

2026-2027 Uniform Code of Accounts

(Manual for Ontario School Boards)

Ministry Of Education

Revised May 2026

Includes up to release No. 18

Financial Standards & Consolidation Unit

For further information or clarification regarding the Code of Accounts, please contact the Finance Officer assigned to your board, or reporting.entity@ontario.ca

Uniform Code of Accounts and Financial Data Requirements For Ontario School Boards

Introduction

This document is provided to outline the Ministry of Education's detailed financial data requirements for Ontario School Boards.

The purpose of this manual is:

- To outline the specific financial data and "mandatory accounts" that are required for reporting to the Ministry of Education;
- To provide definitions for recording of specific types of revenues and expenditures;
- To provide definitions regarding which accounts will be considered classroom and non-classroom; and
- To define administration and governance, pupil accommodation and special education expenditures for enveloping purposes.

Boards are required to report detailed financial data using the mandatory accounts provided in this manual. In many instances, school boards may wish to collect and capture information in more detail than the level required by the Ministry. Therefore it is expected that a Board's actual chart of accounts will vary from the mandatory requirement. Boards are free to expand or change the accounts utilized for its own purposes but must be able to summarize and report the mandatory accounts.

Structure of the Uniform Code of Accounts

The Uniform Code of Accounts is structured such that account segments are grouped together to form unique account codes. The groupings of accounts, as set forth in the Manual, reflect the range of services now offered by the districts and school authorities and the level of detail that the Ministry of Education requires from school boards.

The Mandatory Account Segments are as follows:

Function: 2 digit code which reflects the minimal broad revenue and expenditures categories required for reporting revenues and expenditures to the Ministry of Education

Object: 3 digit code reflects the specific accounts within the above broad revenue and expenditure category required for reporting to the Ministry of Education

Panel: 1 digit code which assigns expenditures to a panel, where applicable.

Location: Board Defined

Program: 3 digit code which allows for accumulating specific program costs

(School boards may wish to expand any/or all of the segments for internal reporting.)

The order of the account segments has no particular importance or significance and a Board may structure its account number in any order that suits its various reporting purposes, as long as the data can be reported in the prescribed format. However, this document will use the following structure for examples:

XX – XXX – X – XXX – XXX

Function Object Panel Location Program

Location information will be Board specific and will not be reported to the Ministry of Education. The mandatory accounts to be reported will therefore be in the following format:

XX – XXX – X – XXX

Function - Object - Panel - Program

This document is divided into the following sections:

Section 1: Special Education. This section provides guidance to district school boards (DSBs) on the ministry's expectations regarding appropriate expense reporting on boards' use of the Special Education Fund.

Section 2: Code and Description Listing with definitions. This section includes a listing of the mandatory codes and related descriptions and definitions for each account segment. The definitions and descriptions explain the types of expenditures that should be coded to each account segment or combinations of segments. Examples are included as appropriate to clarify the definitions.

Section 3: Schedules. This section provides the schedules that use the coding laid out in the document: Schedules 3, 10 and 14. The schedules lay out the valid combinations of function and object codes for use in reporting capital and operating expenditures as applicable.

The Ministry of Education will provide clarifications for this manual from time to time as the need arises.

Relationships: Code of Accounts and the Core Education Funding

The Code of Accounts defines the smallest building block of data that is necessary to produce financial information for the Ministry of Education.

It is important to note that although there is a similarity between the Code of Accounts and the expense grid used for Ministry reporting purposes, they are not the same. Refer to instructions for the expense schedule in the ministry grant forms.

Example: A bursary provided by the Board of Trustees would be coded as function "Governance/Trustees" as follows:

31 - 705 - 1 - xxx - 000

Governance/Trustees –Student Bursaries/ Awards Elem - General Program

This, however would be mapped to "Texts, Classroom Supplies and Equipment" (Classroom envelope) in the expense schedule in the ministry reporting forms.

For further information or clarification regarding the Code of Accounts, please contact the Finance Officer assigned to your board, or reporting.entity@ontario.ca

Special Education Expense Reporting
Instructions for DSBs
Revised May 2026

This section provides guidance to district school boards (DSBs) on the ministry's expectations regarding appropriate expense reporting on boards' use of the Special Education Fund. This refers to special education expenses only, and does not relate to the reporting of expenses on remedial programs. These instructions supplement existing ministry documentation in the Uniform Code of Accounts, Technical Papers, regulations and memos to school boards.

The instructions provide clarification and explicit direction to boards, and do not represent a change to the ministry's policy on reporting requirements. As such, these instructions do not diminish the ministry's commitment to supporting boards' choice in the range and scope of programming and placements they wish to provide for students with special education needs.

In some areas, the instructions describe best practices that boards will be expected to follow if they have systems in place to provide appropriate information. Where an item is not described as a best practice, it is a requirement.

Reporting Special Education Expenses

The allocation for special education under the formula for Core Education Funding (Core Ed) is intended to cover the incremental costs of providing special education programs, services and equipment. This means that only the additional costs associated with meeting the needs of students with special education needs are considered to be special education expenses for the purposes of enveloping.

The Special Education Fund establishes the level of funding that each school board may spend on special education; however, school boards may spend more on special education programs, services and/or equipment. School boards must take into account any funding through the Responsive Education Program (REP)/Funding for External Partners (FEP) that applies to special education programs in the determination of their compliance with the special education enveloping provisions.

The Special Education Fund was not intended to cover all board expenses related to providing special education programs and services. Specifically, the grant was not intended to cover the additional costs of board administration, transportation and school operational costs. These expenses were taken into account when other funds within the formula for Core Ed were developed.

Since other funds, such as the Classroom Staffing Fund (CSF), Learning Resources Fund (LRF), Student Transportation Fund (STF), and School Board Administration Fund (SBAF), provide funding for all students, these funds generate revenue that is expected to be used to support the infrastructure and basic direct service costs of serving a boards' student population. This includes costs associated with transportation, secretarial support to administrators and coordinators, and librarians or guidance counsellors.

As is already outlined in the Uniform Code of Accounts, expenses in respect of other program categories, such as English as a Second Language / English Literacy Development (ESL/ELD), are not to be included in special education.

Only those expenses related to expense categories 111 to 223 (which are equivalent to the enveloping codes 51 to 62 under the Instruction category) are to be included as special education expenses.

Reporting on Integrated and Resource Withdrawal Programs

For integrated and resource-withdrawal programs, only incremental costs associated with serving students with special education needs are to be reported. Expenses related to regular classroom teachers, supplies, classroom computers and other standard classroom expenses are not to be included as they are not incremental to the cost of providing programs and service to a class. For example, expenses for an educational assistant who supports three students with special education needs in an integrated class would be an incremental cost and therefore should be reported as a special education expense.

Reporting on Self Contained Classes

Boards are to report the entire cost of some expense categories for self contained classes. As part of the enveloping calculation, the financial reports contain an adjustment for self contained classes. The entire amounts of the following items that are generated within the Classroom Staffing Fund (CSF) by pupils in self-contained classes:

- CSF - Per Pupil Allocation
- FFL components of Language Classroom Staffing Allocation (within CSF) and Language Supports and Local Circumstances Allocation (within LRF)
- Q&E Teachers component of Local Circumstances Staffing Allocation (within CSF)

This allows the remaining costs to be included as incremental special education expenses.

Costs associated with library/guidance and in-school administration, which includes the cost of principals, vice-principals, and secretaries, will generally NOT be reported as a special education expense because these costs are not incremental to the cost of operating a school. However, in certain exceptional situations, boards may charge certain costs associated with library/guidance and in-school administration where additional resources have been specifically and clearly assigned to schools to meet the needs of a very high concentration of students with special education needs. Boards will be required to demonstrate that any charges for in school administration or library/guidance to the special education envelope is incremental to the standard board allotment of administrative resources to individual schools, and are due to the presence of students with special education needs.

Average Class Size Calculation

Self contained special education classes are to be excluded from the calculation of average class size. Where this occurs, the expenses for the classroom teacher and preparation time are to be reported as special education expenses.

Where a small, special purpose class (for example, vocational high school, remediation program) is not considered to be a special education self contained class, the class may be included in the calculation of average class size, and the expenses are to be reported as part of the board's regular program and are **not** to be reported as special education.

Reporting Staff Costs

Since all boards do not have information systems that provide details on staff assignments, it is necessary to propose a best practice approach. To report staff costs (salaries, benefits, and retirement gratuities), boards will:

- use the most accurate approach, as noted below, given their current systems;
- be consistent on the treatment of an item within a report (for example, Estimates or Financial Statements);
- disclose the approach used in each report to local Special Education Advisory Committees (SEACs);
- use the board average for retirement gratuities throughout all reports.

In Estimates, it is acceptable for boards to use average staff costs for all staff categories, as specific staff assignments are not yet known for the coming school year. In some boards, the use of actual staff costs may be known, where core staff are expected to remain in place. In all cases, the best estimate is to be used.

In Financial Statements, boards should report actual staff costs for teachers and educational assistants wherever possible.

For reporting on supply and occasional teachers, the best practice is to use actual days of staff assignments to replace special education teachers, multiplied by average per diem salary and benefit costs. This is preferable to using the average numbers of days that all teachers throughout the board are replaced, as this may be high (due to non-replacement) or low (due to above average absences). Where a board is unable to track actual replacements, any types of teachers that are not replaced (such as special education resource teachers) should be excluded from a calculation of an average replacement rate.

Expenses are to be recorded on an adjusted compliance basis only – not on a PSAB basis. This means that expenses would be recorded in a manner consistent to the recording of expenses on Schedule 10 ADJ. Therefore, boards should not include the additional expenses for (and do not have to make the adjusting entries by program for):

- (i) Interest accrual
- (ii) Employee benefits (however, boards must include any changes to the Employee Benefit Expense resulting from plan or benefit changes)
- (iii) School generated funds

For detailed reporting instructions, please refer to the most recent version of the EFIS Instructions - Schedule 10A&B, Data Form A.2 Enveloping - Special Education Envelope.

Expense Categories

The following section provides descriptions of the specific types of items boards may report as special education expenses, for the purpose of meeting the enveloping requirement. Items are considered inclusive and exhaustive; if an item does not fit within the characterization given below, it is not to be considered a special education expense.

Classroom Teachers

- Teachers of self-contained classes;
- Special education resource teachers (SERTs);
- Itinerant special education teachers supporting classroom teachers (to do educational assessments, develop special education student programs) and providing direct instruction.

Occasional /Supply Teachers

- Supply and occasional teachers replacing special education teachers in self- contained classes or resource withdrawal settings.

Educational Assistants

- Special education educational assistants in integrated, resource withdrawal, and self contained settings;
- Supply special education educational assistants replacing special education teacher assistants

Textbooks, Learning Materials, Classroom Supplies and Equipment

- Incremental cost of additional supplies, textbooks, learning materials for integrated and self contained classes, **excluding** costs for materials for special education classes that are purchased as part of the board's normal, regular day school, school-based textbook and supply purchasing arrangement;
- Actual cost of purchasing and maintaining specialized or adapted materials or equipment, including computer software;
- Testing materials for specialized assessments;
- classroom supplies related to Education and Community Partnership Programs (ECP) or Care and Treatment Education Programs (CTEP)
- For field trips: total cost of transportation and bus monitor costs for field trips for self contained classes and incremental costs for transportation and bus monitor costs for field trips for students with special education needs in integrated classes. (This **excludes** costs of transportation for co-op and job placements, and any other trips that are part of the regular school program, such as alternative physical education programming. These are to be reported as part of school to school transportation costs).

Classroom Computers

- Incremental cost of specialized computer hardware for students with special education needs in integrated and self-contained classrooms, **excluding** costs for computers for special education classes that are purchased as part of the board's normal, regular day school computer purchasing arrangement.

Professionals, Paraprofessionals and Technicians

- Costs for professionals and para-professionals working with students receiving special education programs and services, and technicians working on specialized special education equipment, prorated on a rational, defensible basis to reflect the proportion of staff time spent in services and supports for students with special education needs; different rates for different types of staff may be used to reflect board experience with the demands on staff resources to support students with special education needs;

- Heads of professional departments, such as psychology and social work, prorated to reflect the proportion of staff time spent in services and supports for students with special education needs;
- costs for professionals and para-professionals working with students receiving special education programs and services such as psychologists, behavioural specialists, speech-language pathologists, registered social workers ;
- costs of Applied Behaviour Analysis (ABA) expertise professionals providing and coordinating ABA coaching, training and resources; facilitating, school boards' collaboration with community service providers, parents and schools; and supporting the transitions, collaboration and information sharing between community-based autism service providers, school staff and families. This may include Board Certified Behaviour Analysts (BCBAs).
- Proportion of early identification and assessment costs associated with work conducted by professionals and para-professionals, based on board experience with the proportion of students found to have special education needs;
- **Excludes** secretaries supporting professionals, para-professionals, and technicians, as these are to be included in board administration.

Library and Guidance

- Generally **not** to be reported; however, costs may be reported related to library and guidance staff in schools where it can be demonstrated that additional resources have been allocated to a school due to a very high concentration of students with special education needs.

Staff Development

- All special education related professional development for all special education staff, including educational assistants, supply teachers and professionals;
- Supply teachers backfilling for teachers of self-contained special education classes and special education resource teachers (SERTs) on any training or for teachers of regular classes attending special education related professional development.
- autism training; professional development ; procurement or development of resources/programs; and release time/supply costs for staff on training (EAs/Educators/school teams)

Preparation Time

- Portion of teachers' salary (including home instruction teachers working with students with special education needs) that does not relate to instructional time, such as preparation time and on-call time not used to cover teacher absences; exclude release time for department heads (as per Code of Accounts) OR cost of providing additional staff to cover for special education teachers or SERTs when they are replaced in a class for preparation time;
- Include a portion of any teachers' time, (for example, 10% of salary and benefit costs, according to number of minutes referenced in collective agreements), where teachers are not replaced in a class as they do not have a class responsibility for this portion of the day.

Principals, Vice-Principals

- Generally **not** to be reported; however, costs may be reported related only to schools where it can be demonstrated that additional resources have been allocated to a school due to a very high concentration of students with special education needs.

Department Heads

- School based special education department head allowances.

School Office - Secretarial and Supplies

- Generally **not** to be reported; however, costs may be reported related to secretaries in schools where it can be demonstrated that additional resources have been allocated to a school due to a very high concentration of students with special education needs;

Coordinators and Consultants

- Special education consultants and coordinators;
- Any principal or vice principal without a school that provides special education program supervision (excluding supervision of remedial programs);
- **Excludes** secretaries supporting consultants and coordinators, as these are to be included in board administration.

Contact Information

If you have any questions about the information contained on this tab, related to special education, please email:
Tony.Dias@ontario.ca
Manager (A)
Special Education, Success for All Branch (SESAB)

Appendix: Special Education Enveloping

The following table provides a summary of the expected treatment of expenses for different types of classes. Adjustments to remove the appropriate portions of the CSF Per Pupil Allocation, FFL component of Language Classroom Staffing Allocation, Q&E Teachers component of Local Circumstances Staffing Allocation (all in Classroom Staffing Fund) are made within the Enveloping schedule of the EFIS financial forms.

Treatment of Special Education Expenses by Type of Class

Expense Category	Costs Associated with Type of Class	
	Integrated	Self Contained
Instruction- JK to SK		
Classroom Teachers	0	100% of total cost
Occasional/Supply Teachers	0	100% of total cost
Preparation Time	0	100% of total cost
Instruction- Grades 1 to 3		
Classroom Teachers	0	100% of total cost
Occasional/Supply Teachers	0	100% of total cost
Preparation Time	0	100% of total cost
Instruction- Grades 4 to 8		
Classroom Teachers	0	100% of total cost
Occasional/Supply Teachers	0	100% of total cost
Preparation Time	0	100% of total cost
Instruction- Secondary		
Classroom Teachers	0	100% of total cost
Occasional/Supply Teachers	0	100% of total cost
Preparation Time/Secondary Programming	0	100% of total cost
Other Direct Costs		
Special Education Resource Teachers (SERTs)	100% of cost of SERTs, including supply teachers and preparation time	
Educational Assistants	100% of cost of special education educational assistants	
Technicians	Portion related to special education	
Coordinators and Consultants	100% of cost of special education coordinators and consultants	
Staff Development	Portion related to special education	
Department Heads	100% of special education department head allowances	
Indirect Costs		
Textbooks, Learning Materials, Supplies and Equipment	Incremental special education costs	
Classroom Computers	Incremental special education costs	
Library/Guidance	Generally not permitted, but allowable where allocation of additional resources can be documented, due to very high concentration of students with special education needs.	
Principals, Vice Principals	Generally not permitted, but allowable where allocation of additional resources can be documented, due to very high concentration of students with special education needs.	
School Office - Secretarial and Supplies	Generally not permitted, but allowable where allocation of additional resources can be documented, due to very high concentration of students with special education needs.	

ific text REVENUES**Ministry of Education Grants****Other Pr Government of Canada**

It is important to note that although there is a similarity between the Code of Accounts and the expense grid used for Ministry reporting purposes, they are not the same. Refer to instructions for the Schedule of Expense in the Ministry grant forms.

Please note that the examples that are provided are for illustration purposes. These examples are not all encompassing. There are other possibilities.

REVENUES**Code Account Name****Examples****01 Ministry of Education Grants**

For funding provided by the Ministry of Education.

Legislative Grants including funding for ARO abatement

02 Other Provincial Grants

For funding provided by other Provincial bodies other than the Ministry of Education.

Grants in Aid of Education Research, Literacy and Basic Skills, OYAP, Tutors in the Classroom, Textbooks/Early Learning Materials, Teacher Training, Managing Information for Student Achievement (MISA), Provincial Employment Assistance Programs, ESL/FSL from the Ministry of Citizenship and Immigration, Literacy and Basic Skills from the Ministry of Labour, Training and Skills Development

03 Government of Canada

For fees and grants from the Federal Government.

Tuition Fees-Recoveries from indigenous groups, Transportation Recoveries, Employment Assistance, Canadian Citizenship and Immigration (CIC) Programs

04 Local Government

For revenues from Municipal Government bodies.

Tax Revenue from Municipalities, Tax Write Offs

05 Other Boards

For fees from other school boards.

Transportation Recoveries, Rental Revenue

06 DCC Amortization

Account is used to record amortization of capital contributions. Capital contributions are recognized to revenue in proportion to how the related TCAs are recognized into expense through amortization.

07 Individuals

For fees from individuals.

Tuition Fees for International Students/VISA programs

08 Other Revenue

For recording revenue from various sources. May be combined with any object 001 - 099 as applicable.

Interest Income, Donations, The Council of Ontario Directors of Education (CODE), amount related to an ARO revenue recovery to reverse excess amortization taken on TCA-ARO in prior periods due to changes in estimates, disposal, or abatement.

09 Inter-entity Revenue

Include revenues for other entities that are being consolidated into the board's financial statements.

School Generated Funds, Transportation Consortium, Other Consolidated Entities

EXPENSES

Function Codes 10 through 25 group expenses related to Day School Programs and do not include Continuing Education or Summer School classes or courses.

10 Instruction

Includes all current salaries, benefits, and supply and service expenses relating to direct instruction of day school pupils such as classroom and school based teachers, supply teachers, educational assistants, field trip costs, textbooks, learning materials, supplies, services and equipment, including instructional computer hardware and related software and the associated network costs.

Principals, vice-principals (except for direct teaching time), department head allowances and release time, school secretaries and related expenses are coded in Function 15.

Note:

- 1) Includes preparation time.
- 2) Instructional computers are mapped to the appropriate expenditure category. Any non personnel related computer expenditures that are not specific to one function - such as network costs, network servers, or line charges are allocated between functions in proportion to the number of computers connected to the network. See also Function 22.

15 School Management/School Services

Includes all expenses relating to the management and administration of schools, including principal, vice-principal and secretarial salaries, benefits and related supplies and services, department head allowances and release time.

Note:

- 1) Includes other school based personnel such as school office managers.
- 2) Includes all school based secretarial and clerical salaries, benefits and related supplies and services such as guidance, library, and attendance.
- 3) School based secretarial and clerical staff using and inputting information into the student administration systems are charged here.
- 4) Includes computer hardware and related software which are then mapped to this expenditure category. Any non personnel related computer expenditures that are not specific to one function, such as network costs, network servers, or line charges are allocated between functions in proportion to the number of computers connected to the network.

- 21 Student Support Services - General**
Includes expenditures relating to the provision of psychological, speech, social and community services. Traditionally would include the salaries of the professionals and para-professionals in these areas, including teachers and other support personnel such as lunchroom supervisors.
Note:
1) Map to the Professional and Para-professional expenditure category.
- 22 Computer and Other Technical Student Support Services**
Includes expenses relating to the operation of instructional computers and other school based computers and other technical services for students. Traditionally would include school based technicians and expenses relating to the support and training for student administration systems.
Notes:
1) Computer hardware and software and the associated network costs are to be reported under the appropriate Functions according to their use (e.g. school office, library, guidance, school operations, etc.). Instructional computers are reported under Function 10, school office under 15, school operations under Function 40 and transportation under 50.
2) Non personnel related expenses for local or wide area networks, such as network servers and line charges, are to be allocated between functions in proportion to the computers connected or devices on the network.
3) Salaries, benefits and related expenses for computer technicians and other personnel providing technical support associated with school based Functions (e.g. 10, 15, 23, 24) are to be reported under Function 22 and will be mapped to the Professionals and Para-professional expenditure category. Others are to be reported under Function 35. School based secretarial and clerical staff and related expenses involved in student administration systems are to be reported under Function 15.
4) The administration of personnel reported under Function 22 (e.g. department managers and supervisory personnel, secretarial and clerical staff salaries, benefits and related supplies and services) are to be reported under Information Technology Administration, Function 35.
- 23 Library Services**
Includes expenses relating to library services within schools, including salaries of teachers, library technicians and/or other library staff.
Note:
1) Includes preparation time, if any, for library services staff.
2) Secretarial and clerical staff salaries, benefits and related supplies and services are to be reported under School Management/School Services.
- 24 Guidance Services**
Includes expenses relating to guidance services within schools, including salaries of teachers and/or other guidance related staff.
Note:
1) Includes preparation time, if any, for guidance services staff.
2) Excludes costs related to teaching courses assigned a guidance credit.
3) Secretarial and clerical staff salaries, benefits and related supplies and services are to be reported under School Management/School Services.
- 25 Teacher Support Services**
Includes expenses relating to coordinators and consultants, curriculum development or program support.
Note:
1) Includes program coordinators for educational assistants.
2) Map to coordinators and consultants category.
- 31 Governance/Trustees**
Includes expenses related to the governance function of the Board. For example, honoraria, travel and professional development for trustees as well as secretarial and office expenses relating to this function. Includes the costs incurred by a supervisor of a school board that is under supervision.
Note: Secretarial and office expenses relating to this function are mapped under Board Administration.
- 32 Senior Administration**
Includes direct expense for staff assigned duties outlined in Section 286 of The Education Act; also includes costs to support these functions such as travel, supplies, services, etc.
Includes directors and supervisory officers including chief financial officer/senior administration.
Note: Travel, supplies and services relating to this function are subsequently mapped to Board Administration.
- 33 Administration and Other Support**
Includes research, communications, community and government relations, public relations, office services, reception, and so forth, which are not captured under any of the other core functions. Also, includes non-staff expenditures with the exception of IT. In addition, this function covers the costs of dues to stakeholder organizations, including trustee associations.
Notes:
1) Costs such as warehousing or printing are charged back to other functions such as instructional supplies, based on charges for goods supplied.
2) Unless specifically provided for in another function, all department managers and supervisory personnel, secretarial and clerical staff salaries, benefits and related supplies and services are to be reported under Administration and Other Support.
- Includes the portion of expenses related to the Student and Family Support Office that relate to this function
- Internal Audit, the portion of expenses related to the Student and Family Support Office that relate to this function

34	Human Resource Administration	<p>Includes the management of the employee files, recruitment, determining employee wages, labour relations, performance management, benefits, learning and development, attendance management and staffing allocation.</p> <p>Note: Would include any central administrative support for coordination of professional development throughout the board.</p>	Health and safety costs related to general staffing.
35	Information Technology Administration	<p>Includes expenses relating to the provision and management of administrative information technology throughout the board, including general support to school secretaries and principals. Expenses for the operation of local or wide area networks, such as network servers and line charges, are to be allocated between functions in proportion to the computers connected to the network.</p> <p>Note: Includes the initial purchase and implementation of administrative software, including student administration systems (timetabling, report cards, etc.); however, salaries, benefits and related expenses of personnel providing support for student administration systems are not included in this function but rather under Function 22.</p>	Include costs related to Managing Information for Student Achievement (MISA) activities.
36	Director's Office	<p>Includes direct administrative support for the director and any other senior executives, superintendents or supervisory officers.</p>	Portion of expenses related to the Student and Family Support Office that relate to this function
37	Payroll Administration	<p>Includes processing periodic pay cheques, reconciliation, withholding taxes, updating vacation and sick pay.</p>	
38	Finance	<p>Includes budgeting and planning, accounting, financial reporting and analysis, treasury management, non-grant revenue/receivables, transaction processing and support for boards' capital planning responsibilities.</p> <p>Note: Short term operating interest costs should be charged to 33-710 and mapped to the Board Administration expenditure category under Column 10 "Other" on Schedule 10.</p>	
39	Purchasing and Procurement	<p>Includes determining purchasing needs, selecting suppliers, ensuring compliance with procurement directives, negotiating prices and follow-up.</p>	
40	School Operations	<p>Includes all expenses related to the daily operation of instructional buildings and sites, such as custodial services, food services, security services, building systems, building and grounds maintenance, utilities, computer hardware and related software, and property and related liability insurance. These functions would normally be performed by caretaking and food services staff.</p> <p>Note:</p> <ol style="list-style-type: none"> 1) Includes department managers and supervisory personnel, secretarial and clerical staff salaries, benefits and related supplies and services not recorded in Functions 41 through 44. 2) Includes computer hardware and related software which is subsequently mapped to this expenditure category. Any non personnel related computer expenditures that are not specific to one function - such as network costs, network servers, or line charges are allocated between functions in proportion to the number of computers connected to the network. 	Health and safety costs related to school operations.
41	School Maintenance	<p>Includes all expenses related to the periodic work performed to maintain instructional buildings and sites in a good state of repair. These functions would normally be performed by building professionals (e.g. maintenance electrician, mechanic, plumber).</p>	Health and safety costs related to school maintenance.
42	School Renewal - Operating	<p>Includes all non capital expenditures related to school renewal projects as described in Regulation 193/10, paragraph 6.2(2) https://www.ontario.ca/laws/regulation/100193</p> <p>6.2(2)</p> <ol style="list-style-type: none"> 1. Improvements to school sites. 2. School buildings, fixtures of school buildings or fixtures of school properties, or alterations, renovations or major repairs to school buildings, fixtures of school buildings or fixtures of school properties. 3. Installations on school properties to supply school buildings on the properties with water, sewer, septic, electrical, heating, cooling, natural gas, telephone or cable services, and alterations, replacements or major repairs to those installations. 4. Additions to school buildings for the purpose of improving the accessibility of the building or in relation to installations described in paragraph 3. 5. Furniture and equipment for the initial equipping of school buildings. 6. Furniture and equipment that are fixtures of school buildings. 7. Library materials for the initial equipping of libraries in school buildings. 8. Changes to the level, drainage or surface of school properties. 	
43	Pupil Accommodation	<p>Includes operating type expenses regarding pupil accommodation.</p>	Interest on debt for capital programs, site costs for land which is not purchased (i.e. it is rented), health and safety costs related to pupil accommodations.
44	Operations and Maintenance/Capital - Non-Instructional	<p>Includes expenses related to the operation and maintenance of non-school buildings and property. Also includes capital renovations, repair or replacement of administrative buildings.</p> <p>NOTE:</p> <ol style="list-style-type: none"> 1) Mapped to General and Business Administration 	

- 50 Transportation - General**
Includes expenses related to transportation that are not specifically included in Functions 10 (field trips) or 51 through 54.
NOTE:
1) Includes department managers and supervisory personnel, secretarial and clerical staff salaries, benefits and related supplies and services not recorded in Functions 51 through 54.
2) Includes computer hardware and related software which is then mapped to the applicable expenditure category. Any non personnel related computer expenditures that are not specific to one function - such as network costs, network servers, or line charges are allocated between functions in proportion to the number of computers connected to the network.
- 51 Transportation - Home to School**
- 52 Transportation - School to School**
- 53 Transportation - Board, Lodging and Weekly Transportation**
- 54 Transportation - Ontario Schools for the Blind/Deaf**
- 55 Continuing Education, Summer School and International Language**
Includes all current salary, benefits, supply and service expenses relating to the delivery of continuing education, summer school and international languages programs (non-day school program).
NOTE:
1) Includes federally funded LINC program, and subsequently reported as an external agency program. The revenue is offset against the expense for enveloping purposes.
- LINC, international student recruitment costs
- 57 Provision for Contingencies**
An unallocated expense that the board may not have distributed or allocated to a specific cost center. This may also be used to set aside a specific amount for potential cost pressures. To be used for budgeting only. Not to be used in Financial Statements.
- 58 Labour Provision**
Amounts related to labour provisions for settlements which are highly likely and measurable in the reporting period, but not yet payable to staff (for example, where the benchmarks in the current period legislative grants have been updated to include a provision for upcoming labour negotiations)
- 59 Other Non-Operating**
Includes expenses for material claims or settlements. May also include programs that are non-educational.
NOTE:
Boards should not include expenses related to REP funding here. Expenses related to REP funding should be allocated according to the area to which it relates.
- 55 School Board Trust, child Care Centre programs, expenses related to foundations, salary related to staff seconded to a non teaching position
- 62 School Generated Funds - Operating**
School Generated Funds are funds that are raised and collected in the school or broader community in the name of the school or by a school-or parent-administered group, including school councils. These funds, which are administered by the school, are raised or collected from sources other than the school board's operating and capital budgets.
Note:
Please note that fundraising proceeds should not be used for:
•Items that are funded through the allocated budget of a school board including, but not limited to, core learning materials and textbooks.
•Infrastructure improvements which increase the per pupil capacity of a school (e.g. classrooms).
•Facility renewal normally funded through the school renewal grants such as structural repairs, sanitation or emergency repairs; and
•Administrative expenses.
Please see <https://www.ontario.ca/page/school-fundraising-guideline> and <https://www.ontario.ca/page/fees-learning-materials-and-activities-schools-0> for further details on School Generated Funds usage.
- For example, cheques written in support of external charities, school council or student council, costs associated with field trips/excursions, student activities and/or resources, conducting fundraising events, etc.
- ASSETS, LIABILITIES and EQUITY**
- 63 Accumulated Amortization**
Includes the accumulated amortization for all classes of tangible capital assets.
- 64 Non-Financial Assets**
Non-financial assets of the government are assets that are, by nature, normally for use in service provision and include purchased, constructed, contributed, developed or leased tangible capital assets, inventories of supplies, prepaid expenses and externally restricted endowments held in perpetuity.
- 65 Financial Assets**
Financial assets would include (a) cash and cash equivalents; (b) temporary investments; (c) revenues receivable; (d) inventories for resale and other assets held for sale that meet the requirements of paragraph PS 120.055 of the PSAB Handbook; (e) loans to other governments; (f) other loans; (g) portfolio investments; (h) investments in government business enterprises; and (i) investments in government business partnerships.
- 66 Financial Liabilities**
Financial liabilities are liabilities that are expected to be settled using existing or future financial assets, such as accounts payable, payment of debt and most asset retirement obligations (those settled through payment for abatement of the ARO).
- 67 Deferred Capital Contributions**
Used to record capital contributions. The amount in this account is recognized in revenue in proportion to how the related tangible capital assets are recognized in expense through amortization.

- 68 Accumulated Surplus (Deficit)**
The sum of the net debt of the government and its non-financial assets. This indicator represents the net assets of the government.
- 69 Non-Financial Liabilities**
Non-financial liabilities are liabilities that do not meet the definition of a financial liability. These include deferred capital contributions, deferred revenue (Performance Obligation-P3) and (Performance Obligation - Other), and contaminated sites or asset retirement obligations that a school board expects to settle by transferring or selling the property.
- Capital Additions**
The capital funding source function codes below are mapped to the Schedule 3 (Capital Expenditure) tab.
Certain capital funding sources below also provide for operating expenses. Boards should use the appropriate function and object code to track these operating expenses. They will generally be mapped to Operations and Maintenance - Schools (functions 40 and 41, respectively) or Other Pupil Accommodation (function 43) on Schedule 10, as appropriate per the funding source. In some cases, other function codes that are specified on Schedule 10 may be allowable.
- 70 School Generated Funds - Capital**
Note:
Please note that capital fundraising proceeds should not be used for:
•Infrastructure improvements which increase the per pupil capacity of a school (e.g. classrooms);
•Facility renewal normally funded through the school renewal grants such as structural repairs, sanitation or emergency repairs; and
•Administrative capital
Please see <https://www.ontario.ca/page/school-fundraising-guideline> and <https://www.ontario.ca/page/fees-learning-materials-and-activities-schools-0> for further details on School Generated Funds usage.
- 72 School Renewal - Capital**
Includes all capital expenditures related to school renewal projects as described in Regulation 193/10, paragraph 6.2(2).
<https://www.ontario.ca/laws/regulation/100193>
6.2(2)
1. Improvements to school sites.
2. School buildings, fixtures of school buildings or fixtures of school properties, or alterations, renovations or major repairs to school buildings, fixtures of school buildings or fixtures of school properties.
3. Installations on school properties to supply school buildings on the properties with water, sewer, septic, electrical, heating, cooling, natural gas, telephone or cable services, and alterations, replacements or major repairs to those installations.
4. Additions to school buildings for the purpose of improving the accessibility of the building or in relation to installations described in paragraph 3.
5. Furniture and equipment for the initial equipping of school buildings.
6. Furniture and equipment that are fixtures of school buildings.
7. Library materials for the initial equipping of libraries in school buildings.
8. Changes to the level, drainage or surface of school properties.
- 74 Temporary Accommodation**
Capital spending related to funding under the Temporary Accommodation allocation. Includes portable acquisitions. Note that this funding also provides for operating expenses such as leases (object code 610) and portable relocation costs (object code 681). Boards should use the appropriate object code to track these operating expenses and they will be mapped to Other Pupil Accommodation (function code 43) on Schedule 10.
- 75 Minor TCA**
Capital spending related to capital funding under the Minor Tangible Capital Asset allocation, defined as vehicles, furniture, equipment, computer hardware and computer software that the board would be required to capitalize under the terms of the document entitled "District School Board and School Authority Tangible Capital Assets: Provincial Accounting Policies and Implementation Guide".
Note: This funding also provides for general operating expenses once the capital spending is accounted for. Boards should use the appropriate object and function codes to track these operating expenses on Schedule 10.
- 76 School Condition Improvement**
Capital Spending related to the funding announced in memorandums 2011:B03 and 2025:B03.
- 77 Early Learning (Full Day Kindergarten)**
Capital spending related to facilities under the Early Learning (Full Day Kindergarten) program.
Note:

This funding also provides for operating expenses such as the lease of permanent and non-permanent instructional spaces (object code 610) and portable relocation costs (object code 681). Boards should use the appropriate object code to track these operating expenses and they will be mapped to Operations and Maintenance - Schools (function codes 40 or 41) or Other Pupil Accommodation (function code 43) on Schedule 10.
- 78 Rural and Northern Education**
Capital Spending related to the new Rural and Northern Education funding announced in memorandum 2017:B09.
Note: This funding also provides for operating expenses per memorandum 2017:B09. Boards should use the appropriate object and function codes to track these operating expenses on Schedule 10.

- 79 **Other Capital**
Capital spending that is unfunded, i.e. there is no external capital funding source for the expenditure, or the school board is using operating resources to fund the expenditures.
- 90 **Capital Priorities - Major Capital Programs**
Capital spending related to capital funding under Capital Priorities - Major Capital Programs funding discussed in memorandum 2012: B7.

Note: This funding also provides for operating expenses for demolition. Boards should use the appropriate object code (656) to track these operating expenses and they will be mapped to Other Pupil Accommodation on Schedule 10 (function 43).
- 91 **Capital Priorities - Land**
Capital spending related to capital funding under Capital Priorities - Land funding discussed in memorandum 2012: B7.

Note: This funding also provides for operating expenses for demolition. Boards should use the appropriate object code (656) to track these operating expenses and they will be mapped to Other Pupil Accommodation on Schedule 10 (function 43).
- 93 **Child Care - Retrofitting of Space**
Capital spending related to the Retrofitting of Space for Child Care capital funding as outlined in 2012 EL Memorandum 4.

Note: This funding also provides for operating expenses per 2012 EL Memorandum 4. Boards should use the appropriate object and function codes to track these operating expenses on Schedule 10, mapped to Other Pupil Accommodation (function 43).
- 94 **Education Development Charges**
Spending related to Education Development Charges (EDCs).

Operating expenses relating to EDC's are coded to Function 43 - Other Pupil Accommodation. Boards should use appropriate object codes to track these operating expenses and they will be mapped to Other Pupil Accommodation on Schedule 10.
- 95 **Proceeds of Disposition**
Capital spending related to proceeds of disposition.

Operating expenses relating to proceeds of disposition are coded under Function 43 - Other Pupil Accommodation. Boards should use appropriate object codes to track these operating expenses and they will be mapped to Other Pupil Accommodation on Schedule 10.
- 96 **Other Capital Deferred Revenue**
Capital spending related to any deferred revenue **capital** funding source not described in other capital function codes
- 97 **Child Care Capital**
Capital spending related to construction of child care spaces.

Note: This funding also provides for operating expenses for amounts previously capitalized on school-based child care projects that were cancelled, according to Memorandum 2019: EYCC3. Boards should use the appropriate amortization object code to track these write-down operating expenses and they will be mapped to Other Pupil Accommodation on Schedule 10 (function 43).
- 98 **EarlyON Child and Family Center Capital**
Capital spending related to school-based child and family support programs as per memorandum 2016: B11
- 99 **PSAB Adjustments**

Trust Fund

- 80 **Revenue - Trust Fund**
- 82 **Expenses - Trust Fund**
- 85 **Assets - Trust Fund**
- 86 **Liabilities - Trust Fund**

Object Definitions

The first SGF - Field Trips/Excursions

SGF - Fundraising for external charities

SGF Donations

Amounts for Amortization of D

The following objects may be combined with the other segments as applicable.
Schedules 10 and 14 outline the valid function/object combinations and the associated expense category applicable to each one.
Examples may be shown within these definitions for illustration purposes.

Please note that the examples that are provided are for illustration purposes.
These examples are not all encompassing. There are other possibilities.

Revenue Objects

Code Account Name

Examples

001 Legislative Grants

002 *Reserved*

003 Grant to Isolate Boards

004 Grants to Treatment Centre Boards

005 Other Legislative Grants

006 Prior Year Grant Adjustments

010 Other Operating Grants - Classroom

011 Other Operating Grants - Other; REPs

012 Employment Assistance Programs

013 Grants in Aid of Education Research

015 Other Capital Grants

021 Tuition Fees - Day School - Ontario Residents

022 Tuition Fees - Day School - Other

023 Deposit Fees

024 Continuing Education Fees

026 Other Fees

031 Cafeteria Income

032 Sale of Materials

033 Sale of Furniture and Equipment

034 *Reserved*

035 *Reserved*

036 *Reserved*

037 *Reserved*

038 Proceeds on Sale of Capital Assets

039 Cost of Asset Sold

040 Accumulated Amortization Of Assets Sold

041 Rental of Instructional Accommodation and School Sites

042 Rental of Non-Instructional Accommodation and Sites

043 Community Use Rental Revenue

044 Other Rental

051 Municipal Taxes

052 Supplementary Taxes

053 Tax Write-offs

061 Transportation Recoveries

065 School Generated Funds (SGF) - Field Trips/Excursions

Includes all amounts raised/received to support the costs of in province or out of country excursions or field trips.

Trips to Science Centre, farm visit, museum trip, trip to U.S.A.

066 School Generated Funds (SGF) - Fundraising for external charities

Amounts raised/received in support of an external charity where the school provides the administrative process for collecting the funds. The charity would be registered with the Canada Revenue Agency (CRA).

Terry Fox Run, Cancer Society, United Way

067 School Generated Funds (SGF) - Student Activities and Resources

Monies raised/received related to student activities and resources such as activity fees, support for student council/governments, and extracurricular activities including sports.

Student activity fees, athletic fees, yearbooks, student clubs

068 School Generated Funds (SGF) - Other Funds

Includes all items that do not fit under the other SGF categories (object codes 065-067).

General fundraising by the school or school council, interest on accounts

071 Insurance Claim Proceeds - Capital Appurtenances

072 Insurance Claim Proceeds - Other

075 Revenue Recovery

081 Interest

082 Interest on Sinking Funds

083 *Reserved*

084 *Reserved*

- 085 **Donations**
Includes donations received at the board-level.
- 086 **Reserved**
- 087 **Other Revenue**
- 088 **Education Development Charges Revenue**
- 090 **Amounts from Deferred Revenue**
Includes the recognition of deferred revenue.
- 091 **Amortization of Deferred Capital Contributions**
Recognition of deferred capital contributions in revenue in proportion to how the related tangible capital assets (TCA) are recognized in expense through amortization. Only the supported portion of the TCA amortization expense is to be included.
- 092 **Reserved**
- 093 **Reserved**
- 094 **Reserved**
- 095 **Reserved**
- 096 **Reserved**
- 097 **Reserved**
- 098 **Reserved**
- 099 **Reserved**

Expense Objects

Salaries and Wages

Object codes 101-195 are to be used to record all salaries and wages to the applicable employee group as identified in the description. Payments to agencies or companies are recorded under Fees.

- 101 **Trustees Honorarium**
- 102 **Directors and Supervisory Officers (including Chief Financial Officer)**

Directors, all supervisory officers and the chief financial officer, assigned duties outlined in Section 286 of the Education Act. All accounts will be mapped to Directors and Supervisory Officers. The salary for any the board leader/coordinator for students at risk that is a supervisory officer - the salary should be charged to object 161 - Coordinators and Consultants-Teacher Support. In all other cases where the board leader/coordinator is a supervisory officer - the salary should be charged to object 102.

Supervisory Officers (SOs) related to Responsive Education Programs (REP). Leads under the Program Leadership Component, the Mental Health Leaders component and the Indigenous Education Lead (IEL) component that are at an SO level. For all leads, they are included as Coordinators/Consultants under Function Code 25.
- 103 **Department Managers and Supervisory Personnel**
All management and supervisory personnel other than supervisory officers, principals, vice-principals or teachers in supervisory roles. Includes supervisory staff not included in Object 102.

Internal Audit Manager
- 110 **Technical and Specialized-Non-Instructional**
Includes security staff, couriers, drivers, staff related to administrative computers and personnel in plant operations and maintenance areas.

Where a board courier is predominately involved with transporting instructional supplies and equipment they may be charged to 21-110 Student Support - Professionals and Para-professionals. Where the courier is predominately delivering mail and associated administrative materials they should be charged to 33-110 Administration and Other Support. An appropriate allocation shall be made for courier with combined functions.
- 112 **Administrative Support Staff**

Includes all administrative support staff; costs are to be distributed to the appropriate function code.

Internal Audit Support Staff
- 114 **Student Help**

Students enrolled in a school of the board who are paid for specified duties such as helping in the library or grounds pickup.
- 115 **Temporary Assistance - Clerical/Technical and Specialized**
- 116 **Overtime - Clerical/Technical and Specialized**
- 121 **Noon Hour Supervisors**

Personnel hired specifically to oversee lunchroom activities including monitoring of cafeterias or school grounds.
- 122 **Transportation Assistants**

Personnel hired as an additional adult on school vehicles used to transport special needs students.
- 131 **Attendance Counselors - Professionals and Para-professionals**
Includes any staff involved with the activities involved in attendance counseling excluding teachers (170) or educational assistants (191).
- 132 **Psychological Services - Professionals and Para-professionals**
Includes any staff involved with the activities involved in psychological services to students excluding teachers (21-170) or educational assistants (21-191).
- 133 **Speech Services - Professionals and Para-professionals**
Includes any staff involved with the activities involved in speech services to students excluding teachers (21-170) or educational assistants (21-191).
- 134 **Social Services - Professionals and Para-professionals**
Includes any staff involved with the activities involved in social services to students excluding teachers (21-170) or educational assistants (21-191).

Child and youth care workers (CYWs)
- 135 **Technicians - Student Support**
Includes computer or library technicians. Media technicians would be coded to this object and either Function 22 - Computer and Other, or 23 - Library Services according to the function which is most appropriate to that board's situation.

136 Other Professionals and Para-professionals	Includes any other professionals or para-professionals not covered by Objects 121 to 135.	
138 Temporary Assistance - Student Support	Temporary assistance covering Object codes 121 to 136.	
139 Overtime - Student Support	Overtime covering Object codes 121 to 136.	
151 Principals	Include salaries relating to principals. Direct teaching would be charged to 10-151. Any duties encompassing central responsibilities rather than school management are to be coded to the applicable function. Curriculum/program responsibilities (25-151), Senior Administration (32-151) or Administration and Other Support (33-151).	
152 Vice-Principals	Include salaries relating to vice-principals. Direct teaching would be charged to 10-152. Any duties encompassing central responsibilities rather than school management are to be coded to the applicable function. Curriculum/program responsibilities (25-152), Senior Administration (32-151) or Administration and Other Support (33-151).	
153 Department Head Allowance	Includes the department head allowance only.	
154 Department Head Release	Includes the percentage of salary (excluding the department head allowance) that relates to release time. Does not include teaching time or preparation/on-call time.	
161 Coordinators/Consultants - Teacher Support	Include any teachers assigned to support program or curriculum including special education and other specialized programs. Any board leader for students at risk programs charged here may be a supervisory officer. <u>All other leads</u> that are supervisory officers should be charged to object code 102.)	Leads under the Program Leadership Component, the Mental Health Leaders component and the Indigenous Education Lead (IEL) component, that are not at an SO level.
170 Teachers	Include proportion of salaries of teachers that are not specifically included in other object codes such as 161. For school based teachers, include only that portion of the teacher time that relates to instructional time as defined in Section 170.2 of the Education Act.	Assessment lead supporting teachers (25-170)
171 Learning Resource Teachers/Other School Based Teachers	Include salaries relating to teachers within a school that are not specifically assigned a class. Combined only with Function 10. Does not include Librarians and Guidance teachers who are coded under Functions 23 and 24 respectively with Object code 170 - Teachers.	Learning resource teacher
172 Preparation Time (Optional)	Include the portion of school based teachers salary (including home instruction teachers) that does not relate to instructional time. For instance, preparation time and on-call time not used to cover teacher absences (Supply Teachers). Excludes release time of department heads.	
173 Home Instruction	Salaries related to home instruction. Instructional time portion only.	
174 Labour Provisions Related to Salaries and Wages		
Supply teachers		
	Object codes 182 to 186 relate to charges for supply teachers. Codes 182 to 184 include the portion of a teacher's on call time which is used to replace teachers in the classroom for instructional purposes. Actual on call time used to cover for teacher absences may be charged to these object codes; on call time not used for instructional purposes is to be charged to Object code 172.	
182 Supply Teachers - Other	Charges for supply teachers not covered in Objects 183 to 185. Any supply teachers hired to replace teachers that are not currently receiving a salary (ex. maternity leave) should be charged to the appropriate salary account (ex. 10-170 - Instruction - Teachers).	A supply teacher for release of a teacher to write/develop curriculum would be charged to 25-182.
183 Supply - Short Term	Charges for supply teachers hired as a result of the short-term absence of a teacher. With this object code, original staff would still be paid via normal payroll	
184 Supply - Long Term	Charges for supply teachers hired as a result of a longer-term absence of a teacher. If the original teacher is no longer being paid a salary the long term replacement salary should be charged to the regular teacher's account. With this object code, the original teacher would still be paid but has transitioned off of normal payroll, to another category	
185 Supply - Professional Development Teachers	Charges for supply teachers hired in order to provide release time for a teacher to participate in professional development or in-service activities.	
186 Supply - School Programs Teachers	Charges for supply teachers hired in order to provide release time for teachers assisting with school programs such as field trips and student sports activities.	
187 Supply - Professional Development Educational Assistant (EA)	Charges for supply EAs hired in order to provide release time for EAs to participate in professional development or in-service activities.	
188 Supply - Professional Development Early Childhood Educator (ECE)	Charges for supply ECEs hired in order to provide release time for ECEs to participate in professional development or in-service activities.	
189 Early Childhood Educator (ECE) Supply	Charges for supply ECEs hired as a result of the absence of an ECE.	
190 Educational Assistant (EA) Supply	Charges for supply EAs hired as a result of the absence of an EA.	
191 Educational Assistant	Includes salaries of educational assistants.	

- 192 **Instructors - Non-certified** Includes salaries paid to instructors not requiring a teaching certificate. International Language instructors
- 193 **Continuing Education Teachers** Include salaries for teachers specifically related to Continuing Education.
- 194 **Early Childhood Educator** Includes salaries and wages related to those designated and non designated ECEs who are employed in Early Learning (Full Day Kindergarten) programs as well as those employed in before and after school child care centres. This code should be mapped to Function 59 for before and after school childcare centres.
- 195 **Early Childhood Educational Assistant** Includes salaries, wages and supply costs related to those who are employed in Early Learning (FDK) Programs as well as those employed in before and after school child care centres. This does not include assistants in the Special Education program. This code should be mapped to Function 59 for before and after school childcare centres.

Benefits

Object codes 201 to 295 are to be used to record all benefits relating to the salaries charged in codes 101 to 195. Benefits include statutory deductions, pension contributions and other benefit plans such as dental, health or life insurance. Benefit costs also include retirement or sick leave gratuity expenses. Please note that if benefits costs are charged to a summary account they will be required to be allocated to the following object codes for reporting to the Ministry of Education. The allocation for benefits for preparation time and on-call time should be done on the same basis as salaries allocation.

Note: "Stop-loss" or "catastrophic" insurance related to Worker Compensation claims should be allocated across expenditure categories as appropriate.

- 201 **Benefits - Trustees**
- 202 **Benefits - Directors and Supervisory Officers**
- 203 **Benefits - Department Managers and Supervisory Personnel**
- 210 **Benefits - Technical and Specialized-Non-Instructional**
- 212 **Benefits - Administrative and Support Staff**
- 214 **Benefits - Student Help**
- 215 **Benefits - Temporary Assistance - Clerical/Technical and Specialized**
- 216 **Benefits - Overtime- Clerical/Technical and Specialized**
- 221 **Benefits - Noon Hour Supervisors**
- 222 **Benefits - Transportation Assistants**
- 231 **Benefits - Attendance Counselors - Professionals and Para-professionals**
- 232 **Benefits - Psychological Services - Professionals and Para-professionals**
- 233 **Benefits - Speech Services - Professionals and Para-professionals**
- 234 **Benefits - Social Services - Professionals and Para-professionals**
- 235 **Benefits - Technicians - Student Support**
- 236 **Benefits - Other Professionals and Para-professionals**
- 238 **Benefits - Temporary Assistance - Student Support**
- 239 **Benefits - Overtime - Student Support**
- 251 **Benefits - Principals**
- 252 **Benefits - Vice-Principals**
- 253 **Benefits - Department Head Allowance**
- 254 **Benefits - Department Head Release**
- 261 **Benefits - Coordinators/Consultants - Teacher Support**
- 270 **Benefits - Teachers**
- 271 **Benefits - Learning Resource Teacher/Other School Based Teachers**
- 272 **Benefits - Preparation Time (Optional)**
- 273 **Benefits - Home Instruction**
- 274 **Labour Provisions Related to Employee Benefits**
- 282 **Benefits - Supply Teachers - Other**
- 283 **Benefits - Supply - Short Term**
- 284 **Benefits - Supply - Long Term**
- 285 **Benefits - Supply - Professional Development Teachers**
- 286 **Benefits - Supply - School Programs**
- 287 **Benefits - Supply - Professional Development EAs**
- 288 **Benefits - Supply - Professional Development ECEs**
- 289 **Benefits - Supply - Early Childhood Educator Supply**
- 290 **Benefits - Supply - Educational Assistant Supply**

291 **Benefits - Educational Assistant**

292 **Benefits - Instructors - Non-certified**

293 **Benefits - Continuing Education Teachers**

294 **Benefits - Early Childhood Educator**

295 **Benefits - Early Childhood Educational Assistant**

Supplies and Services

315 **Professional Development - Academic and SOs**

Includes professional development expenses for all teaching personnel and all supervisory officers (academic and business). This would include expenditures such as registration or tuition fees, transportation, accommodation and meal expenses relating to the professional development. It does not include professional or other membership fees.

316 **Professional Memberships - Academic and Sos**

Applicability: see 315. Fees paid by the board that are required by employees to maintain their professional status. Examples would include fees for accounting associations, professional engineers or the College of Teachers. Fees to organizations that the board or employee belongs to because of their position with the board but are not professional requirements are included in Objects 701 or 702.

317 **Professional Development - Non Teaching**

See 315 - applicable to expenses of other staff.

318 **Professional Memberships - Non Teaching**

See 316 - applicable to expenses of other staff.

For Codes 320 and 321: The differentiation between Object Codes 320 and 321 is optional. The accounts are available for boards that wish to use it for tax reporting purposes. This is not a Ministry of Education requirement.

320 **Textbooks and Learning Materials - HST Exempt**

Includes expenditures for "Textbooks and Learning Materials" for use within the classroom. "Textbooks and Learning Materials" are defined as a single resource or collection of resources that contain materials directly related to the curriculum of a grade or course and that is used in the classroom. Where this object is combined with functions other than Instruction it may only cover items used directly by or for the students. Examples might include items such as science kits that are prepared by curriculum coordinators and circulated to schools. These could be charged to 25-320. Library texts, books and learning materials should be coded to 23-320.

Electronic textbooks

321 **Textbooks and Learning Materials - Not HST Exempt**

See 320 - applicable to materials not Harmonized Sales Tax (HST) Exempt

Electronic textbooks

For Codes 330 and 551: With the implementation of capital assets, Object codes 330 and 551 are redundant. As a result, boards are not required to differentiate between these accounts. Boards have the option of choosing the reporting in either 330 or 551; however, if boards wish, they can continue to use both codes.

330 **Instructional Supplies**

Includes other classroom supplies including paper, pens, pencils and other classroom materials. Where this object is combined with functions other than Instruction it may only cover items used directly by or for the students.

Note: Amounts spent from school generated funds should be to complement, not replace, funding provided from the Ministry and should not be used for items that are funded through the allocated budget of a school board including, but not limited to learning materials and textbooks. For more information see memoranda 2010:B10 and 2011:B2.

For Codes 331 and 661: Where it is difficult to differentiate between the cost of software and the associated license or the cost of the license is nominal, boards can include these amounts in either 331 or 661. Allocating between these object codes is not necessary.

331 **Application Software**

Includes all expenses for computer software. If software is included with the purchase of a piece of computer hardware it is not necessary to break out that portion of the expense and charge it here.

335 **Printing and Photocopying - Instructional**

Includes all printing and photocopying expenditures for instructional materials and use by the students or their parents. Generally, a school based photocopier where a high percentage of the copies made are for instructional purposes may be charged to this object. Costs for copies made on centralized machines or where a material proportion of copies are made for non-instructional uses will have to be allocated to the appropriate accounts based on use.

336 Printing and Photocopying - Non-instructional

Includes all printing and photocopying expenditures for non-instructional materials. Generally, a photocopier based in an administrative building or office where a high percentage of the copies made are for non-instructional purposes should be charged to this object. Costs may be allocated to Object 335 based on use.

340 Plant Operations Supplies

341 Electricity

342 Heating - Oil

343 Heating - Gas

344 Heating - Coal

345 Heating - Other

346 Water and Sewage

350 Cafeteria/Food Supplies and Services

Includes expenses for cafeterias. If used to provide an instructional program or school based meal program, combine with Function 10. Otherwise use Functions 41 for school cafeterias or 44 for cafeterias in administrative facilities.

Non capitalized small equipment related to the cafeteria

For Codes 361 - 363: The Ministry does not require a breakdown between 361 to 363. Boards can use one or all of these object codes to meet the reporting policies of their board. These codes include the costs incurred by a supervisor of a school board that is under supervision, when combined with function code 31.

361 Automobile Reimbursement

Includes travel reimbursement based on actual kilometers traveled, excluding those for professional development, conventions or conferences which are included under Object 315 or 317 Professional Development.

362 Travel and/or Expense Allowance

Includes any flat rate allowances to cover travel or other expenses.

363 Other Travel Expense

Includes travel expenses other than automobile reimbursement or allowances, excluding those for professional development.

370 Vehicle Fuel

Includes expenses for vehicle fuel of board owned/leased vehicles.

Note: May be combined with any function based on the position of the person with use of the vehicle and would then be mapped in a similar manner to automobile reimbursement. For example: If an itinerant teacher in the north was provided with a vehicle instead of automobile reimbursement, the charge would go to 10-370.

For Codes 401-403: The use of codes 401 to 403 is optional. Boards may find Object Codes 551 to 553 more relevant if furniture and equipment, computers, and computer networks are being replaced instead of being repaired due to cost efficiency. This is an internal reporting decision of the board and not a Ministry reporting requirement.

401 Repairs - Furniture and Equipment

Includes the cost of repairs and servicing of furniture and equipment excluding those related to computer technology hardware.

402 Repairs - Computer Technology

Includes the cost of repairs to computer equipment and peripherals. This does not include items such as computer desks or other related furniture.

403 Repairs - Network Connectivity

Includes the cost of repairs to computer networks.

For Codes 405 to 406 and 410. The use of 406 is optional. The Ministry does not require this breakdown. Boards may opt to combine 405 to 406 and 410 (for boards that report cell phone costs here) depending on their reporting requirements.

405 Telephone - Voice

Includes the cost of telephone used for voice communication and data related to mobile communication devices.

Cell phone, tablets

406	Data Communications Services	Includes the cost of computer networking and communications.	Internet networking cost
410	Office Supplies and Services	Include the costs of supplies and services related to offices. Examples would include postage, external courier charges, office supplies and advertising that is not related to staff recruitment	
415	School Council Supplies	Includes any costs related to school councils.	
421	Recruitment of Staff	Includes costs related to staff recruitment including advertising, employment agency fees, meals, and accommodation and travelling expenses incurred during the hiring of new personnel.	
430	Maintenance Supplies and Services	Includes operating costs relating to repairs and services for buildings and grounds. Costs are usually one off items for which there is not a contract in place. Also included are the cost of cleaning supplies to clean and operate schools and admin buildings.	
440	Vehicle Maintenance and Supplies	Includes costs related to vehicle maintenance including repair supplies and operating expenses. Vehicle fuel is included under Object 370. Includes the costs incurred by a supervisor of a school board that is under supervision, when combined with function code 31.	Tires, paint, spare parts, oil, grease, licences, cleaning
450	Field Trips/Excursions	Includes any net costs related to field trips including transportation, entrance fees or parking. Includes out of province and out of country trips.	
460	Donations for external charities	Applicable to school generated funds. Includes expenses in support of an external charity where the school provides the administrative process for collecting the funds. This charity would be registered with the Canada Revenue Agency (CRA).	Cheques provided to the Cancer Society or United Way
501	<i>Reserved</i>		
502	<i>Reserved</i>		
503	<i>Reserved</i>		
Furniture and Equipment Expenses (can optionally be included in Supplies and Services)			
Object codes 551 through 553 includes costs related to the acquisition of all furniture, computer hardware and peripherals, and equipment that do not fall within the criteria for asset capitalization as stated in the "District School Board and School Authority Tangible Capital Assets: Provincial Accounting Policies and Implementation Guide."			
551	Furniture and Equipment - General		
552	Furniture and Equipment - Computer Technology		
553	Furniture and Equipment - Network Connectivity		
554	<i>Reserved</i>		
Capital Asset Additions			
Object codes 560 through 599 include costs related to tangible capital assets that will be reallocated to either: (i) Assets if they meet the criteria for asset capitalization as stated in the "District School Board and School Authority Tangible Capital Assets: Provincial Accounting Policies and Implementation Guide" (Object codes 861 to 872, 880 to 882, 886 to 893) or, (ii) Expense in Furniture and Equipment if they do not meet the criteria for asset capitalization as stated in the "District School Board and School Authority Tangible Capital Assets: Provincial Accounting Policies and Implementation Guide." (Object codes 551 to 553)			
Note: Use of these accounts are optional. These accounts have been provided for boards that wish to keep track of the funding source of capital additions. Boards could record expenses directly in codes 551 to 553 or the capital assets code as appropriate. If the asset addition codes are used, boards should review these accounts monthly to reallocate the expenses/tangible capital assets to the appropriate accounts. These accounts should have a zero balance at year end.			
Note: Capital projects supported by fundraising proceeds should not result an increase in the student capacity of a school (as defined by the Ministry of Education per pupil capacity) or a significant increase in school or board operating or capital costs. For more information see memoranda 2010:B10 and 2011:B2.			
Note: Please refer to the "District School Board and School Authority Tangible Capital Assets: Provincial Accounting Policies and Implementation Guide" for additional details related to the various asset categories below.			
561	TCA Addition - Furniture (10 yrs)	Includes all furniture whether it is at a school, board office or other location.	Bleachers, drapes and blinds, library shelving
562	TCA Addition - Equipment (5 yrs)	Includes delivery equipment, office equipment, machinery, furniture and fixtures, furnishings, school equipment and similar assets. Includes equipment that would have an estimated useful life of approximately 5 years.	Secondary school gym equipment exceeding \$5,000 per unit value, photocopier
563	TCA Addition - Equipment (10 yrs)	Includes delivery equipment, office equipment, machinery, furniture and fixtures, furnishings, school equipment and similar assets. Includes equipment that would have an estimated useful life of approximately 10 years.	Telephone system and equipment, public announcement (PA) system and equipment, snow blowers, shop equipment, hoists, musical instruments

564	TCA Addition - Equipment (15 yrs) Includes delivery equipment, office equipment, machinery, furniture and fixtures, furnishings, school equipment and similar assets. Includes equipment that would have an estimated useful life of approximately 15 years.	Forklift, warehouse platform trucks, tractor and attachments, backhoe, other heavy construction equipment
565	TCA Addition - Computer Hardware (3 yrs) Comprises of all the physical parts of the computer.	Computer workstation including laptops, monitors, and central processing units
566	TCA Addition - Computer Software (5 yrs) Includes the programs, routines, and symbolic languages that control the functioning of the hardware and direct its operation.	Computer software with unit value exceeding \$5,000 for example, student information system software, license for the use or distribution of software where the license unit value exceeds \$5,000 – this should be amortized over the term of the license, consulting costs to customize a software application
567	TCA Addition - Vehicles GVWR < 10,000 pounds (5 yrs) Includes self-propelled wheeled conveyances that do not run on rails with a gross vehicle weight rating (GVWR) of less than 10,000 pounds.	Passenger vehicles such as cars, vans or minivans
568	TCA Addition - Vehicles GVWR >= 10,000 pounds (10 yrs) Includes self-propelled wheeled conveyances that do not run on rails with a GVWR of great than or equal to 10,000 pounds.	Trucks – 1 ton or greater, cube vans, school buses
569	TCA Addition - Furniture and Equipment: First Time Equipping (10 yrs) Includes most items of an enduring nature to furnish and equip: a) new building assets – schools, administrative buildings, etc. or, b) existing building assets where gross floor area has been added (e.g. an addition), c) existing space with a DISTINCT change in purpose and physical appearance of the space.	Desks, tables, chairs, seating, computer hardware and software, tote boxes and racks, drapes and blinds, musical instruments
570	TCA Addition - Construction in Progress Refers to new tangible capital asset construction projects that are not completed and not ready to be put into service.	New school construction, addition of a gym to an existing school and similar expenditures would qualify as construction in progress.
571	TCA Addition - Pre-Acquisition/Pre-Construction Costs - Building Constructed tangible capital assets such as schools may extend over one or more accounting periods, and certain pre-construction costs may be incurred prior to commencing construction of the tangible capital asset. Pre-construction costs should be capitalized to the related tangible asset class.	
572	TCA Addition - Pre-Acquisition - Land Costs incurred prior to the purchase of land.	Engineering costs, site assessment costs
580	TCA Addition - Buildings (40 yrs) Include structures that have roofs and walls.	Elementary schools, secondary schools, board office buildings
581	TCA Addition - Buildings (20 yrs) Includes other building structures that have a typical useful life of less than 40 years and that do not meet the criteria for inclusion in the Portable Structures class.	Domes, bus barns, salt and sand storage buildings, residential homes, teacherages
582	TCA Addition - Portable Structures (20 yrs) This class is limited to relocatable classroom modules, portables and portapaks.	Portables, portapaks, relocatable classroom modules, initial set up costs on portables and portapaks
585	TCA Addition - Land Includes land improvements with infinite lives	Vacant land, land under buildings, land improvements with infinite lives (such as ponds, grading, drainage, trees)
586	TCA Addition - Land Improvements (15 yrs) Includes improvements to land assets with finite lives.	Driveways, walkways, fences, light posts
587	TCA Addition - Capital Leased Assets - Land Includes land tangible capital assets as well as betterments to land tangible capital assets under capital leases with a capitalization threshold of \$10,000 or greater.	
588	TCA Addition - Capital Leased Assets - Buildings Includes buildings as well as betterments to buildings under capital leases with a capitalization threshold of \$10,000 or greater.	
589	TCA Addition - Capital Leased Assets - Other Includes other tangible capital assets under capital leases with a capitalization threshold of \$5,000 or greater.	
590	TCA Addition - Leasehold Improvements - Land Includes betterments made to land operating leases that have enduring nature (more than one year) where the improvement is \$10,000 or greater.	
591	TCA Addition - Leasehold Improvements - Buildings Includes betterments made to building operating leases that have enduring nature (more than one year) where the improvement is \$10,000 or greater.	
592	TCA Addition - Leasehold Improvements - Other Includes betterments made to operating leases (other than buildings and land) that have an enduring nature (more than one year) where the improvement is \$5,000 or greater.	

- 593 **TCA Addition - Capital Leased Assets - Machinery and equipment**
Includes delivery equipment, office equipment, machinery, furniture and fixtures, furnishings, school equipment and similar assets under capital leases with a capitalization threshold of \$5,000 or greater.
- 594 **TCA Addition - Capital Leased Assets - Information Technology**
Includes computer hardware and software under capital leases with a capitalization threshold of \$5,000 or greater.

Rental/Leases

Object codes 601 through 630 are rental/leases that would not meet the definition of a leased tangible capital asset per Public Sector Accounting Board (PSAB) accounting guideline PSG-2. If all the benefits and risks of ownership have been transferred to the board then the lease would be considered a capital lease and should not be included. The benefits and risks of ownership would be transferred to the board at the inception of the lease, if one or more of the following conditions are present:

(a) There is reasonable assurance that the government will obtain ownership of the leased property by the end of the lease term. Reasonable assurance that the government will obtain ownership of the leased property would be present when the terms of the lease would result in ownership being transferred to the government by the end of the lease term or when the lease provides for a **bargain purchase option**.

(b) The lease term is of such a duration that the government will receive substantially all of the economic benefits expected to be derived from the use of the leased property over its life span. Although the lease term may not be equal to the economic life of the leased property in terms of years, the government would normally be **expected to receive substantially all of the economic benefits related to the leased property** if the lease term is equal to a major portion (**usually 75 percent or more**) of the economic life of the leased property. This is due to the fact that new equipment, reflecting later technology and in prime condition, may be assumed to be more efficient than old equipment which has been subject to obsolescence and wear.

(c) The lessor would be assured of recovering the investment in the leased property and of earning a return on the investment as a result of the lease agreement. This condition would exist if the **present value, at the beginning of the lease term, of the minimum lease payments, excluding any portion thereof relating to executory costs, is equal to substantially all (usually 90 percent or more) of the fair value of the leased property**, at the inception of the lease.

- 601 **Rental/Lease - Furniture and Equipment - General**
- 602 **Rental/Lease - Furniture and Equipment - Computer Technology** Computers under an operating lease
- 603 **Rental/Lease - Furniture and Equipment - Network Connectivity**
- 610 **Rental/Lease - Instructional Accommodation**

Includes the costs of renting/leasing buildings, school sites or any other facilities for instructional purposes.

- 611 **Rental/Lease - Non-Instructional Accommodation**
Includes the cost of renting/leasing administrative office space, warehouses or other areas to be used for non-instructional purposes.
- 621 **Rental/Lease - Photocopier**
Includes the rental/lease cost of photocopiers. These charges may be charged back based on copies used for instructional or non-instructional printing.

Note: See note in Objects 335 and 336.

- 625 **Rental/Lease - Vehicles**
Includes the costs of leasing vehicles, including school buses, but excludes the costs of transportation contracts which are reported under "Fees and Contractual Services (654)."

630 Rental/Lease - Other
Fees and Contractual Services

- 651 **Audit Fees**
- 652 **Legal Fees**

Includes external legal fees.

Legal Fees related to salary negotiations, grievances, property matters and student suspensions.

Note: Legal fees should be charged to functions that map to the Board Administration envelope except when capitalized as part of a capital project.

If a board incurs extraordinary legal fees it should still be charged to the Board Administration and Governance envelope and NOT non-operating; however, if this results in overspending, this is a reasonable explanation that can be included in the board plan if requested.

- 653 **Other Professional Fees** Architectural fees
- 654 **Other Contractual Services**

Any costs paid for a service contract with an outside vendor for work that cannot be easily classed under another account code. When using function code function code 31 with object code 654, it should only be used by school boards under supervision to track the remuneration expenses associated with the supervisor.

Use of an outside company for cabling installations, translators, performers, therapists, waste pick up

- 655 **Employment Agency Fees**
Includes cost of temporary assistance through employment agencies. Contracts for staff recruitment are included under Object 421.

- 656 **Demolition**
Operating expenses for demolition

For Codes 661 and 662:
Where it is difficult to allocate software fee and licenses from maintenance fees, allocate to Code 661 or 662 as the board sees appropriate.

For Codes 331 and 661:
Where it is difficult to differentiate between the cost of software and the associated license or the cost of the license is nominal, boards can include these amounts in either 331 or 661. Allocating between these object codes is not necessary.

661 Software Fees and Licenses	Include the costs of software fees and licenses in excess of \$500 and less than \$5,000.	One year license to use a piece of software for \$1,000
662 Maintenance Fees - Computer Technology	Includes fees for hardware and software maintenance contracts.	Ongoing annual fees for software support/upgrades such as Xpress voice mail annual maintenance costs
671 Insurance (Property, General Liability and Other)	Includes property and general liability insurance. This does not include any amounts relating to non-instructional buildings that are reported in the board administration and governance expense. This amount should be reallocated using the appropriate function code. Boards should develop a formula to allocate to the board admin portion of insurance on a rational basis. Stop loss insurance goes to employee benefits for catastrophic loss.	Insurance for data privacy
673 Vehicle Insurance		
681 Moving of Portables	Includes all costs associated with the moving of portables.	
682 Public Transit Fares and Taxi Services	This code is not intended for staff travel.	Taxi or public transit costs for children attending school
Other Expense		
701 Association and Membership Fees - Board	Include costs related to membership fees for the board as a whole as opposed to individuals. Charge trustee organization fees to 31-701 and other board membership fees, such as the local Chamber of Commerce to 33-701.	
702 Association and Membership Fees - Individuals	Include costs related to membership fees for individuals in various organizations related to their employment but excluding professional fees which are included in Objects 316 or 318. Any personal memberships not related to a person's employment but included as part of a compensation package should be included in benefit costs.	
705 Student Bursaries/Awards	Includes expenses made by a board to award students for achievement or to cover financial need.	Trophies, plaques, commencement awards and costs.
706 Scholarships	For use with the trust funds only.	
707 Scholarships- Endowments	Includes expenses made by a board for scholarships paid for out of an endowment fund.	
710 Interest and Bank Charges	Includes interest and bank charges on short-term borrowing to finance the daily operations of the board. Note: Short term operating interest costs should be charged to 33-710 and mapped to the Board Administration expenditure category under Column 10 "Other" on Schedule 10.	
711 Realized losses on disposal of foreign exchange		
712 Realized losses on disposal of derivatives		
713 Realized losses on disposal of portfolio investments		
714 Realized losses on impairment of portfolio investments		
715 Municipal Taxes		
716 Amortization and Write Downs of Purchased Intangibles		
717 Loss on Disposal of Purchased Intangible		
720 Transfers to Other Boards		
722 Claims and Settlements	Includes unusual and material payments that occur that are extraordinary and not in the normal course of school board operations.	
725 Miscellaneous		55 School Board Trust, contaminated sites

731 *Reserved*
732 *Reserved*
733 *Reserved*
734 *Reserved*
735 *Reserved*
736 *Reserved*
737 *Reserved*
738 *Reserved*
739 *Reserved*

Other Capital

751 *Reserved*

752 **Debenture Interest - Pre May 15, 1998**

Note: Long term financing interest costs (whether debenture or not) for capital projects would be charged to Object codes 752 or 754 and mapped to School Renewal or Board Administration as appropriate.

753 *Reserved*

754 **Debenture Interest - Post May 14, 1998**

Note: Long term financing interest costs (whether debenture or not) for capital projects would be charged to Object codes 752 or 754 and mapped to School Renewal or Board Administration as appropriate.

755 *Reserved*

756 *Reserved*

757 **Cost of Issuing Debenture**

Include any annual debt servicing maintenance fees.

758 *Reserved*

759 *Reserved*

760 **Local Improvements**

761 **Capital Loan Interest**

Public Private Partnerships (P3)

762 **Capital Lease Interest**

763 **EDC Operating Expenses**

Includes operating related expenses which are allowed under the Education Development Charges (EDC) regulations.

764 **EDC Interest**

765 **Accretion Expense**

Expenses for accretion related to the use of the Discounted Cash Flow method of accounting for Asset Retirement Obligations Liability.

766 **Asset Retirement Obligation Expenses**

Expensed items related to Asset Retirement Obligations (e.g. not meeting capitalization threshold, no longer in productive use)

Amortization (Pooled Classes)

Includes amortization expense for specific pooled capital asset classes. Also includes write downs for each asset category from object code 781 to object code 798

781 **Amortization - Furniture (10 years)**

782 **Amortization - Equipment (5 years)**

783 **Amortization - Equipment (10 years)**

784 **Amortization - Furniture and Equipment: First Time Equipping (10 years)**

785 **Amortization - Computer Hardware (3 yrs)**

786 **Amortization - Computer Software (5 yrs)**

787 **Amortization - Portable Structures (20 years)**

Amortization (Non-Pooled Classes)

Includes amortization expense and write downs for specific non-pooled capital asset classes.

788 **Amortization - Equipment (15 years)**

789 **Amortization - Vehicles GVWR < 10,000 pounds (5 yrs)**

790 **Amortization - Vehicles GVWR >= 10,000 pounds (10 yrs)**

791 **Amortization - Buildings (40 yrs)**

792 **Amortization - Buildings (20 yrs)**

793 **Amortization - Land Improvements (15 yrs)**

794 **Amortization - Capital Leased Assets - Buildings**

795 **Amortization - Capital Leased Assets - Other**

796 **Amortization - Leasehold Improvements - Land Improvements**

797 **Amortization - Leasehold Improvements - Buildings**

798 **Amortization - Leasehold Improvements - Other**

799 **Loss on disposal**

Assets

- 810 Cash
- 820 Temporary Investments
- 830 Accounts Receivable - Government of Ontario
- 841 Accounts Receivable - Government of Canada
- 842 Accounts Receivable - Local Government
- 843 Accounts Receivable - Other Ministries
- 844 Accounts Receivable - Colleges
- 845 Accounts Receivable - Hospitals
- 846 Accounts Receivable - Other Agencies
- 847 Accounts Receivable - Inter-Entity
- 850 Accounts Receivable - Government Ontario - Approved Capital
- 851 Accounts Receivable - Other Boards
- 858 Accounts Receivable - Individuals
- 859 Accounts Receivable - Other
- 860 Prepaid Expenses
- 873 Other Current Assets
- 875 Long-term Investments
- 876 Assets Held for Sale - Land
- 877 Assets Held for Sale - Building
- 878 Assets Held for Sale - Land Improvement
- 894 Other Assets

Tangible Capital Assets

Object codes 861 through 872, 880 through 882, and 884 through 893 are tangible capital assets that meet the criteria for asset capitalization as stated in the "District School Board and School Authority Tangible Capital Assets: Provincial Accounting Policies and Implementation Guide."

Note: The object codes are to be used with Function codes 64 (Non-Financial Assets) and 65 (Accumulated Amortization).

861	Furniture (10 yrs)	Includes all furniture whether it is at a school, board office or other location.	Bleachers, drapes and blinds, library shelving
862	Equipment (5 yrs)	Includes delivery equipment, office equipment, machinery, furniture and fixtures, furnishings, school equipment and similar assets. Includes equipment that would have an estimated useful life of approximately 5 years	Secondary school gym equipment exceeding \$5,000 per unit value, photocopier
863	Equipment (10 yrs)	Includes delivery equipment, office equipment, machinery, furniture and fixtures, furnishings, school equipment and similar assets. Includes equipment that would have an estimated useful life of approximately 10 years.	Telephone system and equipment, PA system and equipment, snow blowers, shop equipment, hoists, musical instruments
864	Equipment (15 yrs)	Includes delivery equipment, office equipment, machinery, furniture and fixtures, furnishings, school equipment and similar assets. Includes equipment that would have an estimated useful life of approximately 15 years.	Forklift, warehouse platform trucks, tractor and attachments, backhoe, other heavy construction equipment
865	Computer Hardware (3 yrs)	Comprises of all the physical parts of the computer.	Secondary school gym equipment exceeding \$5,000 per unit value, photocopier
866	Computer Software (5 yrs)	Includes the programs, routines, and symbolic languages that control the functioning of the hardware and direct its operation.	Computer software with unit value exceeding \$5,000 for example, student information system software, license for the use or distribution of software where the license unit value exceeds \$5,000 – this should be amortized over the term of the license, consulting costs to customize a software application
867	Vehicle gross vehicle weight rating < 10,000 pounds (5 yrs)	Includes self-propelled wheeled conveyances that do not run on rails with a gross vehicle weight rating (GVWR) of less than 10,000 pounds.	Passenger vehicles such as cars, vans or minivans
868	Vehicle gross vehicle weight rating >= 10,000 pounds (10 yrs)	Includes self-propelled wheeled conveyances that do not run on rails with a GVWR of great than or equal to 10,000 pounds.	Trucks – 1 ton or greater, cube vans, school buses
869	Furniture and Equipment - First time equipping (10 yrs)	Includes most items of an enduring nature to furnish and equip: a) new building assets – schools, administrative buildings, etc. or, b) existing buildings assets where gross floor area has been added (e.g. an addition), c) existing space with a DISTINCT change in purpose and physical appearance of the space.	Desks, tables, chairs, seating, computer hardware and software, tote boxes and racks, drapes and blinds, musical instruments

870	Construction in Progress	Refers to new tangible capital asset construction projects that are not completed and not ready to be put into service.	New school construction, addition of a gym to an existing school and similar expenditures would qualify as construction in progress.
871	Pre-Acquisition/Pre-Construction - Building	Constructed tangible capital assets such as schools may extend over one or more accounting periods, and certain pre-construction costs may be incurred prior to commencing construction of the tangible capital asset. Pre-construction costs should be capitalized to the related tangible asset class.	
872	Pre-Acquisition - Land	Costs incurred prior to the purchase of land.	Engineering costs, site assessment costs
880	Buildings (40 yrs)		
881	Buildings (20 yrs)		
882	Portable Structures (20 yrs)		
884	Assets Permanently Removed from Service - Buildings		
886	Land Improvement (15 yrs)		
887	Land	Includes land improvements with infinite lives	
888	Capital Leased Assets - Land		
889	Capital Leased Assets - Buildings		
890	Capital Leased Assets - Other		
891	Leasehold Improvements - Land Improvements		
892	Leasehold Improvements - Buildings		
893	Leasehold Improvements - Other		
899	Reserved		
Liabilities			
905	Bank or Short-term Borrowing		
911	Accounts Payable - Government of Ontario		
912	Accounts Payable - Government of Canada		
913	Accounts Payable - Local Government		
914	Accounts Payable - Other Boards		
915	Accounts Payable - Individuals		
916	Accounts Payable - Other		
917	Accounts Payable - Trade		
918	Accrued Liabilities		
919	Accounts Payable - Other Ministries		
920	Accounts Payable - Colleges		
921	Accounts Payable - Hospitals		
922	Accounts Payable - Other Agencies		
923	Accounts Payable - Inter-Entity		
950	Deferred Revenue Operating - Government of Ontario: Legislative Grants	For use in situations where the use of the grant allocation is restricted by Core Education Funding (Core Ed) regulation.	Special Education Fund
951	Deferred Revenue Operating - Government of Ontario: Other Ministry of Education (MOE) Grants	For use in situations where the Ministry of Education grant is restricted by a project agreement signed with the school board.	Responsive Education Programs (REP)
952	Deferred Revenue Operating - Government of Ontario: Other Provincial Grants	Includes grants from other Ministries (Ministry of Colleges, Universities, Research Excellence and Security, etc.)	
953	Deferred Revenue Operating - Other Government Reporting Entities (GREs)	Includes grants from GREs (i.e. School boards, colleges, hospitals).	School boards, colleges, hospitals, Ontario Health atHome
954	Deferred Revenue Operating - Other Third Party	Includes amounts received from other third parties (ex. Federal Government)	Federal government, school generated funds, tuition fees, Public Private Partnership (P3) Performance Obligations
955	Deferred Revenue Capital - Government of Ontario: Legislative Grants	For use in situations where the capital grant allocation is restricted by Core Education Funding (Core Ed) regulation.	
956	Deferred Revenue Capital - Government of Ontario: Other Ministry of Education (MOE) Grants	For use when the Ministry of Education capital grant is restricted by a project agreement signed with the school board.	
957	Deferred Revenue Capital - Government of Ontario: Other Provincial Grants	Includes capital grants from other Ministries (Ministry of Colleges, Universities, Research Excellence and Security, etc.).	

958	Deferred Revenue Capital - Proceeds of Disposition (POD) Includes POD from School Buildings, Prohibitive to Repair School Buildings, and Other dispositions.	
959	Deferred Revenue Capital - Education Development Charges (EDC) Includes amounts received for EDC.	
960	Deferred Revenue Capital - Inter-Entity Includes amounts received/raised from School Generated Funds for capital purchases.	
962	Deferred Revenue Capital - Other Third Party Includes amounts received from; Federal Government, Board level donations and Other Third Parties for capital.	
961	Other Current Liabilities Includes ARO liability, dependent on expected abatement timeline	
967	Deferred Capital Contributions (DCC) Account is used to record capital contributions once the tangible capital assets (TCAs) has been purchased or are ready for use. The amount in this account is recognized to revenue in proportion to how the related TCAs are recognized into expense through amortization.	
968	Deferred Capital Contributions (DCC) - Other Account is reserved for other DCC items that a board would like to track separately.	
980	Long term debt	
981	Sinking Fund Assets	
982	Debenture Principal - Pre May 15, 1998	
983	Debenture Principal - Post May 14, 1998	
987	Debenture Sinking Fund - Pre May 15, 1998	
988	Debenture Sinking Fund - Post May 14, 1998	
984	Capital Lease - Computers, Photocopiers, Vehicles Account is used to record computer, photocopier, and vehicle capital leases.	
985	Capital Loans	
986	Other Long Term Liabilities Includes ARO liability, dependent on expected abatement timeline	ARO liabilities, Public Private Partnerships (P3) Financial Liabilities
989	Reserved	
	Accumulated Surplus (Deficit) Accumulated Surplus (Deficit) has been split into 3 main areas: <i>(i) Available for Compliance – Unappropriated</i> This portion of the surplus, if any, is available to address any in-year deficit, if any, as calculated in the Compliance Report and Balanced Budget determination. <i>(ii) Available for Compliance – Internally Appropriated</i> This portion of the surplus, if any, is available to address any in-year deficit, if any, as calculated in the Compliance Report and Balanced Budget determination.	
990	A/S - Available for Compliance - Operating	
992	A/S - Available for Compliance: Internally Appropriated - Employee Future Benefits	
993	A/S - Available for Compliance: Internally Appropriated - WSIB	
994	A/S - Available for Compliance: Internally Appropriated - School Renewal	
995	A/S - Available for Compliance: Internally Appropriated - Available Capital	
996	A/S - Available for Compliance: Internally Appropriated - Other Includes internally appropriated capital in accumulated surplus (deficit) which is available to be used in future years.	
997	A/S - Available for Compliance - Committed Capital Projects	
998	A/S - Available for Compliance: Internally Appropriated - Interest Earned on Sinking Funds Assets Includes revenue earned from interest on sinking funds assets that ends up in accumulated surplus. Boards should track interest for the future redemption of the sinking fund debenture. <i>(iii) Unavailable for Compliance</i> This portion of the surplus, if any, is not available to address any in-year deficit, if any, as calculated in the Compliance Report and Balanced Budget determination.	
977	A/S - Unavailable for Compliance - Retirement Health, Dental and Life Insurance Plans etc.	
970	A/S - Unavailable for Compliance - Early Retirement Incentive Plan	
971	A/S - Unavailable for Compliance - Employee Future Benefits - Other	
973	A/S - Unavailable for Compliance - Retirement Gratuity Liability	
972	A/S - Unavailable for Compliance - Interest to be accrued	
974	A/S - Unavailable for Compliance - School Generated Funds	
975	A/S - Unavailable for Compliance Asset Retirement Obligations	
976	A/S - Unavailable for Compliance - Revenues Recognized for Land	
978	A/S - Unavailable for Compliance - Contaminated Sites	
979	A/S Unavailable for Compliance - Employee Future Benefits	
991	A/S Unavailable for Compliance - Committed Capital Projects	

999 A/S Unavailable for Compliance - Interest Earned on Sinking Fund Assets

PROGRAM CODES

Program Codes	000 Regular Day School and General
	301 Special Education
	302 Personal Special Equipment
	305 Education and Community Partnership Programs (ECP) Expenditures
	306 Care and Treatment Education Programs (CTEP) Expenditures
	402 English as a Second Language (ESL)
	405 Actualisation Linguistique en Francais (ALF)
	406 Programme d'appui aux nouveaux arrivants (PANA) (formerly Perfectionnement du Francais (PDF))
	501 Continuing Education - General
	502 Continuing Education - Credit Courses/Correspondence/Self-Study
	503 Continuing Education - Citizenship
	504 Continuing Education - General Interest
	505 Continuing Education - English as a Second Language
	506 Continuing Education - Adult Basic Literacy
	507 Continuing Education - Native as a Second Language
	508 Continuing Education - Summer School
	509 Continuing Education - International Languages
	600 Student Success Programs - formerly known as Learning Opportunities
	701 Asset Retirement Obligations
	702 Public Private Partnerships
	900 External Agency Programs

The program codes listed above are the mandatory set of codes for this account segment. Program code numbers not utilized or reserved may be used for further detail if required but must be summarized into the above for reporting to the Ministry.

Special Education program costs represent the incremental spending related to special education. Expenditures relating to classroom teachers, supplies and other non-special education expenditures are not to be coded to this program. On the other hand, for self-contained classes or schools, the expenditures recorded in this program are total expenditures directly related to the self-contained classes or schools. Boards are to ensure that costs are only assigned to one program, for example Special Education.

The t **PANEL CODES**

Panel Codes	1 Elementary
	2 <i>Reserved</i>
	3 <i>Reserved</i>
	4 Secondary
	5 Other Schools - Continuing Education
	6 Central

The panel codes listed above are the mandatory set of codes for this account segment.
Panel code numbers not utilized or reserved may be used for further detail if required but must be summarized into the above for reporting to the Ministry.

Asset Retirement Obligations (ARO) Coding

Below are refresher examples of how to determine a code for an ARO related item (Function-Object-Panel-Program). A general explanation how the coding works is found in the Introduction to the Code of Accounts.

XX-580-X-701 - TCA Addition - Buildings (40 yrs)

XX-791-X-701 - Amortization - Buildings (40 yrs)

XX-765-X-701 – Accretion Expense (Expenses for accretion related to the use of the Discounted Cash Flow method of accounting for Asset Retirement Obligations Liability)

59-766-X-701 – ARO expense (Expensed items related to Asset Retirement Obligations (e.g. not meeting capitalization threshold, no longer in productive use))

XX-799-X-701 – Loss on disposal

For the function codes “XX” above, these would depend on where the corresponding expense is recorded on Sch 10. For example, in Schedule 10 under the Pupil Accommodation section, the amortization line allows for function codes 40-43. Note that each asset class has its own set of codes for additions and amortization.

The ministry COA provides detailed reporting requirements for Sch 10 and Sch 3, but does not provide this level of detail for balance sheet or revenue items.

01-XXX-X-701 – Legislative Grant for ARO Abatement

08-075-X-701 – Revenue recovery for ARO

66-961-X-701 – Other Current Liabilities – ARO

66-986-X-701 – Other Long-Term Liabilities – ARO

64-XXX-X-701 – ARO Assets

63-XXX-X-701 – Accumulated amortization

School boards would follow their existing approach for these items and can use ARO program code 701 along with existing account codes. School boards are free to use a different program code in their own system to track ARO, as long as it is being tracked separately from non-ARO items.

Mapping References to Expense Categories

Instruction	111	51	Classroom Teachers
	112	52	Supply Staff
	113	53	Educational Assistants
	114	53	Early Childhood Educator
	121	54	Computers
	122	55	Textbooks and Supplies
	131	56	Professional, Para-Professionals and Technicians
	132	57	Library and Guidance
	141	58	Staff Development
	222	67	Department Heads
	211	59	Coordinators and Consultants
	221	61	Principals and Vice-Principals
	223	62	School Office
	251	63	Continuing Education
	260	72	Amortization and Write Downs
	261	72	Loss on Disposal of TCA and Assets Held for Sale
Administration	311	64	Trustees
	321	65	Directors and Supervisory Officers
	331	66	Board Administration
	332	73	Amortization and Write Downs
	333	73	Loss on Disposal of TCA and Assets Held for Sale
Transportation	231	68	Pupil Transportation
	232	69	Transportation - Provincial Schools
	233	74	Amortization and Write Downs
	234	74	Loss on Disposal of TCA and Assets Held for Sale
Pupil Accommodation	411	71	School Renewal Expense
	241	70	School Operations and Maintenance
	412		<i>Reserved</i>
	413		<i>Reserved</i>
	414	77	Other Pupil Accommodations
	415	75	Amortization and Write Downs
	416	80	Loss on Disposal of TCA and Assets Held for Sale
Other	511		<i>Reserved</i>
	512	78	Other Non-Operating Expenses
	521		<i>Reserved</i>
	531		<i>Reserved</i>
	532		<i>Reserved</i>
	533		<i>Reserved</i>
	534		<i>Reserved</i>
	535		<i>Reserved</i>
	536		<i>Reserved</i>
	537		<i>Reserved</i>
	538		<i>Reserved</i>
	540	76	Amortization and Write Downs
		76	Loss on Disposal of TCA and Assets Held for Sale
	541	80	Provision for Contingencies
	551	79	School Generated Funds Expenses

Column G is from the old Excel reporting format. Column H is from EFIS 1 onward. Column G and H correspond to each other, and are used with tab "Sch 10" to map codes to Schedule 10 in EFIS. Both columns G and H are shown since some boards still use the old reporting format.

Schedule 3 - Capital Expenditure

	01	02	03	04	05	07	08	8.3	8.4	09	10	12	13	14	15	16	17	17.1	17.2	18	19
Funding Source	Full Day Kindergarten	Capital Priorities - Major Capital Programs	Capital Priorities - Land	Child Care Capital	EarlyON Child and Family Program	School Condition Improvement - Restricted (70%)	School Condition Improvement - Unrestricted (30%)	School Condition Improvement - Accessibility	School Condition Improvement - Reinforced Autoclaved Concrete (RAAC) Replacement	Temporary Accommodation	Rural and Northern Education	Retrofitting School Space for Child Care Funding	Minor TCA	School Generated Funds Funding	School Renewal Funding Source	EDC Funding Source	POD - Regular	POD - Exempted	POD - Other	Other Deferred Revenue	Other
Functions	77	90	91	97	98	76	76	76	76	74	78	93	75	70	72	94	95	95	95	96	79
Capital Expenditures																					
1.1 Land	572, 585, 587, 590	572, 585, 587, 590	572, 585, 587, 590	572, 585, 587, 590	572, 585, 587, 590					585		585			572, 585, 587, 590	572, 585, 587, 590		572, 585, 587, 590	572, 585, 587, 590	572, 585, 587, 590	572, 585, 587, 590
1.2 Buildings and Other Non-Moveable Type Assets	570, 571, 580, 581, 582, 586, 588, 590, 591	570, 571, 580, 581, 582, 586, 588, 590, 591	586	570, 571, 580, 581, 586, 588, 590, 591	570, 571, 580, 581, 586, 588, 590, 591	580, 581, 588, 591	580, 581, 588, 590, 591	580, 581, 586, 588, 590, 591	580, 581, 588, 591	582		580, 581, 586, 588, 590, 591		586	570, 571, 580, 581, 582, 586, 588, 590, 591	580, 581, 586, 588, 590, 591	580, 581, 586, 588, 590, 591	580, 581, 586, 588, 590, 591	580, 581, 586, 588, 590, 591	570, 571, 580, 581, 582, 586, 587, 588, 590, 591	570, 571, 580, 581, 582, 586, 587, 588, 589, 590, 591
1.3 Moveable Type Assets	561, 562, 563, 564, 569, 589, 592, 593, 594	561, 562, 563, 564, 569, 589, 592, 593, 594		561, 562, 563, 564, 569, 589, 592, 593, 594	561, 562, 563, 564, 569, 589, 592, 593, 594						561, 562, 563, 564, 569, 589, 592, 593, 594	561, 562, 563, 564, 569, 589, 592, 593, 594	561, 562, 563, 564, 567, 568, 589, 592, 593, 594	561, 562, 563, 564, 565, 566, 567, 568, 589, 592, 593, 594	561, 562, 563, 564, 565, 569, 589, 592, 593, 594			561, 562, 563, 564, 569, 589, 592, 593, 594	561, 562, 563, 564, 569, 589, 592, 593, 594	561, 562, 563, 564, 567, 568, 569, 589, 592, 593, 594	561, 562, 563, 564, 565, 566, 567, 568, 569, 589, 592, 593, 594

Code	Code Name	Code	Points	Function	Salaries and Wages 02	Employee Benefits 03	Staff Development 04	Supplies and Services 05	Interest Charges on Capital 07	Rental Expense 08	Fees and Contractual Services 09	Other 10	Transfer to Other Boards 11	Amortization and Write Downs and Net Loss on Disposal- TCA 12	Amortization and Net Loss - ARO 13	Accretion and Other Expenses on ARO 14
INSTRUCTION																
111	Classroom Teachers	51	10		151, 152, 153, 154, 170,171,172, 173,192	251,252, 253, 254, 270,271, 272, 273,292		361,362,363, 370,440		625	673					
112	Supply Staff	52	10		182, 183, 184, 186, 189, 190	282, 283, 284, 286, 289, 290										
113	Educational Assistants	53.1	10		191	291										
114	Early Childhood Educator	53.2	10		194,195	294, 295										
122	Textbooks/Supplies	55	10					320, 321, 330, 331, 335, 350, 401, 450, 551		601,621,630	654,661			705, 707, 711		
			23					320, 321, 330, 331, 335, 401, 406, 551		601,602,603, 621,630	661,662					
			24					320, 321, 330, 331, 335, 401, 406, 551		601,602,603, 621,630	661,662					
			25					320,321,330								
			31										705, 707			
			32													
121	Computers	54	10					330,335 402,403,406, 552, 553	761, 762	602,603	662					
131	Student Support - Professional and Para-Prof.	56	21		103,110,112, 114,115,116, 121,131,132, 133,134,136, 138,170,191	203,210,212,2 14,215,216,22 1,231,232,233, 234,236,238,2 70,291		331,336,361, 362,363,370, 401,402,403, 405,406,410, 440, 551, 552, 553		601,602,603, 621,625,630	653,654,655,66 1,662			702		
			22		110,114,115, 116,135,138, 139	210,214,215,2 16,235,238,23 9		331,336,361, 362,363,370, 401,402,403, 405,406,410, 440, 551, 552, 553		601,602,603, 621,625,630	653,654,655,66 1,662			702		
132	Library and Guidance	57	23		114,135,136, 138,139,170, 172,182,183, 184,191	214,235,236,2 38,239,270,27 2,282,283,284, 291		361,362,363, 370,410,440			653,654,655			702		
			24		114,135,136, 138,139,170, 172,182,183, 184,191	214,235,236,2 38,239,270,27 2,282,283,284, 291		361,362,363, 370,410,440			653,654,655			702		
141	Staff Development - Instructional	58	10		185, 187, 188	285, 287, 288	315,316 ,317,31 8							702		
			21				315,316 ,317,31 8									
			22				317,318									
			23		185	285	315,316 ,317,31 8									
			24		185	285	315,316 ,317,31 8									
			25		185	285	315,316									
222	Department Heads	67	15		153, 154	253,254										
221	Principals and Vice-Principals	61	15		151,152,170, 182,183,184	251,252,270,2 82,283,284	315,316	361,362,363, 370,440					702			
223	School Office	62	15		103,112,114, 115,116	203,212,214,2 15,216	317,318	331,336,401, 402,403,405, 406,410,415, 551, 552, 553	762	601,602,603, 621,625,630	654,655,661,66 2,673					
			23		112,115,116	212,215,216										
			24		112,115,116	212,215,216										
211	Co-ordinators and Consultants	59	25		102,103,112, 114,115,116, 151,152,161, 170,182,183, 184	202,203,212,2 14,215,216,25 1,252,261,270, 282,283,284	317,318	331,335,336, 361,362,363, 370,401,402, 403,405,406, 410,440, 551, 552, 553		601,602,603, 621,630	653,654,655,66 1,662		702		720	
251	Continuing Education	63	55		103,112,114, 115,116, 151,152,161, 170,172,182, 183,184,185, 192,193	203,212,214,2 15,216, 251,252,261,2 70,272,282,28 3,284,285,292, 293	315,316 ,317,31 8	320,321,330, 331,335,350, 361,362,363, 370,401,402, 403,406,440, 450, 551, 552, 553	762	601,602,603, 621,625,630, 610	654,661,662,67 3		702,705, 707, 711		720	

Code	Code Name	Code	Points	Function	Salaries and	Employee	Staff	Supplies and	Interest Charges	Rental Expense	Fees and	Other	Transfer to Other	Amortization and	Amortization and	Accretion and	
					Wages	Benefits	Development	Services	on Capital		Contractual	Boards	Write Downs and	Net Loss - ARO	Other Expenses		
					02	03	04	05	07	08	09	10	11	12	13	14	
260	Instruction- Amortization and Write Downs of TCA, TCA-ARO, PI and Accretion on ARO	72		10 - 25, 55								716		781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798	782, 783, 787, 788, 791, 792, 793, 794, 796, 797		765
261	Instruction- Loss on Disposal of TCA, TCA-ARO, PI and Assets Held for Sale	72.1		10 - 25, 55							717			799	799		
ADMINISTRATION																	
311	Trustees	64	31	101	201	317,318	361,362,363, 370,440				654	702					
321	Directors and Supervisory Officers	65	32	102	202	315,316, 317,318	361,362,363, 370,440					702	720				
331	Board Administration	66	21										720				
			31	112,114,115, 116	212,214,215,2 16		336,401,402, 403,405,406, 410, 551, 552, 553		601,602,603, 621,630		661,662	701	720				
			32	151	251		336,401,402, 403,405,406, 410, 551, 552, 553		601,602,603, 621,625,630		652,653,654,65 5,661,662,672, 673	725	720				
			33	103,110,112, 114,115,116, 136,151,152, 170	203,210,212,2 14,215,216,23 6,251,252,270	315,316 ,317,31 8	331,336,350, 361,362,363, 370,401,402, 403,405,406, 410,440, 551, 552, 553		601,602,603, 621,625,630		651,652,653,65 4,655,661,662, 673	701,702, 710,725	720				
			34	103,110,112, 114,115,116, 136,151,152, 170	203,210,212,2 14,215,216,23 6,251,252,270	315,316 ,317,31 8	331,336,350, 361,362,363, 370,401,402, 403,405,406, 410,421,440, 551, 552, 553		601,602,603, 621,625,630		652,653,654,65 5,661,662,673	702,725	720				
			35	103,110,112, 114,115,116, 136,151,152, 170	203,210,212,2 14,215,216,23 6,251,252,270	315,316 ,317,31 8	331,336,350, 361,362,363, 370,401,402, 403,405,406, 410,440, 551, 552, 553		601,602,603, 621,625,630		652, 653, 654, 655, 661, 662, 673	702,725	720				
			36	103,112,114, 115,116,	203,212,214,2 15,216,							725	720				
			37	103,110,112, 114,115,116, 136,151,152, 170	203,210,212,2 14,215,216,23 6,251,252,270	315,316 ,317,31 8	331,336,350, 361,362,363, 370,401,402, 403,405,406, 410,440, 551, 552, 553		601,602,603, 621,625,630		651,652,653,65 4,655,661,662, 673	701,702, 710,725	720				
			38	103,110,112, 114,115,116, 136,151,152, 170	203,210,212,2 14,215,216,23 6,251,252,270	315,316 ,317,31 8	331,336,350, 361,362,363, 370,401,402, 403,405,406, 410,440, 551, 552, 553		601,602,603, 621,625,630		651,652,653,65 4,655,661,662, 673	701,702, 710, 713, 714, 725	720				
			39	103,110,112, 114,115,116, 136,151,152, 170	203,210,212,2 14,215,216,23 6,251,252,270	315,316 ,317,31 8	331,336,350, 361,362,363, 370,401,402, 403,405,406, 410,421,440, 551, 552, 553		601,602,603, 621,625,630		651,652,653,65 4,655,661,662, 673	701,702, 710,725	720				
			44	103,110,112, 114,115,116	203,210,212,2 14,215,216	315,316 ,317,31 8	331,336,340, 341,342,343, 344,345,346, 350,361,362, 363,370,401, 402,403,405, 406,410,430, 440, 551, 552, 553, 760	754,757,761	601,602,603, 611,621,625, 630		653,654,655,66 1,662,671,673, 681	702,715, 725	720				
			55	103, 112, 114, 115, 116	203, 212, 214, 215, 216								720				
332	Admin- Amortization and Write Downs of TCA, TCA-ARO, PI and Accretion on ARO	73	31 - 35, 44									716		781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798	782, 783, 787, 788, 791, 792, 793, 794, 796, 797		765
333	Admin- Loss on Disposal of TCA, TCA-ARO, PI and Assets Held for Sale	73.1	31 - 35, 44								717			799	799		

Code	Code Name	CodePoints	Function	Salaries and Wages 02	Employee Benefits 03	Staff Development 04	Supplies and Services 05	Interest Charges on Capital 07	Rental Expense 08	Fees and Contractual Services 09	Other 10	Transfer to Other Boards 11	Amortization and Write Downs and Net Loss on Disposal- TCA 12	Amortization and Net Loss - ARO 13	Accretion and Other Expenses on ARO 14
TRANSPORTATION															
231	Transportation	68	50 - 53	103,110,112,114,115,116,122	203,210,212,22	317,318	331,336,361,362,363,370,401,402,403,405,406,410,440, 551,552, 553	762	601,602,603,621,625,630	653,654,655,661,662,673,682	702,725	720			
232	Transportation - Provincial Schools	69	54	103,110,112,114,115,116,122	203,210,212,22	317,318	331,336,361,362,363,370,401,402,403,405,406,410,440, 551,552, 553		601,602,603,621,625,630	653,654,655,661,662,673,682	702,725	720			
233	Transportation- Amortization and Write Downs of TCA, TCA-ARO, PI and Accretion on ARO	74	50 - 54								716		781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798	782, 783, 787, 788, 791, 792, 793, 794, 796, 797	
234	Transportation- Loss on Disposal of TCA, TCA-ARO, PI and Assets Held for Sale	74.1	50 - 54								717		799	799	765
PUPIL ACCOMMODATION															
241	Operations and Maintenance - Schools	70	40 - 41	103,110,112,114,115,116	203,210,212,216	317,318	331,336,340,341,342,343,344,345,346,350,361,362,363,370,401,402,403,405,406,410,430,440, 551,552, 553	762	601,602,603,621,625,630	653,654,655,661,662,671,673,681	702,712,715,725				
411	School Renewal	71	42					754,757,761		652,653,654					
414	Other Pupil Accommodation	77	43					764	610	656, 681	725, 763				
415	Pupil Accom.- Amortization and Write Downs of TCA, TCA-ARO, PI and Accretion on ARO	75	40 - 43								716		781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798	782, 783, 787, 788, 791, 792, 793, 794, 796, 797	765
416	Pupil Accom. - Loss on Disposal of TCA, TCA-ARO, PI and Assets Held for Sale	75.1	40 - 43								717		799	799	
OTHER															
551	School Generated Funds	79	62				note 1								
512	Other Non-Operating	78	59	102,103,110,112,114,115,116,136,151,152, 170,192, 194, 195	202, 203, 210, 212, 214, 215, 216, 236, 251, 252, 270, 292, 294, 295	317,318	331, 336, 430			654	702,713,714,725,722	720			765., 766
540	Other.- Amortization and Write Downs of TCA, TCA-ARO, PI and Accretion on ARO	76	59, 62								716		781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 791, 792, 793, 794, 796, 797, 798	782, 783, 787, 788, 791, 792, 793, 794, 796, 797	765
541	Other - Loss on Disposal of TCA, TCA-ARO, PI and Assets Held for Sale	76.1	59, 62								717		799	799	
541	Provision for contingencies	80	57								725				

Note 1: This cell is greyed out since operating expense codes are mapped from Schedule 14. Please see "Sch 14" tab for code details.

		CodePoints		Labour Provision
Code	Code Name	Function		15
INSTRUCTION				
111	Classroom Teachers	51	58	174, 274
112	Supply Staff	52	58	174, 274
113	Educational Assistants	53.1	58	174, 274
114	Early Childhood Educator	53.2	58	174, 274
122	Textbooks/Supplies	55		
121	Computers	54		
131	Student Support - Professional and Para-Prof.	56	58	174, 274
132	Library and Guidance	57	58	174, 274
141	Staff Development - Instructional	58	58	174, 274
222	Department Heads	67	58	174, 274
221	Principals and Vice-Principals	61	58	174, 274
223	School Office	62	58	174, 274
211	Co-ordinators and Consultants	59	58	174, 274
251	Continuing Education	63	58	174, 274
260	Instruction- Amortization and Write Downs of TCA, TCA-ARO, PI and Accretion on ARO	72		
261	Instruction- Loss on Disposal of TCA, TCA-ARO, PI and Assets Held for Sale	72.1		
ADMINISTRATION				
311	Trustees	64		
321	Directors and Supervisory Officers	65		
331	Board Administration	66	58	174, 274
332	Admin- Amortization and Write Downs of TCA, TCA-ARO, PI and Accretion on ARO	73		
333	Admin- Loss on Disposal of TCA, TCA-ARO, PI and Assets Held for Sale	73.1		
TRANSPORTATION				
231	Transportation	68	58	174, 274
232	Transportation - Provincial Schools	69	58	174, 274
233	Transportation- Amortization and Write Downs of TCA, TCA-ARO, PI and Accretion on ARO	74		
234	Transportation- Loss on Disposal of TCA, TCA-ARO, PI and Assets Held for Sale	74.1		
PUPIL ACCOMMODATION				
241	Operations and Maintenance - Schools	70	58	174, 274
411	School Renewal	71		
414	Other Pupil Accommodation	77		
415	Pupil Accom.- Amortization and Write Downs of TCA, TCA-ARO, PI and Accretion on ARO	75		
416	Pupil Accom. - Loss on Disposal of TCA, TCA-ARO, PI and Assets Held for Sale	75.1		
OTHER				
551	School Generated Funds	79		
512	Other Non-Operating	78	58	174, 274
540	Other - Amortization and Write Downs of TCA, TCA-ARO, PI and Accretion on ARO	76		
	Other - Loss on Disposal of TCA, TCA-ARO, PI and Assets Held for Sale	76.1		
541	Provision for contingencies	80		
<p>Lump sum labour provisions using the labour provision function and object codes should be split between the corresponding Sch 10 categories. School boards should calculate the split of any lump sum labour provisions in their system by determining the percentage of Salary and Wages and Benefits for the union represented in each Sch 10 line. For example, the amount placed in column 15 for Classroom Teachers for a union would be the percentage of total Salary and Wages and Benefits for that union included in Classroom Teachers under columns 2 and 3. Please refer to the example in the EFIS instructions for further details.</p>				

Schedule 14 - School Generated Funds Expenses/Expenditures

Expenditure Categories	Function Code	Object Code	Description
Field Trips /Excursions	62	363, 370, 450, 625, 682	363 - Travel Expenses Other 370 - Vehicle Fuel 450 - Field Trips/Excursions 625 - Rental/Lease Vehicles 682 - Public Transit/Taxi Fares
Donations to External Charities	62	460	460 - Donations to External Charities
Student Activities and Resources	62	330, 331, 336, 401, 551, 552, 553, 601, 602, 603, 630, 661, 705	330 - Instructional Supplies 331 - Application Software 336 - Printing and Photocopying - Non Instructional 401 - Repairs - Furniture and Equipment 551 - Furniture and Equipment - General 552 - Furniture and Equipment - Computer 553 - Furniture and Equipment - Network Connectivity 601 - Rental/Lease Furn and Equip General 602 - Rental/Lease Furn and Equip Computer Technology 603 - Rental/Lease Furn and Equip Network Connectivity 630 - Rental/Lease Other 661 - Software Fees and Licenses 705 - Student Bursaries/Awards
Other	62	350, 410	350 - Cafeteria/Food Supplies 410 - Office Supplies/Service
Capital Assets	70	561, 562, 563, 564, 565, 566, 586, 867, 868	561 - Furniture 562- Equipment (5) 563 - Equipment (10) 564 - Equipment (15) 565 - Computer Hardware 566 - Computer Software 586 - Land Improvements 867 - Vehicle gross vehicle weight rating < 10,000 pounds (5 yrs) 868 - Vehicle gross vehicle weight rating >= 10,000 pounds (10 yrs)