

Asset Valuation and Capital Investment Planning

DATE: October 17 - 21, 2016

COURSE CODE: AMAM02-16

LOCATION: TBA

FEE: \$1,800

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This course details the financial process for capitalizing and amortizing tangible capital assets over their service life in accordance with the Public Service Accounting Board requirements. Strategy options for the preservation of and rehabilitation of assets over their service life are explored and linked to capital investment planning processes. The procedures to account for betterments and rehabilitation are detailed, as are the financial procedures to account for the disposal or decommissioning of assets.

Course Content

- Concepts of asset valuation
- Determining the life cycle of an asset
- Accounting requirements – PSAB 3150 and others
 - Write-downs versus write-offs
 - Accounting for asset betterments
 - Disposal of assets
 - Tangible Capital Assets – TCA (i.e., infrastructure) reporting
- Capital plans
 - Age-based versus condition-based capital planning
 - Determining rehabilitation strategies and priorities
 - Estimating rehabilitation costs
 - Growth related infrastructure requirements
- Funding and financing capital plans
 - Life-cycle requirements
 - Alternative mechanisms (P3's, local improvement charges, Development charges, etc.)
- Managing risks over the asset life-cycle
- Selling the capital plan to the public and decision-makers

For each topic, theory will be augmented with in-class mini-cases, individual assignments and group assignments to reinforce the reading and class material.

Who Should Attend

Middle and senior managers with responsibility for the management of municipal public assets.

Format

For each topic, theory will be augmented with in-class mini-cases, individual assignments and group assignments to reinforce the reading and class material.

Evaluation

Overall grade of 65%

NOTE: May be completed as an Independent Research Project in the interim. Call the OGRA office 289-291-6472 for details.