

MSUKALIGWA LOCAL MUNICIPALITY



ASSET MANAGEMENT STRATEGY

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IMMEDIATE AND SHORT-TERM ACTIONS

Focus Areas	Key Activities	Timelines	Responsibility	Deliverables (POEs)	Progress	Challenges	Remedial Action
Institutional arrangements	Establish an Asset Steering Committee, comprising of GM, Infrastructure, Project Manager: Roads and Transportation, Project Manager: Electricity, CFO, Senior Manager: Assets & Liabilities, Project Manager: Land Fill Site, Manager: Project Management Unit, etc.	1 July 2024	Municipal Manager	Appointment letters, Minutes of Asset steering committee	Reference to TORs		
	Create awareness of the Integrated Approach of Municipal Asset Management to Senior Management of the municipality	1 May 2024	Municipal Manager	Minutes of meetings with Senior Management			
	Create awareness of the Integrated Approach of Municipal Asset Management to Political Leadership and political structures	15 May 2024	Executive Mayor	Minutes of municipal council and attendance registers			
	Develop or review the municipal asset management strategy by using the PT guidelines	Annually	Asset Steering Committee	Council resolution and approved asset management strategy			

	Develop or review the municipal asset management policies in line with municipal asset management strategy	Annually	Chief Financial Officer	Council resolutions and approved policies		
	Develop or review the standard asset operating procedures (SOPs) to strengthen internal controls	Annually	CFO, All Heads of Departments	Approved SOPs		
	Develop or review job descriptions in line with the approved SOPs	Completed	CFO, All Heads of Departments	Approved job descriptions	Completed	
	Allocate resources (human, assets and financial) and capabilities for the implementation of the municipal asset management strategy.	Annually	Budget Steering Committee	Approved budget and organisational structure		
	Incorporate asset management strategy implementation as KPI on the Asset Management Committee as per laid out TORs	Annually	Municipal Manager	Approved SDBIP		
	Develop a municipal asset risk plan and communicate to all Business units e.g. <ul style="list-style-type: none"> Unauthorised access of assets: Only authorised personnel should be allowed in areas where expensive equipment is kept. Only authorised personnel should be allowed to operate plant or vehicles; 	1 July 2024	Municipal Manager, CFO and risk office	Developed asset management risk plan Minutes of meeting to all business units		

PHYSICAL LAND PLANNING AND URBANIZATION

Focus Areas	Key Activities	Timelines	Responsibility	Deliverables (POEs)	Progress	Challenges	Remedial Action
Physical land planning and urbanization							
<p>Overview: It is much harder to improve services provision once settlements have been established without planning, than to anticipate growth and proactively provide subdivisions of land with public utility services (both public and private) at affordable rates for the expected population. The more information is available to the public and the auditing authorities about special zones to protect river basins, mountain slopes, geologically unstable areas, flooding, protection of special habitats for animals and plants, etc. the more likely these areas will not be converted (by corrupt means in some cases), to residence zones that endanger not only the uninformed buyers and future residents of these areas, but also the neighboring residents. Negative impacts could be caused by changes in the proximity and characteristics of the river basins and proximity to unstable mountain slopes, coastal regions, or buffer zones.</p>							
<p>Minimum fixed asset registers information required:</p>							
<p>Number of plot according to national, state or local classification, Location, Address, Geographical Coordinates, Zoning laws applicable, other current or potential national or local uses, Tax codes, Legal ownership., Site description, Size, front, depth, dimensions, map reference, Topography of site, Soil mechanical conditions (if applicable and available), Flooding conditions, Environmental services, hazards, Site improvements, Road, Utilities access</p>							
<p>Construction and use details, Buildings, Buildings areas, service area, usable area by categories, Properties, Other physical elements (e.g., overhead power cables)</p>							
<p>Financial valuation, revenues and costs, Land value, Building Value(s) for each category, Fixed equipment and Improvements value(s), Yearly cost of administration and maintenance (assigned and aggregate), Yearly rents, leases, other fees received</p>							
Fixed asset register	Review or develop a land-based asset management strategy (e.g. Town Planning)	1 July 2024	Disposal Committee Director PED	Approved land base strategy by Council			
	Create awareness of the land-based asset management strategy to Senior Management of the municipality	1 July 2024	Municipal Manager	Minutes of meetings with Senior Management			

Create awareness of the land-based asset management strategy to Political Leadership and political structures	1 July 2024	Community , Political leaders, Municipal Council and Traditional Leaders	Public participation and attendance registers and approved schedule of meetings			
Appointment of independent valuator (Promotion of Access to Information Act, Act 2 of 2000)	Once every 3 years	Chief Financial Officer, Technical Head and Head of Department - Planning	Appointed Valuator			
Interface town planning records with valuation roll system	1 September 2024	Chief Financial Officer, Technical Head and Head of Department - Planning	Approved SOPs and interface reports			
Reconcile valuation roll with fixed asset register	Annually	Chief Financial Officer	Reviewed fixed asset register			
Conduct property use audit to determine and verify the zoning or rezoning of properties in terms of the land use management scheme or town planning scheme	Annually	Director PED	Property use audit report			

ASSET MANAGEMENT UNIT

Focus Areas	Key Activities	Timelines	Responsibility	Deliverables (POEs)	Progress	Challenges	Remedial Action
Asset Management Unit							
The CFO shall be responsible for the operation and management of the Asset Management Unit (AMU). Under the guidance of the MM							
	Keeping of complete asset records, which are verified and balanced on a regular basis.	Monthly	Chief Financial Officer and AMU	Verification plan and outcome			
	Proper tagging and accountability of all movable assets where applicable (vehicle number plates and other unique identifiers if available and traceable).	Monthly	Chief Financial Officer and AMU	Barcoding and unique identifier			
	Compiling an asset verification report, upon completion of the asset verification process, which will: <ul style="list-style-type: none"> • Reflect a complete list of all assets found during the verification; • Reflect assets that are on the register but not found on the floor; • Reflect assets that are on the floor but not found in the asset register; 	Annually	Chief Financial Officer and AMU	Detail verification report			

	<ul style="list-style-type: none"> • Reflect any discrepancies between the assets found during verification and the complete record referred to above. Also provide reasons for difference and document future prevention plan. 								
	Monthly balancing of the asset management system (asset register) with the general ledger and the financial statements.	Monthly	Chief Financial Officer and AMU	Updated asset register balanced to general ledger					
	Collection of information from relevant units to determine useful lives of assets for the calculation of depreciation.	Monthly	Chief Financial Officer and AMU	Updated asset register balanced to general ledger					
	Allocation of additions to the correct asset classification.	Monthly	Chief Financial Officer, Department Heads, SCM and AMU	Accurate MSCOA classification					
	Prior to scrapping of an obsolete or damaged asset(s) or asset inventory item(s), a completed asset disposal form, countersigned by the Asset Management Unit, must be presented.	Annually	Chief Financial officer, AMU	Accurate disposal register					

	Keeping of verifiable records of obsolete, damaged, and unused assets and/ or asset inventory items received from Business Units.	Annually	Chief Financial officer, AMU	Accurate disposal register			
	<p>Compiling a list of the items to be auctioned or disposed of accordance with the guidelines in the Supply Chain Management (SCM) Policy.</p> <ul style="list-style-type: none"> • Compiling and circulating a list of unused assets to enable other Strategic Business Units to obtain items that are of use to them. 	Annually	Chief Financial officer, AMU	Accurate disposal register			
	Notification to Supply Chain Management of any assets / inventory items to be disposed of or to be written-off	Annually	Chief Financial officer, AMU	Updated records			
	Appointment of an audit support team for assets to resolve all audit queries in a timely manner	Half yearly and annually		Chief Financial Officer	Resolved audit queries		

SUPPLY CHAIN MANAGEMENT (SCM) AND EXPENDITURE UNIT

Focus Areas	Key Activities	Timelines	Responsibility	Deliverables (POEs)	Progress	Challenges	Remedial Action
Supply Chain Management (SCM) and expenditure unit	Matching of invoices to the goods received note.	Monthly	Chief Financial Officer, Senior Manager SCM	Accurate asset received			
	Dispose of assets in accordance with the provisions in the Supply Chain Management (SCM) Policy, MFMA and Municipal Asset Transfer Regulations.	Annually	Chief Financial Officer, Senior Manager SCM	Accurate disposal of assets			
	Development and review of asset demand plan in line with IDP and budget <ul style="list-style-type: none"> • New assets • Replacement of assets • New infrastructure • WIP Provide information to AMU	Annually	Chief Financial Officer, Senior Manager SCM All Senior Managers and risk managers of units	Accurate procurement process and updated asset register			

ALL BUSINESS UNITS

Focus Areas	Key Activities	Timelines	Responsibility	Deliverables (POEs)	Progress	Challenges	Remedial Action
All Business Units	Adherence to the approved Asset Management Policies by all employees in their departments.	Day to day	All business unit	Accurate asset management processes			
	Shall ensure that an employee with delegated authority has been nominated to implement and maintain physical control over assets in his / her Department. The Asset Management Unit must be notified of who the responsible person is. Although authority has been delegated, the responsibility to ensure adequate physical control over each asset remains with the manager of the Department.	1 July 2024	Senior Managers	Responsible managers for assets appointment letters			
	Proper maintenance of assets in accordance with their respective asset maintenance plans.	Daily	Senior Management Appointed asset controller in unit	Maintained assets			

Protect assets and / or inventory items of the Municipality against private usage / gain.	Day to day	Senior Management Appointed asset controller in unit	Safeguarding of assets			
Compliance to barcoding on all movable assets as reflected on the Assets Management	Monthly	Senior Management Appointed asset controller in unit	Asset barcoding in line with inventory lists			
Notification of any changes in the status of the assets under the Department's control to the Asset Management Unit	Day to day	Senior Management Appointed asset controller in unit	Updated asset register / condition assessment			
Certify in writing that they have assessed and identified impairment losses on all assets at year end when impairment indicators have been triggered. GRAP 21.20 and GRAP 26.20.	Annually	Senior Management Appointed asset controller in unit	Accurate impairment of assets			

All obsolete and damaged asset items accompanied by the relevant asset form and attached disposal forms, are handed in to the Asset Management Unit without delay.	Annually	Senior Management Appointed asset controller in unit	Updated condition assessment / disposal register			
Shall be responsible for maintaining and managing their own Inventory Listing (DIL)	Day to day	Senior Management Appointed asset controller in unit	Identification of assets not classified and recorded on asset register (private assets also)			
Verify that the correct cost element and descriptions are being used before authorising any requisitions.	Day to day	Senior Management Appointed asset controller in unit	Accurate classification of assets in line with MSCOA			
Prevent the usage of any asset until the asset number is allocated, the asset is bar-coded and insured through the Asset Management Unit (Insurance Department).	Day to day Monthly	Senior Management Appointed asset controller in unit	Barcoding and recording of assets (accurate asset register)			

PROJECT MANAGEMENT UNIT

Focus Areas	Key Activities	Timelines	Responsibility	Deliverables (POEs)	Progress	Challenges	Remedial Action
Project Management Unit	Provision of information to the Asset Management Unit regarding all projects, from inception to completion	Monthly	PMU	Updated asset register and WIP			
	Monthly or as and when needed updates regarding all progress payments effected on each contract, as per schedules supplied to the Asset Management unit.	Monthly	PMU	Updated asset register and WIP			
	Provide the Assets Management Unit with the details of all components of any infrastructure created, including values and estimated life span, on an ongoing basis as and when required.	Monthly	PMU	Accurate de-componentization of assets			
	Inform the Assets Management Unit when the work in progress is completed, and supply a copy of the relevant completion certificates, As-built drawings, Bill of Quantity and Close-Out Report.	Monthly	PMU	Accurate transfer of assets			

PRE-ACQUISITION PLANNING

Focus Areas	Key Activities	Timelines	Responsibility	Deliverables (POEs)	Progress	Challenges	Remedial Action
Pre-Acquisition Planning Acquisition of assets refers to the purchase of assets by buying, building (construction) or leasing. The CFO shall ensure that the Supply Chain Management (SCM) Policy makes provision for principles prescribing the acquisition of assets. The CFO shall furthermore ensure that all acquired assets are appropriately insured.							
Pre-Acquisition Planning	Preparation of cost for acquisition or leasing of fixed assets <ul style="list-style-type: none"> The projected acquisition and implementation cost over all the financial years until the project is operational, The future operational costs and revenue on the project, including tax and tariff implications The financial sustainability of the project over its economic life span including revenue generation and subsidization requirements The physical and financial stewardship of the asset through all stages in its life span including acquisition, installation, maintenance, operations, disposal and rehabilitation The Chief Financial Officer is accountable to ensure that 	Annually	Chief Financial Officer, Technical Head and Head of Department - Planning	Acquisition plan for infrastructure and leases			

	the relevant responsible persons receive all reasonable assistance, guidance and explanation to enable them to achieve their planning requirements								
	The inclusion of the capital project in the Integrated Development Plans and future budgets.	Annually	Municipal Manager Chief Financial Officer, Department - Planning	Acquisition plan included in IDP					

NEW CAPITAL PROJECTS

Focus Areas	Key Activities	Timelines	Responsibility	Deliverables (POEs)	Progress	Challenges	Remedial Action
New Capital Projects	<p>Capital Works Project Form must be completed for all projects by the Department responsible for the Capital Project (<i>Example Annexure D</i>)</p> <ul style="list-style-type: none"> The Capital Works project form must be signed by the responsible official in the Department as proof that the new project has been authorised. The authorised capital works project form must be forwarded to the AMU. 	Monthly	Head Project Management Chief Financial Officer and AMU	Recorded capital work project in AMU			
	<p>The assets controller must review the form to ensure that the details are correct and that the form has been duly authorised.</p> <ul style="list-style-type: none"> If the assets controller is satisfied that the form has been correctly completed and authorised, the asset controller must create the asset on the assets management system. The asset number should be recorded on the form and the 	Monthly	Chief Financial Officer, AMU and SCM (budget)	Capital work recognition in asset management			

<p>form should be signed and dated by the asset controller.</p> <ul style="list-style-type: none"> • The capital works project form with asset number recorded thereon should be filed sequentially by the AMU and a copy should be forwarded to the Department requesting the creation of the new project. 						
<p>The Accountant: Asset Management must maintain a register of all approved purchase orders together with a file containing copies of the purchase orders.</p> <ul style="list-style-type: none"> • The Accountant: Asset Management should review the purchase order register on a regular basis to ensure that long outstanding purchase orders are investigated and followed up with the Procurement department. 	Monthly	AMU	Register for all capital assets with documentation proof			
<p>The Senior Accountant: Asset Management must review the pending file of Purchase Orders (PO) on a weekly basis to ensure that long outstanding orders are followed up on.</p>	Monthly	Chief Financial Officer and AMU	Updated records on purchase orders			

RECORDING CAPITAL PROJECTS ON THE FIXED ASSET REGISTER

Focus Areas	Key Activities	Timelines	Responsibility	Deliverables (POEs)	Progress	Challenges	Remedial Action
Recording Capital Projects on the FAR	On a monthly basis the Asset Management unit in consultation with the Project management unit must create an Excel spreadsheet detailing all new capital projects created for the month.	Monthly	AMU and Project management unit	Recording of all new capital projects			
	<p>The Project Management Unit sends a SDBIP report for the preparation of the new capital projects spreadsheet by the AMU.</p> <ul style="list-style-type: none"> • The spreadsheet detailing new capital projects may contain the following: <ul style="list-style-type: none"> ○ Asset description and class, ○ Budgeted cost of asset, ○ Cost incurred on the project, ○ Asset number, ○ Vote /WBS number, ○ Serial number / ○ Registration number / Title deed number, GPS Coordinates ○ Project start date, ○ Project end date, ○ Project details, and 	Monthly	Project management unit	Updated information to be included in the register for Project Progress Schedules			

o Comments.							
The spreadsheet must be sent electronically to the AMU requesting them to update the Assets Management System with the new capital project.	monthly	AMU	Updated Project Progress Schedules				
On completion of the monthly updates to the Assets Management System, the Asset Management Unit must send a report to the Expenditure Control Office, listing all capital projects under construction (WIP).	monthly	AMU and expenditure unit	Updated WIP				
On completion of the monthly updates to the Project Progress Schedules the Project Management Unit must send a report to the Asset Management Unit, Expenditure Control Office, detailing all capital expenditure in respect of capital projects that need to be updated to the Assets Management System. The report must include the following minimum information: <ul style="list-style-type: none"> • Asset number, • Description of additions (components), 	Monthly	Project management unit, expenditure control office and AMU	Updated asset project information on financial system				

<ul style="list-style-type: none"> • Date of additions, • Amount of expenditure (excluding claimable VAT), • Estimated remaining life of asset, and • Serial numbers (if any). 						
<p>The Expenditure Control Office must review the report of new projects from the Project Management Unit and agree the details to the Excel spreadsheets and actual expenditure recorded in the financial system (reconciliation). Any discrepancies must be timeously followed up and resolved.</p>	Monthly	Expenditure Control unit and PMU	Accurate project progress information			
<p>The Expenditure Control Office must then forward the capital expenditure details to the Asset Management Unit monthly for updating in the Assets Management System.</p>	Monthly	Expenditure control unit and PMU	Updated asset project capital register			

CAPITALISATION OF ASSETS

Focus Areas	Key Activities	Timelines	Responsibility	Deliverables (POEs)	Progress	Challenges	Remedial Action
Capitalisation of Assets Assets will only be capitalised in the asset register on completion or finalization of the project. Projects to be completed over more than one financial year will be initially disclosed in the asset register and financial statements as work in progress (WIP) thereafter only on completion the asset will be capitalised and depreciated. All relevant spatial information must be provided in electronic format (cad, pdf, dwg or shp) for capital projects that have been completed.							
Capitalisation of Assets	The PMU must send a copy of the Completion Certificate for each project to the Asset Management Unit, when issued, for capitalisation of the asset at the date it is brought into use, and calculation of depreciation, and costing to the relevant Business Unit.	Monthly	Project Manager and AMU	Updated asset register			
	The Bill of Quantities must be provided to facilitate componentisation of the assets.	Monthly	Project Manager and AMU	Componentisation of assets in asset register			

ASSET CLASIFICATION (MSCOA)

Focus Areas	Key Activities	Timelines	Responsibility	Deliverables (POEs)	Progress	Challenges	Remedial Action
Asset Classification (MSCOA)							
In compliance with National Treasury as well as GRAP regulations, the CFO shall ensure that all assets are classified under the following asset categories.							
Assets will be classified into the following asset types in accordance with the relevant definitions detailed in the Asset Management Policy.:							
Property Plant and Equipment (GRAP 17)							
Land and Buildings (land and buildings not held as investment),							
Infrastructure Assets (assets which are part of a network of similar assets, immovable assets that are used to provide basic services),							
Electricity							
Gas							
Sewerage							
Road							
Pedestrian malls							
Airports							
Security measures							
Water							
Buildings							
Community Assets (resources contributing to the general well-being of the community),							
Buildings							
Recreational facilities							
Security							
Other Assets (utilised in normal operations):							
Emergency equipment							
Office equipment							
c) Furniture and fittings							

<p>d) Bins and containers</p> <p>e) Motor vehicles</p> <p>f) Aircraft</p> <p>g) Watercraft</p> <p>h) Plant and equipment</p> <p>Leased Assets (assets held in terms of finance leases) (GRAP 13),</p> <p>Heritage Assets (culturally significant resources) (GRAP 103),</p> <p>Intangible Assets (GRAP 31),</p> <p>Investment Property (GRAP 16), and</p> <p>Agricultural Assets (GRAP 27).</p> <p>Asset decision tree, illustrated in Annexure H shall be applied when determining the relevant asset types.</p>							
ASSET CLASIF ICATIO N	CFO to inform Business Units of the classification requirements	Annually	CFO	Written letter to all business units			
	Heads of Business Units shall in writing provide the CFO with information or assistance required to compile a proper classification of all assets. (MSCOA)	Monthly	Head units of	Asset classification information from all business units			
	CFO and AMU to develop a concept document on useful life classification and revaluation of assets. (market cost can be utilized)	Annually	CFO and AMU	Useful concept document life			

DONATED ASSETS

Focus Areas	Key Activities	Timelines	Responsibility	Deliverables (POEs)	Progress	Challenges	Remedial Action
Donated Assets A donated asset is an item that has been given to the municipality by a third party in government or outside government without paying or actual or implied exchange. Donated assets should be measured at fair value, reflected in the asset register, and depreciated as normal assets.							
	The CFO must be informed of any donation to the municipality as and when it takes place	Monthly	All units CFO	Updated donation register received in a financial year			

	The CFO must make a submission to MM to accept donations (all relevant documentations must be provided e.g., fair value useful life etc.)	Monthly	Municipal Manager CFO Council	MM to accept donation			
	Donated assets must initially be measured at cost. However, where the cost is not available the municipality will need to use fair value, at the date of acquisition, and included on the AR. • Where the value of the asset is known, such value shall be included in	monthly	CFO and AMU	Updated AR			

MOVABLE ASSET BARCODING AND ALLOCATION

Focus Areas	Key Activities	Timelines	Responsibility	Deliverables (POEs)	Progress	Challenges	Remedial Action
Movable Asset Barcoding Allocation	<p>The department procuring the assets is required to complete a Purchase of Asset form (Refer to Annexure E). The Purchase of Asset forms must include the following information and all relevant supporting documentation must be attached:</p> <ul style="list-style-type: none"> • Requisition • Approved quotation • Type-1 Pro Forma • Award letter 	Day to day	All business units	Purchase asset form			
	<p>The AMU is responsible for verifying that all necessary information is supplied with signatures, cost-centres and budgets (must be available)</p> <p>If budgets are not provided the "Purchase of Asset" form will not be processed and will be</p>	Day to day	CFO and AMU	Accurate procurement form of assets			

returned to the relevant Business Unit.						
If all the necessary information has been provided the receipt of assets will be processed and a barcode allocated. (municipality must have a secure barcoding system) AMU submit barcode information to relevant business unit	Day to day	AMU	Barcoded assets			

MAINTENANCE OF ASSETS

Focus Areas	Key Activities	Timelines	Responsibility	Deliverables (POEs)	Progress	Challenges	Remedial Action
Maintenance of Assets	Repairs and Maintenance as 8% of Property, Plant and Equipment and Investment Property (Carrying Value)	Annually	CFO	Maintenance budget allocated			
	<p>The Heads of Business Units are responsible for the control and utilisation of infrastructure assets shall monitor maintenance actions and budget for the operation and maintenance needs of each asset or class of assets under their control. Operating expenses must include all labour and material costs for the repair and maintenance of the assets. This includes both contracted services and services performed by employees.</p> <p>The Heads of Business Units shall ensure that the operating expenses are expended</p>	Day to day	Head of Business Units	Accurate classification of maintenance expenditure			

against the operating budget and not the capital budget						
<p>The Heads of Business Units shall report to the Council annually to the extent to which the approved maintenance plan has been complied with and the extent of deferred maintenance.</p> <p>The Heads of Business Units shall report to the Council annually on the effects that maintenance budgetary constraints may have on the useful operating life of the infrastructure asset classes</p>	Annually	Head of Business Units and CFO	Council minutes and report on maintenance			
<p>The Heads of Business Units shall ensure that maintenance plans make provision for the additional maintenance burden of future infrastructure to be acquired</p>	Annually	Business units and CFO	Maintenance plan			

RENEWAL OF ASSETS

Focus Areas	Key Activities	Timelines	Responsibility	Deliverables (POEs)	Progress	Challenges	Remedial Action
	<p>Renewal of Assets</p> <p>Asset Renewal is the restoration of the service potential of the asset. Asset renewal is required to sustain service provision from infrastructure beyond the initial UL of the asset. Asset renewal projections are generally based on forecast renewal by replacement, refurbishment, rehabilitation or reconstruction of assets to maintain desired service levels.</p> <ul style="list-style-type: none"> • If the service provided by the asset is still required at the end of its UL, the asset must be renewed. However, if the service is no longer required, the asset should not be renewed. • Assets renewal shall be accounted for against the specific asset. The renewal value shall be capitalised against the asset and the expected life of the asset adjusted to reflect the new asset life. 						
	The CFO, in consultation with Heads of Business Units, develops a process to be implemented to capture renewals data against specific assets and to capitalize it correctly.	Annually	CFO Business units	Develop plan to renew asset useful life			
	CFO and AMU to review regularly the condition of assets and implementation of the renew asset useful life plan	Annually	CFO and AMU	Monitoring of renew asset useful life plan			

Heads of Business Units must ensure that renewals expenditure are correctly budgeted for in the capital budget, demand plan and expended against this budget.	Annually	Budget Management and Business units	Accurate budget allocation for extended useful life of assets		
Budget and Heads of Business Units must ensure that renewals expenditure data are correctly captured against the assets and the expected lives adjusted.	monthly	Budget Management and Business units	Accurate budget allocation for extended useful life of assets		

CHIEF FINANCIAL OFFICER


MUNICIPAL MANAGER

DATE

01/17/25
DATE