

MEMO

DATE: October 30, 2025

TO: Finance Support Working Group Members

CC: Grant Perry, VP, Finance and Administration
Emily Woods, CFO
Finance and Administrative Services Members
Peter Harcoff, Acting Business Manager, ITS, and Manager, Facilities F & A

FROM: Doreen Jans, Manager, Financial Services

SUBJECT: Increase to the Software Capitalization Threshold

The threshold for software capitalization is identified in the [FP- 001 Computer Software Capitalization Policy](#), Section 2 as \$5,000.

For materiality purposes, effective immediately, the software capitalization threshold will move from \$5,000 to \$25,000.

If you have any questions or concerns, please contact me:
(jansd@algonquincollege.com).