



**DRAFT**

**CADS Capital Asset Amortization Policy**

Original Date: May 27th, 2020

Revision Date:

- National Technical Manual(s) & Elearning Modules (Intangible)
- Webpage software (Intangible)
- Application Computer software (Intangible)
- Leasehold Improvements (Intangible)
  
- Office Equipment (incl. hardware & operating system software)
- Adaptive Equipment (other than Sitskis)
- Adaptive Equipment (SitSki)
- Modular Buildings/ Storage Containers
- Buildings/ Wood Frame

<u>Existing comparable Capital Amortization rates (years)</u>							
<u>CADS</u>	<u>OT3</u>	<u>VASS</u>	<u>BCAS</u>	<u>WAS</u>	<u>ACA</u>	<u>GoC-CRA</u>	
SL	SL	SL	SL	SL	SL equiv.	Decl. Bal.	SL equiv.
3							
	5				10	30%	5
	10						
	5	2	3		5	30%	5
	4	10	5	5	5	20%	10
	6	10					
	10	10					
				20	20	10%	20

**Recommended CADS Asset Capital Amortization rates**

- CADS
- 3 yrs straight-line
- 3 yrs straight-line
- 5 yrs straight-line
- 10 yrs straight-line
  
- 3 yrs straight-line
- 5 yrs straight-line
- 7 yrs straight-line
- 10 yrs straight-line
- 10 yrs straight-line

Method of Amortization:

Straightline

Capital Asset threshold:

For expenditures > \$1,000 that are expected to have a useful life greater than 1 year.