

District School Board and School Authority Code of Accounts Revisions

Release no. 18

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Ministry Of Education - 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

Purpose: To describe code of account changes made since release 17.

Revisions have been made to the following areas:

TAB REFERENCE	DESCRIPTION	CHANGE	REASON
Throughout document	Name change "Teacher Assistants"	Changed "Teacher Assistants" to "Educational Assistants"	To align with terminology used in EFIS
Throughout document	Name change "Co-ordinators & Consultants/Program Support"	Changed "Co-ordinators & Consultants/Program Support" to "Co-ordinators and Consultants"	To align with terminology used in EFIS
Throughout document	Removal "COVID-19 Resilience Infrastructure Stream (CVRIS)"	Removed references to the COVID-19 Resilience Infrastructure Stream (CVRIS), as funding is complete	End of program
Introduction	Structure of the Uniform Code of Accounts	Clarified description of document layout	Cleanup of outdated information
Function Definitions	31 - Governance/Trustees	Added "Includes the costs incurred by a supervisor of a school board that is under supervision" to function definition. Also added "Includes the portion of expenses related to the Student and Family Support Office that relate to this function" as an example of a type of expense included in function.	To clarify definition and indicate where expenses related to the Student and Family Support Office should be included.
Function Definitions	33 - Administration and Other Support	Added "the portion of expenses related to the Student and Family Support Office that relate to this function" as an example of the type of expense under this function.	To indicate where expenses related to the Student and Family Support Office should be included.
Function Definitions	36 - Director's Office	Added "Portion of expenses related to the Student and Family Support Office that relate to this function" as an example of the type of expense under this function.	To indicate where expenses related to the Student and Family Support Office should be included.
Function Definitions	42 - School Renewal - Operating	Added all items included in Ontario Regulation 193/10 to function definition.	Updated to align with regulation
Function Definitions	62 - School Generated Funds - Operating	Removed reference to memoranda 2011:B2 and 2010:B11 and added reference to current school fundraising guidelines and fees guidelines	Replaced outdated reference material
Function Definitions	64 - Non-Financial Assets	Added externally restricted endowments held in perpetuity to definition	To capture requirement under new accounting standard PS 1202 effective September 1, 2026
Function Definitions	66 - Financial Liabilities	Added "Financial" to the name of the function and provided a definition for the function. This will facilitate a split between financial and non-financial liabilities. Financial liabilities are those expected to be settled using existing or future financial assets.	To capture requirement under new accounting standard PS 1202 effective September 1, 2026
Function Definitions	69 Non-Financial Liabilities	Added new function code to capture the split between financial and non-financial liabilities. A non-financial liability is a liability that does not meet the definition of a financial liability. Also, provided a definition of what items should be reported in this function.	To capture requirement under new accounting standard PS 1202 effective September 1, 2026

TAB REFERENCE	DESCRIPTION	CHANGE	REASON
Function Definitions	Capital Additions	Updated paragraph to clarify that capital function codes are for use on Schedule 3. Certain capital funding sources also provide for operating expenses and the appropriate function and object codes should be used on Schedule 10 for these expenses.	To clarify the use of capital function codes and to explain how the use of capital funding sources for operating expense should be coded.
Function Definitions	70 - School Generated Funds - Capital	Removed reference to memoranda 2011:B2 and 2010:B11 and added reference to current School fundraising guidelines and Fees guidelines	Replaced outdated reference material
Function Definitions	72 - School Renewal - Capital	Added all items included in Ontario Regulation 193/10 to function definition.	Updated to align with regulation
Function Definitions	74 - Temporary Accommodation	Updated definition to remove reference to Full Day Kindergarten and added applicable object codes and instruction for use of the funding for operating purposes.	To add operating function/object codes to guide boards
Function Definitions	75 - Minor TCA	Added listing of eligible items and criteria for use on operating expenses.	To clarify appropriate use of funding per the Core Education Funding regulation.
Function Definitions	76 - School Condition Improvement	Added reference to memorandum 2025:B03	To include two new funding streams, Accessibility and Reinforced Autoclaved Aerated Concrete (RAAC), in definition
Function Definitions	77 - Early Learning (Full Day Kindergarten)	Added "Full Day Kindergarten" to function title and added object codes for use with operating expenses.	To add operating object codes to guide boards
Function Definitions	78 - Rural and Northern Education	Added reference to use of funding on operating expenses per memorandum 2017:B09.	To ensure boards know related funding can be used for operating expenses
Function Definitions	79 - Other Capital	Updated definition of function code to align with expected use of Column 19 in Schedule 3.	To clarify use of function code in alignment with expected EFIS reporting
Function Definitions	88 - Community Hubs Replacement	Removed function code	No remaining funding
Function Definitions	89 - COVID-19 Resilience Infrastructure Stream (CVRIS 20%)	Removed function code	No remaining funding
Function Definitions	90 - Capital Priorities - Major Capital Programs	Added applicable function and object codes and instruction for use of the funding for operating purposes.	To add operating function/object codes to guide boards
Function Definitions	91 - Capital Priorities - Land	Added applicable function and object codes and instruction for use of the funding for operating purposes.	To add operating function/object codes to guide boards
Function Definitions	92 - School Consolidation - Capital	Removed function code	No remaining funding
Function Definitions	93 - Child Care - Retrofitting of Space	Added applicable function code and instruction for use of the funding for operating purposes.	To ensure boards know related funding can be used for operating expenses
Function Definitions	94 - Education Development Charges	Removed reference to use of function 94 for operating expenses.	To clarify that function 43 should be used.
Function Definitions	95 - Proceeds of Disposition	Added applicable function code and instruction for use of the funding for operating purposes.	To ensure boards know related funding can be used for operating expenses
Function Definitions	96 - Other Capital Deferred Revenue	Added new function code for use in Column 18 of Schedule 3 to replace incorrect function code	To clarify use of function code in alignment with expected EFIS reporting
Function Definitions	97 - Child Care Capital	Added applicable function code and instruction for use of the funding for operating purposes.	To ensure boards know related funding can be used for operating expenses
Object Definitions	361 - 363	Provided guidance that codes 361 - 363 could include the costs incurred by a school board supervisor in combination with function 31.	Guidance how to record board supervisor expenses

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Object Definitions	430 - Maintenance Supplies and Services	Revised definition to add the word "operating" and remove "excluding capital funding".	Clarified this code is to be used for operating funding.
Object Definitions	440 - Vehicle Maintenance and Supplies	Revised definition to include "Includes the costs incurred by a supervisor of a school board that is under supervision, when combined with function code 31."	Guidance how to record board supervisor expenses
Object Definitions	654 - Other Contractual Services	Revised definition to include "When using function code function code 31 with object code 654, it should only to be used by school boards under supervision to track the remuneration expenses associated with the supervisor."	Guidance how to record board supervisor expenses
Object Definitions	656 - Demolition	Added new object code to account for non-capital demolition costs	To account for a newly identified type of expense.
Object Definitions	707 - Scholarships - Endowments	Added new object code to account for expenses related scholarships paid from the proceeds of an endowment fund.	To allow for unique recording of amounts related to scholarships from the proceeds of externally restricted endowments held in perpetuity.
Schedule 3	Column 02 - Capital Priorities - Major Capital Programs	Removed function 92 from column	No remaining funding for corresponding source
Schedule 3	Column 06 - Community Hub Replacement	Removed function 88 and closed column	Column no longer available for entry, related funding source fully spent by all school boards
Schedule 3	Column 8.1 - COVID-19 Resilience Infrastructure Stream (CVRIS 80%)	Removed function 03 and closed column	Column no longer available for entry, school boards cannot spend under this program after the 2024-25 school year
Schedule 3	Column 8.2 - COVID-19 Resilience Infrastructure Stream (CVRIS 20%)	Removed function 89 and closed column	Column no longer available for entry, school boards cannot spend under this program after the 2024-25 school year
Schedule 3	Column 8.3 - School Condition Improvement - Accessibility	Added new column using existing function code 76 for new funding stream and added appropriate object codes available for use.	New funding stream
Schedule 3	Column 8.4 - School Condition Improvement - Reinforced Autoclaved Aerated Concrete (RAAC) Replacement	Added new column using existing function code 76 for new funding stream and added appropriate object codes available for use.	New funding stream
Schedule 3	Column 14 - School Generated Funds Funding Source	Revised available object codes on Schedule 3 to align with allowable capital expenditures on Schedule 14	Correction of error
Schedule 3	Column 17 - POD -Regular	Changed function code from 93 to 95 to align with function definition and other POD columns	Correction of error
Schedule 3	Column 18 - Other Deferred Revenue	Removed function code 95, which belongs with Proceeds of Disposition (POD) and added new function code 96 to correctly define column	Correction of error and addition of new function code
Schedule 10	Textbooks and Supplies	Added object code 707 to column 10 to account for expenses related to scholarships from endowments	New object code added to account for expenses related to scholarships from endowments
Schedule 10	Continuing Education	Added object code 707 to column 10 to account for expenses related to scholarships from endowments	New object code added to account for expenses related to scholarships from endowments
Schedule 10	Trustees	Opened column 9, Fees and Contractual Services, and added object code 654, Other Contractual Services	To accommodate the reporting of remuneration expenses for supervisors at school boards under supervision. No other expenses should be coded to this cell.

TAB REFERENCE	DESCRIPTION	CHANGE	REASON
Schedule 10	Other Pupil Accommodation	Added object codes 656 - Demolition and 681 - Moving of Portables to column 9	To clarify reporting of expenses in alignment with expected EFIS reporting
Schedule 10	On lines 70 and 77	Under Pupil Accommodation, removed capital function codes 75 and 77 from lines 70 and 77, as related operating functions should be used for Schedule 10	To align with function definitions
Schedule 14	Field Trips/Excursions	Added code 450 - Field Trips/Excursions to Description column to match codes in the Object Code column	Aligning object code and description columns
Schedule 14	Student Activities and Resources	Moved object code 551 - Furniture and Equipment - General from "Other" row to "Student Activities and Resources"	To align with how code 601- Rental/Lease Furniture and Equipment - General is categorized
Schedule 14	Capital Assets	Revised function code from 62 - School Generated Funds - Operating to 70 - School Generated Funds - Capital to align with capital nature of line	Error correction
Schedule 14	Student Activities and Resources	Removed code 706- Scholarships	This code would not flow through School Generated Funds (SGF) as it is for use with trust funds only.
Schedule 14	Capital Assets	Added object codes 867 - Vehicle gross vehicle weight rating < 10,000 pounds (5 yrs) and 868 - Vehicle gross vehicle weight rating >= 10,000 pounds (10 yrs)	To capture expenditures on vehicles if allowed under school board SGF policy