District School Board & School Authority Code of Accounts Revisions
Release no. 17
Spring 2025

Purpose: To describe code of account changes made since release 16.

Revisions have been made to the following areas:

TAB REFERENCE	DESCRIPTION	CHANGE	REASON
Special Education Funding	Textbooks, Learning Materials, Classroom Supplies and Equipment expense category	Added Care and Treatment Education Programs (CTEP)	To include revised program name
Function Definitions	58 - Labour Provision	Clarified definition to indicate use of an example (changed from i.e., to e.g.)	Technical amendment
Object Definitions	761 - Capital Loan Interest	Added "Public Private Partnership (P3) " as an example for this code	To provide guidance to boards on where P3 amounts should be recorded
	954 - Deferred Revenue Operating - Other Third Party	Added "Public Private Partnership (P3) Performance Obligations" as an example for this code	To provide guidance to boards on where P3 amounts should be recorded
	986 - Other Long Term Liabilities	Added "Public Private Partnership (P3) Financial Liabilities" as an example for this code	To provide guidance to boards on where P3 amounts should be recorded
Program Code	306 - Care and Treatment Education Programs (CTEP)	Add new program code for Care and Treatment Education Programs (CTEP)	To allow boards to identify expenses associated with the new program to aid in reporting
Schedule 10		Removed Labour Provision line (Other, line 80.2)	To accommodate revised method of labour provision reporting, due to requirements of other schedules in the EFIS document set
Schedule 10 - Labour (NEW)	15 - Labour Provision	Added additional tab to demonstrate new Sch 10, column 15 for Labour Provisions. This column will **only be used** in years where a labour provision exists. Existing labour provision function and object codes will be used in conjunction with this column. The same function and object codes will be used for all Sch 10 expenses. Boards will be required to calculate the split of the labour provisions between the Sch 10 categories, as detailed in the instructions.	To accommodate change in labour provision reporting from a row to a column.