

Document Information
Object and Function Code Changes Made
Release 11
2021-22

<u>Function Code</u>	<u>Function Code Description</u>	<u>Change</u>	<u>Reason</u>
89	COVID-19 Resilience Infrastructure Stream (CVRIS 20%)	Added: function code 89 is added for capital spending related to provincially funded COVID -19 resilience infrastructure stream funding announced in memorandum 2020: B20.	To add a new capital reporting category
03	Government of Canada	Added: COVID-19 Resilience Infrastructure Stream (CVRIS 80%) and Climate Action Incentive Fund (CAIF) are added to the examples.	To add new funding types to the examples of the function code
<u>Schedule 3</u>		<u>Change</u>	<u>Reason</u>
03, 89	Buildings and Other Non-Moveable type assets	Added: three columns are created for the following items: COVID-19 Resilience Infrastructure Stream (CVRIS 80%); COVID-19 Resilience Infrastructure Stream (CVRIS 20%); and Climate Action Incentive Fund (CAIF) and added the following object codes under these columns, under Buildings and Other Non-Moveable type assets: 580, 581, 586, 588, 590, 591.	To add new capital reporting categories
<u>Object Code</u>	<u>Object Code Description</u>	<u>Change</u>	<u>Reason</u>
865	Computer Hardware	Changed: definition of object code 865 Computer Hardware is changed as follows: Comprises of all the physical parts of the computer.	To fix a 'cut-and-paste' error, resulting in an incorrect description under Computer Hardware in COA document
593	TCA Addition - Capital Leased Assets - Machinery and equipment	Added: object code 593 and object code definition are added.	Added this object code to meet provincial reporting requirements
594	TCA Addition - Capital Leased Assets - Information Technology	Added: object code 594 and object code definition are added.	Added this object code to meet provincial reporting requirements

102	Directors and Supervisory Officers (including Chief Financial Officer)	Changed: example has been updated from "Supervisory Officers (SOs) related to Education Program Other (EPOs) Leads under the Program Leadership Allocation (PLA), that are at an SO level. For all leads, they are included as Coordinators/Consultants under Function Code 25" to "Supervisory Officers (SOs) related to Priorities and Partnerships Funding (PPF). Leads under the Program Leadership Grant (PLG) that are at an SO level. For all leads, they are included as Coordinators/Consultants under Function Code 25."	To update the old terminology
565, 785	TCA Addition - Computer Hardware, Amortization - Computer Hardware	Changed: estimated useful life of computer hardware has been changed from 5 years to 3 years.	For consistency with the District School Board and School Authority Tangible Capital Assets Provincial Accounting Policies and Implementation Guide, release 13, revised January 2021
Schedule 3		Change	Reason
593, 594	Moveable Type Assets	Added: object code 593 and 594 are added on schedule 3 under line 1.3 Moveable Type Assets.	Added this object code to meet provincial reporting requirements
Special Education Appendix	Special Education Enveloping	Updated: Column D on Special Education Appendix tab is removed.	Column D is removed as this information is contained in EFIS on Data Form A2
Program Code	Program Code Description	Change	Reason
302 and 305	Personal Special Equipment	Updated: Reference "ISA" is removed from program code 302.	To update the old terminology
305	Education and Community Partnership Programs (ECP) Expenditures	Updated: Reference "ISA" is removed from program code 305 and updated to a new term "Education and Community Partnership Programs (ECP)" instead of "Care and Treatment Facility."	To update the old terminology