Fixed-asset roll-forward, all classes

Schedule: Book · 1 January to 30 September 2026 · All entities · Cost, accumulated depreciation and net book value

	Cost	Accumulated depreciation	Net book value
Beginning balance, 1 Jan 2026	5,993,830.00	(2,884,102.55)	3,109,727.45
Additions	386,700.00		386,700.00
Transfers in from CIP	142,000.00		142,000.00
Disposals	(91,250.00)	88,430.10	(2,819.90)
Depreciation expense, periods 1 to 9		(647,137.17)	(647,137.17)
Balance, 30 Sep 2026	6,431,280.00	(3,442,809.62)	2,988,470.38

Beginning balances are the audited balances at 31 December 2025. Additions tie to the additions report, transfers to the construction-in-progress capitalisation report, disposals to the disposal report, and depreciation expense to the depreciation expense report for periods 1 to 9. The balance at 30 September 2026 ties to the general ledger accounts 1520 to 1580 and to the dashboard.