

Document Information

Object and Function Code Changes Made

Release 14

2023-24

<u>Object Code</u>	<u>Object Code Description</u>	<u>Change</u>	<u>Reason</u>
716	Amortization and Write Downs of Purchased Intangibles (PI)	Added: object code 716 is added.	Object code added to meet provincial reporting requirements for new accounting guideline (PSG-8)
717	Loss on Disposal of Purchased Intangible (PI)	Added: object code 717 is added.	Object code added to meet provincial reporting requirements for new accounting guideline (PSG-8)
<u>Program Code</u>	<u>Program Code Description</u>	<u>Change</u>	<u>Reason</u>
702	Public Private Partnerships	Added: program code 702 is added.	To allow school boards to tag Public Private Partnership (P3) expenses, related to the PS 3160 accounting standard, on schedule 10. Also can be used to tag other P3 items like financial liability. School boards are free to use a different program code in their own system to track P3, as long it is being tracked separately from non-P3 items (e.g. amortization)
<u>Schedule 10</u>		<u>Change</u>	<u>Reason</u>
10	Other	Added: object codes 716 and 717 are added on schedule 10 under column 10 "Other" in each of the expense categories.	Object code added to meet provincial reporting requirements for new accounting guideline (PSG-8)