MINISTRY OF EDUCATION

UNIFORM CODE OF ACCOUNTS

(Manual for Ontario School Boards)

Revised March 2015
Includes up to release No. 6
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 expenditure 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 Manual includes three sections.

Section 1: Code & Description Listing with definitions. This section includes a simple listing of the mandatory codes and related descriptions and definitions for each account segment. The definitions and descriptions will explain the types of expenditures that would be coded to each account segment or combinations of segments. Examples will be included as appropriate to clarify the definitions.

Section 3: Listing of Accounts– sorted by Object Code, Function Code. This section will include a complete listing of all valid combinations of account segments and the mapping reference for inclusion in the various expenditure categories, and indicate how accounts are categorized for enveloping.

The Ministry of Education will provide clarifications for this manual from time to time as the need arises.
Relationships: Code of Accounts and the Student Focused Funding Model

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 expenditure grid used for Ministry reporting purposes, they are not the same. Refer to instructions for the Schedule of Expenditure 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

but would be mapped to “Texts, Classroom Supplies & Equipment” (Classroom envelope) in the Schedule of Expenditure 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 any of the following:

Andrew Yang (Andrew.yang@ontario.ca)
Updates to Code of Accounts  
Release #6  
2015-16 School Year

<table>
<thead>
<tr>
<th>Object Code</th>
<th>Object Code/Object Code Description</th>
<th>Changes Made</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>011</td>
<td>Other Operating Grants - Other</td>
<td>Added: EPOs to the description</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>85</td>
<td>Donations</td>
<td>Updated definition as follows: Includes donations received at the board level in accordance with Canada Revenue Agency’s rules and regulations.</td>
<td>Removed as could just be a donation with no tax consequences.</td>
</tr>
<tr>
<td>88</td>
<td>Education Development Charges</td>
<td>Updated name as follows: Education Development Charges Revenue</td>
<td>To add clarity.</td>
</tr>
<tr>
<td>151</td>
<td>Principals</td>
<td>Updated definition as follows: 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). Don’t have function 32 General Administration anymore.</td>
<td></td>
</tr>
<tr>
<td>102</td>
<td>Direction and Supervisory Officers (including Chief Financial Officer)</td>
<td>Added: Examples such as Supervisory Officers related to EPO’S (ie. Early Years SO, School Effectiveness Lead Person)</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>112</td>
<td>Clerical &amp; Secretarial</td>
<td>Changed: Description from Clerical &amp; Secretarial to Administrative Support Staff</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>161</td>
<td>Coordinators/Consultants - Teacher Support</td>
<td>Added: Examples such as School Effectiveness Consultant, Early Years Consultant, Mental Health Lead</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>170</td>
<td>Teachers</td>
<td>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’s time that relates to instructional time as defined in section 170.2 of The Education Act.</td>
<td>To provide clarification. Since preparation time is considered optional, on call time must be included here.</td>
</tr>
<tr>
<td>171</td>
<td>Learning Resource Teachers/Other School Based Teachers</td>
<td>Added: Example such as Learning Resource Teacher</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>182</td>
<td>Supply Teachers - Other</td>
<td>Added: Example - A supply teacher for release of a teacher to write/develop curriculum would be charged to 25-182.</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>183/184</td>
<td>Supply - Short Term and Supply - Long Term</td>
<td>Combined short term and long term supply as it can be difficult to differentiate between the two.</td>
<td>To provide boards with some reporting flexibility.</td>
</tr>
<tr>
<td>185</td>
<td>Supply - Prof. Dev.</td>
<td>Added: Teachers in description</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>186</td>
<td>Supply - School Programs</td>
<td>Added: Teachers in description</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>187</td>
<td>Supply - Professional Development Educational Assistant (EA)</td>
<td>Added: New account for EA professional development</td>
<td>To provide boards with some reporting flexibility.</td>
</tr>
<tr>
<td>188</td>
<td>Supply - Professional Development Early Childhood Educator (ECE)</td>
<td>Added: New account for ECE professional development</td>
<td>To provide boards with some reporting flexibility.</td>
</tr>
<tr>
<td>189</td>
<td>Early Childhood Educator (ECE) Supply</td>
<td>Added: New account for ECE supply</td>
<td>To provide boards with some reporting flexibility.</td>
</tr>
<tr>
<td>190</td>
<td>Educational Assistant (EA) Supply</td>
<td>Added: New account for EA supply</td>
<td>To provide boards with some reporting flexibility.</td>
</tr>
<tr>
<td>Object Code</td>
<td>Object Code/Object Code Description</td>
<td>Changes Made</td>
<td>Reason</td>
</tr>
<tr>
<td>-------------</td>
<td>------------------------------------</td>
<td>--------------</td>
<td>--------</td>
</tr>
<tr>
<td>194</td>
<td>Designated Early Childhood Educator</td>
<td>Changed to: Early Childhood Educator Updated definition as follows: Includes salaries and wages related to those designated and non-designated who are on the ECE grid employed in pre-age 4 child care centres (operated by some boards) as well as those employed in Early Learning Programs such as Early Childhood Educators (ECE). This code should be mapped to Function 59 for before and after school childcare centres.</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>195</td>
<td>Early Childhood Educational Assistant</td>
<td>Updated definition as follows: Includes salaries and wages related to those employed in child care centres (operated by some boards) as well as those employed in Early Learning Programs, i.e. Early Childhood Educators Assistants. 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.</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>202</td>
<td>Benefits - Supervisory Officers</td>
<td>Changed to: Benefits - Directors and Supervisory Officers</td>
<td>To maintain consistency with associated salary account.</td>
</tr>
<tr>
<td>212</td>
<td>Benefits - Clerical &amp; Secretarial</td>
<td>Changed to: Benefits - Administrative and Support Staff</td>
<td>To maintain consistency with associated salary account.</td>
</tr>
<tr>
<td>285</td>
<td>Benefits - Supply - Prof. Dev.</td>
<td>Changed to: Benefits Supply - Prof. Dev. Teachers</td>
<td>To maintain consistency with associated salary account.</td>
</tr>
<tr>
<td>287</td>
<td></td>
<td>Added: New account for Benefits - Supply - Professional Development EA’s</td>
<td>To maintain consistency with associated salary account.</td>
</tr>
<tr>
<td>288</td>
<td></td>
<td>Added: New account for Benefits - Supply - Professional Development ECE’s</td>
<td>To maintain consistency with associated salary account.</td>
</tr>
<tr>
<td>289</td>
<td></td>
<td>Added: New account for Benefits - Supply - Professional Development Early Childhood Educator Supply</td>
<td>To maintain consistency with associated salary account.</td>
</tr>
<tr>
<td>290</td>
<td></td>
<td>Added: New account for Benefits - Supply - Educational Assistant Supply</td>
<td>To maintain consistency with associated salary account.</td>
</tr>
<tr>
<td>320/321</td>
<td>Textbooks &amp; Learning Materials - HST Exempt</td>
<td>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.</td>
<td>To provide boards with some reporting flexibility.</td>
</tr>
<tr>
<td>330/551</td>
<td>Instructional Supplies &amp; Furniture &amp; Equipment - General</td>
<td>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 to reporting in either 330 or 551. However, if boards wish, they can continue to use both codes.</td>
<td>To provide boards with some reporting flexibility.</td>
</tr>
<tr>
<td>Object Code</td>
<td>Object Code/Object Code Description</td>
<td>Changes Made</td>
<td>Reason</td>
</tr>
<tr>
<td>-------------</td>
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</tr>
<tr>
<td>350</td>
<td>Cafeteria/Food Supplies &amp; Services</td>
<td>Added: Example non capitalized small equipment related to the cafeteria</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>331/661</td>
<td>Application Software/Software Fees &amp; Licenses</td>
<td>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.</td>
<td>To provide boards with some reporting flexibility.</td>
</tr>
<tr>
<td>361-363</td>
<td>Automobile Reimbursement, Travel and/or Expense Allowance, Other Travel Expense</td>
<td>The Ministry does not require a breakdown between 361 - 363. Boards can use one or all of these object codes to meet the reporting policies of their board.</td>
<td>To provide boards with some reporting flexibility.</td>
</tr>
<tr>
<td>401-403</td>
<td>Repairs - Furniture &amp; Equipment, Repairs - Computer Technology, Repairs - Network Connectivity</td>
<td>The use of codes 401-403 is optional. Boards may find Object Codes 551-553 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.</td>
<td>To provide boards with some reporting flexibility.</td>
</tr>
<tr>
<td>405-406</td>
<td>Telephone - Voice, Data Communications Services, Office Supplies &amp; Services</td>
<td>The use of 406 is optional. The Ministry does not require this breakdown. Boards may opt to combine 405-406 and 410 (for boards that report cell phone costs here) depending on their reporting requirements.</td>
<td>To provide boards with some reporting flexibility.</td>
</tr>
<tr>
<td>405</td>
<td>Telephone - Voice</td>
<td>Updated definition as follows: Includes the cost of telephone used for voice communication and data related to mobile communication devices.</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>406</td>
<td>Telephone or Data Communications Services</td>
<td>Updated definition as follows: Includes the cost of telephone services used for data and telephone/personal lines used for computer networking and communications. Note: Items such as internet service provider fees should be charged to suppliers rather than here.</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>430</td>
<td>Maintenance Supplies &amp; Services</td>
<td>Updated definition as follows: Includes the cost of cleaning supplies to clean and operate schools and admin buildings.</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>Object Code</td>
<td>Object Code/Object Code Description</td>
<td>Changes Made</td>
<td>Reason</td>
</tr>
<tr>
<td>-------------</td>
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<td>--------</td>
</tr>
<tr>
<td>440</td>
<td>Vehicle Maintenance &amp; Supplies</td>
<td>Added: Examples such as Tires, Paint, Spare Parts, Oil, Grease, Licences, Cleaning</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>551-554</td>
<td>Furniture &amp; Equipment - General, Furniture &amp; Equipment - Computer Technology, Furniture &amp; Equipment - Network Connectivity</td>
<td>Can optionally be included in Supplies and Services</td>
<td>To provide boards with some reporting flexibility.</td>
</tr>
<tr>
<td>561-592</td>
<td>Capital Asset Additions</td>
<td>Updated to include definitions and examples.</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>571</td>
<td>TCA Addition - Pre-Acquisition/ Pre-Construction Costs</td>
<td>TCA Addition - Pre-Acquisition/ Pre-Construction Costs - Building</td>
<td>To provide clarification and separate reporting of costs for building and land.</td>
</tr>
<tr>
<td>572</td>
<td>TCA Addition - Land</td>
<td>Added: TCA Addition - Pre-Acquisition - Land</td>
<td>To provide a place for boards to report pre acquisition costs related to land separately from building.</td>
</tr>
<tr>
<td>602</td>
<td>Rental/ Lease - Furniture &amp; Equipment - Computer Technology</td>
<td>Added: Examples such as Computers under an Operating Lease</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>653</td>
<td>Other Professional Fees</td>
<td>Added: Examples such as Architectural Fees</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>654</td>
<td>Other Contractual Services</td>
<td>Added: Examples such as use of an outside company for cabling installations, translators, performers, therapists, waste pick up</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>661/662</td>
<td>Software Fees &amp; Licenses &amp; Maintenance Fees - Computer Technology</td>
<td>Where it is difficult to allocate software fee &amp; licenses from maintenance fees, allocate to Code 661 or 662 as the board sees appropriate.</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>671</td>
<td>Insurance (Property &amp; Liability)</td>
<td>Changed: Description to Insurance (Property, General Liability &amp; Other)</td>
<td>Updated definition as follows: Includes property and general liability insurance. This does not include any amounts relating to non instructional buildings that is reported in the board administration and governance expense. This amount should be reallocated using the appropriate function code.</td>
</tr>
<tr>
<td>706</td>
<td>Scholarships</td>
<td>Updated definition as follows: For use with the Trust Funds only.</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>719</td>
<td>Interest and bank charges</td>
<td>Updated definition as follows: Includes interest and bank charges on short-term borrowing to finance the daily operations of the Board</td>
<td>To update the definition for incorrect reference.</td>
</tr>
<tr>
<td>Object Code</td>
<td>Object Code/Object Code Description</td>
<td>Changes Made</td>
<td>Reason</td>
</tr>
<tr>
<td>-------------</td>
<td>------------------------------------</td>
<td>--------------</td>
<td>--------</td>
</tr>
<tr>
<td>757</td>
<td>Cost of Issuing Debenture</td>
<td>Updated definition as follows: Includes any annual debt servicing maintenance fees.</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>762</td>
<td>Added: Capital Lease Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>763</td>
<td>Added: EDC Operating Expenses (includes operating related expenses which are allowed under the EDC regulations)</td>
<td>To provide a place for boards to report EDC Operating Expenses.</td>
<td></td>
</tr>
<tr>
<td>764</td>
<td>Added: EDC Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>861-893</td>
<td>Tangible Capital Assets</td>
<td>Updated to include definitions and examples.</td>
<td>To provide clarification.</td>
</tr>
<tr>
<td>871</td>
<td>Pre-Acquisition/Pre-Construction</td>
<td>Pre-Acquisition/Pre-Construction - Building</td>
<td>To provide clarification and separate reporting of costs for building and land.</td>
</tr>
<tr>
<td>872</td>
<td>Added: Pre-Acquisition - Land - includes land improvements with infinite lives</td>
<td>To provide a place for boards to report pre acquisition costs related to land separately from building.</td>
<td></td>
</tr>
<tr>
<td>873</td>
<td>Other Current Assets</td>
<td>Updated from 865 as account number was duplicated.</td>
<td>To correct incorrect account numbering.</td>
</tr>
<tr>
<td>876</td>
<td>Added: Assets Held for Sale - Land</td>
<td>To provide a place for boards to record assets held for sale.</td>
<td></td>
</tr>
<tr>
<td>877</td>
<td>Added: Assets Held for Sale - Building</td>
<td>To provide a place for boards to record assets held for sale.</td>
<td></td>
</tr>
<tr>
<td>878</td>
<td>Added: Assets Held for Sale - Land improvement</td>
<td>To provide a place for boards to record assets held for sale.</td>
<td></td>
</tr>
<tr>
<td>884</td>
<td>Added: Assets Permanently Removed from Service - Buildings</td>
<td>To provide a place for boards to record assets permanently removed from service.</td>
<td></td>
</tr>
<tr>
<td>885</td>
<td>Capital Outlay to be Recovered in Future Years</td>
<td>Removed as no longer used.</td>
<td>To delete obsolete code.</td>
</tr>
<tr>
<td>953</td>
<td>Deferred Rev. Operating - Other Boards</td>
<td>Updated to Deferred Rev. Operating - Other GRE’s</td>
<td>To update for incorrect reference.</td>
</tr>
<tr>
<td>954</td>
<td>Deferred Rev. Operating - Other Third Party</td>
<td>Updated definition to includes amounts received from other School Boards, colleges, hospital(s) with whom Board has a contractual relationship, in addition to those listed in Schedule 1 of the Act.</td>
<td>To update for incorrect reference.</td>
</tr>
<tr>
<td>966</td>
<td>Debt Charges Due and Unpaid</td>
<td>Removed as no longer used.</td>
<td>To delete obsolete code.</td>
</tr>
<tr>
<td>970</td>
<td>Added: A/S - Unavailable for Compliance - Retirement Health</td>
<td>To provide a place for boards to record A/S - Unavailable for Compliance - Early Retirement so that employee benefits can be tracked separately.</td>
<td></td>
</tr>
<tr>
<td>971</td>
<td>A/S - Unavailable for Compliance - Employee Future Benefits - Other</td>
<td>Updated to A/S - Unavailable for Compliance - Employee Future Benefits - Other</td>
<td>To update so that employee benefits can be tracked separately.</td>
</tr>
<tr>
<td>973</td>
<td>A/S - Unavailable for Compliance - Vacation Accrued</td>
<td>Delete</td>
<td></td>
</tr>
<tr>
<td>975</td>
<td>A/S - Unavailable for Compliance - Net TCA</td>
<td>Delete</td>
<td></td>
</tr>
<tr>
<td>977</td>
<td>Added: A/S - Unavailable for Compliance - Retirement Health</td>
<td>To provide a place for boards to record A/S - Unavailable for Compliance - Retirement Health so that employee benefits can be tracked separately.</td>
<td></td>
</tr>
<tr>
<td>978</td>
<td>Added: A/S - Unavailable for Compliance - Contaminated Sites</td>
<td>To provide a place for boards to record A/S - Unavailable for Compliance - Contaminated Sites</td>
<td></td>
</tr>
<tr>
<td>984</td>
<td>Added: Capital Lease - Computers, Photocopiers, Vehicles</td>
<td>To provide a place for boards to record record computer, photocopier, and vehicle capital leases.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Function Code</th>
<th>Function Code/Function Code Description</th>
<th>Suggested Change</th>
<th>Reason</th>
</tr>
</thead>
<tbody>
<tr>
<td>Object Code</td>
<td>Object Code/Object Code Description</td>
<td>Changes Made</td>
<td>Reason</td>
</tr>
<tr>
<td>------------</td>
<td>-----------------------------------</td>
<td>--------------</td>
<td>--------</td>
</tr>
<tr>
<td>1</td>
<td>Ministry of Education &amp; Training Grants</td>
<td>Update or include definition and add examples.</td>
<td>To add clarity to the document and help add consistency to reporting.</td>
</tr>
<tr>
<td>2</td>
<td>Other Provincial Grants</td>
<td>Update or include definition and add examples.</td>
<td>To add clarity to the document and help add consistency to reporting.</td>
</tr>
<tr>
<td>3</td>
<td>Government of Canada</td>
<td>Update or include definition and add examples.</td>
<td>To add clarity to the document and help add consistency to reporting.</td>
</tr>
<tr>
<td>4</td>
<td>Local Government</td>
<td>Update or include definition and add examples.</td>
<td>To add clarity to the document and help add consistency to reporting.</td>
</tr>
<tr>
<td>5</td>
<td>Other Boards</td>
<td>Update or include definition and add examples.</td>
<td>To add clarity to the document and help add consistency to reporting.</td>
</tr>
<tr>
<td>6</td>
<td>SCC Amortization</td>
<td>Update or include definition and add examples.</td>
<td>To add clarity to the document and help add consistency to reporting.</td>
</tr>
<tr>
<td>7</td>
<td>Individuals</td>
<td>Update or include definition and add examples.</td>
<td>To add clarity to the document and help add consistency to reporting.</td>
</tr>
<tr>
<td>8</td>
<td>Other Revenue</td>
<td>Update or include definition and add examples.</td>
<td>To add clarity to the document and help add consistency to reporting.</td>
</tr>
<tr>
<td>9</td>
<td>Inter-entity Revenue</td>
<td>Update or include definition and add examples.</td>
<td>To add clarity to the document and help add consistency to reporting.</td>
</tr>
<tr>
<td>10</td>
<td>Instruction</td>
<td>Updated definition as follows: 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.</td>
<td>To add clarity.</td>
</tr>
<tr>
<td>21</td>
<td>Computer &amp; Other Technical Student Support Services</td>
<td>Updated definition as follows: 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 to the network.</td>
<td>To add clarity.</td>
</tr>
<tr>
<td>33</td>
<td>Administration and Other Support</td>
<td>Updated definition as follows: 2) Unless specifically provided for in another function, all Department Managers &amp; Supervisory Personnel, secretarial and clerical staff salaries, benefits and related supplies &amp; services are to be reported under Administration and Other Support.</td>
<td>To correct reference in description.</td>
</tr>
<tr>
<td>42</td>
<td>School Renewal</td>
<td>Updated Name to School Renewal - Operating</td>
<td>To add clarity.</td>
</tr>
<tr>
<td>43</td>
<td>Pupil Accommodation</td>
<td>Update or include definition and add examples.</td>
<td>To add clarity to the document and help add consistency to reporting.</td>
</tr>
<tr>
<td>57</td>
<td>Provision for contingencies</td>
<td>Updated definition to include. To be used for budgeting only. Not to be used in Financial Statements.</td>
<td>To add clarity.</td>
</tr>
<tr>
<td>59</td>
<td>Other Non-Operating</td>
<td>Update or include definition and add examples.</td>
<td>To add clarity to the document and help add consistency to reporting.</td>
</tr>
<tr>
<td>Object Code</td>
<td>Object Code/Object Code Description</td>
<td>Changes Made</td>
<td>Reason</td>
</tr>
<tr>
<td>-------------</td>
<td>------------------------------------</td>
<td>--------------</td>
<td>--------</td>
</tr>
<tr>
<td>73</td>
<td>NPP &amp; GPL Others</td>
<td>Added: Primary Class Size (PCS) and Capital Priorities prior to 2008 as examples.</td>
<td>To add clarity.</td>
</tr>
<tr>
<td>74</td>
<td>Temporary Accommodation</td>
<td>Updated definition as follows: Capital Spending related to facilities capital funding under the Early Learning (FDK) program. Note: This funding also provides for operating expenses such as the lease of permanent and non-permanent instructional spaces and portable relocation costs. Boards should use the appropriate object code to track these operating expenses.</td>
<td>To add clarity.</td>
</tr>
<tr>
<td>73</td>
<td>Early Learning</td>
<td>Update or include definition and add examples.</td>
<td>To add clarity to the document and help add consistency to reporting.</td>
</tr>
<tr>
<td>79</td>
<td>Capital spending related to capital funding not described in function codes. (Examples: spending on Education Development Charges, Proceeds of Disposition)</td>
<td>Capital spending related to capital funding not described in function codes 70, 78 and 90-96.</td>
<td>Removed as new function codes were created to cover EDC and PoD.</td>
</tr>
<tr>
<td>90</td>
<td>Added: Capital Priorities - Major Capital Programs</td>
<td>To add new capital reporting categories.</td>
<td></td>
</tr>
<tr>
<td>91</td>
<td>Added: Capital Priorities - Land</td>
<td>To add new capital reporting categories.</td>
<td></td>
</tr>
<tr>
<td>93</td>
<td>Added: School Condition - Capital</td>
<td>To add new capital reporting categories.</td>
<td></td>
</tr>
<tr>
<td>94</td>
<td>Added: Education Development Charges</td>
<td>To provide boards with an account to record capital spending related to Education Development Charges.</td>
<td></td>
</tr>
<tr>
<td>95</td>
<td>Added: Proceeds of Disposition</td>
<td>To provide boards with an account to record capital spending related to Proceeds of Disposition.</td>
<td></td>
</tr>
<tr>
<td>99</td>
<td>Added: PSAB Adjustments</td>
<td>To provide boards with an account to record PSAB adjustments.</td>
<td></td>
</tr>
<tr>
<td>Schedule 10</td>
<td>Opened Interest Charge on Capital column so that interest from computer lease can be allocated to various Function Codes (ie. 55 Continuing Education and 43 Pupil Accommodation).</td>
<td>To update Schedule 10 as requested by the board.</td>
<td></td>
</tr>
<tr>
<td>Schedule 10</td>
<td>Code Point 76 - Amortization, there is no function code 56. We should change to 59 (Other non operating), 62 (School Generated Funds).</td>
<td>To correct reference.</td>
<td></td>
</tr>
<tr>
<td>Schedule 10</td>
<td>Added: 610 (Mental/Lesson - Instructional Accommodation) under Mental Expense in Function 55 (Continuing Education)</td>
<td>To update Schedule 10 as requested by the board.</td>
<td></td>
</tr>
<tr>
<td>Schedule 10</td>
<td>Added: 186, 187, 188, 189, 190 to Function 10, Col 2 for new EA and ECE categories.</td>
<td>To updated Schedule 10 for changes made.</td>
<td></td>
</tr>
<tr>
<td>Schedule 10</td>
<td>Added: 286, 287, 288, 289, 290 to Function 10, Col 3 for new EA and ECE categories.</td>
<td>To updated Schedule 10 for changes made.</td>
<td></td>
</tr>
<tr>
<td>Schedule 10</td>
<td>Added: Functions 75 and 77 to Code Point 70.</td>
<td>To updated Schedule 10 for changes to capital funding.</td>
<td></td>
</tr>
</tbody>
</table>
Function Definitions

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Account Name</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Ministry of Education Grants</td>
<td>Legislative Grants</td>
</tr>
<tr>
<td>02</td>
<td>Other Provincial Grants</td>
<td>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 &amp; Immigration, Literacy and Basic Skills from the Ministry of Training Colleges and Universities</td>
</tr>
<tr>
<td>03</td>
<td>Government of Canada</td>
<td>Tuition Fees/Recoveries from local native bands, Transportation Recoveries, Employment Assistance, Canadian Citizenship &amp; Immigration (CIC) Programs</td>
</tr>
<tr>
<td>04</td>
<td>Local Government</td>
<td>Tax Revenue from Municipalities, Tax Write Offs</td>
</tr>
<tr>
<td>05</td>
<td>Other Boards</td>
<td>Transportation Recoveries, Rental Revenue</td>
</tr>
<tr>
<td>06</td>
<td>DCC Amortization</td>
<td></td>
</tr>
<tr>
<td>07</td>
<td>Individuals</td>
<td>Tuition Fees for International Students/VISA programs</td>
</tr>
<tr>
<td>08</td>
<td>Other Revenue</td>
<td>Interest Income, Donations, The Council of Ontario Directors of Education (CODE)</td>
</tr>
<tr>
<td>09</td>
<td>Inter-entity Revenue</td>
<td>School Generated Funds, Transportation Consortium, Other Consolidated Entities</td>
</tr>
</tbody>
</table>

EXPENSES

Function Codes 10 through 25 group expenses relate 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 & 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 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 & Other Technical Student Support Services

04/09/2015
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 to 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 & Supervisory Personnel, secretarial and clerical staff salaries, benefits and related supplies & 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 & 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 & services are to be reported under School Management/School Services.

25 Teacher Support Services
Includes expenses relating to coordinators & 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. 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 Director 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 & Supervisory Personnel, secretarial and clerical staff salaries, benefits and related supplies & services are to be reported under Administration and Other Support.

34 Human Resource Administration
Includes the management of the employee files, recruitment, determining employee wages, labour relations, performance management, benefits, learning and development, attendance management and staffing allocation. Note: Would include any central administrative support for coordination of professional development throughout the board.

35 Information Technology Administration
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. 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.

36 Director’s Office
Includes direct administrative support for the director and any other senior executives, superintendents or supervisory officers.

37 Payroll Administration
Includes processing periodic pay cheques, reconciliation, withholding taxes, updating vacation and sick pay.

38 Finance
Includes budgeting and planning, accounting, financial reporting and analysis, treasury management, non-grant revenue / receivables, transaction processing and support for boards’ capital planning responsibilities. 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.

39 Purchasing and Procurement
Includes determining purchasing needs, selecting suppliers, ensuring compliance with procurement directives, negotiating prices and follow-up.

40 School Operations
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.

Note:
1) Includes Department Managers & Supervisory Personnel, secretarial and clerical staff salaries, benefits and related supplies & 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.

41 School Maintenance
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).

42 School Renewal - Operating
Includes all non capital expenses related to school renewal projects as described in Regulation 193/10, paragraph 6.2(2)(a) to 6.2(2)(e), plus improvements to school sites.

43 Pupil Accommodation

Health and Safety costs related to general staffing.

Health and Safety costs related to student administration systems.

Internal Audit

Health and Safety costs related to school operations.
Includes operating type (remove) expenses regarding pupil accommodation.

44 Operations & Maintenance/Capital - Non-Instructional
Includes expenses related to the operation and maintenance of non-school buildings and property. Also includes capital renovations, repair or replacement of administrative buildings.
NOTE:
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 & Supervisory Personnel, secretarial and clerical staff salaries, benefits and related supplies & 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 & Weekly Transportation

54 Transportation - Ontario Schools for the Blind/Deaf

55 Continuing Education, Summer School & 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.

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.

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 school operations.
59 Other Non-Operating

Includes expenses for material claims or settlements. May also include programs that are non-educational.

NOTE:
Boards should not include EPO funding here. EPO funding should be allocated according to the area to which it relates.

62 School Generated Funds

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.

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.

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, and prepaid expenses.

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 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 Liabilities

67 Deferred Capital Contributions

Used to record capital contributions. The amount in this account is recognized in revenue in proportion to how the related TCAs 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.

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 memoranda 2011:B2 and 2010: B11 for additional details.

71 Energy Efficient Schools

Capital Spending related to capital programs funded under the Energy Efficiency Schools Program (including Renewable Energy).

72 School Renewal - Capital

Capital spending related to capital programs funded under the School Renewal allocation. Boards can use program codes to identify spending related to this funding.

73 NPP & GPL Others

Capital Spending related to the New Pupil Places and Good Places to Learn - Capital programs. These would include projects funded under Growth Schools, Prohibitive to Repair (PTR), Primary Class Size (PCS), French Capital Transitional Adjustment and Capital Priorities prior to 2008 (including Green School Pilot) programs.

74 Temporary Accommodation

Spending related to funding under the Temporary Accommodation allocation. Includes portable acquisitions. Note that this funding along with the FDK funding also provides for operating expenses such as leases and portable relocation costs. Boards should use program codes to track these operating expenses.

75 Minor TCA

Capital spending related to capital funding under the Minor TCA allocation.

76 School Condition Improvement

Capital Spending related to the new funding announced in memorandum 2011:B03.

77 Early Learning
Spending related to facilities under the Early Learning (FDK) program. 

Note: This funding also provides for operating expenses such as the lease of permanent and non-permanent instructional spaces and portable relocation costs. Boards should use the appropriate object code to track these operating expenses and they will be mapped to Operations & Maintenance - Schools or Other Pupil Accommodation on Schedule 10.

78 GRL Renewal
Capital spending related to capital funding under GRL Renewal funding.

79 Other Capital
Capital spending related to capital funding not described in function codes 70-78 and 90-96.

90 Capital Priorities - Major Capital Programs
Capital spending related to capital funding under Capital Priorities - Major Capital Programs funding discussed in 2012: B7.

91 Capital Priorities - Land
Capital spending related to capital funding under Capital Priorities - Land funding discussed in 2012: B7.

92 School Condition - Capital
Capital spending related to capital funding under School Condition funding announced in 2014: B08.

93 Child Care
Capital spending related to the Retrofitting of Space for Child Care capital funding.

94 Education Development Charges
Spending related to Education Development Charges. Operating expenses relating to EDCs may use this function or 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.

99 PSAB Adjustments

Trust Fund

80 Revenue - Trust Fund

82 Expenses - Trust Fund

85 Assets - Trust Fund

86 Liabilities - Trust Fund
The following objects may be combined with the other various 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

<table>
<thead>
<tr>
<th>Code</th>
<th>Account Name</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>Legislative Grants</td>
<td></td>
</tr>
<tr>
<td>002</td>
<td>Reserved</td>
<td></td>
</tr>
<tr>
<td>003</td>
<td>Grant to Isolate Boards</td>
<td></td>
</tr>
<tr>
<td>004</td>
<td>Grants to Treatment Centre Boards</td>
<td></td>
</tr>
<tr>
<td>005</td>
<td>Other Legislative Grants</td>
<td></td>
</tr>
<tr>
<td>006</td>
<td>Prior Year Grant Adjustments</td>
<td></td>
</tr>
<tr>
<td>010</td>
<td>Other Operating Grants - Classroom</td>
<td></td>
</tr>
<tr>
<td>011</td>
<td>Other Operating Grants - Other; EPOs</td>
<td></td>
</tr>
<tr>
<td>012</td>
<td>Employment Assistance Programs</td>
<td></td>
</tr>
<tr>
<td>013</td>
<td>Grants in Aid of Education Research</td>
<td></td>
</tr>
<tr>
<td>015</td>
<td>Other Capital Grants</td>
<td></td>
</tr>
<tr>
<td>021</td>
<td>Tuition Fees - Day School - Ontario Residents</td>
<td></td>
</tr>
<tr>
<td>022</td>
<td>Tuition Fees - Day School - Other</td>
<td></td>
</tr>
<tr>
<td>023</td>
<td>Deposit Fees</td>
<td></td>
</tr>
<tr>
<td>024</td>
<td>Continuing Education Fees</td>
<td></td>
</tr>
<tr>
<td>026</td>
<td>Other Fees</td>
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</tr>
<tr>
<td>031</td>
<td>Cafeteria Income</td>
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</tr>
<tr>
<td>032</td>
<td>Sale of Materials</td>
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</tr>
<tr>
<td>033</td>
<td>Sale of Furniture &amp; Equipment</td>
<td></td>
</tr>
<tr>
<td>034</td>
<td>Reserved</td>
<td></td>
</tr>
<tr>
<td>035</td>
<td>Reserved</td>
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</tr>
<tr>
<td>036</td>
<td>Reserved</td>
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</tr>
<tr>
<td>037</td>
<td>Reserved</td>
<td></td>
</tr>
<tr>
<td>038</td>
<td>Proceeds on Sale of Capital Assets</td>
<td></td>
</tr>
<tr>
<td>039</td>
<td>Cost of Asset Sold</td>
<td></td>
</tr>
<tr>
<td>040</td>
<td>Accum. Amort. Of Asset Sold</td>
<td></td>
</tr>
<tr>
<td>041</td>
<td>Rental of Instructional Accommodation &amp; School Sites</td>
<td></td>
</tr>
<tr>
<td>042</td>
<td>Rental of Non-Instructional Accommodation &amp; Sites</td>
<td></td>
</tr>
<tr>
<td>043</td>
<td>Community Use Rental Revenue</td>
<td></td>
</tr>
<tr>
<td>044</td>
<td>Other Rental</td>
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</tr>
<tr>
<td>051</td>
<td>Municipal Taxes</td>
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</tr>
<tr>
<td>052</td>
<td>Supplementary Taxes</td>
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</tr>
<tr>
<td>053</td>
<td>Tax Write-offs</td>
<td></td>
</tr>
<tr>
<td>061</td>
<td>Transportation Recoveries</td>
<td></td>
</tr>
<tr>
<td>065</td>
<td>SGF - Field Trips/Excursions</td>
<td>Includes all amounts raised/received to support the costs of in province or out of country excursions or field trips.</td>
</tr>
<tr>
<td>066</td>
<td>SGF - Fundraising for external charities</td>
<td>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). Trips to Science Centre, Farm visit, Museum trip, Trip to U.S.A.</td>
</tr>
<tr>
<td>067</td>
<td>SGF - Student Activities and Resources</td>
<td>Includes amounts 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</td>
</tr>
<tr>
<td>068</td>
<td>SGF - Other Funds</td>
<td>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</td>
</tr>
<tr>
<td>071</td>
<td>Insurance Claim Proceeds - Capital appurtenances</td>
<td></td>
</tr>
<tr>
<td>075</td>
<td>Revenue Recovery</td>
<td></td>
</tr>
<tr>
<td>081</td>
<td>Interest</td>
<td></td>
</tr>
<tr>
<td>082</td>
<td>Interest on Sinking Fund</td>
<td></td>
</tr>
<tr>
<td>083</td>
<td>Reserved</td>
<td></td>
</tr>
<tr>
<td>084</td>
<td>Reserved</td>
<td></td>
</tr>
<tr>
<td>085</td>
<td>Donations</td>
<td>Includes donations received at the board-level.</td>
</tr>
<tr>
<td>086</td>
<td>Reserved</td>
<td></td>
</tr>
<tr>
<td>087</td>
<td>Other Revenue</td>
<td></td>
</tr>
</tbody>
</table>
**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 TCA's 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
096 Reserved

**Expense Objects**

**Salaries & Wages**

Object codes 101-195 are to be used to record all salaries & 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 Officers)
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 & Supervisory Officers. Where the board leader/coordinator for students at-risk is a supervisory officer - the salary should be charged to object 161 - Coordinators & Consultants.

103 Department Managers & 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.

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

112 Clinical & Secretarial/ Administrative Support Staff
Includes all administrative support staff. Costs are to be distributed to the appropriate Function code.

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 & Specialized

116 Overtime- Clerical/Technical & 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 Counsellors - Professionals & Para-professionals
Includes any staff involved with the activities involved in attendance counseling excluding teachers (170) or educational assistants (191).

132 Psychological Services - Professionals & 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 & 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 & Para-professionals
Includes any staff involved with the activities involved in social services to students excluding teachers (21-170) or educational assistants (21-191).

135 Technicians - Student Support
Includes computer or library technicians. Media technicians would be coded to the object and either function 22 - Computer & Other or 23 - Library Services according to the function which is most appropriate to that boards situation.

136 Other Professionals & Para-professionals
Includes any other Professionals or Para-professionals not covered by objects 121 - 135.

138 Temporary Assistance - Student Support
Temporary Assistance covering object codes 121-136.

139 Overtime - Student Support
Overtime covering object codes 121-136.

151 Principals
Includes salaries relating to Principals. Direct teaching would be charged to 10-131. 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
Includes 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 Dept. Head Allowance
Includes the department head allowance only.

154 Dept Head Release
Includes the percentage of salary (excluding the department head allowance) that relates to release time. Do 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. Includes the board leader/Coordinator for students at risk programs. The board leader for students at risk programs charged here may be a supervisory officer.)

170 Teachers - Other
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.

171 Learning Resource Teachers/Other School Based Teachers
Includes 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 22 and 24 respectively with object code 170 - Teachers.

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.

Supply Teachers
Object codes 182 to 194 relate to charges for supply teachers. Object code 194 include the position 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 183-188. A supply teacher for release of a teacher to write/develop curriculum would be charged to 182.

183 Supply - Short Term
Charges for supply teachers hired as a result of the short-term absence of a teacher.

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.

185 Supply - Prof. Dev. 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 EA's hired in order to provide release time for EA's to participate in professional development or in-service activities.

188 Supply - Professional Development Early Childhood Educator (ECE)
Charges for supply ECE's hired in order to provide release time for ECE's to participate in professional development or in-service activities.
189 Early Childhood Educator (ECE) Supply
Charges for 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 and teacher 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 Designated Early Childhood Educator
Includes salaries and wages related to those designated and non-designated ECEs who are employed in Early Learning (FDK) 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 and wages 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 201-295 are to be used to record all benefits relating to the salaries charged in codes 101-195. 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 benefit 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 & Supervisory Personnel
210 Benefits - Technical & Specialized-Non-Instructional
212 Benefits - Administrative and Support Staff
214 Benefits - Student Help
215 Benefits - Temporary Assistance - Clerical/Technical & Specialized
216 Benefits - Overtime - Clerical/Technical & Specialized
221 Benefits - Noon Hour Supervisors
222 Benefits - Transportation Assistants
231 Benefits - Attendance Counselors - Professionals & Para-professionals
232 Benefits - Psychological Services - Professionals & Para-professionals
233 Benefits - Speech Services - Professionals & Para-professionals
234 Benefits - Social Services - Professionals & Para-professionals
235 Benefits - Technicians - Student Support
236 Benefits - Other Professionals & Para-professionals
238 Benefits - Temporary Assistance - Student Support
239 Benefits - Overtime - Student Support
251 Benefits - Principals
252 Benefits - Vice-Principals
253 Benefits - Dept. Head Allowance
254 Benefits - Dept Head Release
261 Benefits - Coordinators/Consultants - Teacher Support
270 Benefits - Teachers
271 Benefits - Learning Resource Teacher/Other School Based Teachers
272 Benefits - PreparationTime (Optional)
273 Benefits - Home Instruction
282 Benefits - Supply Teachers - Other
283 Benefits - Supply - Short Term
284 Benefits - Supply - Long Term
285 Benefits - Supply - Prof. Dev. Teachers
286 Benefits - Supply - School Programs
287 Benefits - Supply - Professional Development EA's
288 Benefits - Supply - Professional Development ECE's
289 Benefits - Supply - Professional Development 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 & Services

315 Professional Development - Academic & S.O.’s

Includes professional development expenses for all teaching personnel and all supervisory officers (academic & 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 & S.O.’s

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 & 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
### Textbooks & Learning Materials - Not HST Exempt

See 320 - applicable to materials not HST Exempt

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>321</td>
<td>Textbooks &amp; Learning Materials - Not HST Exempt Electronic textbooks</td>
</tr>
</tbody>
</table>

#### 321 Textbooks & Learning Materials - Not HST Exempt

For Codes 330 and 551: Where it is difficult to differentiate between the cost of a piece of computer software and the associated license or the cost of the license is nominal, boards can use these object codes to meet the reporting policies of their board. 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 2010:B10 and 2011:B2.

#### 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.

#### 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 & 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 use will have to be allocated to the appropriate accounts based on use.

#### 336 Printing & 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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>341</td>
<td>Electricity</td>
</tr>
<tr>
<td>342</td>
<td>Heating - Oil</td>
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<tr>
<td>343</td>
<td>Heating - Gas</td>
</tr>
<tr>
<td>344</td>
<td>Heating - Coal</td>
</tr>
<tr>
<td>345</td>
<td>Heating - Other</td>
</tr>
<tr>
<td>346</td>
<td>Water &amp; Sewage</td>
</tr>
</tbody>
</table>

#### 350 Cafeteria/Food Supplies & 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.

#### 360 Automobile Reimbursement

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

#### 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 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 401-403 is optional. Boards may find Object Codes 551-553 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 & 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 405-406 and 410: The use of 406 is optional. The Ministry does not require this breakdown. Boards may opt to combine 405-406 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.

406 Telephone & Data Communications Services
Includes the cost of computer networking and communications.

410 Office Supplies & Services
Include the costs of supplies and services related to offices. Examples would include postage, external counter 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 & Services
Includes costs relating to repairs and services for buildings and grounds excluding Capital Funding. 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 & Supplies
Includes costs related to vehicle maintenance including repair supplies and operating expenses. Vehicle fuel is included under object 370.

441 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.

450 Field Trips/Excursions
Includes any net costs related to field trips including transportation, entrance fees or parking.

451 Furniture & 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 "School Board & School Authority Tangible Capital Assets Provincial Accounting Policies & Implementation Guide." (Object codes 551 to 553)

552 Furniture & Equipment - Computer Technology

553 Furniture & Equipment - Network Connectivity

554 Reserved

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 "School Board & School Authority Tangible Capital Assets Provincial Accounting Policies & Implementation Guide" (Object codes 861 to 864, 882 to 884, 886 to 889) or
[ii] Expense in Furniture & Equipment if they do not meet the criteria for asset capitalization as stated in the "School Board & School Authority Tangible Capital Assets Provincial Accounting Policies & Implementation Guide." (Object codes 551 to 553)

564 Reserved

Furniture & 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 "School Board & School Authority Tangible Capital Assets Provincial Accounting Policies & Implementation Guide."

551 Reserved

552 Reserved

553 Reserved

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/TCAs to the appropriate accounts. These accounts should have a zero balance at year end.

Note: Capital projects supported by fundraising proceeds should not result in 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 2010:B10 and 2011:B2.

Note: Please refer to the "School Board & School Authority Tangible Capital Assets Provincial Accounting Policies & Implementation Guide" for additional details related to the various asset categories below.

560 TCA Addition - Furniture (10 yrs)
Includes all furniture whether it is at a school, board office or other location.

561 TCA Addition - Furniture (10 yrs)
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.

563 TCA Addition - Equipment (10 yrs)
Secondary school gym equipment exceeding $5,000 per unit value, Photocopier

564 Reserved
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.

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.

Includes improvements to land assets with finite lives.

Includes improvements to land assets with finite lives.

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.

Includes buildings as well as betterments to buildings under capital leases with a capitalization threshold of $10,000 or greater.

Includes other tangible capital assets under capital leases with a capitalization threshold of $5,000 or greater.

Includes buildings as well as betterments to buildings that have an enduring nature (more than one year) where the improvement is $10,000 or greater.

Includes buildings under leasehold leases that have an enduring nature (more than one year) where the improvement is $5,000 or greater.

Includes improvements 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.

Includes computer software with unit value exceeding $5,000 for example, student information system software. Includes software that is distributable in a tangible medium.

Includes computer software with unit value exceeding $5,000 for example, student information system software. Includes software that is distributable in a tangible medium.

Includes computer software with unit value exceeding $5,000 for example, student information system software. Includes software that is distributable in a tangible medium.

Includes computer software with unit value exceeding $5,000 for example, student information system software. Includes software that is distributable in a tangible medium.

Includes buildings (40 yrs)

Include structures that have roofs and walls.

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.

Includes improvements to land improvements with infinite lives

Includes improvements to land assets with finite lives.

Driveways, Walkways, Fences, Light Posts

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.

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.

Included land improvements with infinite lives

Provides and equips the space with a distinct change in purpose and physical appearance of the space.

Provides and equips the space with a distinct change in purpose and physical appearance of the space.

Includes land improvements with infinite lives

Includes land improvements with infinite lives

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Includes land improvements with infinite lives

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Includes land improvements with infinite lives

Provides and equips the space with a distinct change in purpose and physical appearance of the space.
Object codes 661 through 671 are amounts that would not meet the definition of a leased tangible capital asset per 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 a 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 Rentals & Lease - Furniture & Equipment - General

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

602 Rentals & Lease - Furniture & Equipment - Computer Technology

Includes the cost of renting/leasing administrative office space, warehouses or other areas to be used for non-instructional purposes.

603 Rentals & Lease - Furniture & Equipment - Network Connectivity

Includes the rental/lease cost of photocopiers. These charges may be charged back based on copies used for instructional or non-instructional printing.

604 Other Rentals & Lease - Vehicles

Includes the costs of leasing vehicles, including school buses, but excludes the costs of transportation contracts which are reported under "Fees & Contractual Services (654)."

610 Renters & Lease - Instructional Accommodation

Includes the costs of renting/leasing instructional or non-instructional printing.

625 Rental & Lease - Photocopier

Includes the cost of renting/leasing administrative office space, warehouses or other areas to be used for non-instructional purposes.

630 Rental & Lease - Other

Includes fees for hardware and software maintenance contracts.

631 Fees & Contractual Services

Includes fees for hardware and software maintenance contracts.

632 Legal Fees

Includes legal fees related to Salary Negotiations, Grievances, Property Matters and Student Suspensions.

651 Audit Fees

Includes external legal fees.

652 Other Professional Fees

Includes architectural fees.

653 Other Contractual Services

Includes the rental/lease cost of photocopiers. These charges may be charged back based on copies used for instructional or non-instructional printing.

654 Employment Agency Fees

Includes cost of temporary assistance through employment agencies. Contracts for staff recruitment are included under object 421.

661 Software Fees & Licenses

Includes the costs of software fees and licenses in excess of $500 and less than $5,000.

662 Maintenance Fees - Computer Technology

Includes fees for hardware and software maintenance contracts.

671 Insurance (Property, General Liability & 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 administration of insurance on a rational basis.
Stop loss insurance goes to employees benefits for catastrophic loss.

673 Vehicle Insurance
Includes all costs associated with the moving of portables.

682 Public Transits Fares and Taxi Services
This code is not intended for staff travel.
Tax or public transit costs for children attending school.

Other Expense

701 Association & 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 & 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.

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.

715 Municipal Taxes

720 Transfers to Other Boards

722 Claims & Settlements
Includes unusual and material payments that occur that are extraordinary and not in the normal course of school board operations.

725 Miscellaneous
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.

751 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.

752 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 Cost of Issuing Debenture
Includes any annual debt servicing maintenance fees.

760 Local Improvements

763 EDC Operating Expenses
Includes operating related expenses which are allowed under the EDC regulations.

764 EDC Interest

Amortization (Pooled Classes)
Includes amortization expense for specific pooled capital asset classes.

781 Amortization - Furniture (10 years)

782 Amortization - Equipment (5 years)

783 Amortization - Equipment (10 years)

784 Amortization - F&E: First Time Equipping (10 years)

785 Amortization - Computer Hardware (5 yrs)

786 Amortization - Computer Software (5 yrs)

787 Amortization - Portable Structures (20 years)

Amortization (Non-Pooled Classes)
Includes amortization expense for specific non-pooled capital asset classes.

788 Amortization - Equipment (15 years)
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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

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 - Gov’t 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 863, 864 through 866, and 867 through 869 are tangible capital assets that meet the criteria for asset capitalization as stated in the “School Board & School Authority Tangible Capital Assets Provincial Accounting Policies & Implementation Guide.”

861 Furniture (10 yrs)

Includes all furniture whether it is at a school, board office or other location.

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

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 & equipment, PA system & equipment, snow blowers, shop equipment, hotels, 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 truck, Tractor & attachments, Backhoe, Other heavy construction equipment

865 Computer Hardware (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

866 Computer Software (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

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)
068 Vehicle gross vehicle weight rating > 10,000 pounds (10 yrs)
Includes self-propelled wheeled conveyances that do not run on rails with a gross vehicle weight rating greater than 10,000 pounds.

069 F&E - First time equipping (10 yrs)
Includes most items of an enduring nature to furnish and equip:
- New building assets – schools, administrative buildings, etc. or
- Existing buildings assets where gross floor area has been added (e.g. an addition)
- Existing space with a distinct change in purpose and physical appearance of the space.

070 Construction in Progress
Refers to new tangible capital asset construction projects that are not completed and not ready to be put into service.

071 Pre-Acquisition/Pre-Construction - Building
Construction of 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.

072 Pre-Acquisition - Land
Costs incurred prior to the purchase of land.

080 Buildings (40 yrs)
Includes land improvements with infinite lives.

081 Buildings (20 yrs)

082 Portable Structures (20 yrs)

084 Assets Permanently Removed from Service - Buildings

086 Land Improvement (15 yrs)

087 Land

088 Capital Leased Assets - Land

089 Capital Leased Assets - Buildings

090 Capital Leased Assets - Other

091 Leasehold Improvements - Land Improvements

092 Leasehold Improvements - Buildings

093 Leasehold Improvements - Other

094 Reserved

Liabilities

095 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 Accounts Payable - Other Ministries

919 Accounts Payable - Other Agencies

920 Accounts Payable - Colleges

921 Accounts Payable - Hospitals

922 Accounts Payable - Other

923 Accounts Payable - Inter-Entity

950 Deferred Rev. Operating - Gov. of Ontario: Legislative Grants
For use in situations where the use of the grant allocation is restricted by GSN regulation.

951 Deferred Rev. Operating - Gov. of Ontario: Other MOE Grants
For use in situations where the Ministry of Education grant is restricted by a project agreement signed with the school board.

952 Deferred Rev. Operating - Gov. of Ontario: Other Provincial Grants
Includes grants from other Ministries (Ministry of Training, Colleges & Universities, etc.)

953 Deferred Rev. Operating - Other GRI’s/GOs
Includes grants from GRI’s (e.g. School boards, colleges, hospitals).

954 Deferred Rev. Operating - Other Third Party
Includes amounts received from Colleges, Hospitals, Federal Government, etc.

955 Deferred Rev. Capital - Gov. of Ontario: Legislative Grants
For use in situations where the capital grant allocation is restricted by GSN regulation.

956 Deferred Rev. Capital - Gov. of Ontario: Other MOE Grants
For use when the Ministry of Education capital grant is restricted by a project agreement signed with the school board.

957 Deferred Rev. Capital - Gov. of Ontario: Other Provincial Grants
Includes capital grants from other Ministries (Ministry of Training, Colleges & Universities, etc.).

958 Deferred Rev. Capital - Proceeds of Disposition (POD)
Includes POD from School Buildings, Prohibitive to Repair School Buildings, and Other dispositions.

Deferred Rev. Capital - Education Development Charges (EDC)
Includes amounts received for EDC.

Deferred Rev. Capital - Inter-Entity
Includes amounts received/raised from School generated funds for capital purchases.

Deferred Rev. Capital - Other Third Party
Includes amounts received from MECR/BECR, Federal Government, Board level donations and Other Third Parties for capital.

Other Current Liabilities

Deferred Capital Contributions (DCC)
Account is used to record capital contributions once the tangible capital assets has been purchased or is 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.

Deferred Capital Contributions (DCC) - Other
Account is reserved for Other DCC items that a board would like to track separately.

Long term debt

Sinking Fund Assets

Debenture Principal - pre May 15, 1998

Debenture Principal - post May 14, 1998

Debenture Sinking Fund - pre May 15, 1998

Debenture Sinking Fund - post May 14, 1998

Capital Lease - Computers, Photocopiers, Vehicles
Account is used to record computer, photocopier, and vehicle capital leases.

Capital Loans

Other Long Term Liabilities

Reserved

Accumulated Surplus (Deficit)
Accumulated Surplus (Deficit) has been split into 3 main areas:

(i) Available for Compliance - Unappropriated
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.

(ii) Available for Compliance - Internally Appropriated
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.

(iii) Unavailable for Compliance
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.

A/S - Available for Compliance - Operating

A/S - Available for Compliance: Internally Appropriated - Retirement Gratuities

A/S - Available for Compliance: Internally Appropriated - WSIB

A/S - Available for Compliance: Internally Appropriated - School Renewal

A/S - Available for Compliance: Internally Appropriated - Available Capital

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.

A/S - Available for Compliance - Committed Capital Projects

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.

(iii) Unavailable for Compliance
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.

A/S - Unavailable for Compliance - Retirement Health

A/S - Unavailable for Compliance - Early Retirement

A/S - Unavailable for Compliance - Employee Future Benefits - Other

A/S - Unavailable for Compliance - Interest to be accrued

A/S - Unavailable for Compliance - School Generated Funds

A/S - Unavailable for Compliance - Revenues Recognized for Land

A/S - Unavailable for Compliance - Contaminated Sites

Reserved
### PANEL CODES

<table>
<thead>
<tr>
<th>Panel Codes</th>
<th>Description</th>
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<td>Other Schools - Continuing Education</td>
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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.
**PROGRAM CODES**

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<tr>
<th>Program Codes</th>
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<td>302</td>
<td>I.S.A. 1 - Personal Special Equipment</td>
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<td>305</td>
<td>I.S.A. 4 - Care &amp; Treatment Facility Expenditures</td>
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<td>English as a Second Language (ESL)</td>
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<td>405</td>
<td>Actualisation Linguistique en Francais (ALF)</td>
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<tr>
<td>406</td>
<td>Programme d'appui aux nouveaux arrivants (PANA) (formerly Perfectionnement du Francais (PDF))</td>
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<tr>
<td>501</td>
<td>Continuing Education - General</td>
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<tr>
<td>502</td>
<td>Continuing Education - Credit Courses/Correspondence/Self-Study</td>
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<tr>
<td>503</td>
<td>Continuing Education - Citizenship</td>
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<tr>
<td>504</td>
<td>Continuing Education - General Interest</td>
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<td>Continuing Education - English as a Second Language</td>
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<td>506</td>
<td>Continuing Education - Adult Basic Literacy</td>
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<td>Continuing Education - Native as a Second Language</td>
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<td>Continuing Education - Summer School</td>
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<td>Continuing Education - International Languages</td>
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<td>600</td>
<td>Learning Opportunities</td>
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<td>900</td>
<td>External Agency Programs</td>
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</table>

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 “regular” 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, i.e. Special Education or Learning Opportunities.
### Mapping References to Expense Categories

<table>
<thead>
<tr>
<th>Category</th>
<th>Reference Numbers</th>
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| Instruction         | 111 Classroom Teachers  
|                     | 112 Supply Teachers  
|                     | 113 Educational Assistants  
|                     | 114 Early Childhood Educator  
|                     | 121 Classroom Computers  
|                     | 122 Texts, Classroom Supplies & Equipment  
|                     | 131 Student Support - Professional & Para-Prof.  
|                     | 132 Library & Guidance  
|                     | 141 Staff Development  
|                     | 222 Department Heads  
|                     | 211 Co-ordinators & Consultants/Program Support  
|                     | 221 Principals & Vice-Principals  
|                     | 223 School Office - Secretarial & Supplies  
|                     | 251 Continuing Education  
|                     | 260 Amortization  
|                     | 261 Net Loss on Disposal of TCA  
| Administration      | 311 Trustees  
|                     | 321 Directors & Supervisory Officers  
|                     | 331 Other Board Administration  
|                     | 332 Amortization  
|                     | 333 Net Loss on Disposal of TCA  
| Transportation      | 231 Transportation  
|                     | 232 Transportation - Provincial Schools  
|                     | 233 Amortization  
|                     | 234 Net Loss on Disposal of TCA  
| Pupil Accommodation | 411 School Renewal  
|                     | 241 Operations & Maintenance - Schools  
|                     | 412 Reserved  
|                     | 413 Reserved  
|                     | 414 Other Pupil Accommodations  
|                     | 415 Amortization  
|                     | 416 Net Loss on Disposal of TCA  
| Other Commitments   | 511 Board to Board  
|                     | 512 Other Non-Operating  
|                     | 521 Claims & settlements  
|                     | 531 Reserved  
|                     | 532 Reserved  
|                     | 533 Reserved  
|                     | 534 Reserved  
|                     | 535 Reserved  
|                     | 536 Reserved  
|                     | 537 Reserved  
|                     | 538 Reserved  
|                     | 540 Amortization  
|                     | 541 Provision for Contingencies  
|                     | **542 Net Loss on Disposal of TCA**  
|                     | 551 School Generated Funds  

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Enveloping Codes #34 of 39
## Schedule 3 - Capital Expenditure

<table>
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<tr>
<th>Code Points Functions</th>
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<td>GPL: Other relates to Growth Schools, Prohibitive to Repair (PTR), French Capital Transitional Adjustment and Capital Priorities (including Green School Pilot) programs.</td>
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<td>Relates to spending School Generated Funds (i.e. those amounts raised by schools specifically to make a capital purchase).</td>
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<tr>
<td>Relates to spending any source not described in Columns 1-6. This could include the purchase of other sites, for example, for an administration site. It could also include spending of education Development Charges (EDCs) or proceeds of disposition. Note to spend proceeds of disposition, the board must have approval from the Capital Programs Branch.</td>
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### Footnotes:
1. NPP relates to spending against the New Pupil Places (NPP), Best Start and Outstanding Capital Commitments.
2. GPL is Growth Schools, Prohibitive to Repair (PTR), French Capital Transitional Adjustment and Capital Priorities (including Green School Pilot) programs.
3. Temporary Accommodation: Relates to spending against the Temporary Accommodation allocation, which is for the leasing costs and relocation and acquisition costs of portables.
4. Early Learning: Relates to spending against the Good Places to Learn (GPL) stages 1 to 4 program.
7. Minor TCA: Relates to spending the Minor TCA allocation.
8. School Generated Funds: Relates to spending School Generated Funds (i.e. those amounts raised by schools specifically to make a capital purchase).
9. Other: Relates to spending any source not described in Columns 1-6. This could include the purchase of other sites, for example, for an administration site. It could also include spending of education Development Charges (EDCs) or proceeds of disposition. Note to spend proceeds of disposition, the board must have approval from the Capital Programs Branch.
### Schedule 10 Mapping to Expense Grid Code Points

#### Code Points

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<tr>
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### Schedule 10

#### Mapping to Expense Grid Code Points

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<td>40 - 43</td>
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#### Other

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04/08/2015
<table>
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<tr>
<th>Expenditure Categories</th>
<th>Function Code</th>
<th>Object Code</th>
<th>Description</th>
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</thead>
</table>
| Field Trips/Excursions         | 62            | 363, 370, 450, 625, 682 | 363 - Travel Expenses Other  
370 - Vehicle Fuel  
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, 462, 552, 553, 601, 602, 603, 630, 661, 705, 706 | 330 - Instructional Supplies  
331 - Application Software  
336 - Printing & Photocopying - Non Instructional  
401 - Repairs - Furniture & Equipment  
552 - Furniture and Equipment - Computer  
553 - Furniture and Equipment - Network Connectivity  
601 - Rental/Lease Furn & Equip General  
602 - Rental/Lease Furn & Equip Computer Technology  
603 - Rental/Lease Furn & Equip Network Connectivity  
706 - Scholarships  
705 - Student Bursaries/Awards  
561 - Software Fees & Licenses  
530 - Retail Gas Other  |
| Other                          | 62            | 350, 410, 551 | 350 - Cafeteria/Food Supplies  
410 - Office Supplies/Service  
551 - Furniture and Equipment - General |
| Capital Assets                 | 62            | 561, 562, 563, 564, 565, 566, 586 | 561 - Furniture  
562 - Equipment (5)  
563 - Equipment (10)  
564 - Equipment (15)  
565 - Computer Hardware  
566 - Computer Software  
586 - Land Improvements |