

CAPITAL ASSET WORKSHEET

Asset Summary

Asset Description	Cost Opening	Additions	Disposals	Cost Year End
Computer hardware	21,794.72	6,957.79	12,720.12	16,032.39
Office equipment	21,087.60	394.82	493.98	20,988.44
Leasehold improve Building	67,874.42	-	-	67,874.42
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	<u>110,756.74</u>	<u>7,352.61</u>	<u>13,214.10</u>	<u>104,895.25</u>

Asset Description	Rate	Opening Accumulated Amort.	Amort. Reversals	NBV Before Amort.	Current Year Amort.
Computer hardware	30	12,279.28	8,107.67	11,860.78	2,514.57
Office equipment	20	11,360.93	266.35	9,893.86	1,939.29
Leasehold improve Building	10	28,365.01	-	39,509.41	6,787.44
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	<u>52,005.22</u>	<u>8,374.02</u>	<u>61,264.05</u>	<u>11,241.30</u>

Asset Description	Accumulated Amortization Year End	Net Book Value Year End	Ref.
Computer hardware	6,686.18	9,346.21	U2
Office equipment	13,033.87	7,954.57	U7
Leasehold improvements Building	35,152.45	32,721.97	U8
	-	-	U9
	-	-	
	-	-	
	-	-	
	-	-	
Land	N/A	-	U10
	<u>54,872.50</u>	<u>50,022.75</u>	

CAPITAL ASSET WORKSHEET

Gain (Loss) on Disposal of Assets

Item	Cost	Factor	Taken	Value	Proceeds	Gain/(Loss)
Intel CPU	438.65	70.85	310.78	127.87	-	(127.87)
old server	7,221.52	79.59	5,747.61	1,473.91	-	(1,473.91)
486 computers	5,059.95	40.50	2,049.28	3,010.67	-	(3,010.67)
old fax machine	<u>493.98</u>	<u>53.92</u>	<u>266.35</u>	<u>227.63</u>	<u>-</u>	<u>(227.63)</u>
	<u>13,214.10</u>		<u>8,374.02</u>	<u>4,840.08</u>	<u>-</u>	<u>(4,840.08)</u>

CAPITAL ASSET WORKSHEET

Additions and Disposals

Asset Group: Computer hardware

Apply half-year rule

Item	Amortization Additions	Disposals	Reversals
2 pentiums	2,011.56	-	-
Intel CPU	-	438.65	310.78
network server	4,946.23	-	-
old server	-	7,221.52	5,747.61
486 computers	-	5,059.95	2,049.28
	<u>6,957.79</u>	<u>12,720.12</u>	<u>8,107.67</u>

Asset Group: Office equipment

Apply half-year rule

Item	Additions	Amortization Disposals	Reversals
multi-function fax	394.82	-	-
old fax machine	-	493.98	266.35
	-	-	-
	-	-	-
	-	-	-
	<u>394.82</u>	<u>493.98</u>	<u>266.35</u>
