

## Account List - Expenditures

This list consists of the most frequently used accounts.

This list is not inclusive. Please contact the Finance Office 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
1203	Supplies - Bookstore	Supplies purchased through the Bookstore
1205	Supplies - Janitorial	
1206	Supplies - Maintenance	
1207	Supplies - For Resale	Items for resale only - usually bookstore, trades or IMS
1209	Supplies - Gallery	
1210	Supplies - Other	Supplies that are not specific to classroom or office
1211	Supplies - Photography	
1213	Supplies - Sculpture	
1214	Supplies - Media	
1232	Supplies - Field Activities	Field trip subsidy
1233	Supplies Athletics	All supplies for UFV athletes
1234	Supplies - Research Equipment	For Research office use only
1235	Supplies - Research Materials	For Research office use only
1236	Minor Equipment	
1281	Books, Magazines, & Film	Resource materials (books, references, publications, films, subscriptions, DVD's)
1285	Orientation	
1303	In-Region Travel - Within Canada	All costs associated with travel within Canada: meals, hotel, taxi, car rental, ferries, tolls, parking, airfare, business insurance, etc
1304	Out-of-Region Travel - Outside of Canada	All costs associated with travel outside of Canada - meals, hotel, taxi, car rental, tolls, parking, ferries, airfare, business insurance, etc
1305	Mileage Allowance	All mileage - In-region and out-of region
1340	Travel - Students	Mileage for students
1341	Dept Functions - Food/Supplies	Cake/cookies/goodies/cards/wrapping paper/food for dept meetings/lunch/dinners (board, committee meetings, visitors), gifts, prizes, etc.
1345	Catering Services	Sodexo catering only/or Chwk Café Catering
1352	Professional Development	
1353	Training & Workshops/Retreats	
1420	Equipment - Maintenance	
1440	Equipment - Rental	
1450	Equipment - Software Maintenance	
1451	Equipment - Software Licenses	
1452	Equipment - Software Distribution	
1501	Utilities - Gas	
1503	Utilities - Telephone	Cell phone/internet charges
1507	Utilities - Cable Vision	
1508	Fax	
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	
1650	Printing	
1651	Catalogue	
1660	Professional Fees	Legal fees
1670	Bank Charges	Interest, service charges
1680	Membership Fees	All membership fees
1681	Societal Fees	Fee to register change in board members
1682	Miscellaneous Fees	Fees to enter tournaments (usually only Athletics) / criminal record checks, abstract fees, etc.
1683	Special Events - Retirements	
1690	Special Events	
1691	Miscellaneous	Only as a last resort

Account	Title	Description of Usage
1692	Student Activities	Support for students: conference assistance, events, etc
1695	Commissions	Sales commission fees/International Education Student commission fees
1697	Photography - Film Developing	
1699	Royalties	
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

<b>FOR CAPITAL USE ONLY</b>	
<b>Capital Purchases Over \$5,000.00</b>	
1410	Capital account, Furniture and equipment
1411	Capital account, Computer hardware
1412	Capital account, Computer software

<b>Capital Purchases Under \$5,000.00</b>	
1414	Furn & Equip under \$5,000/unit