenance of Fixed Assets

(i) Every Director shall be directly responsible for ensuring that all assets (other than infrastructure assets which are dealt with in section 5(6)(a) above) are properly maintained and in a manner which will ensure that such assets attain their useful operating lives.

(7) FIXED ASSET REGISTER

a) The Fixed Asset Register shall be maintained in the format determined by the CFO, which format shall comply with the requirements of generally recognised accounting practice (GRAP) and any other accounting requirements which may be prescribed.

b) The Fixed Asset Register shall reflect the following information:

(i) a brief but meaningful description of each asset;

(ii) the date on which the asset was acquired or brought into use;

(iii) the location of the asset;

(iv) the directorate(s) or vote(s) within which the assets will be used;

(v) the title deed number, in the case of fixed property;

(vi) the stand number, in the case of fixed property;

(vii) where applicable, the identification number,

(viii) the original cost, the revalued amount or the fair value if no costs are available;

(ix) the (last) revaluation date of the fixed assets subject to revaluation;

(x) the revalued value of such fixed assets;

(xi) accumulated depreciation to date;

(xii) the depreciation charge for the current financial year;

(xiii) the carrying value of the asset;

(xiv) the method and rate of depreciation;

(xv) impairment losses incurred during the financial year (and the reversal of such losses, where applicable);

(xvi) the date on which the asset is disposed of;

(xvii) the disposal price; and

(xviii) the date on which the asset is retired from use, if not disposed of.

c) All directors under whose control any fixed asset falls shall promptly provide the CFO in writing with any information required to compile the Fixed Asset Register, and shall promptly advise the CFO in writing of any material change which may occur in respect of such information.

d) A fixed asset shall be capitalised, that is, recorded in the fixed assets register, as soon as it is acquired. If the asset is constructed over a period of time, it shall be recorded as work-in-progress until it is available for use, where after it shall be appropriately capitalised as a fixed asset.

e) A fixed asset shall remain in the fixed assets register for as long as it is in physical existence. The fact that a fixed asset has been fully depreciated shall not in itself be a reason for writing-off such an asset.

6 CLASSIFICATION OF FIXED ASSETS

(1) In compliance with the requirements of the National Treasury, the CFO shall ensure that all fixed assets are classified under the following headings in the fixed assets register, and directors shall in writing provide the CFO with such information or assistance as is required to compile a proper classification:

(2) CLASSIFICATION TYPES

(a) PROPERTY, PLANT AND EQUIPMENT
- land (not held as investment assets);
- infrastructure assets (assets which are part of a network of similar assets);
- community assets (resources contributing to the general well-being of the community);
- heritage assets (culturally significant resources);
- other assets (ordinary operational resources).

(b) INVENTORY
- Housing (rental stock or housing stock not held for capital gain).

(c) INVESTMENT PROPERTY
- investment assets (resources held for capital or operational gain)
- land

The CFO shall adhere to the classifications indicated in the annexure on fixed asset lives (see Annexure A), and in the case of a fixed asset not appearing in the annexure shall use the classification applicable to the asset most closely comparable to the asset in question.

(3) CLASSIFICATION DESCRIPTIONS

(a) Investment Property

(i) Investment assets shall be accounted for in terms of GRAP 16 and shall not be classified as property, plant and equipment for purposes of preparing the municipality's statement of position.

(ii) Investment assets shall comprise land or buildings (or parts of buildings) or both held by the municipality, as owner or as lessee under a finance lease, to earn rental revenues or for capital appreciation or both.

(iii) Investment assets shall be recorded in the fixed assets register in the same manner as other fixed assets, but a separate section of the fixed assets register shall be maintained for this purpose.

(iv) Investment assets shall not be depreciated, but can be annually valued on balance sheet date to determine their fair (market) value. Investment assets can be recorded in the balance sheet at such fair value. Adjustments to the previous year's recorded fair value can be accounted for as either gains (revenues) or losses (expenses) in the accounting records of the department or service controlling the assets concerned.

NOTE: The cost model is used by the municipality and not the revaluation method.

(v) An expert valuer shall be engaged by the municipality to undertake such valuations. Internally or externally appointed valuers may be used.

(vi) If the Council resolves to construct or develop a property for future use as an investment property, such property shall in every respect be accounted for as an ordinary fixed asset until it is ready for its intended use – where after it shall be reclassified as an investment asset.

(b) Fixed Assets treated as inventory

(i) Any land or buildings owned or acquired by the municipality with the intention of selling such property in the ordinary course of business, or any land or buildings owned or acquired by the municipality with the intention of developing such property for the purpose of selling it in the ordinary course of business, shall be accounted for as inventory, and not included in either property, plant and equipment or investment property in the municipality's statement of financial position.

(ii) Such inventories shall, however, be recorded in the fixed assets register in the same manner as other fixed assets, but a separate section of the fixed assets register shall be maintained for this purpose.

(c) Recognition of Heritage Assets in the Fixed Asset Register

(i) If no original costs or fair values are available in the case of one or more or all heritage assets, the CFO may, if it is believed that the determination of a fair value for the assets in question will be a laborious or expensive undertaking, record such asset or assets in the Fixed Asset Register without an indication of the costs or fair value concerned. Heritage Assets are recognised and handled according to GRAP 103.

(ii) For balance sheet purposes, the existence of such heritage assets shall be disclosed by means of an appropriate note.

(d) Recognition of donated assets

(i) Where a fixed asset is donated to the municipality, or a fixed asset is acquired by means of an exchange of assets between the municipality and one or more other parties, the asset concerned shall be recorded in the Fixed Asset Register at its fair value, as determined by the CFO.

(e) Biological assets

(i) Accounting for biological assets shall take place in accordance with the requirements of GRAP 101.

(ii) The CFO, in consultation with the head(s) of department concerned, shall ensure that all biological assets, such as livestock and crops, are valued at 30 June each year at fair value less estimated point-of-sales costs. Such valuation shall be undertaken by a recognised valuer in the line of the biological assets concerned. Any losses on such valuation shall be debited to the department or vote concerned as an operating expense, and any increase in the valuation shall be credited to the department or vote concerned as operating revenue.

(iii) If any biological asset is lost, stolen or destroyed, the matter – if material – shall be reported in writing by the Director concerned in exactly the same manner as though the asset were an ordinary fixed asset.

(iv) Records of the details of biological assets shall be kept in a separate section of the fixed assets register or in a separate accounting record altogether and such

details shall reflect the information which the CFO, in consultation with the Director concerned and the internal auditor, deems necessary for accounting and control purposes.

(v) The CFO shall annually insure the municipality's biological assets, in consultation with the directors concerned, provided the Council considers such insurance desirable and affordable.

7 ACCOUNTING FOR ASSETS

(1) RECOGNITION OF AN ASSET

(a) Fixed Assets

(i) A fixed asset is an asset with a useful life of more than one year and is used in the business of the municipality. Characteristics of a depreciable fixed asset are the following:

- It is estimated that the asset will be used for more than one financial period;
- It has a limited useful life;
- It is used in a process of delivering services;
- The resource should provide future economic benefits;
- The future economic benefits should accrue to the municipality;
- The event giving rise to the municipality's right to the recourse and control over the future economic benefits must already have occurred; and
- It should be possible to determine the cost of the asset reliably.

(ii) A fixed asset is defined in GRAP 17 as a tangible item of property, plant or equipment held by a municipality for use in the productions or supply of goods or services, for rental to others, or for administrative purposes, and which is expected to be used during more than one reporting period (financial year).

(iii) A fixed asset is thus an asset, either movable or immovable, under the control of the municipality, and from which derive economic benefits, or reasonably expects to use in service delivery, over a period extending beyond one financial year.

To be recognised as a fixed asset, an asset must also meet the criteria referred to in section 6(3).

(b) Accounting for leases

(i) An asset held under a finance lease, shall be recognised as a fixed asset, as the municipality has control over such an asset even though it does not own the asset.

(ii) Examples of situations that would normally lead to a lease being classified as finance lease are:

- The lease transfers ownership of the asset to the lessee by the end of the lease term;
- The lessee has the option to purchase the asset at a price which is expected to be significantly lower than the fair value at the date the option becomes exercisable such that, at the inception of the lease, it is reasonably certain that the option will be exercised;
- The lease term is for the major part of the economic life of the asset even if title is not transferred; and

- At the inception of the lease the present value of the minimum lease payments amounts to at least substantially all of the fair value of the leased asset.

(iii) Indicators of situations that individually or in combination could also lead to a lease being classified as a finance lease are:

- If the lessee can cancel the lease, the lessor's losses associated with the cancellation are born by the lessee,
- Gains or losses from the fluctuation in the fair value of the residual fall to the lessee (for example in the form of a rent rebate equalling most of the sales proceeds at the end of the lease), and
- The lessee has the ability to continue the lease for a secondary period at a rent that is substantially lower than market rent.

(2) MEASUREMENT

(a) Cost of an asset

Cost of a fixed asset includes the cost of activities (cash or equivalent) necessarily incurred to bring the fixed asset to the condition and location essential for its intended use (e.g. purchase price plus transport and installation).

The following are examples of costs that should be capitalized if it can be directly attributed to the acquisition of the asset or bringing the asset to its working condition:

- Administration and other general overhead costs;
- Start-up and other pre-production costs;
- Interest paid if part of a capital project; and

- Any trade discount and rebates are to be deducted in arriving at the purchase price.

(i) Contract costs

Contract costs should comprise:

- Costs that relate directly to the specific contract,
- Costs that are attributable to contract activity in general and can be allocated to the contract, and
- Such other costs are specifically chargeable to the customer under terms of the contract.

Examples of costs that relate directly to a specific contract include:

- Site labour costs, including site supervision,
- Costs of materials used in construction
- Depreciation of plant and equipment used on a contract,
- Costs of moving plant, and equipment to and from the contract site,
- Costs of hiring plant and equipment,
- Costs of design and technical assistance that is directly related to the contract,
- The estimated costs of rectification and guarantee work, including expected warranty costs, and
- Claims from third parties.

Examples of costs that relate to the contract activity in general and can be allocated to specific contracts include:

- Insurance
- Cost of design and technical assistance that are not directly related to a specific contract, and
- Construction overheads.

(ii) Research costs

Research costs should be recognized as an expense in the period in which they are incurred and should not be recognized as an asset.

Examples of activities typically included in research are:

- Activities aimed at obtaining new knowledge,
- The search for applications of research findings or other knowledge,
- The search for product or process alternatives, and
- The formulation and design of possible new or improved product or process alternatives.

(iii) Development costs

The development costs of a project should be recognized as an expense in the period in which they are incurred, unless all of the following criteria are met:

- The product or process is clearly defined and the costs attributable to the product or process can be separately identified and reliable measured.
- The technical feasibility of the produce and market or use the product or process.
- The existence of a market for the product or process or, if it is to be used internally rather than sold, its usefulness to the enterprise can be demonstrated.
- Adequate resources exist, or their availability can be demonstrated, to complete the project and market or use the product or process.

Examples of activities typically included in development are:

- The evaluation of product or process alternatives,
- The design, construction and testing of pre-production prototypes and models,
- The design of tools, jigs, moulds and dies involving new technology, and

- The design, construction and operation of a pilot plant that is not of a scale that is economically feasible for commercial production.

(b) Changes in Accounting Estimates

(i) As a result of the uncertainties inherent in business activities, many financial items cannot be measured but can only be estimated. The estimation process is based on judgments based on the latest financial information available. Estimates may be required, for example bad debts, inventory obsolescence or the useful lives or expected pattern of consumption of economic benefits or depreciable assets.

(ii) An estimate may need to be revised if changes occur regarding the circumstances on which the estimate was based or as a result of new information, more experience or subsequent developments.

(iii) In practice the Department may decide to revise the useful life of an asset or a group of assets due to certain circumstances.

(iv) The effect of a change in accounting estimate should be included in the determination of net profit or loss in:

- The period of the change if the change effects the period only, or
- The period of change and future periods, if the change affects both.

(3) THRESHOLD

(a) Assets with an initial cost of more than R2000 will be recognised as Property, Plant and Equipment. Items with a cost between R1000 and R2000 can be capitalised at the discretion of the CFO. All items above R2000 must be capitalised.

(b) Fixed assets with a value of less than R2000 (except in the case where the CFO has judged otherwise) as described above will be regarded as inventory and not recorded for financial purposes in the Fixed Asset Register. These assets should still be marked or identified for control purposes and indicated as such in an inventory list. Every Director shall moreover ensure that the existence of items recorded on such inventory sheets is verified from time to time, and at least once in every financial year, and any amendments which are made to such inventory sheets pursuant to such stock verifications shall be retained for audit purposes.

(4) CAPITALISATION

(a) Subsequent Expenditure

Subsequent expenditure relating to an *asset* should be capitalised to the net book value when it is determined that the asset has been enhanced.

(b) Normal Expenditure

(i) No item with an initial cost or fair value of less than R5 000 (one thousand rand) – or such other amount as the Council of the municipality may from time to time determine on the recommendation of the Municipal Manager – shall be recognised as a fixed asset. If the item has a cost or fair value lower than this capitalisation benchmark, it shall be treated as an ordinary operating expense.

(ii) Every Director shall, however, ensure that any item with a value of less than a R5 000 with an estimated useful life of more than one year, shall be recorded on an inventory sheet. Every Director shall moreover ensure

that the existence of items recorded on such inventory sheets is verified from time to time, and at least once in every financial year, and any amendments which are made to such inventory sheets pursuant to such stock verifications shall be retained for audit purposes.

(c) Intangible Items

No intangible item shall be recognised as a fixed asset, except that the CFO, acting in strict compliance with the criteria set out in GRAP 102 (dealing with research and development expenses) may recommend to the Council that specific development costs be recognised as fixed assets.

(d) Reinstatement, maintenance and other expenses

(i) Only expenses incurred in the enhancement of a fixed asset (in the form of improved or increased services or benefits flowing from the use of such asset) or in the material extension of the useful operating life of a fixed asset shall be capitalised.

(ii) Expenses incurred in the maintenance or reinstatement of a fixed asset shall be considered as operating expenses incurred in ensuring that the useful operating life of the asset concerned is attained, and shall not be capitalised, irrespective of the quantum of the expenses concerned.

(iii) Expenses which are reasonably ancillary to the bringing into operation of a fixed asset may be capitalised as part of such fixed asset. Such expenses may include but need not be limited to import duties, forward cover costs, transportation costs, installation, assembly and communication costs.

(5) USEFUL LIFE

(a) The parameters set for the useful lives of assets are based on best practice as issued by National Treasury in the Local Government Asset Management Guideline.

(b) These guidelines for the useful lives of assets may be adapted based on past experience and specific municipal preference.

(c) The useful life set out for a specific asset will determine the depreciation on the asset.

(d) It may be necessary to review the *useful life* of assets as the original estimate of *useful life* may become inappropriate. Such an adjustment is deemed to be a change in estimate and the *depreciation* charge for the current and future periods should be adjusted.

NOTE: See attached Annexure A for the useful life table.

(6) DEPRECIATION

(a) **Depreciation of fixed assets**

(i) All fixed assets, except land and heritage assets, shall be depreciated – or amortised in the case of intangible assets.

(ii) Depreciation may be defined as the monetary quantification of the extent to which a fixed asset is used or consumed in the provision of economic benefits or the delivery of services.

(iii) Depreciation shall generally take the form of an expense both calculated and debited on a monthly basis against the appropriate line item in the directorate or vote in which the asset is used or consumed.

(iv) However, depreciation shall initially be calculated from the commissioning date as per the PROMUN DB4 financial system. Thereafter, deprecation charges shall be calculated monthly.

(v) Each Director, acting in consultation with the CFO, shall ensure that reasonable budgetary provision is made annually for the depreciation of all applicable fixed assets controlled or used by the directorate in question or expected to be so controlled or used during the ensuing financial year.

(vi) The procedures to be followed in accounting and budgeting for the amortisation of intangible assets shall be identical to those applying to the depreciation of other fixed assets.

(b) **Rate of depreciation**

(i) The CFO shall assign a useful operating life to each depreciable asset recorded on the municipality's Fixed Asset Register. In determining such a useful life the CFO shall adhere to the useful lives set out in the annexure to this document (see Annexure A).

(ii) In the case of a fixed asset which is not listed in this annexure, the CFO shall determine a useful operating life, if necessary in consultation with the Director who shall control or use the fixed asset in question, and shall be guided in determining such useful life by the likely pattern in which the asset's economic benefits or service potential will be consumed.

(c) **Method of depreciation**

Except in those cases specifically identified in 7(6)(e) below, the CFO shall depreciate all depreciable assets on the straight-line method of depreciation over the assigned useful operating life of the asset in question.

(d) **Amendment of asset lives and diminution in the value of fixed assets**

(i) Only the CFO may amend the useful operating life assigned to any fixed asset, and when any material amendment occurs the CFO shall inform the Council of the municipality of such amendment.

(ii) The CFO shall amend the useful operating life assigned to any fixed asset if it becomes known that such asset has been materially impaired or improperly maintained to such an extent that its useful operating life will not be attained, or any other event has occurred which materially affects the pattern in which the asset's economic benefits or service potential will be consumed.

(iii) If the value of a fixed asset has been diminished to such an extent that it has no or a negligible further useful operating life or value such fixed asset shall be fully depreciated in the financial year in which such diminution in value occurs.

(iv) Similarly, if a fixed asset has been lost, stolen or damaged beyond repair, it shall be fully depreciated in the financial year in which such event occurs, and if the fixed asset has physically ceased to exist, it shall be removed / excluded from the Fixed Asset Register.

(v) In all of the foregoing instances, the additional depreciation expenses shall be debited to the directorate or vote controlling or using the fixed asset in question.

(vi) If any of the a foregoing events arise in the case of a normally non-depreciable fixed asset, and such fixed asset has been capitalised at a value other than a purely nominal value, such fixed asset shall be partially or fully depreciated, as the case may be, as though it was an ordinary depreciable asset, and the directorate or vote controlling or using the fixed asset in question shall bear the full depreciation expenses concerned.

(e) **Alternative methods of depreciation in specific instances**

(i) The CFO may employ the sum-of-units method of depreciation in the case of fixed assets which are physically wasted in providing economic benefits or delivering services.

(ii) The CFO shall only employ this method of depreciation if the Director controlling or using the fixed asset in question gives a written undertaking to the Municipal Manager to provide:

- Estimates of statistical information required by the CFO to prepare estimates of depreciation expenses for each financial year; and
- Actual statistical information, for each financial year.

(iii) The Director concerned shall moreover undertake to provide such statistical information at the specific times stipulated by the CFO.

(iv) Where the CFO decides to employ the sum-of-units method of depreciation and the requirements set out in the preceding paragraph have been adhered to, the CFO shall inform the Council of the municipality of the decision in question.

(f) **Creation of non-distributable reserves for future depreciation**

NOTE: This has been prepared on the assumption that these reserves are allowed.

(i) The CFO shall ensure that in respect of all fixed assets financed from grants or subsidies or contributions received from other spheres of government or from the public at large, as well as in respect of fixed assets donated to the municipality, a non-distributable reserve for future depreciation is created equal in value to the capitalised value of each fixed asset in question.

(ii) The CFO shall thereafter ensure that in the case of depreciable fixed assets an amount equal to the monthly depreciation expenses of the fixed asset concerned is transferred each month from such non-distributable reserve to the municipality's appropriation account. Where there is a difference between the budgeted monthly depreciation expenses and the actual total depreciation expenses for each financial year, the CFO shall appropriately adjust the aggregate transfer from the non-distributable reserve for the year concerned.

(7) CARRYING VALUES OF FIXED ASSETS

All fixed assets shall be carried in the Fixed Asset Register, and appropriately recorded in

the annual financial statements, at their original cost or fair value less any accumulated depreciation.

The only exceptions to this rule shall be revalued assets and heritage assets in respect of which no value is recorded in the Fixed Asset Register.

(8) REVALUATION OF FIXED ASSETS

(a) Revalued land and buildings can be carried in the Fixed Asset Register, and recorded in the annual financial statements, at their revalued amount, less accumulated depreciation (in the case of buildings).

(b) Dr. Beyers Naude Local Municipality utilises the cost method and thus point (a) above does not apply.

(9) IMPAIRMENT

The accounting treatment relating to impairment losses is outlined as follows in.

GRAP 17:

The carrying amount (Book value) of an item or a group of identical items of property, plant and equipment should be reviewed periodically in order to assess whether or not the recoverable amount has declined below the carrying amount**.**

Recoverable amount is the amount that the municipality expects to recover from the future use of an asset, including its residual value on disposal. When such a decline has occurred, the carrying amount should be reduced to the recoverable amount. The amount of the reduction should be recognised as an expense immediately.

The recoverable amount of individual assets, or groups of identical assets, is determined separately and the carrying amount reduced to recoverable amount on an individual asset, or group of identical assets, basis. However, there may be circumstances when it may not be possible to assess the recoverable amount of an asset on this basis, for example when all of the plant and equipment in a sewerage purification work is used for the same purpose. In such circumstances, the carrying amount of each of the related assets is reduced in proportion to the overall decline in recoverable amount of the smallest grouping of assets for which it is possible to make an assessment of recoverable amount.

The following may be indicators that an item of PPE has become impaired:

- The asset has been damaged.
- The asset has become technologically obsolete.
- The asset remains idle for a considerable period either prior to it being put into use or during its useful life.
- Land is purchased at market value and is to be utilized for subsidized housing developments, where the subsidy is less than the purchase price.

ANNEXURE A – FIXED ASSET LIVES

Classes of Assets **USEFUL LIFE IN YEARS**	**MIN MAX**
PROPERTY, PLANT AND EQUIPMENT	
LAND	
Developed land	N/A
Undeveloped land	N/A
BUILDINGS	
DWELLINGS	

Caravans	5 - 10
Children's homes	25 - 30
Foreign mission dwellings	25 - 30
Homes for the aged	25 - 30
Hostels	25 - 30
Military personnel dwellings	25 - 30
Mobile homes	5 - 10
Places of safety (children)	25 - 30
Prisons and rehabilitation facilities	25 - 30
Residences (presidential, embassies)	25 - 30
Residences (personnel) include garages and parking	25 - 30
Secure care centres	25 - 30
NON RESIDENTIAL DWELLINGS	
Airport and associated buildings (control towers, transfer, halls, parking, hangars and warehousing)	25 - 30
Border and custom control points	25 - 30
Bus terminals	25 - 30
Bus shelters	10 - 15
Civic theatres	25 - 30
Clinics and community health facilities	25 - 30
Community centres and public entertainment buildings	25 - 30
Driver and vehicle testing centres	25 - 30
Fire stations	25 - 30
Foreign mission offices	25 - 30
Hospitals and ambulance stations	25 - 30
Industrial buildings	20 - 30
Laboratories	25 - 30
Libraries	25 - 30
Mortuaries	25 - 30
Museums and art galleries	25 - 30
Office buildings (including air conditioning systems)	25 - 30
Public parking (covered and open)	25 - 30
Police stations (and associated buildings)	25 - 30
Railway and associated buildings	25 - 30
Research facilities (including weather)	25 - 30
Stadiums	25 - 30

Taxi ranks	10 - 15
Universities, colleges, schools etc.	25 - 30
Warehouses (storage facilities, including data)	25 - 30

OTHER STRUCTURES (INFRASTRUCTURE ASSETS)

ELECTRICITY

Cooling towers	25 - 30
Mains	15 - 20
Meters	
Prepaid	10 - 20
Credit	20 - 25
Power stations	
Coal	50 - 60
Gas	50 - 60
Hydro	50 - 60
Nuclear	60 - 80
Supply/reticulation	15 - 25
Transformers	25 - 50
Lines	
Underground	25 - 45
Overhead	20 - 30
Cables	25 - 45
Substations	
Switchgear	20 - 30
Equipment	
Outdoor	20 - 30
GIS	15 - 30
Indoor	30 - 40
Electrical panels	3 - 5
Telemetry	7 - 15

ROADS (Roads, Pavements, Bridges & Storm Water)

BRIDGES

Vehicle	
Bridges - Concrete	60 - 80
Bridges - Steel	40 - 50

	Bridges - Timber	25 - 40
Pedestrian		
	Bridges - Concrete	60 - 80
	Bridges – Steel	40 - 50
	Bridges – Timber	25 - 40
Railway		
	Bridges - Concrete	60 - 80
	Bridges – Steel	40 - 50
	Bridges - Timber	25 - 40
Reinforced retaining walls		
	Earth	10 - 15
	Concrete	25 - 30
	Expansion and construction joints	15 - 20
STORM WATER		
Culverts		25 - 40
	Concrete	40 - 60
	Armco	25 - 40
Drains		
Earthworks		80 - 100
	Concrete lining	25 - 50
	Stop banks	40 - 50
	Pipes	25 - 50
Coastal		
	Structure (Retaining walls)	20 - 40
	Piers	60 - 80
	Storm water outfalls	60 - 80
ROADS		
	Kerb and channels	40 - 50
	Municipal roads - Asphalt surface	10 - 20
	- Asphalt layer	30 - 50
	- Concrete surface	10 - 30
	- Concrete layer	0 - 50
	- Gravel surface	3 - 10
National roads	- Asphalt surface	10 - 20
	- Asphalt layer	30 - 50
	- Concrete surface	10 - 30
	- Concrete layer	30 - 50

	- Gravel surface	3 - 10
Provincial roads	- Asphalt surface	10 - 20
	- Asphalt layer	30 - 50
	- Concrete surface	10 - 30
	- Concrete layer	30 - 50
	- Gravel surface	3 - 10
Crash barriers		10 - 30
Retaining walls		30 - 60
Overload control centres		15 - 20
Electronic hardware		10 - 15
Other equipment		10 - 20
Pedestrian footpaths		15 - 30
Street lighting		25 - 40
Subways		40 - 50
Traffic islands		40 - 50
Traffic lights		15 - 20
Traffic lights – coastal		10 - 15
Traffic signs		5 - 15
Toll road plazas		20 - 30
AIRPORTS		
Airports and radio beacons		25 - 30
Aprons		25 - 30
Runways		15 - 20
Taxiways		15 - 20
Specialised equipment		
Luggage movement equipment		20 - 25
Communication equipment		10 - 15
WATER		
Dams		
Structure		
- concrete		80 - 100
- earth		30 - 50
Mechanical and electrical		15 - 40
Meters		10 - 20
Standpipes		5 - 20
Metalwork (steel stairs, ladders, handrails, weirs)		10 - 30
Pump stations		

Structure	30 - 55
Electrical	15 - 40
Mechanical	15 - 40
Perimeter protection	10 - 25
Reservoirs	
Structure	30 - 50
Electrical	15 - 40
Mechanical	15 - 40
Perimeter protection	10 - 25
Supply/reticulation	20 - 50
Underground chambers	
Valves	15 - 25
Meters	10 - 20
Transition	10 - 15
Other	5 - 10
Water purification works	
Structure	30 - 55
Electrical	15 - 40
Mechanical	15 - 40
Perimeter protection	10 - 25
Meters	10 - 15
Telemetry	10 - 15
SEWERAGE	
Bulk pipelines (outfall sewers)	
Rising mains	40 - 50
Gravity mains	40 - 50
Sewerage pump stations	
Structure	30 - 55
Electrical	15 - 40
Mechanical	15 - 40
Perimeter protection	10 - 25
Metalwork	10 - 30
Sewers/reticulation	30 - 60
Waste purification works	
Structure	30 - 55
Electrical	15 - 40
Mechanical	15 - 40

Perimeter protection	10 - 25
Meters	10 - 15
SOLID WASTE DISPOSAL	
Collection	
Vehicles	5 - 10
Containers/Bins	10 - 15
Transfer stations and processing facilities	
Structure	30 - 55
Electrical	15 - 40
Mechanical	15 - 40
Perimeter protection	10 - 25
Landfill site	
Earthmoving and compaction equipment	10 - 15
Landfill preparation NA	
Structure	30 - 55
Weighbridge	
Mechanical	15 - 40
Electrical	15 - 40
Perimeter protection	10 - 25
RAILWAYS	
Power supply units	25 - 30
Railway sidings	25 - 30
Railway tracks	15 - 20
Signalling systems	15 - 20
Shunting yards	25 - 30
GAS SUPPLY SYSTEMS	
Structure	40 - 50
Electrical	20 - 25
Mechanical	20 - 25
Perimeter protection	10 - 15
Stations	
Trunk receiving	40 - 50
District regulating	40 - 50
Mains/pipelines	15 - 20
Meters	15 - 20
Storage facilities	15 - 20

Supply/reticulation	15 - 20
CEMETERIES	25 – 30
CAPITAL/INFRASTRUCTURE WORK IN PROGRESS	N/A
Buildings	
Infrastructure	
Other	
OTHER MACHINERY AND EQUIPMENT	
Audiovisual equipment	5 - 10
Building air conditioning systems	10 - 5
Cellular phones (over R5 000)	0 - 2
Cellular routers	3 - 5
Domestic equipment (non kitchen appliances)	3 - 5
Electric wire and power distribution equipment (compressors, generators & allied equipment)	5 - 7
Emergency/rescue equipment	5 - 10
Elevator systems	15 - 20
Farm/Agricultural equipment	5 - 15
Fire Fighting equipment	3 - 5
Gardening equipment	2 - 4
Irrigation equipment	10 - 15
Kitchen appliances	5 - 10
Laboratory equipment - Agricultural	5 - 7
- Medical testing	5 - 7
- Roads and transport	5 - 7
Laundry equipment and industrial sewing machines	10 - 15
Music instruments	10 - 15
Photographic equipment	5 - 7
Pumps, plumbing, purification and sanitation equipment	5 - 10
Radio equipment	5 - 7
Road construction and maintenance equipment	10 - 15
Saddles and other tack	5 - 7
Security equipment/systems/ materials	
- Fixed	3 - 5

- Movable	3 - 5
Ship and marine equipment	5 - 10
Sport and recreational equipment	5 - 10
Survey equipment	5 - 7
Telecommunication equipment	3 - 5
Tents, flags and accessories	5 - 10
Woodworking machinery and equipment	5 - 10
Workshop equipment and loose tools	
- Fixed	5 - 10
- Movable	3 - 5

FURNITURE AND OFFICE EQUIPMENT

Advertising boards	3 - 5
Air conditioners (individual fixed & portable)	3 - 5
Cutlery and crockery	5 - 10
Domestic and hostel furniture	10 - 15
Linen and soft furnishings	5 - 10
Office equipment (including fax machines)	5 - 7
Office furniture	5 - 7
Paintings, sculptures, ornaments (home and office)	5 - 10

COMPUTER EQUIPMENT

Computer hardware including operating systems	3 - 5
Networks	5 - 10

TRANSPORT ASSETS

Aircraft	10 - 15
Aircraft engines	5 - 7
Airport transport equipment (stairs and luggage)	10 -15
Busses	10 -15
Cycles	4 - 7
Emergency vehicles (Ambulances and fire engines)	5 - 10
Mobile clinics	10 - 15
Motor vehicles	4 - 7
Railway rolling stock	10 - 15

Ships	15 - 20
Ships engines	5 - 7
Trailers and accessories	5 - 10
Trucks	5 – 7

HERITAGE ASSETS

Archives N/A	
Areas of land of historic or specific significance (i.e. world heritage site)	N/A
Culturally significant buildings (parliamentary buildings)	N/A
National monuments	N/A
National parks/reserves (i.e. Kruger Park)	N/A
Paintings	N/A
Sculptures	N/A
Municipal jewellery	N/A
Works of art	N/A
Other antiques and collections	N/A

BIOLOGICAL OR CULTIVATED ASSETS

Dairy cattle	-
Feathered animals (for eggs and feathers)	-
Forests and plantations	-
Fruit trees	-
Game animals	-
Animals for reproduction (cattle, goats, sheep, pigs)	-
Animals for wool or milk (goats and sheep)	-
Dogs (law enforcement and security)	-
Horses (law enforcement and working)	-
Plants (for production of seeds)	-
Vines	-
Other animals	-

INVESTMENT PROPERTY

INTANGIBLE ASSETS

Capitalised development costs	-
Computer software	2 - 5
Mastheads and publishing titles	-
Patents, licences, copyrights, brand names and trademarks	-
Recipes, formulae, prototypes, designs and models	-
Service and operating rights Other intangibles	

ANNEXURE B– FIXED ASSET LIVES INFRASTRUCTURE

Code	Asset Category	Asset Group	Asset Component	EUL (Years)
AIR_1	AIRPORT	AIRPORT STRUCTURES	Windkous / Windsocks	5
AIR_2	AIRPORT	AIRPORT STRUCTURES	Windkous / Windsocks	5
B_BUILD_11	ANY	BUILDINGS	Building	30
B_BUILD_8	ANY	BUILDINGS	Building	30
B_BUILD_9	ANY	BUILDINGS	Building	60
B_BUILD_10	ANY	BUILDINGS	Building	30
B_BUILD_6	ANY	BUILDINGS	Building	30
B_BUILD_7	ANY	BUILDINGS	Building	30
B_BUILD_3	ANY	BUILDINGS	Building	60
B_BUILD_4	ANY	BUILDINGS	Building	60
B_BUILD_5	ANY	BUILDINGS	Building	60
B_BUILD_1	ANY	BUILDINGS	Building	60
B_BUILD_2	ANY	BUILDINGS	Building	60
B_EARTH_1	ANY	BUILDINGS	Earthworks	60
B_LIGHT_2	ANY	BUILDINGS	Galvanized / Steel	20
B_LIGHT_3	ANY	BUILDINGS	Lighting	15
B_PERI_8	ANY	BUILDINGS	Perimeter Protection	20
B_PERI_9	ANY	BUILDINGS	Perimeter Protection	20
B_PERI_7	ANY	BUILDINGS	Perimeter Protection	20
B_PERI_2	ANY	BUILDINGS	Perimeter Protection	20
B_PERI_12	ANY	BUILDINGS	Perimeter Protection	20
B_PERI_3	ANY	BUILDINGS	Perimeter Protection	20
B_PERI_1	ANY	BUILDINGS	Perimeter Protection	20
B_PERI_4	ANY	BUILDINGS	Perimeter Protection	20
B_PERI_6	ANY	BUILDINGS	Perimeter Protection	20
B_PERI_11	ANY	BUILDINGS	Perimeter Protection	20
B_PERI_5	ANY	BUILDINGS	Perimeter Protection	20
B_PERI_10	ANY	BUILDINGS	Perimeter Protection	20
B_STEEL_1	ANY	BUILDINGS	Steel Gage	30
D_TENK_1	ANY	BUILDINGS	Diesel Tanks - 2400L	50
W_POMP_1	ANY	BUILDINGS	Windpomp	50
Flood_1	ANY	BUILDINGS	External Lighting	5
SP_1	ANY	BUILDINGS	Solar Panel	25
R_TV_1	ANY	BUILDINGS	Radio and TV Equipment	20
E_PILLAR_4	ELECTRICITY	LV NETWORK	Distribution / Pillar Boxes	50
E_PILLAR_1	ELECTRICITY	LV NETWORK	Distribution / Pillar Boxes	25
E_PILLAR_3	ELECTRICITY	LV NETWORK	Distribution / Pillar Boxes	50
E_PILLAR_2	ELECTRICITY	LV NETWORK	Distribution / Pillar Boxes	50

E_LVCOND_24	ELECTRICITY	LV NETWORK	Lv Conductor	40
E_LVCOND_9	ELECTRICITY	LV NETWORK	Lv Conductor	40
E_LVCOND_12	ELECTRICITY	LV NETWORK	Lv Conductor	50
E_LVCOND_1	ELECTRICITY	LV NETWORK	Lv Conductor	40
E_LVCOND_3	ELECTRICITY	LV NETWORK	Lv Conductor	50
E_LVCOND_5	ELECTRICITY	LV NETWORK	Lv Conductor	50
E_LVCOND_16	ELECTRICITY	LV NETWORK	Lv Conductor	50
E_LVCOND_2	ELECTRICITY	LV NETWORK	Lv Conductor	40
E_LVCOND_29	ELECTRICITY	LV NETWORK	Lv Conductor	50
E_LVCOND_4	ELECTRICITY	LV NETWORK	Lv Conductor	50
E_LVCOND_6	ELECTRICITY	LV NETWORK	Lv Conductor	50
E_LVCOND_7	ELECTRICITY	LV NETWORK	Lv Conductor	40
E_LVCOND_8	ELECTRICITY	LV NETWORK	Lv Conductor	40
E_LVCOND_26	ELECTRICITY	LV NETWORK	Lv Conductor	45
E_LVCOND_11	ELECTRICITY	LV NETWORK	Lv Conductor	45
E_LVCOND_15	ELECTRICITY	LV NETWORK	Lv Conductor	45
E_LVCOND_27	ELECTRICITY	LV NETWORK	Lv Conductor	45
E_LVCOND_13	ELECTRICITY	LV NETWORK	Lv Conductor	45
E_LVCOND_17	ELECTRICITY	LV NETWORK	Lv Conductor	45
E_LVCOND_10	ELECTRICITY	LV NETWORK	Lv Conductor	50
E_LVCOND_14	ELECTRICITY	LV NETWORK	Lv Conductor	50
E_LVCOND_25	ELECTRICITY	LV NETWORK	Lv Conductor	45
E_LVCOND_28	ELECTRICITY	LV NETWORK	Lv Conductor	40
E_LVCOND_21	ELECTRICITY	LV NETWORK	Lv Conductor	40
E_LVCOND_18	ELECTRICITY	LV NETWORK	Lv Conductor	40
E_LVCOND_20	ELECTRICITY	LV NETWORK	Lv Conductor	40
E_LVCOND_22	ELECTRICITY	LV NETWORK	Lv Conductor	40
E_LVCOND_23	ELECTRICITY	LV NETWORK	Lv Conductor	40
E_LVCOND_19	ELECTRICITY	LV NETWORK	Lv Conductor	40
E_EMET_1	ELECTRICITY	LV NETWORK	Meters	25
E_EMET_2	ELECTRICITY	LV NETWORK	Meters	25
E_EMET_14	ELECTRICITY	MV NETWORK	Meters	30
E_EMET_15	ELECTRICITY	MV NETWORK	Meters	25
E_EMET_10	ELECTRICITY	MV NETWORK	Meters	25
E_EMET_9	ELECTRICITY	MV NETWORK	Meters	25
E_EMET_11	ELECTRICITY	MV NETWORK	Meters	25
E_EMET_8	ELECTRICITY	MV NETWORK	Meters	25
E_EMET_4	ELECTRICITY	MV NETWORK	Meters	10
E_EMET_5	ELECTRICITY	MV NETWORK	Meters	10
E_EMET_6	ELECTRICITY	MV NETWORK	Meters	10
E_EMET_7	ELECTRICITY	MV NETWORK	Meters	10

E_EMET_13	ELECTRICITY	MV NETWORK	Meters	25
E_EMET_3	ELECTRICITY	MV NETWORK	Meters	25
E_EMET_12	ELECTRICITY	MV NETWORK	Meters	30
E_MINI_1	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_MINI_3	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_MINI_2	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_MINI_4	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_TRANS_10	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_TRANS_1	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_TRANS_13	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_TRANS_4	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_TRANS_8	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_TRANS_7	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_TRANS_14	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_TRANS_12	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_TRANS_6	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_TRANS_9	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_TRANS_2	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_TRANS_5	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_TRANS_3	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_TRANS_15	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_TRANS_11	ELECTRICITY	MV NETWORK	Mini - Substation	40
E_PTRANS_24	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_23	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_14	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_15	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_16	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_17	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_3	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_SUB_75	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_SUB_78	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_SUB_79	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_18	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_4	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_19	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40

E_SUB_76	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_5	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_SUB_77	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_6	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_20	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_21	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_7	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_10	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_9	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_11	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_2	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_1	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_8	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_12	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_22	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PTRANS_13	ELECTRICITY	MV NETWORK	Pole Transformers / Transformers	40
E_PROT_1	ELECTRICITY	MV NETWORK	Protection Panel Design	40
E_LIGHT_1	ELECTRICITY	LV NETWORK	Public Lightning	10
E_SECT_1	ELECTRICITY	MV NETWORK	Sectionalisers	45
E_SECT_2	ELECTRICITY	MV NETWORK	Sectionalisers	45
E_SPC_1	ELECTRICITY	MV NETWORK	Static Power Charger	45
E_SPC_2	ELECTRICITY	MV NETWORK	Static Power Charger	45
E_SPC_3	ELECTRICITY	MV NETWORK	Static Power Charger	45
E_SLIGHT_3	ELECTRICITY	LV NETWORK	Street Lights	40
E_SLIGHT_1	ELECTRICITY	LV NETWORK	Street Lights	40
E_SLIGHT_6	ELECTRICITY	LV NETWORK	Street Lights	40
E_SLIGHT_2	ELECTRICITY	LV NETWORK	Street Lights	40
E_SLIGHT_4	ELECTRICITY	LV NETWORK	Street Lights	40
E_SLIGHT_5	ELECTRICITY	LV NETWORK	Street Lights	40
E_SLIGHT_7	ELECTRICITY	LV NETWORK	Street Lights	40
E_SLIGHT_8	ELECTRICITY	LV NETWORK	Street Lights	40
E_SUB_74	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_10	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_5	ELECTRICITY	MV NETWORK	Substation	45

E_SUB_6	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_71	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_7	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_9	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_18	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_2	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_8	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_3	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_4	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_1	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_19	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_11	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_20	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_13	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_16	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_12	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_72	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_73	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_14	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_15	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_17	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_45	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_46	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_47	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_41	ELECTRICITY	MV NETWORK	Substation	40
E_SUB_42	ELECTRICITY	MV NETWORK	Substation	40
E_SUB_43	ELECTRICITY	MV NETWORK	Substation	40
E_SUB_37	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_40	ELECTRICITY	MV NETWORK	Substation	40
E_SUB_49	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_48	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_50	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_38	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_51	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_53	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_54	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_55	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_56	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_57	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_58	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_59	ELECTRICITY	MV NETWORK	Substation	30

E_SUB_60	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_61	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_62	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_63	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_64	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_65	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_66	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_67	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_68	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_69	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_70	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_44	ELECTRICITY	MV NETWORK	Substation	40
E_SUB_21	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_22	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_23	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_24	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_25	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_26	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_27	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_28	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_29	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_30	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_31	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_32	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_33	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_52	ELECTRICITY	MV NETWORK	Substation	30
E_SUB_39	ELECTRICITY	MV NETWORK	Substation	45
E_SUB_34	ELECTRICITY	MV NETWORK	Substation	40
E_SUB_35	ELECTRICITY	MV NETWORK	Substation	40
E_SUB_36	ELECTRICITY	MV NETWORK	Substation	30
RS_BRIDG_1	ROADS AND STORMWATER	BRIDGES	Bridges Pedestrian	80
RS_BRIDG_2	ROADS AND STORMWATER	BRIDGES	Bridges Pedestrian	50
RS_BRIDG_3	ROADS AND STORMWATER	BRIDGES	Bridges Pedestrian	40
RS_BRIDG_4	ROADS AND STORMWATER	BRIDGES	Bridges Vehicles	80
RS_BRIDG_5	ROADS AND STORMWATER	BRIDGES	Bridges Vehicles	80
RS_BRIDG_6	ROADS AND STORMWATER	BRIDGES	Bridges Vehicles	50
RS_FOOT_1	ROADS AND STORMWATER	ROAD STRUCTURES	Footpaths	50
RS_FOOT_2	ROADS AND	ROAD STRUCTURES	Footpaths	50

	STORMWATER			
RS_GUARD_1	ROADS AND STORMWATER	ROAD STRUCTURES	Guard Rails	30
RS_KERB_1	ROADS AND STORMWATER	ROAD STRUCTURES	Kerbing	50
RS_KERB_2	ROADS AND STORMWATER	ROAD STRUCTURES	Kerbing	50
RS_KERB_3	ROADS AND STORMWATER	ROAD STRUCTURES	Kerbing	50
RS_PARK_1	ROADS AND STORMWATER	ROAD STRUCTURES	Parking Bay	15
RS_PARK_2	ROADS AND STORMWATER	ROAD STRUCTURES	Parking Bay	15
RS_PAVE_1	ROADS AND STORMWATER	ROAD STRUCTURES	Pavements	15
RS_PAVE_2	ROADS AND STORMWATER	ROAD STRUCTURES	Pavements	15
RS_PAVE_3	ROADS AND STORMWATER	ROAD STRUCTURES	Pavements	15
RS_SURF_1	ROADS AND STORMWATER	ROAD STRUCTURES	Road Surface	40
RS_SURF_2	ROADS AND STORMWATER	ROAD STRUCTURES	Road Surface	40
RS_SURF_3	ROADS AND STORMWATER	ROAD STRUCTURES	Road Surface	40
RS_SURF_4	ROADS AND STORMWATER	ROAD STRUCTURES	Road Surface	40
RS_SURF_5	ROADS AND STORMWATER	ROAD STRUCTURES	Road Surface	30
RS_SURF_6	ROADS AND STORMWATER	ROAD STRUCTURES	Road Surface	30
RS_SURF_7	ROADS AND STORMWATER	ROAD STRUCTURES	Road Surface	10
RS_SURF_8	ROADS AND STORMWATER	ROAD STRUCTURES	Road Surface	10
RS_BASE_1	ROADS AND STORMWATER	ROAD STRUCTURES	Roads Base Structure	50
RS_BASE_2	ROADS AND STORMWATER	ROAD STRUCTURES	Roads Base Structure	50
RS_BIN_1	ROADS AND STORMWATER	ROAD STRUCTURES	Waste Bin	20
RS_BIN_2	ROADS AND STORMWATER	ROAD STRUCTURES	Waste Bin	20
RS_SLAB_1	ROADS AND STORMWATER	STORM WATER	Concrete Slab	60
RS_CATCH_1	ROADS AND STORMWATER	STORM WATER	Storm Water Catch Pits	60
RS_CHANN_1	ROADS AND STORMWATER	STORM WATER	Storm Water Channels	60
RS_CULV_1	ROADS AND STORMWATER	STORM WATER	Storm Water Culverts	60
RS_GRID_1	ROADS AND STORMWATER	STORM WATER	Storm Water Grid Inlets	60
RS_SWPIP_1	STORMWATER	STORM WATER	Storm Water Pipes	60
RS_SWPIP_2	ROADS AND	STORM WATER	Storm Water Pipes	60

	STORMWATER			
RS_SWPIP_3	ROADS AND STORMWATER	STORM WATER	Storm Water Pipes	60
RS_SWPIP_4	ROADS AND STORMWATER	STORM WATER	Storm Water Pipes	60
RS_SWPIP_5	ROADS AND STORMWATER	STORM WATER	Storm Water Pipes	60
RS_SWPIP_6	ROADS AND STORMWATER	STORM WATER	Storm Water Pipes	60
RS_SWPIP_7	ROADS AND STORMWATER	STORM WATER	Storm Water Pipes	60
RS_SWPIP_8	ROADS AND STORMWATER	STORM WATER	Storm Water Pipes	60
RS_SWPIP_9	ROADS AND STORMWATER	STORM WATER	Storm Water Pipes	60
RS_SWPIP_10	ROADS AND STORMWATER	STORM WATER	Storm Water Pipes	60
RS_SWPIP_11	ROADS AND STORMWATER	STORM WATER	Storm Water Pipes	60
RS_SWPIP_12	ROADS AND STORMWATER	STORM WATER	Storm Water Pipes	60
RS_SWPIP_13	ROADS AND STORMWATER	STORM WATER	Storm Water Pipes	60
RS_SHELT_1	ROADS AND STORMWATER	TRAFFIC MANAGEMENT	Commuter Shelters	10
RS_PARK_3	ROADS AND STORMWATER	TRAFFIC MANAGEMENT	Parking Meters	10
RS_SIGN_1	ROADS AND STORMWATER	TRAFFIC MANAGEMENT	Road Signs	10
RS_SIGN_2	ROADS AND STORMWATER	TRAFFIC MANAGEMENT	Road Signs	10
RS_SIGN_3	ROADS AND STORMWATER	TRAFFIC MANAGEMENT	Road Signs	10
RS_SPEED_1	ROADS AND STORMWATER	TRAFFIC MANAGEMENT	Speed Bumps	40
RS_SPEED_2	ROADS AND STORMWATER	TRAFFIC MANAGEMENT	Speed Humps	40
RS_TRAFF_1	ROADS AND STORMWATER	TRAFFIC MANAGEMENT	Traffic Circles	30
RS_TRAFF_2	ROADS AND STORMWATER	TRAFFIC MANAGEMENT	Traffic Islands	30
RS_TRAFF_3	ROADS AND STORMWATER	TRAFFIC MANAGEMENT	Traffic Islands	30
RS_TRAFF_4	ROADS AND STORMWATER	TRAFFIC MANAGEMENT	Traffic Lights	15
S_GPIP_1	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
S_GPIP_2	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
S_GPIP_3	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
S_GPIP_4	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
S_GPIP_5	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
S_GPIP_6	SEWER	COLLECTION / RETICULATION	Gravity Sewer Pipes	50

		NETWORK		
S_GPIP_7	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
S_GPIP_8	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
S_GPIP_9	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
S_GPIP_10	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
S_GPIP_11	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
S_GPIP_12	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
S_GPIP_13	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
S_GPIP_14	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
S_GPIP_15	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
S_GPIP_16	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
S_GPIP_17	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
S_GPIP_18	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
S_GPIP_19	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
S_GPIP_20	SEWER	COLLECTION / RETICULATION NETWORK	Gravity Sewer Pipes	50
SEW_MVC_1	SEWER	COLLECTION / RETICULATION NETWORK	Meter or Valve Chamber - Concrete/Brick and Steel Cover	30
SEW_MVC_2	SEWER	DISTRIBUTION / RETICULATION NETWORK	Meter or Valve Chamber - Concrete/Brick and Steel Cover	30
SEW_ROCLA_1	SEWER	COLLECTION / RETICULATION NETWORK	Meter or Valve Chamber - ROCLA	30
SEW_ROCLA_2	SEWER	DISTRIBUTION / RETICULATION NETWORK	Meter or Valve Chamber - ROCLA	30
SEW_OCC_1	SEWER	COLLECTION / RETICULATION NETWORK	Open Concrete Chamber	30
SEW_OCC_2	SEWER	DISTRIBUTION / RETICULATION NETWORK	Open Concrete Chamber	30
S_WWTW_1	SEWER	WASTE WATER TREATMENT	Oxidation Pond	40
S_WWTW_2	SEWER	WASTE WATER TREATMENT	Oxidation Pond	40
S_WWTW_3	SEWER	WASTE WATER TREATMENT	Oxidation Pond	50
OXI_POND_1	SEWER	WASTE WATER TREATMENT	Oxidation Pond - Ground	40
OXI_POND_3	SEWER	WASTE WATER TREATMENT	Oxidation Pond - Concrete	50
OXI_POND_2	SEWER	WASTE WATER TREATMENT	Oxidation Pond - Plastic	40
Blower_1	SEWER	WASTE WATER TREATMENT	Airblowers	15
Screens_1	SEWER	WASTE WATER TREATMENT	Screen	15
Smart_3	SEWER	WASTE WATER TREATMENT	Smart Unit	20

Smart_1	SEWER	WASTE WATER TREATMENT	Smart Unit	20
Smart_4	SEWER	WASTE WATER TREATMENT	Smart Unit	20
Smart_3	SEWER	WASTE WATER TREATMENT	Smart Unit	20
Smart_2	SEWER	WASTE WATER TREATMENT	Smart Unit	20
W_PW_1	SEWER	DISTRIBUTION / RETICULATION NETWORK	Pipe Works	30
W_PW_2	SEWER	DISTRIBUTION / RETICULATION NETWORK	Pipe Works	30
W_PW_3	SEWER	DISTRIBUTION / RETICULATION NETWORK	Pipe Works	30
AERA_1	SEWER	COLLECTION / RETICULATION NETWORK	Pipe Works	15
S_RMPIP_1	SEWER	COLLECTION / RETICULATION NETWORK	Rising Mains - Sewer Pipes	50
S_RMPIP_2	SEWER	COLLECTION / RETICULATION NETWORK	Rising Mains - Sewer Pipes	50
S_RMPIP_3	SEWER	COLLECTION / RETICULATION NETWORK	Rising Mains - Sewer Pipes	50
S_RMPIP_4	SEWER	COLLECTION / RETICULATION NETWORK	Rising Mains - Sewer Pipes	50
S_RMPIP_5	SEWER	COLLECTION / RETICULATION NETWORK	Rising Mains - Sewer Pipes	50
S_RMPIP_6	SEWER	COLLECTION / RETICULATION NETWORK	Rising Mains - Sewer Pipes	50
S_RMPIP_7	SEWER	COLLECTION / RETICULATION NETWORK	Rising Mains - Sewer Pipes	50
S_RMPIP_8	SEWER	COLLECTION / RETICULATION NETWORK	Rising Mains - Sewer Pipes	50
S_RMPIP_9	SEWER	COLLECTION / RETICULATION NETWORK	Rising Mains - Sewer Pipes	50
S_RMPIP_10	SEWER	COLLECTION / RETICULATION NETWORK	Rising Mains - Sewer Pipes	50
S_RMPIP_11	SEWER	COLLECTION / RETICULATION NETWORK	Rising Mains - Sewer Pipes	50
S_RMPIP_12	SEWER	COLLECTION / RETICULATION NETWORK	Rising Mains - Sewer Pipes	50
S_RMPIP_13	SEWER	COLLECTION / RETICULATION NETWORK	Rising Mains - Sewer Pipes	50
S_RMPIP_14	SEWER	COLLECTION / RETICULATION NETWORK	Rising Mains - Sewer Pipes	50
S_RMPIP_15	SEWER	COLLECTION / RETICULATION NETWORK	Rising Mains - Sewer Pipes	50
S_RMPIP_16	SEWER	COLLECTION / RETICULATION NETWORK	Rising Mains - Sewer Pipes	50
S_RMPIP_17	SEWER	COLLECTION / RETICULATION NETWORK	Rising Mains - Sewer Pipes	50
S_RMPIP_18	SEWER	COLLECTION / RETICULATION NETWORK	Rising Mains - Sewer Pipes	50
S_MH_1	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_MH_2	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_MH_3	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50

S_MH_4	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_MH_5	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_MH_6	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_MH_7	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_MH_8	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_MH_9	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_MH_10	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_MH_11	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_MH_12	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_MH_13	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_MH_14	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_MH_15	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_MH_16	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_MH_17	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_MH_18	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_MH_19	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_MH_20	SEWER	COLLECTION / RETICULATION NETWORK	Sewer Manholes	50
S_PSCP_1	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_2	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_3	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_4	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_5	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_6	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_7	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_8	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_9	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_10	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_11	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_12	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_13	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_14	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_15	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_16	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30

S_PSCP_17	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_18	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_19	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_20	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_21	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_22	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_23	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_24	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_25	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_26	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_27	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_28	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_29	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_30	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_31	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_32	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_33	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_34	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSCP_35	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Civil & Pipes	30
S_PSME_1	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_2	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_3	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_4	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_5	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_6	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_7	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_8	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_9	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_10	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_11	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_12	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_13	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_14	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_15	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_16	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_17	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_18	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_19	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_20	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_21	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_22	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15

S_PSME_23	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_24	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_25	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_26	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_27	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_28	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_29	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_30	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_31	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_32	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_33	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_34	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
S_PSME_35	SEWER	SEWERAGE PUMP STATIONS	Sewer Pumps - Mech & Elec	15
W_AIR_1	WATER	DISTRIBUTION / RETICULATION NETWORK	Air Vent	20
W_CHLO_1	WATER	BULK DISTRIBUTION	Chlorine Tank	20
W_CV_41	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_1	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_42	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_2	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_43	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_3	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_44	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_4	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_45	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_5	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_46	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_47	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_6	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_7	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_48	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_8	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_49	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_50	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_9	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_51	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_52	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_15	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_10	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_53	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_54	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_16	WATER	BULK DISTRIBUTION	Control valve (water)	15

W_CV_11	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_55	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_12	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_17	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_56	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_18	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_13	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_57	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_19	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_58	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_20	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_14	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_59	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_21	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_60	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_22	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_61	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_23	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_24	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_62	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_25	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_26	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_63	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_27	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_64	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_28	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_29	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_30	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_31	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_32	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_33	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_34	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_35	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_36	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_37	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_38	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_39	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CV_40	WATER	BULK DISTRIBUTION	Control valve (water)	15
W_CHLO_2	WATER	BULK DISTRIBUTION	Dosing System	20
W_CHLO_3	WATER	BULK DISTRIBUTION	Dosing System	20
W_CHLO_4	WATER	BULK DISTRIBUTION	Filter System	20

W_CHLO_5	WATER	BULK DISTRIBUTION	Filter System	20
W_CHLO_6	WATER	BULK DISTRIBUTION	Filter System	20
W_CHLO_7	WATER	BULK DISTRIBUTION	Filter System	20
W_CHLO_8	WATER	BULK DISTRIBUTION	Filter Tanks	20
WAT_MVC_1	WATER	BULK DISTRIBUTION	Meter or Valve Chamber - Concrete/Brick and Steel Cover	30
WAT_MVC_2	WATER	COLLECTION / RETICULATION NETWORK	Meter or Valve Chamber - Concrete/Brick and Steel Cover	30
WAT_MVC_3	WATER	DISTRIBUTION / RETICULATION NETWORK	Meter or Valve Chamber - Concrete/Brick and Steel Cover	30
WAT_ROCLA_1	WATER	BULK DISTRIBUTION	Meter or Valve Chamber - ROCLA	30
WAT_ROCLA_2	WATER	COLLECTION / RETICULATION NETWORK	Meter or Valve Chamber - ROCLA	30
WAT_ROCLA_3	WATER	DISTRIBUTION / RETICULATION NETWORK	Meter or Valve Chamber - ROCLA	30
WAT_OCC_3	WATER	BULK DISTRIBUTION	Open Concrete Chamber	30
WAT_OCC_1	WATER	COLLECTION / RETICULATION NETWORK	Open Concrete Chamber	30
WAT_OCC_2	WATER	DISTRIBUTION / RETICULATION NETWORK	Open Concrete Chamber	30
W_CHLO_9	WATER	BULK DISTRIBUTION	Pressure Filter Tanks	20
W_STAND_1	WATER	DISTRIBUTION / RETICULATION NETWORK	Stand Pipe	60
W_TEL_3	WATER	WATER PUMP STATIONS	Telemetry - Pump Station	20
W_TEL_2	WATER	WATER STORAGE	Telemetry - Reservoir	20
W_TEL_1	WATER	WATER TREATMENT WORKS	Telemetry - Waterworks	20
W_CHAMCV_1	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_2	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_41	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_42	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_3	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_4	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_43	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_44	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_45	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_46	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_5	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_6	WATER	BULK DISTRIBUTION	Valve chamber for control	50

			valve	
W_CHAMCV_47	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_48	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_49	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_7	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_8	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_15	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_50	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_51	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_9	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_10	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_11	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_16	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_17	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_52	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_53	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_54	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_12	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_13	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_18	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_19	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_55	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_56	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_14	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_20	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_21	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_57	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_58	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_59	WATER	BULK DISTRIBUTION	Valve chamber for control	50

			valve	
W_CHAMCV_22	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_23	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_60	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_24	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_25	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_61	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_62	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_26	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_27	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_63	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_28	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_29	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_64	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_30	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_31	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_32	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_33	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_34	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_35	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_36	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_37	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_38	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_39	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMCV_40	WATER	BULK DISTRIBUTION	Valve chamber for control valve	50
W_CHAMNV_1	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_2	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_41	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_42	WATER	BULK DISTRIBUTION	Valve chamber for normal	50

			valve	
W_CHAMNV_3	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_4	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_43	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_44	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_45	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_46	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_5	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_6	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_47	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_48	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_49	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_7	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_8	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_15	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_50	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_51	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_9	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_10	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_11	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_16	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_17	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_52	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_53	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_54	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_12	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_13	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_18	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_19	WATER	BULK DISTRIBUTION	Valve chamber for normal	50

			valve	
W_CHAMNV_55	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_56	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_14	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_20	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_21	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_57	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_58	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_59	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_22	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_23	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_60	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_24	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_25	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_61	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_62	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_26	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_27	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_63	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_28	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_29	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_64	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_30	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_31	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_32	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_33	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_34	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_35	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_36	WATER	BULK DISTRIBUTION	Valve chamber for normal	50

			valve	
W_CHAMNV_37	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_38	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_39	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMNV_40	WATER	BULK DISTRIBUTION	Valve chamber for normal valve	50
W_CHAMWM_1	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_2	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_41	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_42	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_3	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_4	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_43	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_44	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_45	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_46	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_5	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_6	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_47	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_48	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_49	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_7	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_8	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_15	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_50	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_51	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_9	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_10	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_11	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_16	WATER	BULK DISTRIBUTION	Valve chamber for water	50

			meter	
W_CHAMWM_17	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_52	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_53	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_54	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_12	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_13	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_18	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_19	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_55	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_56	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_14	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_20	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_21	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_57	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_58	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_59	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_22	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_23	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_60	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_24	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_25	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_61	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_62	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_26	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_27	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_63	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_28	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_29	WATER	BULK DISTRIBUTION	Valve chamber for water	50

			meter	
W_CHAMWM_64	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_30	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_31	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_32	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_33	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_34	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_35	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_36	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_37	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_38	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_39	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_CHAMWM_40	WATER	BULK DISTRIBUTION	Valve chamber for water meter	50
W_HOUSEC_1	WATER	DISTRIBUTION / RETICULATION NETWORK	Water house connection (incl meter)	20
W_WMCHAM_41	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_1	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_42	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_2	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_43	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_3	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_44	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_4	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_45	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_5	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_46	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_6	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_47	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_7	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_48	WATER	BULK DISTRIBUTION	Water Meter in valve	20

			chamber	
W_WMCHAM_8	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_49	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_50	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_9	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_51	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_15	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_52	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_10	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_53	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_16	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_54	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_11	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_17	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_55	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_12	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_56	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_18	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_13	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_19	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_57	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_58	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_20	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_14	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_59	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_21	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_60	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_22	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_23	WATER	BULK DISTRIBUTION	Water Meter in valve	20

			chamber	
W_WMCHAM_61	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_24	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_62	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_25	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_26	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_63	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_27	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_64	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_28	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_29	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_34	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_35	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_30	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_31	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_36	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_37	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_39	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_32	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_33	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_38	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_WMCHAM_40	WATER	BULK DISTRIBUTION	Water Meter in valve chamber	20
W_PIP_1	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	60
W_PIP_2	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	60
W_PIP_3	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	60
W_PIP_4	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	60
W_PIP_5	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	60
W_PIP_6	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	60
W_PIP_7	WATER	DISTRIBUTION / RETICULATION	Water Pipes	60

		NETWORK		
W_PIP_8	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	60
W_PIP_9	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	60
W_PIP_10	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	60
W_PIP_11	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	60
W_PIP_12	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	60
W_PIP_13	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	60
W_PIP_14	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PIP_15	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PIP_16	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PIP_17	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PIP_18	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PIP_19	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PIP_20	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PIP_21	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PIP_23	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PIP_22	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PIP_24	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PIP_25	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PIP_26	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PIP_27	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PIP_28	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PIP_29	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PIP_30	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PIP_31	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PIP_32	WATER	DISTRIBUTION / RETICULATION NETWORK	Water Pipes	50
W_PSCV_1	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_2	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_3	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30

W_PSCV_4	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_5	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_6	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_7	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_8	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_9	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_10	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_11	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_12	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_13	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_14	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_15	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_16	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_17	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_18	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_19	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_20	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_21	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_22	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_23	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_24	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_25	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_26	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_27	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_28	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_29	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_30	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_31	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_32	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_33	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_34	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSCV_35	WATER	WATER PUMP STATIONS	Water Pumps - Civil & Pipes	30
W_PSME_1	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_2	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_3	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_4	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_5	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_6	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_7	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_8	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_9	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15

W_PSME_10	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_11	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_12	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_13	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_14	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_15	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_16	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_17	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_18	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_19	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_20	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_21	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_22	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_23	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_24	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_25	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_26	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_27	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_28	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_29	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_30	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_31	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_32	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_33	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_34	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_PSME_35	WATER	WATER PUMP STATIONS	Water Pumps - Mech & Elec	15
W_RES_1	WATER	WATER STORAGE	Water Reservoir	50
W_RES_2	WATER	WATER STORAGE	Water Reservoir	50
W_RES_3	WATER	WATER STORAGE	Water Reservoir	50
W_RES_4	WATER	WATER STORAGE	Water Reservoir	50
W_RES_5	WATER	WATER STORAGE	Water Reservoir	50
W_RES_6	WATER	WATER STORAGE	Water Reservoir	50
W_RES_7	WATER	WATER STORAGE	Water Reservoir	50
W_RES_8	WATER	WATER STORAGE	Water Reservoir	50
W_RES_9	WATER	WATER STORAGE	Water Reservoir	50
W_RES_10	WATER	WATER STORAGE	Water Reservoir	50
W_RES_11	WATER	WATER STORAGE	Water Reservoir	50
W_RES_12	WATER	WATER STORAGE	Water Reservoir	50
W_RES_13	WATER	WATER STORAGE	Water Reservoir	50
W_RES_14	WATER	WATER STORAGE	Water Reservoir	50
W_RES_15	WATER	WATER STORAGE	Water Reservoir	50

W_RES_16	WATER	WATER STORAGE	Water Reservoir	50
W_RES_17	WATER	WATER STORAGE	Water Reservoir	50
W_RES_18	WATER	WATER STORAGE	Water Reservoir	50
W_RES_19	WATER	WATER STORAGE	Water Reservoir	50
W_RES_20	WATER	WATER STORAGE	Water Reservoir	50
W_RES_21	WATER	WATER STORAGE	Water Reservoir	50
W_TANP_5	WATER	WATER STORAGE	Water Tank - Plastic	20
W_TANS_1	WATER	WATER STORAGE	Water Tank - Plastic	20
W_TANP_2	WATER	WATER STORAGE	Water Tank - Plastic	20
W_TANP_3	WATER	WATER STORAGE	Water Tank - Plastic	20
W_TANP_4	WATER	WATER STORAGE	Water Tank - Plastic	20
W_TANP_6	WATER	WATER STORAGE	Water Tank - Plastic	20
W_TANP_1	WATER	WATER STORAGE	Water Tank - Plastic	20
W_TANS_2	WATER	WATER STORAGE	Water Tank - Steel	50
W_TANS_3	WATER	WATER STORAGE	Water Tank - Steel	50
W_TANS_4	WATER	WATER STORAGE	Water Tank - Steel	50
W_TANS_5	WATER	WATER STORAGE	Water Tank - Steel	50
W_TANS_6	WATER	WATER STORAGE	Water Tank - Steel	50
W_TANS_7	WATER	WATER STORAGE	Water Tank - Steel	50
W_TANS_8	WATER	WATER STORAGE	Water Tank - Steel	50
W_TANS_9	WATER	WATER STORAGE	Water Tank - Steel	50
W_TANS_10	WATER	WATER STORAGE	Water Tank - Steel	50
W_TOW_21	WATER	WATER STORAGE	Water Tower	50
W_TOW_20	WATER	WATER STORAGE	Water Tower	50
W_TOW_19	WATER	WATER STORAGE	Water Tower	50
W_TOW_18	WATER	WATER STORAGE	Water Tower	50
W_TOW_17	WATER	WATER STORAGE	Water Tower	50
W_TOW_16	WATER	WATER STORAGE	Water Tower	50
W_TOW_15	WATER	WATER STORAGE	Water Tower	50
W_TOW_14	WATER	WATER STORAGE	Water Tower	50
W_TOW_13	WATER	WATER STORAGE	Water Tower	50
W_TOW_12	WATER	WATER STORAGE	Water Tower	50
W_TOW_11	WATER	WATER STORAGE	Water Tower	50
W_TOW_10	WATER	WATER STORAGE	Water Tower	50
W_TOW_9	WATER	WATER STORAGE	Water Tower	50
W_TOW_8	WATER	WATER STORAGE	Water Tower	50
W_TOW_7	WATER	WATER STORAGE	Water Tower	50
W_TOW_6	WATER	WATER STORAGE	Water Tower	50
W_TOW_5	WATER	WATER STORAGE	Water Tower	50
W_TOW_4	WATER	WATER STORAGE	Water Tower	50
W_TOW_3	WATER	WATER STORAGE	Water Tower	50

W_TOW_2	WATER	WATER STORAGE	Water Tower	50
W_TOW_1	WATER	WATER STORAGE	Water Tower	50
W_VALV_41	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_1	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_42	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_2	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_43	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_3	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_44	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_4	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_45	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_5	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_46	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_6	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_47	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_7	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_48	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_8	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_49	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_50	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_9	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_51	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_15	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_52	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_10	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_53	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_16	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_54	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_11	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_17	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_55	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_12	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_56	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_18	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_13	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_19	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_57	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_58	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_20	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_14	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_59	WATER	BULK DISTRIBUTION	Water valve	15

W_VALV_21	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_60	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_22	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_23	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_61	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_24	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_62	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_25	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_26	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_63	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_27	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_64	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_28	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_29	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_34	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_35	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_30	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_31	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_36	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_37	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_39	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_32	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_33	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_38	WATER	BULK DISTRIBUTION	Water valve	15
W_VALV_40	WATER	BULK DISTRIBUTION	Water valve	15