Ministry of Education

Uniform Code of Accounts

(Manual for Ontario School Boards)

Revised: April 2011
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 expenses;
• To provide definitions regarding which accounts will be considered classroom and non-classroom; and
• To define administration and governance, pupil accommodation and special education expenses 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 school boards and the level of detail that the Ministry of Education requires from them.

The Mandatory Account Segments are as follows:

Function: 2 digit code which reflects the minimal broad expenses categories required for reporting expenses to the Ministry of Education

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

Panel: 1 digit code which assigns expense 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 & Training. 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. This section includes a simple listing of the mandatory codes and related descriptions for each account segment.

Section 2: Definitions. This section will include definitions and descriptions of the types of expenses 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 (2 versions). This section will include a complete listing of all valid combinations of account segments and the mapping reference for inclusion in the various expense categories, and indicate how accounts are categorized for enveloping.

- Listing of Accounts - sorted by Expense Category (mapping), Function Code, Object code.
- Listing of Accounts – sorted by Object Code, Function Code


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

It is important to note that although there is a similarity between the Code of Accounts and the expense grid used for Ministry reporting purposes, they are not the same. Refer to instructions for the Schedule of Expense 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 – Scholarships/Bursaries    Elem    General Program

but would be mapped to column 10 – Other on the “Textsbooks/Supplies” line in the Schedule of Expense in the ministry reporting forms.

**Updates in the 2010-11 Code of Accounts**

This issue of the Code of Accounts includes the following changes:

1. Addition of codes for Tangible Capital Assets (TCA) / Amortization Expense
2. Addition of codes for Deferred Capital Contribution (DCC) / Amortization of DCC
3. Addition of codes for School Generated Fund (SGF)
4. Addition of codes for Early Childhood Education (ECE)
5. Update on codes to comply with PS Section 1200 - Financial Statement Presentation

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](mailto:Andrew.yang@ontario.ca))
Sangita Forodi ([Sangita.forodi@ontario.ca](mailto:Sangita.forodi@ontario.ca))
Code of Accounts - Summary of Changes

Changes to the code of accounts:

The Code of Accounts has been updated for the following:

(i) Tangible Capital Assets (TCA) / Amortization Expense
(ii) Deferred Capital Contribution (DCC) / Amortization of DCC
(iii) School Generated Funds (SGF)
(iv) Early Childhood Education (ECE)

Revisions have therefore been made to the following areas:

1. **Function Codes:**
   - Revenues
     - Added 09 - Inter-Entity which would include School Generated Funds
   - Expenses
     - 43 updated from New Pupil Place to Pupil Accommodation
     - 45 Removed
     - Added 57 - Provisions for contingencies
     - Added 62 – School Generated Funds
   - Assets
     - Updated to include 63 – Accumulated Amortization, 64 – Non-Financial Assets and 65 – Financial Assets
   - Liabilities
     - Added Deferred Capital Contributions (DCC)
   - Accumulated Surplus/(Deficit)
     - Added 68 Accumulated Surplus / (Deficit)
   - Capital Additions
     - Capital Fund function codes have been removed and Capital Additions function codes added (70-79)
1. **Object Codes**

- **Revenue**
  - Codes 038 to 040 have been added to help track proceeds of disposition
  - Codes 065 to 069 have been added to track School Generated Funds (SGF)
  - Code 082 updated to Accrued Interest on Sinking Fund
  - Code 090 Amounts from Deferred Revenue added
  - Code 091 Amortization of Deferred Capital Contributions
  - Transfer from Reserve object codes (formerly 090 – 099) have been removed

- **Expenses**
  - Codes 194, 195, 294, 295 added to include Early Childhood Educators and Assistants
  - Codes 460-463 added for School Generated Funds (SGF)
  - Codes 501-503 (Replacement of F&E) removed
  - Codes 561 through 592 have been added to track Capital Asset Additions.

*Note: Boards should be reviewing these accounts monthly to reallocate the expenses/TCAs to the appropriate accounts. These accounts should have a zero balance at year end.*

**Schedule 3 – Capital Expenditures**: Added schedule to code of accounts

- Codes 751, 753, 755, 756, 758 and 759 (Other Capital items) have been removed as they were debt/principal payments
- Codes 781 through 798 added to include Amortization Expenses

- **Assets**
  - Accounts Receivable: Codes 843 – 850 and 875 have been added to align with March Report
  - Capital Assets: Various object codes from 861 through 893 have been added to include Capital Assets
Surplus (Code 899) was removed

- **Liabilities**
  - Accounts Payable: Codes 919 – 923 have been added to align with March Report
  - Deferred Revenue: Codes 950 – 962 have been added to align with Schedule 5.1 of Forms
  - DCC: Codes 967 and 968 have been added for DCC
  - Principal/ Fund Payments: Codes 982, 983, 987, 988 were added/moved from Expenses/Expenditures to Liabilities
  - Deficit (Code 999) was removed

- **Accumulated Surplus (Deficit)**
  - Codes 990-996 and 971-977 were added to include Accumulated Surplus. The same naming convention as Schedule 5 was used.

2. **Enveloping Codes:**
   - Reserve accounts (531 through 538) are now "Reserved"
   - Renamed "Classroom" to "Instruction". Removed "Non-Classroom" and grouped categories formerly in "Non-Classroom" in with "Instruction".
   - Moved "Non-Instructional Pupil Services - 231: Transportation" to its own main category called "Transportation"
   - Changed "Administration and Governance" category to "Administration"
   - Moved “241: Operations & Maintenance-Schools” from "Non-Classroom" (now "Instruction") to "Pupil Accommodation"
   - “Pupil Accommodation accounts 412 (New Pupil Places)” and “413 (Other Capital and Approved Debt)” are now "Reserved"
   - Added 232 - "Transportation - Provincial Schools", 414 - "Other Pupil Accommodations", 541 - "Provision for Contingencies" and 551 - "School Generated Funds" and 260, 332, 233, 415 and 540 "Amortization"

3. **Schedule 10:**
- Removed Column 6 (Replacement Furniture & Equipment) and Column 7 (Capital Expenditure) as Tangible Capital Assets will now be capitalized and included on the balance sheet.
- Updated Column names and numbers to agree with new EFIS forms. Changed "Debt charges & Interest" to "Interest Charges on Capital" and renumbered column to 07, renamed "Rental Expenditure" to "Rental Expense" and renumbered the column to 09, and renumbered "Fees & Contractual Services" to 09 and "Other" to 10.
- Added two new columns. "Transfers to Other Boards", column 11 and "Amortization Expense", column 12. Note: new Schedule 10 will have an amortization column.
- Added Object codes 551,552, 553, 760 and 762 to Column 5 (Supplies & Services). These object codes are for costs that would not meet the criteria for asset capitalization as stated in the TCA guide.
- Removed Rows 412/72 (New Pupil Places), 413/73 (Other Capital and Approved Debt), 531/80 (Reserve for Working Funds), 532/81 (Special Education Reserve); 533/82 (Pupil Accommodation Reserve) and 534/85 (Other Reserves)
- Added rows: 232/69 "Transportation - Provincial Schools", 414/77 "Other Pupil Accommodation", 551/79 "School Generated Funds", and 541/80 "Provision for contingencies" as well as rows for Amortization expenses.
- Added object codes 194 & 195 to Column 02 (Salaries and Wages) line 113/53 (Educational Assistants) and line 512/78 (Other Non-Operating), and object codes 294 & 295 to Column 03 (Employee Benefits) line 113/53 (Educational Assistants) and line 512/78 (Other Non-Operating). This is to include ECE and teacher assistants. ECE expenses related to non-day school programs (e.g. before and after school) are to be reported on line 512/78.
- Added object codes 781 to 791 to column 12 (Amortization Expense) for amortization expenses.
- Added object codes for Other Pupil Accommodation
• Added new object codes 460-463 to line 551/62 (School Generated Funds)

2. **Schedule 3:**
   • Added Schedule 3 Mapping – Capital Expenditure

3. **Schedule 14:**
   • Added Schedule 14 mapping – School Generated Funds

4. Various function and object code definitions were updated for clarity.
### FUNCTION CODES

**CURRENT OPERATING**

**Revenues**
- 01 Ministry of Education Grants
- 02 Other Provincial Grants
- 03 Government of Canada
- 04 Local Government
- 05 Other Boards
- 06 Other Agencies
- 07 Individuals
- 08 Other Revenue
- 09 Inter-entity

**Expenses**
- 10 Instruction
  - School Mgmt: 15 School Management/School Services
  - Student: 21 Student Support Services - General
  - Support: 22 Computer & Other Technical Student Support Services
  - 23 Library Services
  - 24 Guidance Services
  - Teacher Support: 25 Teacher Support Services
  - Administration and Governance: 31 Governance/Trustees
  - 32 Director and Supervisory Officers (including Chief Financial Officer)
  - 33 General and Business Administration
  - 34 Human Resource Administration
  - 35 Information Technology Administration
  - 40 School Operations
  - 41 School Maintenance
  - 42 School Renewal
  - 43 Pupil Accommodation
  - 44 Operations & Maintenance/ Capital - Non-Instructional
  - 50 Transportation - General
  - 51 Transportation - Home to School
  - 52 Transportation - School to School
  - 53 Transportation - Board, Lodging & Weekly Transportation
  - 54 Transportation - Ontario Schools
  - Other: 55 Continuing Education, Summer School & International Languages
    - 57 Provision for contingencies
    - 59 Other Non Operating
    - 62 School Generated Funds

**Assets**
- 63 Accumulated Amortization
- 64 Non-Financial Assets
- 65 Financial Assets

**Liabilities**
- 66 Liabilities
- 67 Deferred Capital Contributions (DCC)

**Accumulated Surplus (Deficit)**
- 68 Accumulated Surplus (Deficit)

**CAPITAL ADDITIONS**
- 70 School Generated Funds - Capital
- 71 Energy Efficient Schools
- 72 School Renewal
- 73 NPP & GPL Others
- 74 Temporary Accommodation
- 75 Minor TCA
- 76 Reserved
- 77 Early Learning
- 78 GPL Renewal
- 79 Other Capital

**TRUST FUND**

**Revenues**
- 80 Revenue - Trust Fund

**Expenses**
- 82 Expenses - Trust Fund

**Assets**
- 85 Assets - Trust Fund

**Liabilities**
- 86 Liabilities - Trust Fund

---

The function codes listed above are the mandatory set of codes for this account segment. Function 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.
### OBJECT CODES

#### REVENUE OBJECTS

**Grants**
- 001 Legislative Grants
- 002 Reserved
- 003 Grant to Isolate Boards
- 004 Grants to Treatment Centre Boards
- 005 Other Legislative Grants
- 006 Prior Year Grant Adjustments
- 010 Other Operating Grants - Classroom
- 011 Other Operating Grants - Other
- 012 Employment Assistance Programs
- 013 Grants in Aid of Education Research
- 015 Other Capital Grants

**Fees**
- 021 Tuition Fees - Day School - Ontario Residents
- 022 Tuition Fees - Day School - Other
- 023 Deposit Fees
- 024 Continuing Education Fees
- 026 Other Fees

**Sales**
- 031 Cafeteria Income
- 032 Sale of Materials
- 033 Sale of Furniture & Equipment
- 034 Reserved
- 035 Reserved
- 036 Reserved
- 037 Reserved
- 038 Proceeds on Sale of Capital Assets
- 039 Cost of Asset Sold
- 040 Accum. Amort. Of Asset Sold

**Lease & Rentals**
- 041 Rental of Instructional Accommodation & School Sites
- 042 Rental of Non-Instructional Accommodation & Sites
- 043 Community Use Rental Revenue
- 044 Other Rental

**Municipal Taxes**
- 051 Municipal Taxes
- 052 Supplementary Taxes
- 053 Tax Writeoffs

**Transportation Recoveries**
- 061 Transportation Recoveries

**School Generated Funds**
- 065 SGF - Field Trips/Excursions
- 066 SGF - Fundraising for external charities
- 067 SGF - Student Activities and Resources
- 068 SGF - Other Funds
- 069 SGF Capital Asset Fundraising

**Insurance Recoveries**
- 071 Insurance Claim Proceeds - Capital appurtenances
- 072 Insurance Claim Proceeds - Other

**Other Revenue**
- 081 Interest
- 082 Interest on Sinking Fund
- 083 Reserved
- 084 Reserved
- 085 Donations
- 086 Reserved
- 087 Other Revenue
- 088 Education Development Charges
- 090 Amounts from Deferred Revenue
- 091 Amortization of Deferred Capital Contributions
- 092 Reserved
- 093 Reserved
- 094 Reserved
- 095 Reserved
- 096 Reserved
- 097 Reserved
- 098 Reserved
- 099 Reserved
### Salaries and Wages

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>101</td>
<td>Trustees Honorarium</td>
</tr>
<tr>
<td>102</td>
<td>Supervisory Officers (including Chief Financial Officer)</td>
</tr>
<tr>
<td>103</td>
<td>Department Managers &amp; Supervisory Personnel</td>
</tr>
<tr>
<td>108</td>
<td>Reserved</td>
</tr>
<tr>
<td>109</td>
<td>Reserved</td>
</tr>
<tr>
<td>110</td>
<td>Technical &amp; Specialized-Non-Instructional</td>
</tr>
<tr>
<td>112</td>
<td>Clerical &amp; Secretarial</td>
</tr>
<tr>
<td>114</td>
<td>Student Help</td>
</tr>
<tr>
<td>115</td>
<td>Temporary Assistance - Clerical/Technical &amp; Specialized</td>
</tr>
<tr>
<td>116</td>
<td>Overtime - Clerical/Technical &amp; Specialized</td>
</tr>
<tr>
<td>121</td>
<td>Noon Hour Supervisors</td>
</tr>
<tr>
<td>122</td>
<td>Transportation Assistants</td>
</tr>
<tr>
<td>131</td>
<td>Attendance Counsellors - Professionals &amp; Para-professionals</td>
</tr>
<tr>
<td>132</td>
<td>Psychological Services - Professionals &amp; Para-professionals</td>
</tr>
<tr>
<td>133</td>
<td>Speech Services - Professionals &amp; Para-professionals</td>
</tr>
<tr>
<td>134</td>
<td>Social Services - Professionals &amp; Para-professionals</td>
</tr>
<tr>
<td>135</td>
<td>Technicians - Student Support</td>
</tr>
<tr>
<td>136</td>
<td>Other Professionals &amp; Para-professionals</td>
</tr>
<tr>
<td>137</td>
<td>Reserved</td>
</tr>
<tr>
<td>138</td>
<td>Temporary Assistance - Student Support</td>
</tr>
<tr>
<td>139</td>
<td>Overtime - Student Support</td>
</tr>
<tr>
<td>151</td>
<td>Principals</td>
</tr>
<tr>
<td>152</td>
<td>Vice- Principals</td>
</tr>
<tr>
<td>153</td>
<td>Dept. Head Allowance</td>
</tr>
<tr>
<td>154</td>
<td>Dept Head Release</td>
</tr>
<tr>
<td>161</td>
<td>Coordinators/Consultants - Teacher Support</td>
</tr>
<tr>
<td>162</td>
<td>Reserved</td>
</tr>
<tr>
<td>163</td>
<td>Reserved</td>
</tr>
<tr>
<td>170</td>
<td>Teachers</td>
</tr>
<tr>
<td>171</td>
<td>Learning Resource Teachers/Other School Based Teachers</td>
</tr>
<tr>
<td>172</td>
<td>Preparation Time (Optional)</td>
</tr>
<tr>
<td>173</td>
<td>Home Instruction</td>
</tr>
<tr>
<td>174</td>
<td>Reserved</td>
</tr>
<tr>
<td>175</td>
<td>Reserved</td>
</tr>
<tr>
<td>176</td>
<td>Reserved</td>
</tr>
<tr>
<td>182</td>
<td>Supply Teachers - Other</td>
</tr>
<tr>
<td>183</td>
<td>Supply - Short Term</td>
</tr>
<tr>
<td>184</td>
<td>Supply - Long Term</td>
</tr>
<tr>
<td>185</td>
<td>Supply - Prof. Dev.</td>
</tr>
<tr>
<td>186</td>
<td>Supply - School Programs</td>
</tr>
<tr>
<td>191</td>
<td>Educational Assistant</td>
</tr>
<tr>
<td>192</td>
<td>Instructors - Non-certified</td>
</tr>
<tr>
<td>193</td>
<td>Continuing Education Teachers</td>
</tr>
<tr>
<td>194</td>
<td>Designated Early Childhood Educator</td>
</tr>
<tr>
<td>195</td>
<td>Early Childhood Educational Assistant</td>
</tr>
</tbody>
</table>

**Optional Treatment of Early Childhood Education**

If Boards wish they may track Early Childhood Educational Assistant (object code 195) in Educational Assistant (object code 191). Object code 195 is optional.
OBJECT CODES

Benefits

OPTIONAL TREATMENT OF BENEFITS

If a Board wishes they may track benefits in aggregate by type of benefit expense (see codes 301-313) and then allocate the expense to the appropriate benefit accounts (201-293) before reporting to MET. Alternatively, benefit expenses may be charged directly to accounts using the following code segments. The allocation of benefit expenses will be required before reporting to MET. Separate information on benefits by type of expense on a board wide basis will also be required as supplementary information.

201 Benefits - Trustees
202 Benefits - Supervisory Officers
203 Benefits - Department Managers & Supervisory Personnel
206 Reserved
209 Reserved
210 Benefits - Technical & Specialized-Non-Instructional
212 Benefits - Clerical & Secretarial
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 Attendants
231 Benefits - Attendance Counsellors - 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
237 Reserved
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
262 Reserved
263 Reserved
270 Benefits - Teachers
271 Benefits - Learning Resource Teacher/Other School Based Teachers
272 Benefits - PreparationTime (Optional)
273 Benefits - Home Instruction
274 Reserved
275 Reserved
276 Reserved
282 Benefits - Supply Teachers - Other
283 Benefits - Supply - Short Term
284 Benefits - Supply - Long Term
285 Benefits - Supply - Prof. Dev.
286 Benefits - Supply - School Programs
291 Benefits - Educational Assistant
292 Benefits - Instructors - Non-certified
293 Benefits - Continuing Education Teachers
294 Benefits - Designated Early Childhood Educator
295 Benefits - Early Childhood Educational Assistant

The following codes are suggested if a Board wishes to track by type of expense and then allocate to the above accounts.

301 Ontario Municipal Employees Retirement System
302 Canada Pension Plan
303 Other Pension Plans
304 Employment Insurance
305 Employer Health Tax
306 Group Life Insurance
307 Medical & Health Insurance
308 Dental Insurance
309 Long Term Disability Insurance
310 Worker's Compensation
311 Other Benefits
312 Retirement Gratuities - TPP eligible
313 Retirement Gratuities - other
### OBJECT CODES

#### Professional Development
- 315 Professional Development - Academic
- 316 Professional Memberships - Academic
- 317 Professional Development - Non Teaching
- 318 Professional Memberships - Non Teaching

#### Supplies & Services
- 320 Textbooks & Learning Materials - GST Exempt
- 321 Textbooks & Learning Materials - Not GST Exempt
- 330 Instructional Supplies
- 331 Application Software
- 335 Printing & Photocopying - Instructional
- 336 Printing & Photocopying - Non-instructional
- 340 Plant Operations Supplies
- 341 Electricity
- 342 Heating - Oil
- 343 Heating - Gas
- 344 Heating - Coal
- 345 Heating - Other
- 346 Water & Sewage
- 350 Cafeteria/Food Supplies & Services
- 361 Automobile Reimbursement
- 362 Travel and/or Expense Allowance
- 363 Other Travel Expense
- 370 Vehicle Fuel
- 401 Repairs - Furniture & Equipment
- 402 Repairs - Computer Technology
- 403 Repairs - Network Connectivity
- 405 Telephone - Voice
- 406 Telephone or Data Communications Services
- 410 Office Supplies & Services
- 415 School Council Supplies
- 421 Recruitment of Staff
- 430 Maintenance Supplies & Services
- 440 Vehicle Maintenance & Supplies
- 450 Field Trips
- 460 Donations to external charities
- 501 Reserved
- 502 Reserved
- 503 Reserved
- 551 Furniture & Equipment - General
- 552 Furniture & Equipment - Computer Technology
- 553 Furniture & Equipment - Network Connectivity
- 554 Reserved

The following codes (551 to 553) are suggested if a Board wishes to track F&E that do not meet the capitalization criteria per the TCA Guide. If a Board prefers not to track separately then the expenses would be included in the appropriate Supplies & Service code above (320 to 463).
### OBJECT CODES

#### Capital Asset Additions

- **561** TCA Addition - Furniture (10 yrs)
- **562** TCA Addition - Equipment (5 yrs)
- **563** TCA Addition - Equipment (10 yrs)
- **564** TCA Addition - Equipment (15 yrs)
- **565** TCA Addition - Computer Hardware (5 yrs)
- **566** TCA Addition - Computer Software (5 yrs)
- **567** TCA Addition - Vehicles grwr < 10,000 pounds (5 yrs)
- **568** TCA Addition - Vehicles grwr >= 10,000 pounds (10 yrs)
- **569** TCA Addition - F&E: First time equipping (10 yrs)
- **570** TCA Addition - Construction in Progress
- **571** TCA Addition - Pre-Acquisitions/ Pre-Construction Costs
- **580** TCA Addition - Buildings (40 yrs)
- **581** TCA Addition - Buildings (20 yrs)
- **585** TCA Addition - Land
- **586** TCA Addition - Land Improvements (15 yrs)
- **587** TCA Addition - Capital Leased Assets - Land
- **588** TCA Addition - Capital Leased Assets - Buildings
- **589** TCA Addition - Capital Leased Assets - Other
- **590** TCA Addition - Leasehold Improvements - Land Improvements
- **591** TCA Addition - Leasehold Improvements - Buildings
- **592** TCA Addition - Leasehold Improvements - Other

#### Rentals/Leases

- **601** Rental/Lease - Furniture & Equipment - General
- **602** Rental/Lease - Furniture & Equipment - Computer Technology
- **603** Rental/Lease - Furniture & Equipment - Network Connectivity
- **610** Rental/Lease - Instructional Accommodation
- **611** Rental/Lease - Non-Instructional Accommodation
- **621** Rental/Lease - Photocopier
- **625** Rental/Lease - Vehicles
- **630** Rental/Lease - Other

#### Fees & Contractual Services

- **651** Audit Fees
- **652** Legal Fees
- **653** Other Professional Fees
- **654** Other Contractual Services
- **655** Employment Agency Fees
- **661** Software Fees & Licenses
- **662** Maintenance Fees - Computer Technology
- **671** Insurance (Property & Liability)
- **673** Vehicle Insurance
- **681** Moving of Portables
- **682** Public Transit Fares and Taxi Services

#### Other Expense

- **701** Association & Membership Fees - Board
- **702** Association & Membership Fees - Individuals
- **705** Student Bursaries/Awards
- **706** Scholarships
- **710** Interest and bank charges
- **715** Municipal Taxes
- **720** Transfers to Other Boards
- **722** Claims & Settlements
- **725** Miscellaneous
OBJECT CODES

Other Capital
751 Reserved
752 Debenture Interest - pre May 15, 1998
753 Reserved
754 Debenture Interest - post May 14, 1998
755 Reserved
756 Reserved
757 Cost of Issuing Debenture
758 Reserved
759 Reserved
760 Local Improvements
761 Capital Loan Interest
763 Reserved

Amortization (Pooled 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)
788 Amortization - Equipment (15 years)
789 Amortization - Vehicles.gov < 10,000 pounds (5 yrs)
790 Amortization - Vehicles.gov >= 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
## OBJECT CODES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>810</td>
<td>Cash</td>
</tr>
<tr>
<td>820</td>
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<td>Long-term investments</td>
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<td>Other Assets</td>
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<td>Furniture (10 yrs)</td>
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<td>862</td>
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<td>863</td>
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<td>Computer Hardware (5 yrs)</td>
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<td>866</td>
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<tr>
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<td>Vehicle gross vehicle weight rating &lt; 10,000 pounds (5 yrs)</td>
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<td>Vehicle gross vehicle weight rating &gt;= 10,000 pounds (10 yrs)</td>
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<tr>
<td>899</td>
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</table>
The object codes listed above are the mandatory set of codes for this account segment. Object 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.
Panel

1 Elementary
2 Reserved
3 Reserved
4 Secondary
5 Other Schools - Continuing Education
6 Central

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

000 Regular Day School & General

301 Special Education
302 I.S.A. 1 - Personal Special Equipment
305 I.S.A. 4 - Care & Treatment Facility Expenditures

402 English as a Second Language (ESL)
405 Actualisation Linguistique en Francais (ALF)
406 Programme d'appui aux nouveaux arrivants (PANA) (formerly Perfectionnement

501 Continuing Education - General
502 Continuing Education - Credit Courses/Correspondence/Self-Study
503 Continuing Education - Citizenship
504 Continuing Education - General Interest
505 Continuing Education - English as a Second Language
506 Continuing Education - Adult Basic Literacy
507 Continuing Education - Native as a Second Language
508 Continuing Education - Summer School
509 Continuing Education - International Languages

600 Learning Opportunities

900 External Agency Programs

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

Current Operating - Revenues

01 Ministry of Education & Training Grants
02 Other Provincial Grants
03 Government of Canada
04 Local Government
  - includes Tax write-offs as a "negative revenue"
05 Other Boards
06 Other Agencies
07 Individuals
08 Other Revenue
  - for recording revenue from various sources. May be combined with any object 001 - 097 as applicable.
  - Amortization for Deferred Capital Contributions (DCC) would be included in other revenue.
09 Inter-entity Revenue
  - includes revenue from inter-entities. Example: School Generated Funds for field trips/excursions, fundraising activities, and student activities/resources.

Current Operating - Expenses

Function Codes 10 through 25 group expenses related to Day School Programs, and do not include continuing education or summer school classes or courses.

10 Instruction
  - includes all current salary, benefits, 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 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 the proportion to the number of computers connected to the network.

15 School Management/School Services
  - includes all expenses relating to the management and administration of schools, including for example 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 manager.
  2) Includes all school based secretarial and clerical salaries, benefits and related supplies and services, i.e. guidance, library, 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 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 the 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, plus other support personnel such as lunchroom supervisors.

  Note:
  1) Department Managers & Supervisory Personnel, secretarial and clerical staff salaries, benefits and related supplies & services are to be reported under General and Business Administration.
  2) Map to the Professional and Para-professional expenditure category.
22 Computer & Other Technical Student Support Services
- includes expenses relating to the operation of instructional computers and other school based computers and other technical services for students. Traditionally would include school based technicians and expenses relating to the support and training for student administration systems

Notes:
1) computer hardware and software and the associated network costs are to be reported under the appropriate functions according to their use (e.g. school office, library, guidance, school operations, etc). Instructional computers are reported under function 10, school office under 15, school operations under function 40 and transportation under 50.
2) Non personnel related expenses for local or wide area networks, such as network servers and line charges, are to be allocated between functions in proportion to the computers connected 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 if any

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. It includes honoraria, travel and professional development for trustees as well as trustee association fees and secretarial and office expenses relating to this function.

Note: Secretarial and office expenses relating to this function are subsequently mapped to Board Administration.

32 Directors and Supervisory Officers (including Chief Financial Officer)
- includes direct expense for staff assigned duties outlined in section 286 of The Education Act; also includes costs to support these functions such as secretarial support, travel, supplies, services, etc.

Note: Secretarial support, travel, supplies and services relating to this function are subsequently mapped to Board Administration.

33 General and Business Administration
- includes public relations, corporate planning, and all business functions including finance (treasury), budget, audit, payroll, purchasing, non-plant related warehousing and administrative services.

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 General and Business Administration.
3) 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.
34 Human Resources Administration
- Includes expenses relating to the human resource management function of the board including staffing, benefits, contract negotiations or dealings with various unions.

Notes:
1) 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.

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 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 the 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
- Includes all expenses related to school renewal projects as described in Regulation 193/10, paragraph 6.2(2.2) to 6.2(2.6), plus improvements to school sites. A project would normally cost more than $10,000 and convey a benefit over more than one year (i.e. extends the previously assessed useful life of the building structure and/or installed component/systems; decreases operating costs; increases building or system capacity and/or quality).

43 Pupil Accommodation
- Includes operating type expenses regarding pupil accommodation, mostly interest on debt on capital programs and site costs for the land which in not purchased.

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
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 the proportion to the number of computers connected to the network.

Transportation - Home to School

Transportation - School to School

Transportation - Board, Lodging & Weekly Transportation

Transportation - Ontario Schools for the Blind/Deaf
- 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.

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.

Other Non-Operating
- Includes expenses for material claims or settlements. May also include programs that are non-educational, ie child care centres.

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. For example, cheques written in support of external charities, school council, or student council and/or costs associated with field trips/excursions, student/activities and resources, conducting fundraising events.

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)
• Facilities renewal normally funded through the school renewal grants such as structural repairs, sanitation or emergency repairs; and
• Administrative expenses
Please see memoranda 2011:B2 and 2010: B11 for additional details.

Current Operating - Assets, Liabilities & Non-Financial Assets

Accumulated Amortization
- Includes the accumulated amortization for all classes of tangible capital assets.

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.

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 1200.051 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

Liabilities

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.

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.
Capital Additions

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 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 spending related to capital programs funded under the School Renewal allocation and school condition Improvement allocation. Boards can use program codes to identify spending relating to each 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), French Capital Transitional Adjustment and Capital Priorities (including Green School Pilot) programs.

74 Temporary Accommodation
- Capital spending related to capital funding under the Temporary Accommodation allocation. Includes portable acquisitions. Note that this funding, and the FDK funding also provides for operating expenses (leases, portable relocation costs). Boards should use program codes to track those operating expenses.

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

76 New capital funding (Major capital projects)
- Capital spending related to the new funding for major capital projects announced in memorandum 2011:B03.

77 Early Learning
- Capital spending related to capital funding under the Early Learning (FDK) program.

Note: this funding also provides for operating expenses (lease of permanent and non-permanent instructional spaces, portable relocation costs). Boards should use program codes to track those operating expenses.

78 GPL Renewal
- Capital spending related to capital funding under the Good Places to Learn (GPL) stages 1 to 4 program.

79 Other Capital
- Capital spending related to capital funding not described in function codes 70-81 above. (Examples: spending on Education Development Charges, Proceeds of Disposition)

Trust Fund

80 Revenue - Trust Fund

82 Expenses - Trust Fund

85 Assets - Trust Fund

86 Liabilities - Trust Fund
Object Definitions

The following objects may be combined with the other various segments as applicable. Section 3 outlines the valid function/object combinations and the associated expense category applicable to each one. Some examples may be shown within these definitions but these are not the only possibilities.

Revenue Objects

001 Legislative Grants
002 Reserved
003 Grant to Isolate Boards
004 Grants to Treatment Centre Boards
005 Other Legislative Grants
006 Prior Year Grant Adjustments

010 Other Operating Grants - Classroom
011 Other Operating Grants - Other
012 Employment Assistance Programs
013 Grants in Aid of Education Research

015 Other Capital Grants

021 Tuition Fees - Day School - Ontario Residents
022 Tuition Fees - Day School - Other
023 Deposit Fees
024 Continuing Education Fees

026 Other Fees

031 Cafeteria Income
032 Sale of Materials
033 Sale of Furniture & Equipment
034 Reserved
035 Reserved
036 Reserved
037 Reserved
038 Proceeds on Sale of Capital Assets
039 Cost of Asset Sold
040 Accum. Amort. Of Asset Sold
041 Rental of Instructional Accommodation & School Sites
042 Rental of Non-Instructional Accommodation & Sites
043 Community Use Rental Revenue
044 Other Rental

051 Municipal Taxes
052 Supplementary Taxes
053 Tax Write-offs

061 Transportation Recoveries

065 SGF - Field Trips/Excursions
- Includes all amounts raised/received to support the costs of in province or out of country excursions or field trips. Examples: trips to Science Centre, farm visit, museum trip, trip to U.S.A.

066 SGF - Fundraising for external charities
- Amounts raised/received in support of an external charity where the school provides the administrative process for collecting the funds. The charity would be registered with the Canada Revenue Agency (CRA). Examples: Terry Fox Run, Cancer Society, United Way, etc.
067 SGF - Student Activities and Resources
- Monies raised/received related to student activities and resources such as activity fees, support for student council/governments, extracurricular activities including sports. Examples: student activity fees, athletic fees, yearbooks, student clubs.

068 SGF - Other Funds
- Includes all items that do not fit under the other SGF categories (object codes 065-067). Examples: general fundraising by the school or school council, interest on accounts.

071 Insurance Claim Proceeds - Capital appurtenances
072 Insurance Claim Proceeds - Other

081 Interest
082 Interest on Sinking Fund
083 Reserved
084 Reserved
085 Donations
- Includes donations received at the board-level in accordance with Canada Revenue Agency's rules and regulations.
086 Reserved
087 Other Revenue
088 Education Development Charges

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 TCAs are recognized in expense through amortization. Only the supported portion of the TCA amortization expense is to be included.

092 Reserved
093 Reserved
094 Reserved
095 Reserved
096 Reserved
097 Reserved
098 Reserved
099 Reserved
Expense Objects

Salaries & 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 Director and Supervisory Officers (including Chief Financial Officer)
   Director, 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.
   Where a board courier is predominately involved with transporting instructional supplies and equipment they may be charged to 21-110 Student Support - Prof. & Para. Where the courier is predominately delivering mail and associated administrative materials they should be charged to 33-110 Business Admin. An appropriate allocation shall be made for courier with combined functions.

112 Clerical & Secretarial
   Includes all clerical and secretarial 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 Counselors - 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 this object and either function 22 - Computer & Other or 23 - Library Services according to which is most appropriate to that board's 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
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) or general administration (32-151).

152 Vice-Principals
See Principals (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
Include proportion of salaries of teachers that are not specifically included in other object codes. 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. Excludes on-call time.

171 Learning Resource Teachers/Other School Based Teachers
Include salaries relating to teachers within a school that are not specifically assigned a class. Combined only with function 10. Does not include Librarians and Guidance teachers who are coded under functions 23 and 24 respectively with object code 170 - Teachers.

172 PreparationTime (Optional)
Include the portion of school based teachers salary (including home instruction teachers) that does not relate to instructional time, such as 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 186 relate to charges for supply teachers. Codes 182 to 184 also include the portion of a teacher's on call time which is used to replace teachers in the classroom for instructional purposes. Actual on call time used to cover for teacher absences may be charged to these object codes; on call time not used for instructional purposes is to be charged to object code 172.
182 **Supply Teachers - Other**
Charges for supply teachers not covered in objects 183-185.
Example: A supply teacher for release of a teacher to write/develop curriculum would be charged to 25-182.
Any supply teachers hired to replace teachers that are not currently receiving a salary (ex. Maternity leave) should be charged to the appropriate salary account (ex. 10-170 - Instruction - Teachers).

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

184 **Supply - Long Term**
Charges for supply teachers hired as a result of 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 account.

185 **Supply - Prof. Dev.**
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**
Charges for supply teachers hired in order to provide release time for teachers assisting with school programs. (Examples: field trips, student sports activities)

191 **Educational Assistant**
Includes salaries of educational assistants, teacher assistants, or early childhood educators.

192 **Instructors - Non-certified**
Includes salaries paid to instructors not requiring a teaching certificate. (Example: International Language instructors.)

193 **Continuing Education Teachers**
Include salaries for teachers specifically related to Continuing Education.

194 **Designated Early Childhood Educator**
Include salaries for Early Childhood Educators (ECE) specifically related to Early Learning.

195 **Early Childhood Educational Assistant**
Include salaries for teacher assistants specifically related to Early Learning.
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 benefits costs are charged to a summary account they will be required to be allocated to the following object codes for reporting to the Ministry of Education. The allocation for benefits for preparation time and on-call time should be done on the same basis as salaries allocation.

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>201</td>
<td>Benefits - Trustees</td>
</tr>
<tr>
<td>202</td>
<td>Benefits - Supervisory Officers</td>
</tr>
<tr>
<td>203</td>
<td>Benefits - Department Managers &amp; Supervisory Personnel</td>
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<tr>
<td>210</td>
<td>Benefits - Technical &amp; Specialized-Non-Instructional</td>
</tr>
<tr>
<td>212</td>
<td>Benefits - Clerical &amp; Secretarial</td>
</tr>
<tr>
<td>214</td>
<td>Benefits - Student Help</td>
</tr>
<tr>
<td>215</td>
<td>Benefits - Temporary Assistance - Clerical/Technical &amp; Specialized</td>
</tr>
<tr>
<td>216</td>
<td>Benefits - Overtime- Clerical/Technical &amp; Specialized</td>
</tr>
<tr>
<td>221</td>
<td>Benefits - Noon Hour Supervisors</td>
</tr>
<tr>
<td>222</td>
<td>Benefits - Transportation Assistants</td>
</tr>
<tr>
<td>231</td>
<td>Benefits - Attendance Counselors - Professionals &amp; Para-professionals</td>
</tr>
<tr>
<td>232</td>
<td>Benefits - Psychological Services - Professionals &amp; Para-professionals</td>
</tr>
<tr>
<td>233</td>
<td>Benefits - Speech Services - Professionals &amp; Para-professionals</td>
</tr>
<tr>
<td>234</td>
<td>Benefits - Social Services - Professionals &amp; Para-professionals</td>
</tr>
<tr>
<td>235</td>
<td>Benefits - Technicians - Student Support</td>
</tr>
<tr>
<td>236</td>
<td>Benefits - Other Professionals &amp; Para-professionals</td>
</tr>
</tbody>
</table>
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.
286 Benefits - Supply - School Programs

291 Benefits - Educational Assistant
292 Benefits - Instructors - Non-certified
293 Benefits - Continuing Education Teachers
294 Benefits - Designated 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.

320  Textbooks & Learning Materials - GST 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.

321  Textbooks & Learning Materials - Not GST Exempt
    See 320 - applicable to materials not GST Exempt

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

Note:

Amounts spent from school generated funds should be to complement, not replace, funding provided from the
ministry and should not be used for items that are funded through the allocated budget of a school board
including, but not limited to learning materials and textbooks. For more information see 2010:B10 and 2011:B2
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 uses 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
341 Electricity
342 Heating - Oil
343 Heating - Gas
344 Heating - Coal
345 Heating - Other
346 Water & Sewage

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.
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. Example: If an itinerant teacher in the north was provided with a vehicle instead of automobile reimbursement, the charge would go to 10-370.

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.

405 **Telephone - Voice**
Includes the cost of telephone used for voice communication.

406 **Telephone or Data Communications Services**
Includes the cost of telephone services used for fax or telephone/leased lines used for computer networking and communications.

Note: Items such as internet service provider fees should be charged to supplies rather than here.
410  **Office Supplies & Services**  
Include the costs of supplies and services related to offices. Examples would include postage, external courier charges, office supplies and advertising that is not related to staff recruitment.

415  **School Council Supplies**  
Includes any costs related to school councils.

421  **Recruitment of Staff**  
Includes costs related to staff recruitment including advertising, employment agency fees, meals, 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 School Renewal or New Pupil Places.

440  **Vehicle Maintenance & Supplies**  
Includes costs related to vehicle maintenance including repair supplies such as tires, paint, spare parts and operating expenses such as oil, grease, licences and cleaning. Vehicle fuel is included under object 370.

450  **Field Trips/Excursions**  
Includes any net costs related to field trips including transportation, entrance fees or parking. Includes out of province and out of country trips.

460  **Donations for external charities**  
Applicable to school generated funds. Includes expenses in support of an external charity where the school provides the administrative process for collecting the funds. This charity would be registered with the Canada Revenue Agency (CRA). Examples: cheques provided to the Cancer Society, United Way.

501  *Reserved*
502  *Reserved*
503  *Reserved*

**Furniture & Equipment Expenses (now 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 "School Board & School Authority Tangible Capital Assets Provincial Accounting Policies & Implementation Guide".

551  **Furniture & Equipment - General**
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, 866 to 872, 880 to 882, 886 to 893) or

(ii) Expense (in "Supplies & Services") 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)

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 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.

561  TCA Addition - Furniture (10 yrs)
562  TCA Addition - Equipment (5 yrs)
563  TCA Addition - Equipment (10 yrs)
564  TCA Addition - Equipment (15 yrs)
565  TCA Addition - Computer Hardware (5 yrs)
566  TCA Addition - Computer Software (5 yrs)
567  TCA Addition - Vehicles gvw < 10,000 pounds (5 yrs)
568  TCA Addition - Vehicles gvw >= 10,000 pounds (10 yrs)
569  TCA Addition - F&E: First time equipping (10 yrs)
570  TCA Addition - Construction in Progress
571  TCA Addition - Pre-Acquisition/ Pre-Construction Costs

580  TCA Addition - Buildings (40 yrs)
581  TCA Addition - Buildings (20 yrs)
582  TCA Addition - Portable Structures (20 yrs)

585  TCA Addition - Land
586  TCA Addition - Land Improvements (15 yrs)
587  TCA Addition - Capital Leased Assets - Land
588  TCA Addition - Capital Leased Assets - Buildings
589  TCA Addition - Capital Leased Assets - Other
590  TCA Addition - Leasehold Improvements - Land Improvements
591  TCA Addition - Leasehold Improvements - Buildings
592  TCA Addition - Leasehold Improvements - Other
Object codes 601 through 630 are rental/leases 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 reasonable assurance that the government will obtain ownership of the leased property by the end of the lease term. Reasonable assurance that the government will obtain ownership of the leased property would be present when the terms of the lease would result in ownership being transferred to the government by the end of the lease term or when the lease provides for a bargain purchase option.

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

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

601 Rental/Lease - Furniture & Equipment - General
602 Rental/Lease - Furniture & Equipment - Computer Technology
603 Rental/Lease - Furniture & Equipment - Network Connectivity

610 Rental/Lease - Instructional Accommodation
Includes the costs of renting/leasing buildings, school sites or any other facilities for instructional purposes.

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

621 Rental/Lease - Photocopier
Includes the rental/lease cost of photocopiers. These charges may be charged back based on copies used to instructional or non-instructional printing.
Note: See note on objects 335 & 336.

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

630 Rental/Lease - Other
### Fees & Contractual Services

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>651</td>
<td>Audit Fees</td>
</tr>
<tr>
<td>652</td>
<td>Legal Fees</td>
</tr>
<tr>
<td></td>
<td><strong>Notes:</strong></td>
</tr>
<tr>
<td></td>
<td>Fees for external legal fees including: salary negotiations, grievances, property matters and student suspensions.</td>
</tr>
<tr>
<td></td>
<td>Legal Fees should be charged to functions that map to the Board Administration envelope except when capitalized as part of a capital project.</td>
</tr>
<tr>
<td></td>
<td>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, this is a reasonable explanation that can be included in the board plan if requested.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>653</td>
<td>Other Professional Fees</td>
</tr>
<tr>
<td>654</td>
<td>Other Contractual Services</td>
</tr>
<tr>
<td></td>
<td>Any costs paid for a service or contract with an outside vendor for work that can't be easily classed under another account code.</td>
</tr>
<tr>
<td></td>
<td><strong>Example:</strong> Use of an outside company for cabling installations, translators, performers, therapists.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>655</td>
<td>Employment Agency Fees</td>
</tr>
<tr>
<td></td>
<td>Includes cost of temporary assistance through employment agencies. Contracts for staff recruitment are included under object 421.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>661</td>
<td>Software Fees &amp; Licenses</td>
</tr>
<tr>
<td></td>
<td>Include the costs of software fees and licences in excess of $500 and less than $5,000.</td>
</tr>
<tr>
<td></td>
<td>Example: 1 year license to use a piece of software for $1,000.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>662</td>
<td>Maintenance Fees - Computer Technology</td>
</tr>
<tr>
<td></td>
<td>Includes fees for hardware &amp; software maintenance contracts.</td>
</tr>
<tr>
<td></td>
<td><strong>Example:</strong> ongoing annual fees for software support/upgrades such as Xpress voice mail annual maintenance costs.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>671</td>
<td>Insurance (Property &amp; Liability)</td>
</tr>
<tr>
<td></td>
<td>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.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>673</td>
<td>Vehicle Insurance</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>681</td>
<td>Moving of Portables</td>
</tr>
<tr>
<td></td>
<td>Includes all costs associated with the moving of portables.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>682</td>
<td>Public Transit Fares and Taxi Services</td>
</tr>
<tr>
<td></td>
<td><strong>Example:</strong> taxi or public transit costs for children attending school <strong>ONLY</strong>.</td>
</tr>
<tr>
<td></td>
<td>Not to be used for staff travel.</td>
</tr>
</tbody>
</table>

### Other Expense

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>701</td>
<td>Association &amp; Membership Fees - Board</td>
</tr>
<tr>
<td></td>
<td>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 33-701.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>702</td>
<td>Association &amp; Membership Fees - Individuals</td>
</tr>
<tr>
<td></td>
<td>Include costs related to membership fees for individuals in various organizations related to their employment but excluding professional fees 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.</td>
</tr>
</tbody>
</table>
705  **Student Bursaries/Awards**

Includes expenses made by a board to award students for achievement or to cover financial need. Example: Trophies, plaques, commencement awards and costs.

706  **Scholarships**

For use with the Trust Fund only.

710  **Interest and bank charges**

Includes interest and bank charges on short-term borrowing to finance the daily operations of the Board. Use function 33 General and Business Administration.

**Notes**

1) 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 extra-ordinary and not in the normal course of school board operations.

725  **Miscellaneous**

731  **Reserved**

732  **Reserved**

733  **Reserved**

734  **Reserved**

735  **Reserved**

736  **Reserved**

737  **Reserved**

738  **Reserved**

739  **Reserved**

**Other Capital**

751  **Reserved**

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

**Note**

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

753  **Reserved**

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

**Note**

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

755  **Reserved**

756  **Reserved**

757  **Cost of Issuing Debenture**

758  **Reserved**

759  **Reserved**

760  **Local Improvements**

761  **Capital Loan Interest**

763  **Reserved**
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)
- amortization expense for specific non-pooled capital asset classes

788 Amortization - Equipment (15 years)
789 Amortization - Vehicles gvwr < 10,000 pounds (5 yrs)
790 Amortization - Vehicles gvwr >= 10,000 pounds (10 yrs)
791 Amortization - Buildings (40 yrs)
792 Amortization - Buildings (20 yrs)
793 Amortization - Land Improvements (15 yrs)
794 Amortization - Capital Leased Assets - Buildings
795 Amortization - Capital Leased Assets - Other
796 Amortization - Leasehold Improvements - Land Improvements
797 Amortization - Leasehold Improvements - Buildings
798 Amortization - Leasehold Improvements - Other

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

865 Other Current Assets

875 Long-term investments

880 Other Assets
Tangible Capital Assets

Object codes 861 through 871, 880 through 882, and 886 through 893 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".

Note: the object codes are to be used with function codes 64 (non-financial assets) and 65 (accumulated amortization)

861 Furniture (10 yrs)
862 Equipment (5 yrs)
863 Equipment (10 yrs)
864 Equipment (15 yrs)
865 Computer Hardware (5 yrs)
866 Computer Software (5 yrs)
867 Vehicle gross vehicle weight rating < 10,000 pounds (5 yrs)
868 Vehicle gross vehicle weight rating >= 10,000 pounds (10 yrs)
869 F&E - First time equipping (10 yrs)
870 Construction in Progress
871 Pre-Acquisition/Pre-Construction

880 Buildings (40 yrs)
881 Buildings (20 yrs)
882 Portable Structures (20 yrs)

886 Land Improvement (15 yrs)
887 Land
888 Capital Leased Assets - Land
889 Capital Leased Assets - Buildings
890 Capital Leased Assets - Other
891 Leasehold Improvements - Land Improvements
892 Leasehold Improvements - Buildings
893 Leasehold Improvements - Other

885 Capital Outlay to be Recovered in Future Years

899 Reserved

Liabilities

905 Bank or Short-term Borrowing

911 Accounts Payable - Government of Ontario
912 Accounts Payable - Government of Canada
913 Accounts Payable - Local Government
914 Accounts Payable - Other Boards
915 Accounts Payable - Individuals
916 Accounts Payable - Other
917 Accounts Payable - Trade
918 Accrued Liabilities
919 Accounts Payable - Other Ministries
920 Accounts Payable - Colleges
921 Accounts Payable - Hospitals
922 Accounts Payable - Other Agencies
923 Accounts Payable - Inter-Entity
**Deferred Rev. Operating - Gov. of Ontario: Legilative Grants**
- For use in situations where the use of the grant allocation is restricted by GSN regulation. Example: Special Education Grant, etc.

**Deferred Rev. Operating - Gov. of Ontario: Other MOE Grants**
- For use in situations where the Ministry of Education grant is restricted by project agreement signed with the school board. Example: EPO Grant, etc.

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

**Deferred Rev. Operating - Other Boards**
- Includes amounts received from other School Boards

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

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

**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

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

**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/BEER, Federal Government, Board level donations and Other Third Parties for capital.

**Other Current Liabilities**

**Debt Charges Due and Unpaid**

**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**
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, 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, 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, Balanced Budget Determination.
**Listing of Valid Accounts for Enveloping Purposes**

Mapping references to the expense categories required for enveloping purposes are included in the chart on the next page.

The listings following include valid function/object/panel code combinations and the categorization (mapping) of each account combination to an expense category. Please note the following important information:

The panel is indicated as "1" - Elementary, "5" - Continuing Education or "6" - Central. **Any account that exists for Panel = "1" will usually exist for Panel = "4."

Valid function/object/panel combinations may be combined with any program code as applicable.

All mapping is as indicated EXCEPT any accounts coded with program = "5xx" Continuing Education are to be mapped and included in the expense category 251 - Continuing Education.

**Allocations between accounts:**

All allocations of costs between accounts are to be made on the basis of a reasonable measurement of use unless a specific allocation method is included in this document. (Examples might include # of copies made, # of computer connections or workstations)

**Definitions of Classroom and Non-Classroom, Administration and Governance, Pupil Accommodation and Special Education**

The mapping of the account segments in the following pages, together with the information included in the Definitions sections of this document, represent Classroom, Administration and Governance, Pupil Accommodation and Special Education expenses as referenced in Student Focused Funding: Legislative Grants for School Boards.

"Classroom" expenses are costs included in accounts mapped to expense categories 111 to 331.

"Governance and Administration" expenses are costs included in accounts mapped to expense category 311 to 331.

"Administration" expenses are costs included in accounts mapped to expense categories 321 and 331 in the attached pages.

"Pupil Accommodation" expenses are mapped to expense categories 411 to 413.

"Special Education" program costs are mapped to expense categories 111 to 223.

**Costing for Special Education**

The allocation for special education under the student focused funding model is intended to cover the incremental costs of providing special education programs and services.

For the integrated and resource-withdrawal programs, expenses relating to classroom teachers,
supplies and other "regular" expenses are not to be coded to special education.

For self-contained special education programs however, the teacher and supply teacher salaries are to be reported on a total basis.

For enveloping purposes, the ministry forms adjust the special education expenses reported by the boards by subtracting regular funding for self-contained special education pupils so that expenses and allocations can be compared (on an incremental cost basis).

In each case, only those expenses related to expense categories 111 to 223 are to be included as special education expenses.

In addition to the above, expenses in respect of other program categories such as ESL or learning opportunities should not be included under special education.

Additional detailed information and explanation is provided in the "Special Education Expense Reporting Instructions for DSB's for 2003-04", see attachment below.
With the announcement of additional funding for special education in December 2002, and concerns about variation in boards’ interpretation of allowable expenditures for reporting on special education, the ministry has determined that there is a need to provide additional guidance to boards on allowable expenses that can be reported as special education expenditures. This will establish a common standard of practice that will support consistency and comparability of information across boards.

This paper provides guidance to DSBs on the ministry’s expectations regarding appropriate expenditure reporting on boards’ use of the Special Education Grant allocation. This refers to special education expenditures only, and does not relate to the reporting of expenditures on remedial or Learning Opportunity Grant programs. These instructions supplement existing ministry documentation in the Uniform Code of Accounts, Technical Papers, regulations and memos to school boards.

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

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

**Reporting Special Education Expenditures**

The allocation for special education under the student focused funding model is intended to cover the incremental costs of providing special education programs and services. This means that only the additional costs associated with meeting the needs of special education student are considered to be special education expenditures for the purposes of enveloping.

The Special Education Grant was not intended to cover all board expenditures related to providing special education programs and services. Specifically, the grant was not intended to cover the additional costs of board administration, transportation and school operational costs. These expenses were taken into account when other grants within the student focused funding model were developed.

Since other grants, such as the Foundation Grant, Transportation Grant, and the Administration and Governance Grant, provide funding for all students, these grants generate revenue that is expected to be used to support the infrastructure and basic direct service costs of serving a boards’ student population. This includes costs associated with transportation, secretarial support to administrators and coordinators, and librarians or guidance counsellors.

As is already outlined in the Uniform Code of Accounts, expenditures in respect of other program categories, such as ESL and learning opportunities, are not to be included in special
education.

**Reporting on Integrated & Resource Withdrawal Programs**

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

**Reporting on Self Contained Classes**

Boards are to report the entire cost of some expenditure categories for self contained classes. As part of the Enveloping calculation, the Financial Reports contain an adjustment for self contained classes, so that a portion of the Foundation Grant for students in these classes is deducted from reported expenditures, because it covers the basic costs of these classes. This portion includes the Foundation Grant allocation for teachers, teachers’ assistants, and preparation time. This allows the remaining costs to be included as incremental special education expenditures.

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

**Average Class Size Calculation**

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

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

**Reporting Staff Costs**

Since all boards do not have information systems that provide details on staff assignments, it is necessary to propose a best practice approach. To report staff costs (salaries, benefits, and retirement gratuities), boards will:
- use the most accurate approach, as noted below, given their current systems;
- be consistent on the treatment of an item within a report (for example, Estimates or Financial Statements);
- disclose the approach used in each report to local SEACs;
- use the board average for retirement gratuities throughout all reports.

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

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

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

**Expenditure Categories**

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

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

**Occasional /Supply Teachers**
- supply and occasional teachers replacing special education teachers in self contained classes or resource withdrawal settings.

**Teacher Assistants**
- special education teachers’ assistants in integrated, resource withdrawal, and self contained settings;
- supply teachers’ assistants replacing special education assistants.

**Textbooks, Learning Materials, Classroom Supplies & Equipment**
- incremental cost of additional supplies, textbooks, learning materials for integrated and self contained classes, **excluding** costs for materials for special education classes that
are purchased as part of the board’s normal, regular day school, school-based textbook and supply purchasing arrangement;
-actual cost of purchasing and maintaining specialized or adapted materials or equipment, including computer software;
-testing materials for specialized assessments;
-classroom supplies related to ISA 4 classrooms;
-for field trips: total cost of transportation and bus monitor costs for field trips for self contained classes and incremental costs for transportation and bus monitor costs for field trips for special education students in integrated classes. (Excludes costs of transportation for co-op and job placements and any other trips that are part of the regular school program, such as alternative physical education programming. These are to be reported as part of school to school transportation costs).

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

Professionals, Paraprofessionals & Technicians
-costs for professionals and para-professionals working with students receiving special education programs and services, and technicians working on specialized special education equipment, prorated on a rational, defensible basis to reflect the proportion of staff time spent in services and supports for students with special education needs; different rates for different types of staff may be used to reflect board experience with the demands on staff resources to support special education students;
-heads of professional departments, such as psychology and social work, prorated to reflect the proportion of staff time spent in services and supports for students with special education needs;
-proportion of early identification and assessment costs associated with work conducted by professionals and para-professionals, based on board experience with the proportion of students found to have special education needs;
-excludes secretaries supporting professionals, para-professionals, and technicians, as these are to be included in board administration.

Library & Guidance
-generally not to be reported; however, costs may be reported related to library and guidance staff in schools where it can be demonstrated that additional resources have been allocated to a school due to a very high concentration of students with special education needs; excludes any additional resources assigned due to support LOG programs.

Staff Development
-all special education related professional development for all special education staff, including teachers’ assistants, supply teachers and professionals;
-supply teachers backfilling for teachers of self contained special education classes and special education resource teachers (SERTs) on any training, or for teachers of regular classes attending special education related professional development.
Preparation Time
-portion of teachers’ salary (including home instruction teachers working with students with special education needs) that does not relate to instructional time, such as preparation time and on-call time not used to cover teacher absences; exclude release time for department heads (as per Code of Accounts) OR cost of providing additional staff to cover for special education teachers or SERTs when they are replaced in a class for preparation time;
-include a portion of any teachers’ time, (for example, 10% of salary and benefit costs, according to number of minutes referenced in collective agreements), where teachers are not replaced in a class as they do not have a class responsibility for this portion of the day.

Principals, Vice-Principals
-generally not to be reported; however, costs may be reported related only to schools where it can be demonstrated that additional resources have been allocated to a school due to a very high concentration of students with special education needs; excludes any additional resources assigned due to support LOG programs.

Department Heads
-school based special education department head allowances.

School Office - Secretarial & Supplies
-generally not to be reported; however, costs may be reported related to secretaries in schools where it can be demonstrated that additional resources have been allocated to a school due to a very high concentration of students with special education needs; excludes any additional resources assigned due to support LOG programs.

Coordinators & Consultants
-special education consultants and coordinators;
-any principal or vice principal without a school that provides special education program supervision (excluding supervision of remedial programs);
-excludes secretaries supporting consultants and coordinators, as these are to be included in board administration.
Appendix: Special Education Enveloping

The following table provides a summary of the expected treatment of expenditures for different types of classes. Adjustments to remove the appropriate portions of the Foundation Grant and other Special Purpose Grants (e.g. Teacher Qualifications and Experience Grant, French as a First Language portion of the Language Grant and Early Learning Grant) are made within the Enveloping schedule of the financial forms.

### Treatment of Special Education Expenditures by Type of Class

<table>
<thead>
<tr>
<th>Expenditure Category</th>
<th>Costs Associated with Type of Class</th>
<th>Foundation Grant Deduction for Students in Self Contained Classes</th>
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</thead>
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<td></td>
<td>Integrated</td>
<td>Self Contained</td>
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<tr>
<td>Room Teachers</td>
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<td>100% of total cost</td>
</tr>
<tr>
<td>Room Teachers</td>
<td>0</td>
<td>100% of total cost</td>
</tr>
<tr>
<td>Casual/Supply Teachers</td>
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<td>Preparation Time</td>
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<td>Special Direct Costs</td>
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<tr>
<td>Special Education Resource Teachers (SERTs)</td>
<td>100% of cost of SERTs, including supply teachers and preparation time</td>
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</tr>
<tr>
<td>Teachers' Assistants</td>
<td>100% of cost of special education teachers' assistants</td>
<td>No</td>
</tr>
<tr>
<td>Professionals, Para-professionals &amp; Technicians</td>
<td>Portion related to special education</td>
<td>No</td>
</tr>
<tr>
<td>Coordinators and Consultants</td>
<td>100% of cost of special education coordinators and consultants</td>
<td>No</td>
</tr>
<tr>
<td>Administration</td>
<td>Portion related to special education</td>
<td>No</td>
</tr>
<tr>
<td>Administrative Heads</td>
<td>100% of special education department head allowances</td>
<td>No</td>
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<tr>
<td>Direct Costs</td>
<td></td>
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</tr>
<tr>
<td>Textbooks, Learning Materials, Supplies and Equipment</td>
<td>Incremental special education costs</td>
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</tr>
<tr>
<td>Classroom Computers</td>
<td>Incremental special education costs</td>
<td>No</td>
</tr>
<tr>
<td>Library/Guidance</td>
<td>Generally not permitted, but allowable where allocation of additional resources can be documented, due to very high concentration of students with special education needs.</td>
<td>No</td>
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<tr>
<td>Principals, Vice Principals</td>
<td>Generally not permitted, but allowable where allocation of additional resources can be documented, due to very high concentration of students with special education needs.</td>
<td>No</td>
</tr>
<tr>
<td>School Office - Secretarial &amp; Supplies</td>
<td>Generally not permitted, but allowable where allocation of additional resources can be documented, due to very high concentration of students with special education needs.</td>
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</tr>
<tr>
<td>Category</td>
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<td>-----------------------------------------------------------------------------</td>
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<tr>
<td>Instruction</td>
<td>Face to Face Instruction</td>
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<td></td>
<td>Classroom Teachers</td>
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<td></td>
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<td>School Office - Secretarial &amp; Supplies</td>
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<td>Continuing Education</td>
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<td>Non-Instructional Pupil Services</td>
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<td></td>
<td>Transportation</td>
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<td></td>
<td>Transportation - Provincial Schools</td>
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<td>Pupil Accommodation</td>
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<td></td>
<td>Amortization</td>
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<td></td>
<td>Provision for Contingencies</td>
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<td>School Generated Funds</td>
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### Schedule 3 - Capital Expenditure

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<thead>
<tr>
<th>Code Points</th>
<th>Code Names</th>
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<td>Land &amp; Land Improvements with Infinite Lives (EDC Eligible)</td>
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<td>2.2</td>
<td>Land &amp; Land Improvements with Infinite Lives (Non-EDC Eligible)</td>
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<td>2.6</td>
<td>Buildings - Existing</td>
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<td>2.7</td>
<td>Buildings - CIP</td>
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<td>2.8</td>
<td>OTHER BUILDINGS - 20 YEARS</td>
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<td>2.9</td>
<td>OTHER BUILDINGS - New</td>
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<td>2.10</td>
<td>Other Buildings - Existing</td>
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<td>2.11</td>
<td>Other Buildings - CIP</td>
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<td>2.12</td>
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<td>Portable Structures - Existing</td>
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<td>2.15</td>
<td>MOVEABLE TYPE ASSETS (Note 1)</td>
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<td>Computer Hardware</td>
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<td>2.17</td>
<td>Computer Software</td>
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<td>2.18</td>
<td>Vehicles &lt; 1 ton</td>
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<td>2.19</td>
<td>Vehicles &gt; 1 ton</td>
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<td>Other movable type assets</td>
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<tr>
<td>2.21</td>
<td>Pre-Construction/Pre-Acquisition Costs</td>
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#### Funding Source (Note 2)

- NPP & GPL Others
- Others
- Temporary Accommodation
- GPL Renewal
- Early Learning
- Energy Efficient Schools
- School Renewal
- Minor TCA
- School Generated Funds
- Other

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<th>Code Functions</th>
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<th>03</th>
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<th>05</th>
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#### Notes:

1. **Note 1**: Moveable type assets would be entered on Schedule 3 - Capital Expenditure - Moveable Assets

2. **Note 2**: The funding to be included in each of the columns is as follows:
   1. **NPP & GPL Others**
      - NPP relates to spending against the New Pupil Places (NPP), Best Start and Outstanding Capital Commitments. GPL Other relates to Growth Schools, Prohibitive to Repair (PTR), French Capital Transitional Adjustment and Capital Priorities (including Green School Pilot) programs.
   2. **Temporary Accommodation**
      - Relates to spending against the Temporary Accommodation allocation, which is for the leasing costs and relocation and acquisition costs of portables.
   3. **GPL Renewal**
      - Relates to spending against the Good Places to Learn (GPL) stages 1 to 4 program.
   4. **Early Learning**
      - Relates to spending against the Early Learning program.
   5. **Energy Efficient Schools**
      - Relates to spending against the Energy Efficiency Schools program (including Renewable Energy).
   6. **School Renewal**
      - Relates to spending the School Renewal allocation.
   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 1-8. 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.
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Schedule 10: Mapping to Expense Grid Code Points

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Net Loss on Disposal of TCA

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Pupils Accommodation

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Note: The code points in the table correspond to specific financial categories and responsibilities within the transportation sector.
## Schedule 10
### Mapping to Expense Grid Code Points
#### View 1

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<th>Code</th>
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<td>414</td>
<td>Other Pupil Accommodation</td>
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<td>School Generated Funds</td>
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<td>Other Non-Operating</td>
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<td>Provision for contingencies</td>
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<td>Field Trips/Excursions</td>
<td>Donations to External Charities</td>
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<td>330, 331, 336, 401, 462, 552, 553, 559, 582, 603, 630, 661, 705, 706</td>
</tr>
</tbody>
</table>

*363 - Travel Expenses Other*  
*370 - Vehicle Fuel*  
*625 - Rental/Lease Vehicles*  
*682 - Public Transit/Taxi Fares*  

*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*  
*630 - Rental/Lease Other*  
*661 - Software Fees & Licenses*  
*705 - Student Bursaries/Awards*  
*706 - Scholarships*