

Account List - Expenditures

This list consists of the most frequently used accounts and is not inclusive.

Please contact Financial Services for additional accounts.



Account	Title	Description of Usage
1201	Supplies - Classroom	Supplies purchased for use in Classroom only
1202	Supplies - Office	Supplies purchased for use in office only (eg. Pens, paper, consumable low dollar items)
1205	Supplies - Janitorial	Facilities use only
1206	Supplies - Maintenance	Facilities use only
1207	Supplies - For Resale	Items for resale only - usually bookstore, trades or ETS
1210	Supplies - Miscellaneous	Supplies that are not specific to classroom or office
1234	Supplies - Research Equipment	For Research office use only; includes computer & related equipment
1235	Supplies - Research Materials	For Research office use only
1236	Minor Equipment	Under \$5,000 Furniture & equipment, computers & software, iPads, chargers, adaptors, iPad apps, cellphones, parts for repair; lamps and similar (life >1 yr) see below for further explanation
1281	Books, Magazines, & Film	Resource materials (books, references, publications, films, subscriptions, DVD's)
1303	Travel	All costs associated with travel: meals, hotel, taxi, car rental, ferries, tolls, parking, airfare, business insurance, etc (DOES NOT INCLUDE MILEAGE)
1305	Mileage Allowance	All mileage - In-region and out-of region
1341	Dept Functions - Food/Supplies	Cake/cookies/goodies/cards/wrapping paper/gifts, prizes, flowers, etc food brought in for dept meetings/lunch/dinners (board, committee meetings)
1345	Catering Services	Catering & other food sources bought on or off campus (ie. Dana, Tims, TTC Cafeteria, The Canoe)
1351	Moving expenses	All related moving expenses (for employment at UFV)
1352	Professional Development	
1353	Training & Workshops/Retreats	ie Webinars, conference registration
1360	Awards	
1361	Scholarships	
1410	Furniture & Equipment	Furniture & equipment - greater than \$5,000 a unit including taxes
1411	Capital - Computer Hardware	Computer hardware greater than \$5,000
1412	Capital - Computer Software	Computer software (not maintenance) greater than \$5,000 - see below for guidelines
1414	Capital - F & E under \$5000/unit	
1420	Equipment - Maintenance	Large maintenance charges only
1440	Equipment - Rental	includes 'cloud ' web based storage/dropbox service
1450	Equipment - Software Maintenance	
1452	Equipment - Software Distribution	
1501	Utilities - Gas	
1503	Utilities - Telephone	Cell phone/internet charges
1507	Utilities - Cable	
1513	Communications Cabling	
1551	Utilities - Electricity	
1601	Vehicle Operation	
1602	Insurance	
1603	Licenses/Certificates	
1610	Photocopy Charges	
1620	Postage & Freight	
1640	Advertising	All advertising charges
1641	Gift Cards/Gift Certificates	

Account	Title	Description of Usage
1650	Printing	
1651	Catalogue	
1660	Professional Fees	Legal fees
1670	Bank Charges	Interest, service charges
1679	Incentives for Participation	Non T4A - gift/prizes (ie draw winners, survey participation, etc)
1680	Membership Fees	All membership fees for employees
1681	Societal Fees	Fee to register change in board members
1682	Miscellaneous Fees	Fees to enter tournaments (usually only Athletics), conference and registration fees, criminal record checks, abstract fees, etc. and employee flu shots
1683	Special Events - Retirements	
1689	Membership Fees - Institutional	Institutional membership fees
1691	Miscellaneous	Only as a last resort
1695	Commissions	Sales commission fees/International Education Student commission fees
1701	Space Rental	Off campus rentals ie meeting room, gym rental, etc
1702	Other Rental	Booth rental, trade show space rental
1910	Contracted Services	Honorarium for non-employees/outside contractors
1933	Legal	
1934	Consultants	
1989	Grant	Sponsorships/Donations/one time funding - no receipts required

Purchasing furniture, equipment, computers and computer software:

1236		Less than \$5,000 a unit including taxes
1410		Furniture and equipment greater than \$5,000 a unit or collection of items
1411		Computer hardware greater than \$5,000 a unit including taxes
1412		Computer software (not maintenance) greater than \$5,000 a unit including taxes

Note: A unit is an individual item OR a collection of items that taken together are considered a unit. For example: a desk with run-offs and filing drawers is considered a unit. A group of like assets, such as 10 computers purchased together is considered a unit. If you have questions on what constitutes a unit, please contact your financial liaison.

Note 1: Computers are to be acquired through the ITS department. This enables ITS to track university assets, warranties and supports our institutional technological network.