

Write-off of the Calin meter installation labour (31 Mar 2026)

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Decided and booked 30 Oct 2026. UGX 2,001,841.38 of Green Volta labour for installing the Calin meters came off Sezibwa Phase 1 as at 31 Mar 2026, when those meters were replaced. FY2025-26 expense rose by 1,701,290.95, and FY2026-27 depreciation falls by 340,258.19. This follows on from decision 4 on [the migration decisions page](#).

Why

- The labour was for installing the Calin smart meters at Sezibwa in September 2025. Dansturn paid it, and Open Collective repaid him on 7 Oct 2025: USD 582.00 at 3,439.59 ([ACC-JV-2026-00026](#)). It was capitalised into Phase 1 on 29 Oct 2026 ([ACC-JV-2026-00147](#)).
- At the end of March 2026 the 10 Calin meters were replaced with CHINT DDSU666 meters: the 9 on Green Volta INV-000117 plus one of the INV-000057 pair. The Calin meters are being donated to EnAccess (29 Aug 2026 check-in).
- Under IFRS for SMEs, when part of an asset is replaced, the replaced part's carrying amount comes off and the loss goes to profit or loss (s.17.6, s.17.27–17.30). The [Fixed assets policy](#) has no partial-disposal rule, so this follows the standard.
- Only the labour is affected. The Calin meters themselves were expensed as metering samples on 23 Jun 2025 ([ACC-JV-2026-00012](#), 4,761,522.42 to 5228).

The numbers

UGX, Sezibwa cost centre.

	Before	After	Change
Phase 1 cost in 1711	11,885,613.34	9,883,771.96	–2,001,841.38

	Before	After	Change
FY26 depreciation, Phase 1 (30 Sep 2025–30 Jun 2026)	1,784,470.17	1,483,919.74	–300,550.43
FY26 depreciation, Calin labour (30 Sep 2025–31 Mar 2026)	–	200,732.59	+200,732.59
Loss on disposal, 31 Mar 2026 (5222)	–	1,801,108.79	+1,801,108.79
Total FY26 expense	1,784,470.17	3,485,761.12	+1,701,290.95
FY27 depreciation, 30 Jun 2027	2,020,228.63	1,679,970.44	–340,258.19

Depreciation is 20% a year on the reducing balance (Microgrid Equipment, URA Class 3), with days counted inclusively, the same way ERPNext's schedule works. No cash moved.

What was booked in ERPNext

Step	Record	UGX
Phase 1's original FY26 depreciation cancelled	ACC-JV-2026-00156	1,784,470.17
Phase 1 re-issued without the labour	ACC-ASS-2026-00001-1	9,883,771.96
Calin labour as its own record, scrapped 31 Mar 2026	ACC-ASS-2026-00005	2,001,841.38
Depreciation to 31 Mar 2026 (5203)	ACC-JV-2026-00157	200,732.59
Loss on disposal (5222)	ACC-JV-2026-00158	1,801,108.79
Phase 1 depreciation, 30 Jun 2026	posts on the nightly run of 31 Oct	1,483,919.74

Accountant's answers (30 Oct 2026)

- Derecognise under s.17.6, dated 31 Mar 2026: agreed.
- Method: a separate asset record, then scrapped.
- Tax: add the 1,801,108.79 loss back in the FY2025-26 tax computation. A comment on [ACC-JV-2026-00158](#) says so.
- Auditor note: the Calin meters were expensed as samples in FY2024-25, but they were Sezibwa's production meters from September 2025 to March 2026. This is noted in a comment on [ACC-JV-2026-00012](#).

Approval

Reviewed by Aaron Tushabe. Approved by Hillary Arinda, as relayed by Aaron on 30 Oct 2026.

Hillary: please confirm with a comment on this page so your sign-off is on record.

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