2007-08 Uniform Code of Accounts Clarifications and Changes for 2008-09

The following are “reporting clarifications” of the current Uniform Code of Accounts and Code of Account changes to be implemented for the 2008-09 fiscal year.


**Reporting Clarifications:**

These reporting clarifications specify how expenditures should be treated based on the current Code of Accounts. These clarifications are intended to assist boards in certain areas such as general liability insurance and IT expenses where application of the code of accounts might not be consistent across the sector.

**Insurance:**

1. All property and general liability insurance is to be reported in the school operations and maintenance expenditure categories [except for any small amounts relating to Non Instructional Buildings that is reported in the board administration and governance expense].
   - Function – object combination 32-672 will be deleted for “Officer’s Liability” as it is included in the general liability premium and is an immaterial amount. Object code 671 will be renamed from “Property Insurance” to “Insurance (Property & Liability).

2. “Stop-loss” or “Catastrophic” insurance related to Worker Compensation claims is an employee benefit cost and should be allocated across expenditure categories as appropriate.

**Information Technology:**

3. Computer hardware, software and other direct costs are to be reported under the appropriate functions according to their use. For example, instructional computers (10), school office (15), school operations (40), transportation (50). They will then map to the applicable expenditure category.

4. Any non-personnel related computer expenditures that are not specific to one function – such as network costs, network servers or line charges are
to be allocated between functions in proportion to the number of computers connected to the network.

5. Salaries and benefits of personnel providing technical support;
   - to students, and teachers in schools;
   - to school offices or other school personnel;
   - to coordinators & consultants or other teacher or student support services;
   are to be charged to function 22 and will be mapped to the Professionals & Para-professionals expenditure category. **This would include expenses relating to the support and training for student administration systems.**

6. School based secretarial and clerical staff using and inputting information into the student administration systems are charged under function 15 School Management/School Services.

### Legal Fees:

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

8. If a board incurs extraordinary legal fees it should still be charged to the Board Administration and Governance envelope NOT Non-operating. However, if this results in overspending (in excess of 15%), this is a reasonable explanation that can be included in the board plan.

### Administrative Support Services (Clerical & Secretarial):

9. The current coding rules require administrative supports in the Student Support Services function (21) and the Teacher Support Services function (22) be mapped and reported as a Board Administration expense.

### Interest:

10. Short-term operating interest costs should be charged to 33-710 and mapped to the Business Administration expenditure category under column 10 "Other" on Schedule 10.

11. Long-term financing interest costs (whether debentured or not) for capital projects would be charged to object codes 752 or 754 and mapped to New Pupil Places, School Renewal or Board Administration as appropriate.

### Non-School Buildings or Property:
12. All operations, maintenance, repair or renovation expenses relating to non-instructional buildings and property are to be charged to function 44 “Operation & Maintenance/Capital – Non-Instructional” which maps to the Board Administration expenditure category.

**Direct Expenses for Directors and Supervisory Officers:**

13. Direct expenses for Directors and Supervisory Officers relating to professional development, travel or membership fees are to be included in function 32 “Directors and Supervisory Officers” and mapped to the Directors and Supervisory Officers expenditure category on Schedule 10 which is part of board administration and governance.

**Warehousing, Courier, Print shops etc:**

14. It is appropriate to charge back costs related to warehousing, printing or delivery to other functions (and therefore other expenditure categories) based on the goods or services supplied.

**Uniform Code of Accounts changes to be implemented in 2008-09**

The changes that will be made to the 2008-09 Code of Accounts as a result of the workgroup’s recommendations are as follows:

**Administrative Support Services (Clerical & Secretarial)**

1. The salaries and benefits of administrative support personnel within the Student Support Services function (21) supporting professionals, paraprofessionals and computer technicians will be mapped to the Professional and Para-professional expenditure category (131) instead of Board Administration (331).
   - Accounts 21-103, 21-112, 21-114, 21-203, 21-212, and 21-214

2. The salaries and benefits of administrative support personnel within the Teacher Support Services function (25) supporting coordinators, consultants and various program staff will be mapped to the Coordinators and Consultants/Program Support expenditure category (211) instead of Board Administration (331).

**Program Reporting (Data Form E) changes to be implemented in 2008-09**
The workgroup also recommended the following change to Data Form E which will be implemented in 2008-09.

1. The program reporting expenditure grid will include a separate line under Board Administration to collect information on Legal Fees/Services. This line will be open in all of the program areas such that boards can report legal fees and expenses under the “program area” that incurs the cost. (ie. Regular Instructional, Special Education, Language, Capital etc.). Note that this does NOT change the mapping of Legal Fees to the Board Administration expenditure category on Schedule 10.

Boards are reminded to take these and the other recommendations stated in this report into consideration when planning for the 2008-09 school year.