

# General Ledger Accounts

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## 1) Introduction

The list of General Ledger accounts contains the accounts most commonly used by PeopleSoft users. Accounts are used to capture data at an aggregate level in order to provide financial information which supports completion of periodic and annual financial statements and other adhoc reports required by internal and external parties. The use of appropriate general ledger accounts is critical to ensuring that the university produces accurate and timely financial reporting. It is the responsibility of each individual who requests, initiates, or approves any type of general ledger entry to ensure that the correct account number is used in every transaction

General Ledger accounts are used to organize the financial activity of the university and to classify transactions by category. Correct and meaningful Institutional reporting relies on accurate use of general ledger accounts.

The account number sequencing is set up in such a way as to identify the type of activity that will be recorded in a given account. General Ledger account numbers contain 5 digits and are categorized by the first digit of the account number:

1xxxx	Asset
2xxxx	Liability
3xxxx	Net Asset
4xxxx	Revenue
5xxxx	Salary & Benefit Expense
6xxxx	Non Salary Expense
7xxxx	Internal Transfers

Certain general ledger accounts are for use by certain specified departments only; these can be identified by the description shown in the Account Purpose/Usage fields. General use accounts may be used by all other departments and faculties. Compliance with the account definitions provided in the purpose/usage is mandatory

## 2) Revenue

Account	Name	Account Purpose/Usage
40005	AB Adv Ed Gen Operating Grant	Include only the base operating grant received from Alberta Advanced Education (Financial Reporting use only)
40010	AB Govt - Other Dept Op Grants	Include grants or donations received from a department of the Province of Alberta not specifically mentioned elsewhere. (See accounts 40050, 40065 to 40125). Do not include amounts from agencies of the provincial government (see acc 40060). The name of the department must be included in the description field.
40045	EPE Grants - Various	Include EPE grants received from Alberta Advanced Education (Financial Reporting use only)
40050	AB Advanced Education Grants	Include grants or donations received from the AB Advanced Education ministry only.
40060	AB Govt Agencies Grants	Include grants or donations received from organizations that are agents of the province of Alberta, such as Health Care Authorities, Councils, or Boards, which carry out various functions, delegated to them by the province and are primarily funded out of provincial government funds. The name of the agency must be included in the description field.
40065	AB Innovates - Health Solutions	Include all grants or donations received from the Alberta Innovates - Health Solutions (formerly AHFMR)
40070	AB Innovates - Bio, Energy and Environment Solutions	Include all grants or donations received from AB Innovates - Bio, Energy and Environment Solutions. (AARI, ALSI, AFRI, APRI, AERI, AWRI)
40075	AB Innovates - Technology Futures	Include all grants or donations received from AB Innovates - Technology Futures. (ARC, ICORE, AIF, Nano Alberta)
40080	ASRIP Grants	Include all grants or donations received from Alberta Government Research Infrastructure (IIPP & ASRIP) and Alberta Science & Research Investments Program (ASRIP) including funding streams of SAP, ERATT, RI and the SRI and S&R research funds.
40090	AB Research and Innovation Authority Grants	Include all grants or donations received from the Alberta Research and Innovation Authority. (formerly ASRA)
40095	Alberta Infrastructure Grants	Include all grants or donations received from Alberta Government Alberta Infrastructure.
40100	AB Health Services	Include all grants or donations received from AB Health Services.

40105	AB Health & Wellness Grants	Include all grants or donations received from Alberta Government Alberta Health & Wellness.
40125	Calgary Health Trust Grants	Include all grants or donations received from Calgary Health Trust.
40888	Transfer Out-AB Govt Grants	RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. To record the debit/charge side of revenue transfers for Alberta Government Grants (accounts 40005-40125) from one project to another where allowed under fund transfer rules. Only to be used where the original revenue account cannot be used due to reporting requirements. This account is not to be used for moving residual project balances (see 7xxxx accounts). Where project funds were recorded using accounts 7xxxx, transfers out must also be within the same 7xxxx accounts. The reference field is mandatory when this account is used (see Appendix A for list of approved funding agency abbreviations). Record the offset of this debit in 40889.
40889	Transfer In-AB Govt Grants	RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. To record the credit side of transactions recorded in 40888. The reference field is mandatory when this account is used (see Appendix A for list of approved funding agency abbreviations).
40999	AB Govt Grants - Instit Adj	Financial Reporting use only
41002	Other Prov Govt Grants	Include grants or donations received from departments or agencies of a Provincial government other than from the Province of Alberta (see 40xxx accounts). The name of the department or agency must be included in the description field.
41005	NSERC Authorized Transfers	Charge this account with the refund of NSERC government grants (please consult with Research Accounting). All other refunds should be debited to the revenue account in which the original receipt was recorded.
41010	CIHR Authorized Transfers	Charge this account with the refund of CIHR government grants (please consult with Research Accounting). All other refunds should be debited to the revenue account in which the original receipt was recorded.
41015	SSHRC Authorized Transfers	Charge this account with the refund of SSHRC government grants (please consult with Research Accounting). All other refunds should be debited to the revenue account in which the original receipt was recorded.
41020	CFI Grants	Include all grants or donations received from the Canada Foundation for Innovation (CFI).
41025	CIHR Grants	Include all grants or donations received from the Canadian Institute of Health Research.
41030	Health Canada Grants	Include all grants or donations received from Health & Welfare Canada

41035	SSHRC Grants	Include all grants or donations received from Social Sciences and Humanities Research Council.
41040	CIDA Grants	Include all grants or donations received from Canadian International Development Agency.
41045	NSERC Grants	Include all grants or donations received from Natural Sciences & Engineering Research Council of Canada.
41050	Federal Govt Other Grants	Include all grants or donations received from departments and agencies of the federal government other than those listed from acc 41020 to 41045.
41055	Municipal Government Grants	Include all grants or donations received from municipalities and their related authorities. The name of the municipal government must be included in the description field.
41060	US Government Grants	Include all grants or donations received from any government, department or agency of the United States. The name of the organization must be included in the description field.
41065	Foreign Government Grants	Include all grants or donations received from any government, department or agency of a country other than Canada or the United States. The name of the organization must be included in the description field.
41888	Transfer Out-Other Govt Grants	RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. To record the debit/charge side of revenue transfers for Other Government Grants (accounts 41002-41065) from one project to another where allowed under fund transfer rules. Only to be used where the original revenue account cannot be used due to reporting requirements. This account is not to be used for moving residual project balances (see accounts 7xxxx). Where project funds were recorded using accounts 7xxxx, transfers out must also be within the same 7xxxx accounts. The reference field is mandatory when this account is used (see Appendix A for list of approved funding agency abbreviations). Record the offset of this debit in 41889.
41889	Transfer In-Other Govt Grants	RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. To record the credit side of transactions recorded in 41888. The reference field is mandatory when this account is used (see Appendix A for list of approved funding agency abbreviations).
41999	Other Govt Grants - Instit Adj	Financial Reporting use only
42010	Other Grants – Business	Include all grants received from a business entity (including corporations, proprietorships or partnerships). The name of the business must be included in the description field.
42015	Other Grants – Foundations	Include all grants received from foundations. The name of the foundation must be included in the description field.
42020	Other Grants - Non-Prof Org	Include all grants received from non-profit organizations (excluding foundations – see 42015). The name of the entity must be included in the description field.

42025	Other Grants	Include other non-government grants not classified in accounts 42010-42020.
42028	Transfer Out-Other Grants	RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. To record the debit/charge side of revenue transfers for Non-Government Grants (accounts 42010-42025) from one project to another where allowed under fund transfer rules. Only to be used where the original revenue account cannot be used due to reporting requirements. This account is not to be used for moving residual project balances (see accounts 7xxxx). Where project funds were recorded using accounts 7xxxx, transfers out must also be within the same 7xxxx accounts. Record the offset of this debit in 42029.
42029	Transfer In-Other Grants	RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. To record the credit side of transactions recorded in 42028.
42030	Donations – Bequests	DEVELOPMENT OFFICE USE ONLY. Include all donations received from a bequest or will which tax receipt has to be issued. Include the name of the estate in the description field.
42035	Donation Other Tax receipted	DEVELOPMENT OFFICE USE ONLY. Include donations for which tax receipt has to be issued and not classified in the donation accounts 42030, 42040-50.
42040	Donations – Business	DEVELOPMENT OFFICE USE ONLY. Include all donations received from a business entity (including corporations, proprietorships or partnerships) for which a tax receipt is eligible to be issued. The name of the business must be included in the description field.
42045	Donations–Registered Charities	DEVELOPMENT OFFICE USE ONLY. Include all donations received from Canadian registered charities for which a disbursement letter can be issued. The name of the entity must be included in the description field.
42050	Donations – Individuals	DEVELOPMENT OFFICE USE ONLY. Include all donations received from individuals for which a tax receipt is eligible to be issued. Include the name of the person in the description field or if making a lump sum deposit, attach a list of payees to the deposit form and note “multiple donors” in the description field.
42100	Donations–NPOs & Foundations	DEVELOPMENT OFFICE USE ONLY. Include all donations received from non-profit organizations (NPOs), US/international charities and foundations for which a disbursement letter can be issued. The name of the entity must be included in the description field.
42110	Donations - non tax receipted	DEVELOPMENT OFFICE USE ONLY. Include donations for which <b>no tax receipt</b> has to be issued and not classified in the revenue accounts 42030-42100. This includes donations <= \$25 (unless it is specifically requested by donors) and donations with insufficient information for the Development Office to be able to provide a tax receipt.
42200	Donations GIK Capital - tax receipted	DEVELOPMENT OFFICE USE ONLY. Include all capital donations gift in kind (GIK) received which tax receipt has to be issued. “ <b>Gifts in Kind</b> ” are defined as items of personal property excluding cash or securities whether owned by an individual, corporation, foundation or other entity, which are transferred to the University for its ownership and use. The most common forms of such gifts include works of art, books, transcripts and manuscripts, equipment, furniture, computer software

		and software licenses. Gifts in Kind that meet the capital definition should be coded to account 42200. Non-capital GIKs should be coded to account 42210.
42205	Donations GIK Capital - non tax receipted	Include all capital donations gift in kind (GIK) received which <b>no tax receipt</b> has to be issued. <b>“Gifts in Kind”</b> are defined as items of personal property excluding cash or securities whether owned by an individual, corporation, foundation or other entity, which are transferred to the University for its ownership and use. The most common forms of such gifts include works of art, books, transcripts and manuscripts, equipment, furniture, computer software and software licenses. Gifts in Kind that meet the capital definition should be coded to account 42205. Non-capital GIKs should be coded to account 42215.
42210	Donations GIK Non-capital - tax receipted	DEVELOPMENT OFFICE USE ONLY. Include all non-capital donations gift in kind (GIK) received which tax receipt has to be issued.
42215	Donations GIK Non-Capital - non tax receipted	Include all non-capital donations gift in kind (GIK) received which <b>no tax receipt</b> has to be issued.
42220	Donated Shares	DEVELOPMENT OFFICE USE ONLY. Include all donations of equity shares and other marketable securities. The valuation of the donated security is determined at the market close on the day of receipt and the donor receives a tax receipt for this amount.
42488	Transfer Out-Donations	DEVELOPMENT OFFICE/RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. To record the debit/charge side of revenue transfers for Donations (accounts 42030-42220) from one project to another where allowed under fund transfer rules. Only to be used where the original revenue account cannot be used due to reporting requirements. Where project funds were recorded using accounts 7xxxx, transfers out must also be within the same 7xxxx accounts. Record the offset of this debit in 42489.
42489	Transfer In-Donations	DEVELOPMENT OFFICE/RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. To record the credit side of transactions recorded in 42488.
42990	Don & Other Grants - Contra	Financial Reporting use only
42999	Donations - Instit Adjustments	Financial Reporting use only
43005	Application Fees	Non-refundable fee charged for assessing entrance requirements for students applying for U of C admission
43006	Application Fees PS	Non-refundable fee charged for assessing entrance requirements for students applying for U of C admission
43010	Coop & Intern Admission Fee	Non-refundable fee charged to students for admission to a co-op or internship program.



43015	Cooperative Education Fees	Tuition for co-operative education programs. This account is for system generated entries and Student Receivables use only
43020	Differential Tuition Fee Trans	To be used for transfers of differential tuition subject to special revenue sharing agreements
43025	Eff Writing Qualif Test Fee	Fee charged to students who must complete the effective writing exam in order to meet their effective writing requirement.
43030	English for Academic Purp Fee	Fees charged to students for the academic writing course.
43035	Faculty OTP Revenue	Fees charged by faculties for credit courses that fall outside the AB Advanced Education tuition policy
43060	Tuition Fees Transfer	To be used for tuition transfers subject to special revenue sharing agreements
43065	Forfeited Fee Penalty	To be used for transfer of non-refundable application fees. This account is for system generated entries and Student Receivables use only
43070	Deferred Credit Tuition Adj	To be used for deferral of winter fees. This account is for Student Receivables use only
43085	Grad Studies Registration	Non-refundable fee charged to all students registering in a graduate studies program. This account is for system generated entries and Student receivables use only
43090	Internship Fees	Tuition for internship programs. This account is for system generated entries and Student Receivables use only
43095	Late Registration Fees	Fee charged to students who register after the deadline date. This account is for system generated entries and Student Receivables use only
43100	Math Diagnostics Test Fee	Fee charged to students who must write the mathematics diagnostic test in order to meet their admission requirement.
43125	Program Differential - Fall	Supplemental tuition for credit programs that have been approved for program differential fees and fall within the AB Advanced Education tuition policy. This account is for system generated entries and Student Receivables use only
43130	Program Differential - Winter	Supplemental tuition for credit programs that have been approved for program differential fees and fall within the AB Advanced Education tuition policy. This account is for system generated entries and Student Receivables use only
43135	Late Payment Penalties	Interest charged to students who pay their fees after the fee deadline. This account is for system generated entries and Student Receivables use only

43140	Spec St Fees - Suppl Fees	Fees charged to students for materials or supplies that fall outside of regular tuition. Mandatory supplementary fees must be approved by the office of the registrar.
43145	Spec St Fees - Test & Exam Fees	Fees charged to: 1) U of C students who write exams off site; and 2) non U of C students who write exams at the U of C
43150	Spec St Fees - Transcripts	Fees charged to students for issuance of transcripts or other documents relating to student grades. This relates to both credit and non-credit programs
43155	Spec St Fees - Appl&CourseExemp	Fees charged to students for assessing applications for course exemptions or special applications not assessed by the registrar's office
43160	Spec St Fees - Athletic Fee	Fees charged to students for inter-university athletic programs. This account is for system generated entries and Student Receivables use only
43165	Spec St Fees - Campus Rec Fee	Fees charged to students for campus recreation. This account is for system generated entries and Student Receivables use only
43170	Spec St Fees - Parchments	Fee charged to students for mail out and/or reprints of parchments
43171	Spec St Fees - Student Svc Fee	General non-program service fee assessed to students registered in credit programs. This account is for system generated entries and Student Receivables use only
43175	Tuition - Cred Prog -3rd Party	Tuition for credit programs provided under contract with a third party such as public (other than AB Advanced Education) or private organizations/groups
43180	Program Fees-Grp Study Program	Program fees charged for the travel component of a credit program
43185	Credit Tuition	Tuition for credit programs that are subject to the AB Advanced Education tuition policy. This account is for system generated entries and Student Receivables use only
43190	Visa Differential	Supplemental fees charged to students who are not Canadian citizens or permanent residents of Canada. This account is for system generated entries and Student Receivables use only
43195	Credit Tuition - Miscellaneous	Credit tuition fees not elsewhere classified
43999	Credit Tuition - Instit Adjust	Student Receivables use only
44005	Non Credit Tuition	Credit this account with course or registration fees charged for non-credit programs.

44010	Non Cred Tuition-Test&Exam Fee	Credit this account with special fees charged to students for test or exams or any fees relating to for non-credit programs.
44015	Non Cred Tuition-Appl & Exemp	Credit this account with special fees charged to students for assessing entrance requirements such as application or course exemption forms or other similar forms relating to assessment of entrance requirements or transfer of course credits for non-credit programs.
44020	Non Credit Tuition-Transcripts	Credit this account with special fees charged to students for issuance of transcripts or other documents relating to student grades for non-credit programs.
44025	Non Credit Tuition -Trav Study	Credit this account with tuition fees charged for the travel component of a non-credit program
44030	Non-Cred Tuition-Admin Fee	Credit this account with administration fees associated with non-credit programs.
44999	Non Credit tuition-Instit Adj	Financial Reporting use only
45005	Sales of G&S - Rental Income	Include amounts received for the rental of equipment, space or other vehicles from customers' external to the University.
45010	Sales of G&S - Conference Fees	Include all fees charged to participants of a conference. Include the name of the payee in the description field. If making a lump sum deposit, attach list of payees to deposit form and note "multiple payees" in the description field. Donations to fund a conference should be recorded according to the nature of the organization making the donation. See all the grants accounts.
45015	Sales of G&S - Royalties	Credit this account with the fee or profits received from the copyright, patent, sale, license or commercial use of property created, developed or invented by the University or any of its staff as set out in the University's intellectual property policy.
45020	Sales of G&S - GST not incl	Credit this account with the sale of goods or services made to third parties. Goods include merchandise, materials or manufactured products. (e.g. photocopied lab notes). Services include time and effort provided by employees or others under the direction of the University. Sales of goods or services to internal departments or projects should be recorded in acc 48005 to 48015
45025	Sales of G&S - GST inclusive	Credit this account with revenue from third party sales as described in account 45020, but that includes the GST component in the selling price. Financial Reporting will remove the GST component in the succeeding month end.
45035	Sales of G&S - Capital Assets	Credit this account with the proceeds from the sale or trade in of equipment or other capital assets to a third party. Vendor credits for traded-in equipment are to be netted against the cost of new equipment.
45045	Miscellaneous Revenue	Credit this account with income that cannot be logically credited to any other account.

45050	Sales of G&S – Management Fees	Credit this account with income specifically defined as management fee.
45100	Sponsorship revenue	Sponsorship is a donation made by an individual, corporation, foundation or other entity to the University which in return receives advertising or promotion of its brand, products or services. Sponsorship fees are not gifts and charitable receipts cannot be issued for sponsorship fees because the sponsor receives something in exchange and they are usually paid to support a charity event in return for advertising or other type of consideration.
45110	Sponsorship Gift-In-Kind	Sponsorship “Gifts in Kind” are defined as items of personal property excluding cash or securities whether owned by an individual, corporation, foundation or other entity, which are transferred to the University for its ownership and use and in return receives advertising or promotion of its brand, products or services.
45888	Transfer Out-Other Revenue	RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. To record the debit/charge side of revenue transfers for other revenue (accounts 45005-45110) from one project to another where allowed under fund transfer rules. Only to be used where the original revenue account cannot be used due to reporting requirements. This account is not to be used for moving residual project balances (see accounts 7xxxx). Where project funds were recorded using accounts 7xxxx, transfers out must also be within the same 7xxxx accounts. Record the offset of this debit in 45889.
45889	Transfer In-Other Revenue	RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. To record the credit side of transactions recorded in 45888.
45999	Sales of G&S-Instit Adjustmts	Financial Reporting use only
46005	Earned Capital Contributions	Financial Reporting use only
46999	ECC-Institutional Adjustments	Financial Reporting use only
47010	Capital Gains and Losses	Treasury use only
47030	Short Term Money Market	Treasury use only
47035	Short Term Ph and N Bond Fd	Treasury use only
47040	Interest Rev fr Cust	Treasury use only

47045	Bond Int Ph and N Bond	Treasury use only
47050	Close and Settle	Treasury use only
47055	Bond Gains and Losses	Treasury use only
47056	Unrealized Gain or Loss-ST Inv	Treasury use only
47057	PSAS Adjustment – Bond Gains & Loss	Financial Reporting use only - To be used to record PSAS investment adjustments for the working capital investment portfolio.
47080	Interest - Accrued	Financial Reporting use only – To be used to record interest accrued for debentures.
47085	Interest Accrued PH&N	Treasury use only – To be used to record interest accrued for Phillips, Hager & North funds.
47095	Non Endow Invest Inc Unrealiz	Treasury use only
47100	Non-Endow Invest Inc Realized	Treasury use only
47104	Non Endow Invest Inc Exceptions	Treasury use only
47105	Ext Endow Invest Inc Realized	Treasury use only
47115	Int Endow Invest Inc Realized	Treasury use only
47888	Transfer Out-Invest Income	TREASURY/RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. To record the debit/charge side of revenue transfers for investment income from one project to another where allowed under fund transfer rules. Only to be used where the original revenue account cannot be used due to reporting requirements. This account is not to be used for moving residual project balances (see accounts 7xxxx). Where project funds were recorded using accounts 7xxxx, transfers out must also be within the same 7xxxx accounts. Record the offset of this debit in 47889.
47889	Transfer In-Invest Income	TREASURY/RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. To record the credit side of transactions recorded in 47888.

47980	Equity Pick Up in Subsidiaries	Financial Reporting use only
47997	Fair Market Value Adjust-ABCP	Treasury use only. To be used to record the fair market value adjustment for Asset Backed Commercial Papers (ABCP) or floating rate notes.
47998	Interest Inc-FV Adjustment	Treasury use only
47999	Investment Inc - Instit Adjs	Financial Reporting use only
48005	Internal Rev - Operating Funds	To be used for recording of <b>sales</b> of goods and services from one university department to another or to a project. Credit this account when the offsetting expense/charge is recorded in funds 10, 11, 12, 15, 20 or 45. The debit side of the transactions must be recorded in a 69xxx account. External expense/cost recoveries are not classified as internal sales; these must be recorded in the account where the original vendor charges were recorded.
48010	Internal Rev - Research Funds	To be used for recording of <b>sales</b> of goods and services from one university department to another or to a project. Credit this account when the offsetting expense/charge is recorded in fund 60. The debit side of the transactions must be recorded in a 69xxx account. External expense/cost recoveries are not classified as internal sales; these must be recorded in the account where the original vendor charges were recorded.
48015	Internal Rev - Spec Purp Endow	To be used for recording of <b>sales</b> of goods and services from one university department to another or to a project. Credit this account when the offsetting expense/charge is recorded in fund 70. The debit side of the transactions must be recorded in a 69xxx account. External expense/cost recoveries are not classified as internal sales; these must be recorded in the account where the original vendor charges were recorded.

### 3) Salary Accounts

<b>Account</b>	<b>Name</b>	<b>Account Purpose/Usage</b>
50005	Acad Sal./MarSup/ResStip	Combined Academic Salary and Market Supplement and/or Research Stipend earnings that are recovered from Projects.
50010	Administrative Salaries	Senior Administrative salaries, including Deans, Directors, and Senior Leadership Team
50015	Academic Salaries	Academic salaries governed by TUCFA agreement including: Continuing, Limited Term, Contingent Term: Professors, Associate and Assistant Professors, Librarians, Instructors. Sessional Instructors with benefits and pension also charged to this account.

50035	Administrative Honoraria	Academic Administrative and Decanal appointment earnings, as well as payments of small amounts to Academic staff for additional administrative duties or activities. Earnings are subject to statutory deductions.
50050	Sessionals with Benefits	Term certain appointments where there is 2 years of continuous and contiguous service and the current year YMPE has been reached. Benefit eligibility is determined by the Benefits/Pension COE.
50055	Market Supplements	Market supplements paid to Academic Continuing, Limited Term and Contingent Term employees.
50060	Research Stipends	Stipends paid to researchers as negotiated with the funding agency.
50065	Grad. Assistants - Teach_Non-teach	GAT/GANT Salary; earnings are 50% salary (T4) and 50% scholarship (T4A - see account 63045). BACHELORS OR MASTERS DEGREE completed.
50070	Sessional Instructors	Term certain and Retired short-term appointments (not incl Sessionals with benefits - see 50015)
50085	Princ. Investigator Fees	Principal investigator fees charged to research projects: 100% employment income.
50090	Research Associates	MaPS or AUPE staff members employed as professionally trained researchers; 100% employment income charged to research projects and not subject to Tri-council salary limits.
50095	Other Academic Salaries	Earnings subject to statutory deductions only and not otherwise classified: Allowances, Overload Duties, Dual Awards, Clinical Supplements, Research Prizes, Reader-Demonstrators, Exempt Clinical Sessional salaries, Consulting, Killam Awards, Course cancellation, etc.
50096	Academic-Other Services	PAYROLL USE ONLY. Earnings incurred by employees in support of academic related activities that will not be subject to statutory or other deductions.
50100	Visiting Research Scientists	Visiting research scholar salaries charged to research projects.
50105	Postdoctoral Fellowships	Doctoral degree completed; Fellowship income (often from an external agency) is reported on a T4A and not subject to statutory deductions. Purpose of income is to support further education and research training generally within 5 years of completion of doctorate.
50110	Graduate Sal/Assist - Doctorate	Masters degree completed; <u>Salary</u> : 100% employment income (T4) related to research work that is unrelated to the student's studies; <u>Assistantship</u> : earnings are related to the student's studies and are 1/3 scholarship (T4A) and 2/3 salary (T4). All earnings are charged to research projects.
50125	Postdoctoral Research Grants	Doctoral degree completed; Grant income (often from an external agency) is reported on a T4A and not subject to statutory deductions. Purpose of grant is to support research activities of the individual generally within 5 years of completion of doctorate.

50130	Postdoctoral Salaries	Doctoral degree completed; 100% employment income (T4) subject to statutory deductions.
50135	Graduate Sal/Assist - Masters	Bachelors degree completed; <u>Salary</u> : 100% employment income (T4) related to research work that is unrelated to the student's studies; <u>Assistantship</u> : earnings are related to the student's studies and are 1/3 scholarship (T4A) and 2/3 salary (T4). All earnings are charged to research projects.
50160	Retiring Allowance	Early retirement incentives when offered by the institution.
53005	MaPS Salaries	Management and professional full-time administrative staff salaries.
53010	Support Salaries	AUPE salaries governed by the collective agreement and comprised of full-time, regular and sessional staff in the General, Operational/Administrative, Specialist/Advisor, Trades, and Technical Job Families. Earnings are charged to operating departments.
53015	Research Lab Support	MaPS or AUPE staff members employed as technical lab support in research projects.
53045	Temp & Hourly Salaries	MaPS and AUPE staff members holding temporary, temporary relief, casual, coach, or recurring part-time appointments. Earnings are charged to both research projects and operating departments.
53050	Reg Part-time Salaries	MaPS and AUPE staff members holding regular part-time appointments including part-time sessionals. Earnings are charged to both research projects and operating departments. Part-time is classified as anything less than .80 FTE.
53055	Other Support Salaries	Earnings subject to statutory deductions only and not otherwise classified: Allowances, Long service bonus, minimum 3 hours, grievance, and lump sum payments.
53065	Student Assistance	Bachelor's degree not completed; 100% employment income. Earnings are hourly and include AUPE defined student employees who must be registered in one full University of Calgary course or more, coop students, Canada summer jobs, Step Program, and community residence assistance earnings. Earnings are charged to both research projects and operating departments.
53070	Premiums	Support staff premiums: Shift differential and extended hours.
53075	Overtime	MaPS and AUPE staff overtime salaries. Earnings are charged to both research projects and operating departments.
53080	Variable Pay - MaPS	Performance-based one time lump sum payment awarded to MaPS staff.
53090	Research Assistants	MaPS or AUPE staff members employed as research personnel in training. Earnings are 100% employment income charged to research projects and not subject to Tri-council salary limits. Student earnings or earnings with a scholarship component are not charged to this account.



53095	Sick Leave - LT Illness	Long Term sick Leave costs incurred for Academic, MaPS, and AUPE staff.
53096	Non Acad-Other Services	PAYROLL USE ONLY. Earnings incurred by employees in support of non-academic related activities that will not be subject to statutory or other deductions.
53100	Mat Leave EI Supplement	Supplements (EI top-up) provided to all Academic, MaPS, and AUPE staff on maternity leave.
53105	Apprenticeship EI Support	Supplements (EI top-up) provided to all AUPE trades and technical staff undertaking apprenticeship training.
53106	Vacation Earned	Vacation time earned by all university employees.
53110	Severance Allowance	Severance payments; may be to subject to tax, or RRSP eligible.
53155	Post Graduate Medical	Charge this account when the recipient is a PGME trainee or Vet Med intern or resident. Earnings are charged directly to projects.
53160	Contra Salaries	For facilities development use only to capitalize labour costs.
53165	Qatar Relocation - Non-Taxable	One time payment provided to Qatar staff at contract start. All amounts over \$650 are subject to statutory deductions.
53166	Qatar Relocation - Taxable	To support Qatar reporting of taxable portion of Relocation Allowances paid – see account 53165.
53170	Transportation Allow - Qatar	Transportation cost support provided to Qatar staff. These payments are subject to statutory deductions and WCB.
53171	Tran Allow - Qatar Local Hire	Qatar local hires are not processed through the HCM system so no earnings are currently directed to this account.
53175	Living Allow (Non-Taxable)- Qatar	Overseas premium paid to Canadian hire Academic, MaPS, and Support staff working in Qatar. It is a percentage of rank salary to a maximum per diem rate set at the beginning of each tax year. The amount paid is within the non-taxable threshold.
53180	Living Allow (Taxable) - Qatar	Overseas premium paid to Canadian hire Academic, MaPS, and Support staff working in Qatar. It is a percentage of rank salary to a maximum per diem rate set at the beginning of each tax year. The amount paid is over the non-taxable threshold.
53181	Local Hires - Qatar	For Qatar use only to record the salary costs of local hires working at the UC-Qatar campus.

53182	Local Hires Vac Accrual-Qatar	For Qatar use only to record vacation time earned by local hires in Qatar.
53185	Repatriation Allow - Qatar	One time payment to Qatar staff at end of contract in support of costs incurred upon return to Canada. These earnings are subject to statutory deductions.
54000	Recovery - Faculty	Credited with the value of academic salaries recovered from research projects and processed through the recovery bolt-on.
54005	Recovery - MaPS	Credited with the value of MaPS salaries recovered from research projects and processed through the recovery bolt-on.
54010	Recovery - AUPE	Credited with the value of AUPE salaries recovered from research projects and processed through the recovery bolt-on.
54015	Recovery - Other	Credited with the value of other recoveries such as GATs, Sessionals, etc. and processed through the recovery bolt on.
54995	Pay Suspense Account	Account is used as the default for transactions that do not pass the chartfield edit process or that are not captured by system enforced account usage. All postings must be cleared.

#### 4) Benefit Accounts

<b>Account</b>	<b>Name</b>	<b>Account Purpose/Usage</b>
55040	Univ Academic Pens Plan	UAPP - employer matching contributions for Senior Leadership, Academic, and MaPS staff members.
55045	Public Service Pens Plan	PSPP - employer matching contributions for AUPE staff members
55050	Canada Pension Plan	CPP - statutory employer contribution paid on all eligible earnings
55060	Employment Insurance	EI - statutory employer contribution paid on all eligible earnings
55065	Extended Health Care Ins	Extended health care premiums paid on behalf of all staff groups
55075	Group Life Insurance	Employer contribution for Group Life Insurance premiums

55080	Dental Plan	Dental plan premiums paid on behalf of all staff groups
55085	Project Benefits	Benefit costs for Post Docs and FHOBO employees who are not eligible for U of C benefit plans.
55090	Workers Compensation	WCB - statutory employer contribution paid on all eligible earnings
55100	Accid Death & Dismember	ADD - employer premium paid for \$100,000 principal sum benefit available for Senior Leadership, Academic, and MaPS staff members.
55101	Pension Benefit	Charge this account with the costs of:1) PSPP and UAPP LTD and Reduced duties contribution refund payments. These payments represent the UC share of pension contributions related to the period of leave. Not reported on T4 or T4A; 2) Supplemental pension contributions for senior administrative staff. Reported on T4A.
55105	Misc Staff Benefits	Staff benefits not otherwise classified and includes staff assistance costs.
55107	Flexible Spending	Employee claims for flexible spending allocation costs.
55110	Credit Tuition Support	Credit tuition support for classes taken by university staff per tuition support program guidelines.
55115	Non-Credit Tuition Support	Non-credit tuition support for UC Continuing Education classes taken by university staff per program guidelines.
55120	PER Allocation	Annual allocation to academic staff PER projects.
55130	Relocation Allowances	Reimbursement of relocation costs for eligible Academic and eligible MaPS staff per the University of Calgary relocation policy.
55135	Tuition Remission - Spouse and Dep	Credit tuition remission to a maximum of 3 HCE per academic year for classes taken by an employee's spouse and/or dependents.
55140	Sabbatical Travel Fellowships	Travel and research fellowships paid to academics while on sabbatical.
55150	Staff Benefits Reallocated	Reallocation of benefit costs related to institutional program reallocations (e.g. FICR, EPE)
55170	Staff Training	Faculty and department provided staff training initiatives. See accounts 55110, 55115 and 55135 for tuition support and tuition remission.

55180	Housing Loan	Taxable portion of interest on Housing Loans.
55185	Project - ER Provided Support	3% charge to research projects for costs of additional employer support services. Charge is applied as a percentage of MaPS and AUPE salaries charged directly to research projects.
55190	Local Hire Benefits (Qatar)	Qatar local hires are not processed through the HCM system so the costs of employer provided benefits are not currently directed to this account.
55195	Qatar - Housing Benefits	Qatar financial use only for housing expenses paid on behalf of Canadian employees.
56000	Benefits - Faculty	Allocation of benefit charges to operating departments as a percentage of Senior Leadership and Continuing, Limited term, and Contingent term Academic salary costs.
56005	Benefits - MaPS	Allocation of benefit charges to operating departments as a percentage of MaPS salary costs for staff members eligible for full benefits.
56010	Benefits - AUPE	Allocation of benefit charges to operating departments as a percentage of AUPE salary costs for staff members eligible for full benefits.
56015	Benefits - Other	Allocation of benefit charges to operating departments as a percentage of all other salaries not otherwise categorized for staff members not eligible for full benefits.
56100	Allocated Benefits - Offset	Benefit allocation offset to the central operating benefit department.

## 5) Other Expenses

Account	Name	Account Purpose/Usage
60005	Motor Vehicle Fuels	Charge this account with the cost of gasoline, oil and other fuels used in University vehicles. Fuel for rental vehicles can be charged to account 64005.
60010	Matls & Supplies - Instruction	Charge this account with all instructional supplies and teaching aids used by faculties, other instructional departments and public service departments. Include consumable chemicals, laboratory glassware, film rentals, pamphlets, tapes, workbooks, demo kits, slides, etc. Do not

		credit revenue to this account. Sales to internal customers should be credited to accounts 48005, 48010, or 48015. Sales to external customers should be credited to Sale of Goods & Services (accounts 45020 - 45030).
60015	Laundry	Charge this account with all costs of laundering and/or dry cleaning smocks, uniforms, bedding, etc.
60020	Materials & Supplies	Charge this account with the cost of materials, supplies, and parts. Do not include Expendable Equipment (60045), or Non-Capital Software (account 60060).
60025	Subject Fees	Charge this account with non-repetitive fees paid to subjects and donors for participation in a study or experiment.
60035	Miscellaneous Expenses	Charge this account with expenditures that cannot be logically charged to any other account.
60045	Expendable Equipment	Charge this account with equipment items less than \$5,000 that is not an accessory to an equipment system. Items greater than \$5,000 should be charged to account 18920. Example: fax machines, microwaves, printers, etc.
60046	Exp Comp&Lab Equip \$1K - \$4999	Charge this account with Computer and Lab Equipment less than \$5,000. Computer and Lab Equipment greater than \$5,000 should be charged to account 18920.
60050	Expendable Furniture	Charge this account with stand-alone furnishings less than \$5,000. Furnishings greater than \$5,000 should be charged to account 18920.
60055	Vehicle Expense	Charge this account with the cost of renting vehicles. These vehicles can be from the Motor Pool or from an outside agency.
60060	Non-Capital Software	Charge this account with non-capital software and software related items. This will include: licenses or license renewals having a term of three year or less <u>or</u> costing less than \$5,000, annual maintenance/support/upgrade fees, software purchases or upgrades costing less than \$5,000, software training, or manuals. Charge software purchases and upgrades costing \$5,000 or greater to account 18950. If the software is purchased as part of a computer system, it should be charged to the account to which the computer equipment is being charged (18920 / 60046).
60065	Exp Library Acquisitions	LIBRARIES AND CULTURAL RESOURCES USE ONLY. Charge this account with library or educational materials, which would normally be charged to 18410, but have a useful life of less than one year, and therefore should not be capitalized. For Example: Annual electronic access charges, annual license agreements, CD's and certain subscriptions and journals (that do not qualify for 60085)
60070	Promotional Materials	Charge this account with the cost of non-printed materials purchased for the purpose of distribution to external audiences when promoting the University. This would include gifts, clothing and all merchandise (may or may not be carrying a University of Calgary identifier). Also, charge this account with promotional printed or electronic materials purchased or created to promote the

		U of C including brochures, pamphlets, posters, flyers, viewbooks, postcards, cards, direct mail pieces or CD ROM.
60080	Tradeshows & Conf Exhibition	Charge this account with all costs associated with exhibiting U of C programs or activities at tradeshows, recruiting or career fairs, or shopping centre displays, etc. This should include the costs associated with producing the displays, exhibitor fees, electrical and other set-up charges. It should NOT include the costs of printed materials, gifts or merchandise distributed at the tradeshow - see 60070.
60085	Books and Periodicals	Charge this account with the costs of books, subscriptions to magazines, periodicals, journals, newspapers and the like, which are not considered part of the institutional collection.
60090	Postage	Charge this account with all metered postage and stamps.
60095	Phone, Internet, Cable	Charge this account with telephone cell, and fax tolls, cable provider charges, telephone line charges, including installation costs. Telecom maintenance is charged to account 66080.
60100	Purch Serv - Consultants	Charge this account with services provided by independent professional consultants for services not otherwise included in accounts 60105 to 60120, 60140 to 60160 and 60265. Include the nature of services in the description field of the input document. E.g. Management, Communication, HR, Interpreter, Translation, etc.
60105	Purch Serv - Performers	Charge this account with services provided by independent performers including actors, dancers, musicians, artists, etc.
60115	Purch Serv - Security	Charge this account with the cost of contracted security; e.g. armored car service.
60120	Purch Serv - Com Media	Charge this account with the cost of non-capital services purchased from external providers.
60125	Courier Delivery & Shipping	Charge this account with costs incurred in obtaining courier, delivery services, shipping or other transporting of goods charges.
60130	Printing and Publications	Charge this account with the costs of printing reprints, publications, or page charges from external providers.
60135	Photocopying	Charge this account with the per page cost of photocopying. Photocopier maintenance and operating costs are charged to 66030.
60140	Purch Serv - Admin Support	Charge this account with the costs of contracted administrative/word processing services.
60145	Purch Serv - Technical	Charge this account with the cost of technical services such as machine shop, electronics drafting, glassblowing, contracted computer programming and other technical services.

60150	Purch Serv - Other	Charge this account with the cost of other contracted service that is not included in accounts 60100 - 60145.
60160	Prch Serv -Hlth Care Providers	Charge this account for services provided by independent professional health care providers including doctors, nurses, caregivers, outreach workers or other professionals providing health care services.
60170	Hospitality	Charge this account with expenses for meals and/or receptions provided as entertainment or hospitality. Use this account by exception, in accordance with the terms and budgets of individual projects and/or granting agencies.
60171	Attendance at Community Events	Charge this account to purchase space i.e. tables, for University, community and government members to attend community events (i.e. awards and recognition, new initiatives announcements, etc), with a focus on relationship building. These activities are in support of the Eyes High foundational commitment to fully integrate the University with the Community.
60175	Meeting Expenses	Charge this account with expenditures incurred to hold business meetings involving project personnel and/or sponsors. Use this account only by exception, in accordance with the terms and budgets of individual projects and/or granting agencies.
60180	Grants Pd - Other Institutions	Charge this account with contributions or grants paid to other institutions or organizations. Payments of grants to individuals should be charged to account 63030. If the University is just the banker (e.g. the funds were given to us to disburse), this account should not be used. In that circumstance use the same account that was used to record the original receipt.
60181	Tuition/Course/Exp/Other Inst	Charge this account with tuition or course registration fees and other expenses paid by other institutions or organizations for non U Of C students being funded by a UofC partnership. Payments of grants to individuals are charged to account 63030 if it's a Canadian student. If the University is in partnership with an outside intuition then this account is charged to track all program payments made for students (trainees or trainers) for the project.
60190	CDN Bachelor Students-Oth Inst	Charge this account for Canadian Bachelor Student salaries that are incurred at another Institution. This account is used to record costs incurred from funds advanced to other institutions.
60195	Rsrch Time Stipends-Oth Inst	Charge this account for Research Time Stipends that are incurred at another Institution. This account is used to record costs incurred from funds advanced to other Institutions.
60200	CDN Masters Students - Other Inst	Charge this account for Canadian Masters Students salaries that are incurred at another Institution. This account is used to record costs incurred from funds advanced to other Institutions.
60205	CDN Doctoral Students - Other Inst	Charge this account for Canadian Doctoral Students salaries that are incurred at another Institution. This account is used to record costs incurred from funds advanced to other Institutions.
60206	Oth Non-Acad Sal-Other Instit	Salary expenses incurred by partner institutions where a research advance has been provided by the U of C

60210	CDN Postdoctoral - Oth Inst	Charge this account for Postdoctoral Stipends that are incurred at another Institution. This account is used to record costs incurred from funds advanced to other Institutions
60214	External Honorarium	Charge this account for non-repetitive token payments paid to non-employees. Payments in excess of \$500.00 are subject to CRA reporting. Compliance with "Preceptor, Clerkship and Honorarium Payment" Procedures and Guidelines is mandatory in all cases where honorariums are paid.
60215	Publications - Academic	Charge this account with Publications charges.
60230	Rentals - Buildings	Charge this account with the costs of leasing space in non-university buildings for classrooms, storage, etc. The cost of leasehold improvements (alterations made to leased space to make it usable to us) should be charged to acc 18900 or 18901. A copy of all leases that are longer than 1 year should be forwarded to Financial Reporting
60235	Rentals - Equipment	Charge this account with the rental costs for all types of equipment from outside sources. A copy of all leases longer than 1 year should be forwarded to Financial Reporting
60240	Rentals - Gas Cylinders	Charge this account with the cost of gas cylinder rentals.
60245	Rentals - Other	Charge this account with the cost of rentals that do not fall within the category of accounts 64005, 60230, 60235 or 60240. A copy of any agreements that are longer than 1 year should be forwarded to Financial Reporting
60250	IT Computing Charges	Charge this account with charges relating to computers, which cannot be logically charged to any other account.
60255	Membership & Association Dues	Charge this account with the cost of individual or institutional memberships as authorized in accordance with university policies, or terms and budgets of individual projects and/or agencies.
60260	Insurance	Charge this account with the annual premiums for fire, theft, liability, and other forms of insurance.
60265	Legal Fees	Charge this account with professional and consulting fees paid to lawyers.
60266	Other Professional Fees	Charge this account with professional and consulting fees that do not fall into account 60265; such as architects, engineers, accountants, auditors and other consultants.
60267	Investment Counsel Fees	Treasury use only
60270	License Fees	Charge this account with the cost of license fees for the right to photocopy (e.g. amounts paid to Can Copy) or to use intellectual property including published, video or audio material or the right to license property such as software. Note: if the license fee relates to software and it is included



		with the price paid for the software, it should be charged to 60060 – Non Capital Software or 18950 - Capital Software.
60271	Royalties	Charge this account with the cost of royalties in respect of both residents and non-residents. Cost of royalties includes: a) consideration for the use of or the right to use any copyright, patent, trademark, design or model, plan, secret formula or process; b) consideration for the use of or the right to use industrial, commercial or scientific equipment or for information concerning industrial, commercial or scientific experience; c) consideration in respect of motion picture films, works on file or videotape for use in connection with television. Payments in excess of \$50.00 are subject to T5 CRA reporting.
60275	Non-Insured Property Losses	Charge this account with the internal deductible amount being charged to the department for property/automobile losses that fall within the deductible clause of our insurance policies. Charge the appropriate general ledger expense account with the cost of property that is replaced.
60280	Bad Debt Expense	Charge this account with the losses related to uncollectible accounts, including Visa, MasterCard, and losses on returned cheques.
60285	Collection Costs	Charge this account with the fee levied by a collection agency for collection of accounts receivable.
60290	Bank Charges	Charge this account with service charges levied by our banks, including the discount on Visa, MasterCard and other credit or bankcard transactions.
60295	Cash Over and Short	Charge this account with the net cash overage or shortage as determined on the departmental deposit slip.
60300	Advertising	Charge this account with the cost of creating and delivering advertisements to promote U of C programs or activities in the mass media including newspapers (off or on campus) radio, television, outdoor billboards, transit shelters, magazines, etc. Ads for prospective staff or position announcements should be charged to account 60305
60305	Staff Recruitment	Charge this account with advertising costs or management consulting fees incurred in the recruitment and selection of new staff. Charge the cost of travel expenses of either staff members or prospective staff to account 64020
60306	Gifts, Tokens of Appreciation	Charge this account for small gifts and tokens of appreciation. Compliance with the "Gifts, Donations and Sponsorships" policy, "Hospitality and Travel Expenses" policy and the "Travel & Expense Reimbursement Handbook" is mandatory in all cases where gifts/tokens of appreciation are paid.
60310	Taxes and Licenses	Charge this account with vehicle licenses, special permits, and municipal taxes; but exclude sales and excise taxes.
60315	Equipment - Non Inventorial	Charge this account with the cost of equipment (\$5,000 and over) when it is clearly stated that the equipment is not recorded in the university's asset management system.

60325	Freight Expense	Charge this account with the cost of transporting any equipment, which is not capitalized.
60330	Rounding Account	Charge this account, if there is a rounding difference <b>in cents</b> .
60340	FRG Bachelor Students – Oth Inst	Charge this account for Foreign Bachelor Student salaries that are incurred at another Institution. This account is used to record costs incurred from funds advanced to other institutions.
60345	FRG Masters Students – Oth Inst	Charge this account for Foreign Masters Students salaries that are incurred at another Institution. This account is used to record costs incurred from funds advanced to other Institutions.
60350	FRG Doctoral Students – Oth Inst	Charge this account for Foreign Doctoral Students salaries that are incurred at another Institution. This account is used to record costs incurred from funds advanced to other Institutions.
60355	FRG Postdoctoral – Oth Inst	Charge this account for Foreign Stipends that are incurred at another Institution. This account is used to record costs incurred from funds advanced to other Institutions
60360	Long Service & Retirement	Costs of long service and retirement functions and gifts that are under the \$500.00 CRA taxable benefit threshold.
60370	Grants - Researchers	Contract payments to corporations and businesses that are processed through Accounts Payable
60380	Purch Serv – Teach & Instruct	Payments to individuals who are not U of C employees, contracted to provide credit or non-credit teaching services
60999	Matls & Supplies - Instit Adjs	Financial Reporting use plus Facilities Development (to offset internal material and supply expenses which are being allocated to capital asset accounts)
61005	Depreciation Expense	This account is used by Financial Reporting only to record all amortization of capital assets.
61999	Depreciation-Inst Adjustments	Financial Reporting use only
62005	Heating Fuel	Charge this account with the cost of fuel, such as propane purchased for heating and other purposes, excluding natural gas, which is charged to account 62015
62010	Garbage Removal	Charge this account with the costs of collection and removal of garbage from the university. In order to support institutional initiatives, Program Codes should be used for certain types of waste removal recorded in this account: WASTE for waste handling expense; RYCL for recycling expense and CMPST for composting expense.
62015	Natural Gas	Charge this account with the cost of natural gas

62020	Utilities - Foothills Hospital	Charge this account with the cost of utilities purchased from the Foothills Hospital by the Utilities department.
62025	Light and Power	Charge this account with the purchase of electricity for power, lighting, etc.
62030	Water Sewer Service	Charge this account with the cost of water and sewer services. The above utility accounts are to be used in conjunction with the internal codes for utilities, operating departments, such as Housing, Food Services and public services departments.
62035	Utilities – UC-Q	To be used for recording UC-Q utilities only
63005	Grad Research Scholarships	Awards provided to graduate research assistants. All payments should be processed through the Payroll Office to ensure proper reporting for income tax purposes. Account under review for inactivation.
63010	Visiting Research Scientists	Payments to visiting Research Scientists where the recipient has completed a MASTERS DEGREE. Payments are subject to T4A and are not eligible for statutory deductions. Payments are made via AP Voucher.
63015	Fellowships Scholarships - Doc	Fellowship or scholarship support where the recipient has completed a MASTERS DEGREE. Income is reported on a T4A and is not eligible for statutory deductions. Payments are to be processed through the Payroll Office to ensure proper T4A reporting for income tax purposes.
63020	Fellowships and Scholarships	Fellowship or scholarship where the recipient has completed a BACHELORS DEGREE. Income is reported on a T4A and is not eligible for statutory deductions. Payments are to be processed through the Payroll Office to ensure proper T4A reporting for income tax purposes.
63025	Studentships	Scholarship support where the recipient has NOT completed a Bachelors degree. Payments are subject to T4A and are not eligible for statutory deductions. Payments must be processed through the Payroll Office to ensure proper T4A reporting for income tax purposes.
63030	Grants - Students	Grants paid to students. These payments are to be processed through the Payroll Office to ensure proper reporting for income tax purposes. Account under review for inactivation.
63035	Remission of Fees -Grad Student	Fee remissions for any Graduate or Doctoral student in any faculty when permissible under the terms and budget of an individual project. These payments are to be processed through the Payroll Office to ensure proper T4/T4A reporting for income tax purposes. For Undergrad fee remission, see 63040.
63040	Remiss of Fees -Undergrad Stud	Fee remission for any Under-graduate student in any faculty when permissible under the terms and budget of an individual project account. These payments are to be processed through the Payroll Office to ensure proper T4/T4A reporting for income tax purposes. For Grad students' fee remission, see 63035.

63045	Scholarships and Medals	Scholarship support where the recipient has completed either a BACHELORS or MASTERS DEGREE. Includes 50% scholarship portion of GAT earnings (see also account 50065). Income is reported on a T4A and is not subject to statutory deductions. Payments must be processed through the Payroll Office to ensure proper T4A reporting for income tax purposes.
63051	Undergrad – Sch, Grants Awards	Undergraduate grants and awards paid to students who have NOT completed a Bachelor degree. Payments are processed through the Student Awards and Financial Aid Office.
63075	Scholarships Graduate Students	Payments to students for awards, medals, prizes or scholarships. Income is reported on a T4A and is not eligible for statutory deductions. Payments must be processed through the Payroll Office to ensure proper T4A reporting for income tax purposes.
63080	Scholarships Misc	Scholarships and awards not otherwise classified. Payments must be processed through the Payroll Office to ensure proper reporting for income tax purposes.
64005	Travel - Vehicle Expense	Charge this account with the cost of renting vehicles. These vehicles can be from the Motor Pool or from an outside agency.
64006	Meal Per Diem/Actual Meal Cost	Charge this account with approved travel related meal per diems or actual meal costs. Compliance with the "Hospitality and Travel Expenses" policy and the "Travel & Expense Reimbursement Handbook" is required.
64015	Subsistence Allowances	Charge this account with approved subsistence allowances when the allowances must be reported separately from other travel costs.
64020	Travel - Prospective Staff	Charge this account with travel expenses incurred by prospective staff in visiting the University or other locations for the purpose of employment interviews. Also charge to this account the travel costs of University staff that are incurred in traveling to meet and interview prospective staff. In instances where a university staff member is traveling for a dual purpose, it shall be the responsibility of the staff member to indicate on his travel claim vouchers the portion of this travel chargeable to Prospective Staff account.
64025	Tvl-Visiting Sci or Researcher	Charge this account with the transportation, accommodation, and meal expenses of visitors invited for a short period of time to give lectures, seminars, or to provide consultation or advice. Vehicle rentals should be charged to 64005.
64030	Travel - Standard	Charge this account with registration fees, transportation, accommodation, vehicle and gas expenses related to trips to attend conferences, scientific meetings, symposia, etc. related to general university business. Vehicle rentals should be charged to 64005. Meal charges should be charged to 64006.
64035	Travel - Field Trips	Charge this account with expenses incurred during brief trips away to collect specimens, samples, or to use facilities located elsewhere, including collaboration with other researchers. Vehicle rentals should be charged to 64005.
64040	Travel - Local	Charge this account with expenses incurred while traveling within the Calgary area.

64999	Travel – Instit Adjustments	Financial Reporting use only
65005	COGS Merchandise and Materials	Charge this account with the cost of material or merchandise that is to be resold or reissued to other departments. Use this account to record the cost of food materials prepared for resale. Revenue from sales is to be credited to the appropriate accounts.
65010	COGS Postage	UNIVERSITY POSTAL SERVICES USE ONLY. Charge this account with the cost of postage for postage meter machines.
65015	Resale Food & Beverage Costs	Charge this account with the cost of food or beverages purchased for resale.
65999	Cost of Goods Sold-Inst Adjust	Financial Reporting use only
66005	Maintenance - Labour	FACILITIES MANAGEMENT USE ONLY. Charge this account with the costs of external labour charged for maintenance work.
66010	Maintenance – Labour Overhead	FACILITIES MANAGEMENT USE ONLY. Charge this account with labour overhead.
66015	Maintenance - Materials	FACILITIES MANAGEMENT USE ONLY. Charge this account with the costs of materials used for maintenance.
66020	Maintenance - Parts	FACILITIES MANAGEMENT USE ONLY. Charge this account with costs of parts used for maintenance.
66030	Maintenance and Repairs	FACILITIES MANAGEMENT USE ONLY. Charge this account with maintenance and repair costs to buildings, furnishings, and equipment, including maintenance done on both a contract and a call-out basis.
66035	Maintenance - Fire Alarm	FACILITIES MANAGEMENT USE ONLY. Charge this account with costs of fire alarm maintenance.
66040	Maintenance - Exterior	FACILITIES MANAGEMENT USE ONLY. Charge this account with costs of exterior maintenance.
66045	Maintenance - Interior	FACILITIES MANAGEMENT USE ONLY. Charge this account with costs of Interior maintenance.
66050	Maintenance - Elevators	FACILITIES MANAGEMENT USE ONLY. Charge this account with costs of elevators maintenance.
66055	Maintenance - Plumbing	FACILITIES MANAGEMENT USE ONLY. Charge this account with costs of plumbing maintenance.

66060	Maintenance - HVAC	FACILITIES MANAGEMENT USE ONLY. Charge this account with costs of heating, ventilation, and air conditioning maintenance.
66065	Maintenance - Fire Protection	FACILITIES MANAGEMENT USE ONLY. Charge this account with the costs of fire protection maintenance.
66070	Maintenance - Electrical	FACILITIES MANAGEMENT USE ONLY. Charge this account with the costs of electrical maintenance.
66080	Maintenance - Telecom	FACILITIES MANAGEMENT USE ONLY. Charge this account with the costs of telecom maintenance.
66085	Maintenance - Equipment	Charge this account with the cost of maintaining equipment, including all types of office equipment such as computers, typewriters, fax machines, etc. Include maintenance done both on a contract and "call-out" basis.
66090	Maintenance - Furniture	FACILITIES MANAGEMENT USE ONLY. Charge this account to record all furniture repair costs
66095	Maintenance - Lighting	FACILITIES MANAGEMENT USE ONLY. Charge this account to record all lighting maintenance.
66100	Maintenance - Mechanical	FACILITIES MANAGEMENT USE ONLY. Charge this account to record all mechanical maintenance
66105	Maintenance - Bldng Auto Syst	FACILITIES MANAGEMENT USE ONLY. Charge this account to record all non-capital demolition costs.
66110	Maintenance - Site Work	FACILITIES MANAGEMENT USE ONLY. Charge this account to record all non-capital site maintenance.
66115	Maintenance - Other	FACILITIES MANAGEMENT USE ONLY. Charge this account to record all other non-capital maintenance that cannot be logically applied to another account.
66120	Maintenance - Firm Price WOs	FACILITIES MANAGEMENT USE ONLY. This account is used to charge back building operating costs from 'work in progress' accounts.

66125	Maintenance - Non-Cap Alts	Charge this account with costs of renovations that maintain the usefulness of the building but DO NOT extend the life or add capacity to a building. Capacity is determined by number of labs, classrooms, offices etc. The addition of outlets to cope with increased technology is not an increase to capacity and is considered a non-capital alteration. For Example: This includes replacement of items such as wall or equipment or repairs to the facilities, painting, carpeting or re-keying of locks. Renovations that add value, life or capacity should be charged to 18900 or 18901. Some judgment of non-capital versus capital alterations is required. Consult with Asset Management if clarification is required.
66130	Maintenance - Contracts	FACILITIES MANAGEMENT USE ONLY.
66135	Maintenance - Contract Labour	FACILITIES MANAGEMENT USE ONLY. This is a clearing account to redistribute the cost on contract labour.
66140	Maintenance - Moving Costs	Charge this account with the cost of moving or relocating departmental fixtures, furnishings, equipment, etc.
66150	Cost Underestimate Oper PPD	FACILITIES MANAGEMENT USE ONLY.
66155	Cost Underestimate Other Depts	FACILITIES MANAGEMENT USE ONLY.
66999	Maint & Repairs-Inst Adjustmts	Financial Reporting use only.
67005	Interest Expense	Charge this account with the cost of interest paid to mortgage companies and other lending institutions on long term debt.
67999	Interest - Instit Adjustments	Financial Reporting use only
68005	Gain&Loss on Disp of CapAssets	This account should be used by Financial Reporting only to record any gain or loss on the disposal of a capital asset.
68010	Realized FX Gain & Loss	Financial Reporting/Treasury use only. Charge this account with exchange gain/loss on foreign currency.
68015	Unrealized FX Gain & Loss	Financial Reporting/Treasury use only.

69005	Internal Exp - Matl & Supplies	To be used for recording costs relating to sales made to university departments and projects. Debit this account for the cost of material and supplies sold to university departments and projects. The credit side of the transaction must be recorded in a 48xxx account. External expense/cost recoveries are not classified as internal sales; these must be recorded in the account where the original vendor charges were recorded.
69010	Internal Exp - Maintenance	To be used for recording costs relating to sales made to university departments and projects. Debit this account for the cost of internal maintenance sold to university departments and projects. The credit side of the transaction must be recorded in a 48xxx account. External expense/cost recoveries are not classified as internal sales; these must be recorded in the account where the original vendor charges were recorded.
69015	Internal Exp - C of Goods Sold	To be used for recording costs relating to sales made to university departments and projects. Debit this account for cost of goods sold to university departments and projects. The credit side of the transaction must be recorded in a 48xxx account. External expense/cost recoveries are not classified as internal sales; these must be recorded in the account where the original vendor charges were recorded.
69030	Internal Exp – Services Prov'd	To be used for recording costs when a service is sold to university departments and projects. Debit this account for costs related to internal services sold to university departments and projects. The credit side of the transaction must be recorded in a 48xxx account. External expense/cost recoveries are not classified as internal sales; these must be recorded in the account where the original vendor charges were recorded.
69040	Internal Exp - Parking Charges	To be used for recording costs relating to sales made to university departments and projects. Debit this account for internal cost of parking charges sold to university departments and projects. The credit side of the transaction must be recorded in a 48xxx account. External expense/cost recoveries are not classified as internal sales; these must be recorded in the account where the original vendor charges were recorded.
69045	Internal Exp - Photocopy	To be used for recording costs relating to sales made to university departments and projects. Debit this account for the internal cost of printing and photocopies sold to university departments and projects. The credit side of the transaction must be recorded in a 48xxx account. External expense/cost recoveries are not classified as internal sales; these must be recorded in the account where the original vendor charges were recorded.
69046	Internal Exp-Exp'able Equip	To be used for recording costs relating to sales made to university departments and projects. Debit this account for the internal cost of expendable equipment sold to university departments and projects. The credit side of the transaction must be recorded in a 48xxx account. External expense/cost recoveries are not classified as internal sales; these must be recorded in the account where the original vendor charges were recorded.



69055	Internal Exp Com Media	To be used for recording costs relating to sales made to university departments and projects. Debit this account for cost of com media goods/services sold to university departments and projects. The credit side of the transaction must be recorded in a 48xxx account. External expense/cost recoveries are not classified as internal sales; these must be recorded in the account where the original vendor charges were recorded.
69065	Int Exp Meeting Expenses	To be used for recording costs relating to sales made to university departments and projects. Debit this account for internal cost of meeting expenses such as equipment and room rental sold to university departments and projects. The credit side of the transaction must be recorded in a 48xxx account. External expense/cost recoveries are not classified as internal sales; these must be recorded in the account where the original vendor charges were recorded.
69080	Internal Exp - Miscellaneous	To be used for recording costs relating to sales made to university departments and projects. Debit this account for other internal costs attributed to miscellaneous services sold to university departments and projects. The credit side of the transaction must be recorded in a 48xxx account. External expense/cost recoveries are not classified as internal sales; these must be recorded in the account where the original vendor charges were recorded.
69090	Internal Exp - Conference	To be used for recording costs relating to sales made to university departments and projects. Debit this account for internal costs of conferences such as equipment and room rental sold to university departments and projects. The credit side of the transaction must be recorded in a 48xxx account. External expense/cost recoveries are not classified as internal sales; these must be recorded in the account where the original vendor charges were recorded.
69100	Internal Exp - Vehicle	To be used for recording costs relating to sales made to university departments and projects. Debit this account for the internal cost of vehicle rental charges and fuel sold to university departments and projects. The credit side of the transaction must be recorded in a 48xxx account. External expense/cost recoveries are not classified as internal sales; these must be recorded in the account where the original vendor charges were recorded.
69110	Internal Exp - Training Fees	To be used for recording costs relating to sales made to university departments and projects. Debit this account for internal cost of workshop or other in-house training sold to university departments and projects. The credit side of the transaction must be recorded in a 48xxx account. External expense/cost recoveries are not classified as internal sales; these must be recorded in the account where the original vendor charges were recorded.
70010	Internal OH Trnsf In-GenOprtng	RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. Credit this account for Indirect Costs associated with Internal Overhead Transfers when 70030 is debited and Fund 10 is credited.
70025	Internal Residual Bal Transfers	RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. Debit/charge this account for the surplus residual balance from a project being closed and funds are being transferred to a residual balance project. Such transfers must be compliant with granting agency requirements. The offsetting credit is made to 70035.

70030	Indirect Costs & Overhead	RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. Debit/charge this account for Indirect Costs associated with Internal Overhead Transfers. See 70010 and 70040.
70035	Internal Residual Bal Transfer	RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. To record the credit side of transactions recorded in 70025.
70040	Internal OH Trnsf In-OthOprtng	RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. Credit this account for Indirect Costs associated with Internal Overhead Transfers when 70030 is debited and Fund 20 or 45 is credited
70045	Internal Trnsf Out- Grants & Awards	RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. To record the debit/charge side of revenue transfers from one project to another where allowed under fund transfer rules. Only to be used where the original revenue account cannot be used due to reporting requirements. Charge the offset of this debit to 70046. If funds are later returned to the original source, this account is to be credited.
70046	Internal Trnsf In - Grants & Awards	RESEARCH ACCOUNTING/FINANCIAL REPORTING USE ONLY. To record the credit side of transactions recorded in 70045.
70070	Internal Charges - Occupancy	FACILITIES MANAGEMENT USE ONLY. Debit/charge this account with the occupancy charges for services provided by Facilities Management. The offsetting credit is made to 70080.
70080	Internal Recovery - Occupancy	FACILITIES MANAGEMENT USE ONLY. Credit this account with the occupancy charges for services provided by Facilities Management. Charge the offset of this credit to 70070.
70120	Internal Charges - Other	This account should only be used to record the debit/charge side of a transfer of funds from one deptid to another within the same fund or one project to another within the same fund. The offset of this account is 70130. For example Financial Services may want to give Human Resources a flat sum contribution towards an activity that Human Resources will be sponsoring. Financial Services will record the transfer as an expense in 70120. Human Resources will record the receipt in 70130. Do not use this account to correct improperly allocated expenses. The account holding the original costs must be used. Where allowed, transfers between funds may be processed through this account; fund transfer rules must be adhered to.
70130	Internal Recovery - Other	Charge the offset of this credit to 70120. (see 70120).
70140	Internal Chrg - Board Declared	FINANCIAL REPORTING USE ONLY. Debit/charge this account to restrict or unrestrict funds as per Board Declaration.
70150	Internal Rev - Board Declared	FINANCIAL REPORTING USE ONLY. Credit this account when 70140, is used.

70160	Internal Allocations	This account is used within a department or within a project for internal reporting only. Both the debit and credit are recorded within this account, using the same fund and deptid or using the same fund, deptid and project. The total at the fund level is always zero; at the department level is always zero, and at the project level is always zero.
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## 6) Cash and Short Term Investments

The majority of the cash and short term investment general ledger accounts are for use by Financial Reporting or Treasury only. The accounts shown below are used by departments when completing their deposits.

Account	Name	Account Purpose/Usage
10125	Cash - Main Deposit - RBC	Use this account to record direct cash journal deposits only as instructed by Accounts Receivable department.
10165	Cash – Dept Cash Clearing	Use this account to record direct cash journal deposits only as instructed by Accounts Receivable department.

## 7) Accounts Receivable

With the exception of the account shown below, the majority of accounts receivable (AR) accounts are for use by specific departments or for specific purposes as described by the account title.

Account	Name	Account Purpose/Usage
12235	AR – Miscellaneous	Use this account to accrue revenue earned but not yet invoiced and/or received. Transactions recorded to this account must be set up on auto-reversing journal entries.

## 8) Inventory

All inventory accounts are for use by specific departments or for specific purposes.

## 9) Prepaid

In certain circumstances payment for goods or services may be made before the goods or services are received. If the amount is greater than \$10,000.00 the transaction must be recorded as a prepaid expense. The expense must then be recognized in the same period(s) in which the actual goods or services are received.

With the exception of the account shown below, prepaid accounts are for use by specific departments.

Account	Name	Account Purpose/Usage
14040	Prepd Exp - Miscellaneous	Departments having limited requirement to record prepaid expenses should use this account. Use of the deptid chartfield is required.

## 10) Long Term Investments

All long term investment accounts are for use by Treasury only.

## 11) Long Term Accounts Receivable

All long term accounts receivable accounts are for use by Financial Reporting only.

## 12) Capital Assets - Additions

**Only accounts 18900 to 18951 are for use by departments and faculties (and Library and Cultural Resources where indicated.**

The other accounts in the capital asset and accumulated depreciation range of accounts are for use by Financial Reporting only or Library and Cultural Resources where indicated.

Account	Name	Account Purpose/Usage
18010	Buildings & Plant - Additions	ASSET MANAGEMENT USE ONLY. This account is used where a cost of \$5,000 and over is incurred for new building construction, building renovation, site improvements, and capital utility.
18210	Furnishings & Equip -Additions	ASSET MANAGEMENT USE ONLY. This account is used where a cost of \$5,000 and over is incurred equipment or furniture.

18410	Books - Additions	LIBRARY AND ASSET MANAGEMENT USE ONLY. This account is used for books, catalogues, and other acquisitions, (including electronic material) where funding is to establish or support an institutional library collection. The cost of binding these acquisitions is also charged to this account. Acquisitions should have a useful life of greater than one year (if less than one year, charge to account 60065). This account is for University Libraries only. E.g. products with licensed archival access or a physical item is received.
18510	Capital Software - Additions	ASSET MANAGEMENT USE ONLY. This account is used for capital software additions.
18610	Rare Books - Additions	LIBRARY AND FINANCIAL REPORTING USE ONLY. This account is used for books which are rare or a historical treasure; and is held for public exhibition, education or research purposes. They must be protected, cared for and preserved and have a useful life of greater than one year. Any proceeds from the sale of such items, must be reinvested in the collection or be used for the direct care of the collection. Sale of these assets should be recorded in account 45035.
18710	Art - Additions	These are capital assets with an exceptionally long or unlimited lifespan due to their cultural or historical value. Such capital assets include jewelry, paintings, sculptures and monuments.
18900	Capital Assets – Contra	Use this account for requisitions/transactions that meet the definition of capital asset (see <a href="http://www.ucalgary.ca/financial/controller/asset_management/capital">http://www.ucalgary.ca/financial/controller/asset_management/capital</a> ). Capital assets, with the exception of Books and Art, have a dollar value of \$5,000 or higher and a useful life of greater than 12 months. This account is being depreciated in favour of the other contra/clearing accounts (18901 to 18951).
18901	Capital Work-in-Progress Contra	This account is used for the construction or improvement of capital infrastructure which will remain a work-in-progress in the current fiscal year.
18920	Furniture and Equipment - Immediate Use Contra	This account is used where the total cost of a capital purchase is valued at \$5,000 and over. Examples of Furnishing & Equipment are equipment, furniture, computers, vehicles, cabinets, shelving, lockers, carrel study units, and screens. Value is determined by the price per independent unit. Multiple units should not be added together even when purchased in bulk. Items less than \$5,000 should be coded to 60045, 60046 or 60050.

18921	Furniture and Equipment - WIP Contra	Equipment or furniture that meets the requirements above but are under assembly.
18950	Capital Software – Immediate Use Contra	<p>This account is used for capital software and software related items.</p> <p>This will include:</p> <ul style="list-style-type: none"> <li>• licenses or license renewals that cost more than \$5,000 and they are 3 years or longer (includes perpetual)</li> <li>• not paid for annually</li> <li>• software purchases or upgrades costing \$5,000 or greater</li> </ul> <p>Exclude all software training, maintenance or support or items costing less than \$5,000, which should be charged to account 60060.</p> <p>Note:</p> <p>If the software is purchased as part of a computer system, it should be charged to the account to which the computer equipment is being charged (account 18920 or 18921).</p>
18951	Capital Software – WIP Contra	Software that meets the requirements above but are not ready for use.

### 13) Accounts Payable and Accrued Liabilities

With the exception of the accounts shown below, accounts payable and accrued liability accounts are for use by specific departments or for specific purposes as described by the account title.

<b>Account</b>	<b>Name</b>	<b>Account Purpose/Usage</b>
20015	ST Liab – GST Payable	This account is used to record the GST charged on sales of taxable goods/services by the University of Calgary. If a sale is recorded to account 45025 "Sales of G&S - GST inclusive", account #20015 should not be used. If a GST amount is also entered into account 20015 when account 45025 is used to record sales, it will result in recording and paying GST twice.
20020	ST Liab – GST Bookstore Internal Sales	This account is used to capture the GST related to Bookstore and Microstore transactions for goods sold to internal university departments. Initially on Bookstore and Microstore purchases, 5% GST is claimed as the goods are purchased by the university for commercial use. However, when these goods (other than printed books-refer to Account 20030 below), are subsequently sold internally, they are considered goods consumed to carry out the university's educational mandate. As such, the university is only allowed to claim 3.35% GST. This account records the 1.65% reduction (5.0% - 3.35%) of GST to be claimed.
20025	ST Liab – GST Rebate Recoveries and Adjustments	This account is used to record the GST to be claimed on goods/services purchased by the university for consumption, use, or supply in the course of carrying out the educational mandate of the university. The GST claim amount allowed for such purchases is 3.35%. The remaining 1.65% of the GST charged by the vendor is added to the expense amount recorded in PeopleSoft. No GST should be claimed by the university on purchases that were made on behalf of FHOB entities and other third parties.
20030	ST Liab – GST Rebate Printed Books	This account is used to record the 5% GST paid on printed books (including audio recordings that are a spoken reading of a printed book) purchased by the University of Calgary to carry out its educational mandate. The Canada Revenue Agency allows the full 5% GST claim for printed books, but requires that such purchases be disclosed separately on the GST/HST tax return.
20035	ST Liab – GST Input Tax Credit (ITC)	This account is used to record the GST to be claimed on goods/services purchased by the university for consumption, use, or supply in the course of commercial activities of the university. The GST claim amount allowed for such purchases is 5%. No GST should be claimed by the university on purchases that were made on behalf of FHOB entities and other third parties.
20190	ST Liab - Operating Accruals	Use this account to accrue expenses greater than \$5,000 for which invoices have not yet been received, or where invoices were received after AP cutoff. Transactions recorded to this account must be set up on auto-reversing journal entries. If re-accrual is required a new auto-reversing journal entry must be entered.
20320	ST Liab - Miscellaneous	To be used for short term liabilities not elsewhere classified. Use of the deptid chartfield is required.

#### 14) Deferred Revenue

In certain circumstances revenue may be invoiced and/or received before it is earned. If the amount is greater than \$5,000.00 the transaction must be recorded as deferred revenue. The revenue must then be recognized in the same period(s) in which it is earned.

With the exception of the accounts shown below, deferred revenue accounts are for use by specific departments or for specific purposes as described by the account title.

<b>Account</b>	<b>Name</b>	<b>Account Purpose/Usage</b>
21005	Deferred Rev - General	Credit this account, if the revenue relates to a subsequent period. The entry must be reversed and revenue recorded in the appropriate period(s).
21999	Deferred Rev – Instit Adjust	Financial Reporting use only

#### 15) Debt related Balance Sheet Accounts

Certain departments carry debt arising from external borrowing or from a temporary internal advance. Repayment of the debt/advance will be recorded in the liability account holding the debt. The departments' purchasing power (budget envelope) is impacted by debt repayment(s). The interest portion of the debt will be reflected in the Financing Charges in the Income and Expenditure account and the principle payment will be shown as a line item in the report.

<b>Account</b>	<b>Name</b>	<b>Account Purpose/Usage</b>
25005	LT Debent - MacEwan Car Park	Financial Reporting use only
25015	LT Debent - Art Building	Financial Reporting use only
25025	LT Debent - Norq_Brew_Castle	Financial Reporting use only
25080	LT Liab – Long Term Debt	Financial Reporting use only



25085	LT Liab – LT Debt Repayment	Financial Reporting use only
25399	LT Mortgage - Instit Adjust	Financial Reporting use only
25435	LT Lease - IBM Mainframe	Financial Reporting use only
25499	LT Lease - Instit Adjust	Financial Reporting use only
25505	LT Liab - Early Retire Incent	Financial Reporting use only
25510	LT Liab PeopleSoft Licence Fin	Financial Reporting use only
33015	UR - Internal Loan Interest	Financial Reporting use only
33020	UR - Internal Loan Transfer	Financial Reporting use only
33022	UR - Internal Loans Opening Bal	Financial Reporting use only
33025	UR - Internal Loan Repayments	Financial Reporting use only

## 16) Other Balance Sheet Accounts

All other balance sheet accounts not discussed in this document are for use by Financial Reporting and/or Treasury only.

## Appendix A - Reference Field (Funding Agency Abbreviations)

<b>Categories</b>	<b>Funding Agencies</b>	<b>Abbreviation</b>
Provincial	Innovation & Advance Education	IAE
Provincial	Genome AB (IAE Matching)	GENOME -AB
Provincial	AB Agriculture & Rural Development	AB-ARD
Provincial	AB Centre for Child, Family	AB-CCF
Provincial	AB Education	AB-EDU
Provincial	AB Employment & Immigration	AB-EMPI
Provincial	AB Energy	AB-ENG
Provincial	AB Finance	AB-FIN
Provincial	AB Foundation for The Arts	AB-FTA
Provincial	AB Gambling Research Institute	AB-GRI
Provincial	AB Health & Wellness	AB-H&W
Provincial	AB Health Services	AB-HeaS
Provincial	AB Historical Resource Foundation	AB-HRF
Provincial	AB Human Services	AB-HumS
Provincial	AB Innovates - Bio Solutions	ABI-BS
Provincial	AB Innovates - Energy and Environment	ABI-EE
Provincial	AB Innovates - Health Solution	ABI-HS
Provincial	AB Innovates - Technology Futures	ABI-TF
Provincial	AB Justice	AB-JUST
Provincial	AB Livestock & Meat Agency Ltd	AB-LMAL
Provincial	AB Sport, Recreation, Park &	AB-SRPW
Provincial	AB Sustainable Resource Development	AB-SRD
Provincial	AB Tourism Parks Recreation & Culture	AB-TPR&C
Provincial	Alberta Petroleum Marketing Commission	AB-PMC
Provincial	Alberta Transportation Safety Board	AB-TSB
Provincial	Alberta Utilities Commission	AB-UTICOM
Provincial	Athabasca University	ATHABA-UNI

<b>Categories</b>	<b>Funding Agencies</b>	<b>Abbreviation</b>
Provincial	Bow Valley College	BV-COL
Provincial	Calgary Board Education	CBE
Provincial	Climate Change and Emissions Management	CCEM
Provincial	Energy Resources Conservation Board	ENERCB
Provincial	Env & Sustainable Rsrc Devel	ENV&SRD
Provincial	Grande Prairie Regional College	GPRC-COL
Provincial	Grant MacEwan University	GMac-UNI
Provincial	Natural Resources Conservation Board	NRCB
Provincial - PSI	Keyano College	KEY-COL
Provincial - PSI	Lakeland College	LAK-COL
Provincial - PSI	Lethbridge College	LETH-COL
Provincial - PSI	Medicine Hat College	MHAT-COL
Provincial - PSI	Mount Royal University	MROYAL-UNI
Provincial - PSI	NorQuest College	NORQUE-COL
Provincial - PSI	Northern Alberta Institute of Technology	NAIT
Provincial - PSI	Northern Lakes College	NLAKES-COL
Provincial - PSI	Office Of The Ombudsman	OFFOMBUDS
Provincial - PSI	Olds College	OLDS-COL
Provincial - PSI	Portage College	PORTAG-COL
Provincial - PSI	Red Deer College	RDEER-COL
Provincial - PSI	Southern Alberta Institute of Technology	SAIT
Provincial - PSI	The Banff Centre	BANFFC
Provincial - PSI	The Capital Care Group	CAPCARE
Provincial - PSI	University of Alberta	UOF- AB
Provincial - PSI	University of Lethbridge	UOF-LETHB
Provincial - Health	1115399 Alberta Limited	1115399AB
Provincial - Health	Calgary Health Trust	CHT
Provincial - Health	Calgary Laboratory Services Ltd	CALLAB
Provincial - Health	Capital Health Teleophthalmology Inc.	CAPHEALTH

<b>Categories</b>	<b>Funding Agencies</b>	<b>Abbreviation</b>
Provincial - Health	Carewest	CAREWEST
Provincial - Health	Edmonton Heart Systems Inc.	EDHEART
Provincial - Health	Health Quality Council of Alberta	HQCAB
Other-AB Dept	Alberta Capital Finance Authority	AB-CFA
Other-AB Dept	Alberta Insurance Council	AB-INSURC
Other-AB Dept	Alberta Investment Management Corp	AB-INVESTM
Other-AB Dept	Alberta Local Authorities Pension Plan Corp	AB-LAPPC
Other-AB Dept	Alberta Pensions Services Corporation	AB-PSC
Other-AB Dept	Alberta Securities Commission	AB-SC
Other-AB Dept	Alberta Social Housing Corp	AB-SHC
Other-AB Dept	Calgary and Area CFSA (HS)	CFSA-HS
Other-AB Dept	Calgary Region CB (HS)	CALREG-HS
Other-AB Dept	Central AC and FSA (HS)	CENFSA-HS
Other-AB Dept	Central Region CB (HS)	CENREG-HS
Other-AB Dept	East Central AC and FSA (HS)	EASTFSA-HS
Other-AB Dept	Edmonton and Area CFSA (HS)	EDMCFSA-HS
Other-AB Dept	Edmonton Region CB (HS)	EDMREG-HS
Other-AB Dept	Gainers Inc	GAINERSINC
Other-AB Dept	HS CFS CLG	CFSCLG-HS
Other-AB Dept	HS CHILDREN SUPPORTS	CHILDSU-HS
Other-AB Dept	HS PDD CLG	PDDCLG-HS
Other-AB Dept	Justice	JUSTICE-AB
Other-AB Dept	Metis Settlements CFSA (HS)	MELCFSA-HS
Other-AB Dept	Municipal Affairs - Motor Vehicles	MUNIAFFMOV
Other-AB Dept	North Central AC and FSA (HS)	NCACF-HS
Other-AB Dept	Northeast Region CB (HS)	NEREG-HS
Other-AB Dept	Northeast AC and FSA (HS)	NEFSA-HS
Other-AB Dept	Northwest AC and FSA (HS)	NWFSA-HS
Other-AB Dept	Northwest Region CB (HS)	NWREG-HS

<b>Categories</b>	<b>Funding Agencies</b>	<b>Abbreviation</b>
Other-AB Dept	Safety Codes Council	SAFTETYCC
Other-AB Dept	Service Alberta	SERVICE-AB
Other-AB Dept	South Region Community Board	SRCB-HS
Other-AB Dept	Southeast AC and FSA (HS)	SEFSA-HS
Other-AB Dept	Southwest AC and FSA (HS)	SWFSA-H
Other-AB Dept	Tourism, Parks and Recreation	TP&R
Other-AB Dept	Travel Alberta	TRAVEL-AB
Other-AB Dept	Treasury Board and Finance	TB&F
Other-AB Dept	Victims of Crime Fund	VICTIMOFCF
Cal.Board Education	Almadina School Society	ASS-SCH
Cal.Board Education	Aspen View	ASPENV-SCH
Cal.Board Education	Aurora School Ltd.	AURORA-SCH
Cal.Board Education	Battle River School	BATTLE-SCH
Cal.Board Education	Black Gold School	BLACKG-SCH
Cal.Board Education	Boyle Street Education Centre	BOYLES-SCH
Cal.Board Education	Buffalo Trail Public Schools	BUFFAL-SCH
Cal.Board Education	Calgary Arts Academy Society	CAAS-SCH
Cal.Board Education	Calgary Girls' School Society	CGIRL-SCH
Cal.Board Education	Calgary Roman Catholic Separate School	CaIRCSS-SCH
Cal.Board Education	Calgary School	CAL-SCH
Cal.Board Education	Calgary Science School Society	CSCIEN-SCH
Cal.Board Education	Canadian Rockies	CROCK-SCH
Cal.Board Education	CAPE-Centre for Academic and Personal Excellence Institute	CAFE-SCH
Cal.Board Education	Cardiff Roman Catholic Separate School	CarRCSS-SCH
Cal.Board Education	Chinook's Edge School	CHINOO-SCH
Cal.Board Education	Christ the Redeemer Catholic Separate	CHRIST-SCH
Cal.Board Education	Clearview School	CLEARV-SCH
Cal.Board Education	Cunningham Roman Catholic Separate School	CunRCSS-SCH
Cal.Board Education	East Central Alberta Catholic Separate Schools	ECACSS-SCH

<b>Categories</b>	<b>Funding Agencies</b>	<b>Abbreviation</b>
Cal.Board Education	East Central Francophone Education	ECFE-SCH
Cal.Board Education	Edmonton Catholic Separate School	EDCSS-SCH
Cal.Board Education	Edmonton School	EDMON-SCH
Cal.Board Education	Elk Island Catholic Separate	ELKCAT-SCH
Cal.Board Education	Elk Island Public Schools	ELKPUB-SCH
Cal.Board Education	Evergreen Catholic Separate	EVERGR-SCH
Cal.Board Education	FFCA Charter School Society	FFCA-SCH
Cal.Board Education	Foothills School	FHILL-SCH
Cal.Board Education	Fort McMurray Roman Catholic Separate School	FORTMC-SCH
Cal.Board Education	Fort Vermilion School	FORTVE-SCH
Cal.Board Education	Foundations for the Future Charter Academy Charter School Society	FNDFCA-SCH
Cal.Board Education	Golden Hills School	GOHILL-SCH
Cal.Board Education	Grande Prairie Roman Catholic Separate School	GPRCSS-SCH
Cal.Board Education	Grande Prairie School	GP-SCH
Cal.Board Education	Grande Yellowhead Public School	GRYELL-SCH
Cal.Board Education	Grasslands Regional	GRASS-SCH
Cal.Board Education	Greater North Central Francophone Education	GNCFE-SCH
Cal.Board Education	Greater Southern Public Francophone Education	GSPFE-SCH
Cal.Board Education	Greater Southern Separate Catholic Francophone Education	GSSCF-SCH
Cal.Board Education	Greater St. Albert Roman Catholic Separate School	GSARC-SCH
Cal.Board Education	High Prairie School	HPRAIR-SCH
Cal.Board Education	Holy Family Catholic	HOLYFA-SCH
Cal.Board Education	Holy Spirit Roman Catholic Separate	HOLYSR-SCH
Cal.Board Education	Horizon School	HORIZO-SCH
Cal.Board Education	Lakeland Roman Catholic Separate School	LRCSS-SCH
Cal.Board Education	Lethbridge School	LETHBR-SCH
Cal.Board Education	Living Waters Catholic	LIVWAT-SCH
Cal.Board Education	Livingstone Range School	LIVRAN-SCH
Cal.Board Education	Medicine Hat Catholic Separate	MHCS-SCH

<b>Categories</b>	<b>Funding Agencies</b>	<b>Abbreviation</b>
Cal.Board Education	Medicine Hat School	MH-SCH
Cal.Board Education	Mother Earth's Children's Charter School Society	MECCSS-SCH
Cal.Board Education	New Horizons Charter School Society	NHCSS-SCH
Cal.Board Education	Northern Gateway	NORTGA-SCH
Cal.Board Education	Northern Lights School	NORTLI-SCH
Cal.Board Education	Northland School	NORTLA-SCH
Cal.Board Education	Northwest Francophone Education	NWFRAE-SCH
Cal.Board Education	Palliser Regional	PALREG-SCH
Cal.Board Education	Parkland School	PARKLA-SCH
Cal.Board Education	Peace River School	PRIVER-SCH
Cal.Board Education	Peace Wapiti School	PEWAPI-SCH
Cal.Board Education	Pembina Hills	PEMBIH-SCH
Cal.Board Education	Prairie Land	PRALAN-SCH
Cal.Board Education	Prairie Rose	PRAROS-SCH
Cal.Board Education	Red Deer Catholic	RDC-SCH
Cal.Board Education	Red Deer Public School	RDPS-SCH
Cal.Board Education	Rocky View School	ROCKVI-SCH
Cal.Board Education	St. Albert Public School	STALB-SCH
Cal.Board Education	St. Paul Education	STPAU-SCH
Cal.Board Education	St. Thomas Aquinas Roman Catholic Separate	STTHO-SCH
Cal.Board Education	Sturgeon School	STURGE-SCH
Cal.Board Education	Suzuki Charter School Society	SUZUKS-SCH
Cal.Board Education	Valhalla School Foundation	VALSF-SCH
Cal.Board Education	Westmount Charter School Society	WESTCS-SCH
Cal.Board Education	Westwind School	WESTWI-SCH
Cal.Board Education	Wetaskiwin Regional	WETASK-SCH
Cal.Board Education	Wild Rose School	WILDRO-SCH
Cal.Board Education	Wolf Creek School	WOFTCR-SCH
Federal & Other Govt	AB Medical Association	AB-MED

<b>Categories</b>	<b>Funding Agencies</b>	<b>Abbreviation</b>
Federal & Other Govt	Association of Universities & College of Canada	AUCC
Federal & Other Govt	BC Oil and Gas Commission	BC-OILGAS
Federal & Other Govt	British Columbia Cancer Agency Branch	BC-CANCAB
Federal & Other Govt	Brock University	BROCK-UNI
Federal & Other Govt	Canada Research Chair	CRC
Federal & Other Govt	Canadian Bureau for International Education	CBFIE
Federal & Other Govt	Canadian Council Arts	CCART
Federal & Other Govt	Canadian Food Inspection Agency	CFOODINSA
Federal & Other Govt	Canadian Forces Base Suffield	CFORCEBASE
Federal & Other Govt	Canadian Foundation for Innovation	CFI
Federal & Other Govt	Canadian Heritage	C-HERITAGE
Federal & Other Govt	Canadian Nuclear Safety Commission	CNSC
Federal & Other Govt	Canadian Space Agency	CSA
Federal & Other Govt	Cardiovascular Research Group	CARDRGRP
Federal & Other Govt	Carleton University	CARLTO-UNI
Federal & Other Govt	Cedars-Sinai Medical Centre	CEDARSMED
Federal & Other Govt	Children's Hospital of Eastern Ontario	CHILDHEO
Federal & Other Govt	CIHR	CIHR
Federal & Other Govt	Citizenship and Immigration Canada	CITIIMMC
Federal & Other Govt	City of Calgary	CITYOFCAL
Federal & Other Govt	Concordia University	CONC-UNI
Federal & Other Govt	Corporation of The Council of Minister Education	CORPCMEDU
Federal & Other Govt	Dalhousie University	DAL-UNI
Federal & Other Govt	Department of National Defense	DNATDEF
Federal & Other Govt	Embassy of Saudi Arabian Government	EMB-SAUDI
Federal & Other Govt	Embassy of the State of Kuwait	EMB-KUWAIT
Federal & Other Govt	Embassy of the Sultanate of Oman	EMB-SULTOM
Federal & Other Govt	Environment Canada	ENVIRO-CAN
Federal & Other Govt	Government of Nunavut	GOVT-NUNA



<b>Categories</b>	<b>Funding Agencies</b>	<b>Abbreviation</b>
Federal & Other Govt	Government of The North West Territories	GOVT-NWEST
Federal & Other Govt	Grand Challenges Canada	GRANDCHAC
Federal & Other Govt	Health Canada	HEATH-CAN
Federal & Other Govt	Human Resources & Skills Development	HR&SD
Federal & Other Govt	Aboriginal Affairs and Northern Development Canada	AADNC
Federal & Other Govt	Indian & Northern Affairs Canada	INAC
Federal & Other Govt	International Development Research Ctr	INTDEVRESC
Federal & Other Govt	Italian Government Consulate	ITAL-GOVC
Federal & Other Govt	Kee Tas Kee Now Tribal Council	KTKNTC
Federal & Other Govt	King Fahd University of	KFAHD-UNI
Federal & Other Govt	King Khalid University Hospital	KKHAL-UNI
Federal & Other Govt	Korea Institute of Geoscience and Mineral Resources	UKOREKIGAM
Federal & Other Govt	Laval University	LAVAL-UNI
Federal & Other Govt	McGill University	MCGILL-UNI
Federal & Other Govt	McMaster University	MCMAST-UNI
Federal & Other Govt	Mennonite General Hospital of Caguas	HOS-CUGUAS
Federal & Other Govt	Mental Health Commission of Canada	MHCOC
Federal & Other Govt	Ministry of Health of Trinidad and Tobago	GOVT-RTRIN
Federal & Other Govt	Montana Fish, Wildlife and Parks	MFISHWPARK
Federal & Other Govt	National Cancer Institute	NAT-CI
Federal & Other Govt	National Institutes of Health	NAT-IH
Federal & Other Govt	National Radio Astronomy Observatory	NAT-RAO
Federal & Other Govt	National Renewable Energy Laboratory	NAT-REL
Federal & Other Govt	National Research Council of Canada	NAT-RCOC
Federal & Other Govt	Natural Resources Canada	NRESC
Federal & Other Govt	Northern School Board	NORTHSCHBR
Federal & Other Govt	NSERC	NSERC
Federal & Other Govt	Ottawa Health Research Institute	OHRI
Federal & Other Govt	Petroleo Brasileiro S.A.	PBRASILSA

<b>Categories</b>	<b>Funding Agencies</b>	<b>Abbreviation</b>
Federal & Other Govt	Public Health Agency of Canada	PUBHEALTH
Federal & Other Govt	Public Works and Government Services	PUBWORKSER
Federal & Other Govt	Queen's University	QUEEN-UNI
Federal & Other Govt	Rocky View County	ROCKVIEWC
Federal & Other Govt	Rush University Medical Center	RUSMED-UNI
Federal & Other Govt	Saudi Arabian Cultural Bureau	SAUDI-ARCB
Federal & Other Govt	School of Medicine of Puerto Rico	MED-PRICO
Federal & Other Govt	Sidra Medical and Research Center	MED-SIDRAR
Federal & Other Govt	Simon Fraser University	SF-UNI
Federal & Other Govt	SSHRC	SSHRC
Federal & Other Govt	St. Mary's University College	STMARY-UNI
Federal & Other Govt	Sultanate of Oman	SULTOFOMAN
Federal & Other Govt	The State of Qatar	STATEQATAR
Federal & Other Govt	Thompson Rivers University	TRU-UNI
Federal & Other Govt	Town of Okotoks	TOWNOF-OKO
Federal & Other Govt	University of Guelph	UOF-GUELPH
Federal & Other Govt	University of Regina	UOF-REGINA
Federal & Other Govt	University of Western Ontario	UOF-WESONT
Federal & Other Govt	Universite Du Quebec A Trois-Rivieres	UDU-TROIS
Federal & Other Govt	University Health Network	HEANET-UNI
Federal & Other Govt	University of British Columbia	UOF-BC
Federal & Other Govt	University of Bristol	UOF-BRIST
Federal & Other Govt	University of Calabria	UOF-CALAB
Federal & Other Govt	University of California San Francisco	UOF-CALSF
Federal & Other Govt	University of Cape Town	UOF-CAPTOW
Federal & Other Govt	University of Colorado	UOF-COLORA
Federal & Other Govt	University of Malaysia	UOF-MALAYS
Federal & Other Govt	University of Manitoba	UOF-MB
Federal & Other Govt	University of Maryland	UOF-MARY

<b>Categories</b>	<b>Funding Agencies</b>	<b>Abbreviation</b>
Federal & Other Govt	University of Montreal	UOF-MON
Federal & Other Govt	University of New Mexico	UOF-NEWMEX
Federal & Other Govt	University of Ottawa	UOF-OTTAWA
Federal & Other Govt	University of Puerto Rico	UOF-PURICO
Federal & Other Govt	University of Saskatchewan	UOF-SASK
Federal & Other Govt	University of Toronto	UOF-TOR
Federal & Other Govt	University of Victoria	UOF-VIC
Federal & Other Govt	University of Waterloo	UOF-WATER
Federal & Other Govt	University of Windsor	UOF-WINSOR
Federal & Other Govt	US Fish and Wildlife Services	USFISHWILD
Federal & Other Govt	Western Economic Diversification	WESTECODIV
Federal & Other Govt	Wilfrid Laurier University	WILLAU-UNI
Federal & Other Govt	York University	YORK-UNI