

17 Depreciation of Property, Plant and Equipment

| | Property | Office Furniture | Plant & Machinery | Office Equipment | Urban Improvements | Motor Vehicle | New Street Signs | Construction works | Special Programmes | Total |
|--|---------------|------------------|-------------------|------------------|--------------------|---------------|------------------|--------------------|--------------------|------------------|
| Asset | | | | | | | | | | |
| % of depreciation | 1% | 8% | 10% | 25% | 10% | 20% | 100% | 10% | 10% | |
| | € | € | € | € | € | € | € | € | € | € |
| Cost | | | | | | | | | | |
| As at 1st January 2018 | 24,701 | 24,331 | 18,089 | 53,796 | 49,265 | 8,200 | 14,884 | 1,433,960 | 233,433 | 1,860,659 |
| Additions | - | - | - | 2,753 | - | - | - | - | - | 2,753 |
| Disposals | | | | | | | | | | - |
| As at end of September 2018 | 24,701 | 24,331 | 18,089 | 56,549 | 49,265 | 8,200 | 14,884 | 1,433,960 | 233,433 | 1,863,412 |
| Grants/ other reimbursements | | | | | | | | | | |
| As at 1st January 2018 | - | 3,763 | - | 2,637 | 5,192 | - | - | 183,945 | 232,912 | 428,449 |
| Additions | | - | | - | - | | | 35,000 | - | 35,000 |
| As at end of September 2018 | - | 3,763 | - | 2,637 | 5,192 | - | - | 218,945 | 232,912 | 463,449 |
| Accumulated Depreciation | | | | | | | | | | |
| As at 1st January 2018 | 3,128 | 16,309 | 14,704 | 42,741 | 39,887 | 910 | 14,884 | 781,788 | 389 | 914,740 |
| Charge for the period | 1,853 | 246 | 1,357 | 3,546 | 3,139 | 1,367 | - | 35,117 | 99 | 46,724 |
| Released on disposal | | | | | | | | | | - |
| As at end of September 2018 | 4,981 | 16,555 | 16,061 | 46,287 | 43,026 | 2,277 | 14,884 | 816,905 | 488 | 961,464 |
| NBV As at end of September 2018 | 19,720 | 4,013 | 2,028 | 7,625 | 1,047 | 5,923 | - | 398,110 | 33 | 438,499 |