

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 classroom use only
1202	Supplies – Office	Supplies purchased for office use only (e.g. 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 – generally bookstore and trades departments
1210	Supplies – Miscellaneous	Supplies that are not specific to classroom or office
1234	Supplies – Research equipment	For Research Office use only – includes computers and related equipment
1236	Supplies – Research materials	For Research Office use only
1281	Minor equipment	Under \$5,000 furniture & equipment, computers & software, iPads, chargers, adaptors, iPad apps, cellphones, parts for repair
1303	Books, magazines & film	Resource materials (books, references, publications, films, subscriptions, etc.)
1305	Travel	All costs associated with travel: meals, hotel, taxi, car rental, ferries, tolls, parking, airfare, business insurance, etc.
1341	Mileage allowance	(DOES NOT INCLUDE MILEAGE)
1345	Dept functions – food & supplies	All mileage in and out of region
1351	Catering services	Food, goodies, cards, wrapping paper, gifts, prizes, flowers, etc., brought in for dept meetings, lunches, dinners, board or committee meetings
1352	Moving expenses	Catering & other food sources brought on or off campus for UFV sanctioned events
1353	Professional development	All related moving expenses for employment at UFV (approval needed from HR)
1360	Training, workshops & retreats	
1361	Awards	i.e. webinars, conference registration
1410	Scholarships	
1411	Furniture & equipment	
1412	Capital – Computer hardware	Furniture & equipment <i>greater</i> than \$5,000 a unit including tax
1414	Capital – Computer software	Computer hardware <i>greater</i> than \$5,000
1420	Capital Furniture & equipment	Computer software (not maintenance) <i>greater</i> than \$5,000 – <i>see below for guidelines</i>
1440	Equipment – Maintenance	Furniture & equipment <i>below</i> \$5,000 a unit including tax
1450	Equipment – Rental	Large maintenance charges only
1452	Equipment – Software maintenance	Includes cloud-based web storage and Dropbox service
1501	Equipment – Software distribution	
1503	Utilities – Gas	
1507	Utilities – Phone	
1513	Utilities – Cable	Mobile or internet charges
1551	Communications cabling	
1601	Utilities – Electricity	
1602	Vehicle operation	
1603	Insurance	

Account	Title	Description of Usage
1610	Licenses & certificates	
1620	Photocopy charges	
1640	Postage & freight	
1641	Advertising	
1650	Printing	All advertising charges
1651	Catalogue	
1660	Professional fees	Legal fees
1670	Banking fees	Interest, service charges
1679	Incentives for participation	Non T4A – gifts/prizes (i.e. 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), criminal record checks, abstract fees, 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 or international education student commission fees
1701	Space rental	Off campus rentals – i.e. meeting rooms, gym rentals, etc.
1702	Other rentals	Booth rental, trade show space rental
1910	Contracted services	Honorarium for non-employees or outside contractors
1933	Legal	
1934	Consultants	
1989	Grants	Sponsorships/donations/one time funding – no receipts required

Purchasing furniture, equipment, computers and computer software		
Account	Title	Description of Usage
1236		Less than \$5,000 a unit including tax
1410		Furniture and equipment <i>greater</i> than \$5,000 a unit or collection of items
1411		Computer hardware <i>greater</i> than \$5,000 a unit including tax
1412		Computer software (not maintenance) <i>greater</i> than \$5,000 a unit including tax

Notes:

- A unit is an individual item or a collection of items that together are considered a unit. For example: a desk with runoffs and filing drawers are considered a unit. If you have questions on what constitutes a unit, please contact your financial liaison.
- Computers are to be acquired through the ITS department. This enables ITS to track university assets, warranties and supports our institutional technological network.