Engineering's Tangible Capital Assets (TCA) Reporting

Reporting Guidelines - Land Development and Capital Projects

1. Purpose

The purpose of Tangible Capital Asset (TCA) reporting is to comply with PSAB 3150 reporting obligations, and enhance the City asset inventory to support the development of an integrated asset management program.

2. Reporting Assets

Report all new assets classified by the asset categories listed in the TCA reporting form. Components attached to the reported asset are called 'furniture' (see "Furniture included in Item"). Asset value will include the value of furniture items attached to the asset. Do not report the furniture items alone.

a) Report any pipes/mains sections replaced as new assets.

b) Report pavement cuts and/or pavement structure repairs as new assets when they are **3 metres** or wider, **and** have a length of **at least 50 metres**. Pavement cuts smaller than these dimensions are considered maintenance, and costs are considered expensed and thus not reported.

i) Utility trench repairs, unless finished to dimensions mentioned in b) above, are considered maintenance repairs and not reported.

ii) Widening road edges is not considered a new asset, unless one or more travel lane(s) are created. However, if a lane is paved over beyond the lane width, when reporting the new pavement quantity, the total cost reported should also include the cost incurred for widening beyond the lane width.

c) The structure and pavement of Provincial Highways are not City assets, and need not be reported; however, urban features such as pathways and streetlights installed with City funds, are to be reported as Capital Assets. Please check with Engineering Department staff to clarify the ownership of any asset.

2.1 Transportation Assets

The curb and gutter, pavement, and structure of roadways are reported separately, and categorized as per the street network classifications defined in the Master Transportation Plan (MTP).

a) Definition

Pavement: is the asphalt part of a road and includes the surface layer and the base asphalt layer.

Structure: contains the road components below the pavement: road base, sub-base, and sub-grade.

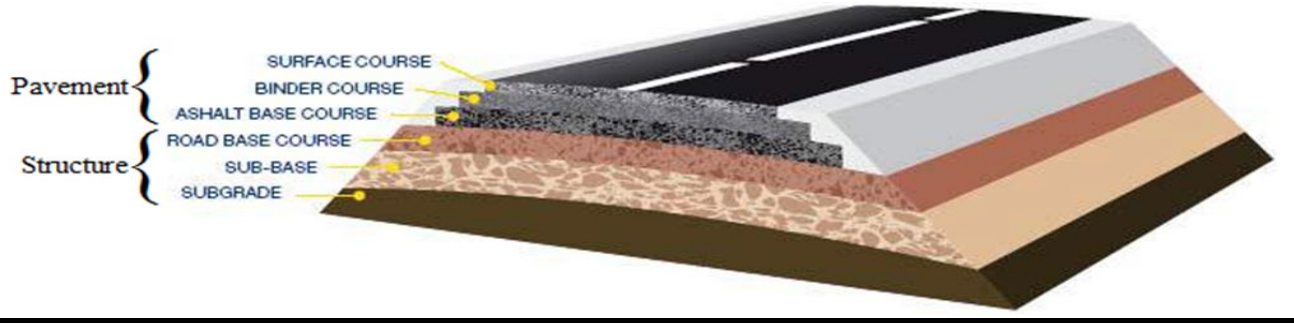
Travel lane: A travel lane is a single road lane that is in use for driving. Report both pavement and structure of the travel lane in lane metres.

Lane metre: For TCA reporting purposes, Arterial, City Collector, Neighbourhood Collector, Local, and MRN roads are measured in lane metre units. A lane metre refers to one metre long single travel lane, irrespective of its width.

E.g.: 100 metre long road with 2 travel lanes has 2 x 100m = 200m lane metres.

Median: is the central strip of the road that separates opposing lanes of traffic, raised above the finished asphalt grade. A roundabout may be approximated to one diameter (of the roundabout) long median.

Figure 1 - Pavement and Structure of a Road



3. Disposal

The disposal of assets is to be reported as outlined below:

a) When an asset is abandoned from its service permanently, its disposal must be reported.

b) When an existing asset is replaced and the old asset is no longer in use, the old (or decommisioned) asset is to be reported as disposal.

c) Excavated material for utility installation is not considered disposal, unless excavation dimensions comply with guidelines referenced in 3.b) above.

4. Permanent and Temporary Assets

All assets are considered to be permanent unless proven that they are temporary. For an asset to be considered temporary, both the following conditions must be met:

a) The intent is to retain the asset on a temporary basis, and

b) With certainty, it can be stated that the expected life of the asset will be less than the established life of a similar permanent asset.