

GENERAL LEDGER (GL) ACCOUNTS – COMPLETE LIST

This document may be searched (e.g. for an account number or keyword) by using the Find feature. For Windows, use: CTRL+F. For Mac, use: COMMAND+F.
While this listing is kept up-to-date as accounts are added or inactivated, users may also obtain a list of all active accounts, by running the query AAA_CF_ACCOUNT.

The majority of users code to a limited number of accounts. Refer to [General Ledger \(GL\) Accounts - Quick List](#).

Introduction

An account is a number used in the University’s general ledger (GL) to identify a unique expense, revenue, asset, liability, equity or transfer activity. All financial transactions must be coded to an account. Accurate coding is critical to ensuring the accuracy of the University’s internal and external financial reporting. It is the responsibility of all individuals who initiate, review or approve transactions to ensure coding is correct.

The General Ledger (GL) Accounts - Complete List includes accounts that are restricted for use by specific units. This is indicated by shading as follows:

Accounts for use by all units
Accounts for use by specific units only

Complete information about the University's Chart of Accounts (COA) is available here: [Guide/Chart of Accounts](#). If assistance is required in determining an appropriate account code to use, users should contact their department APO or faculty senior financial officer.

1. Expense Accounts

- Salaries, Employee Benefits, Awards and Bursaries (500xxx, 501xxx accounts)
- Materials, Supplies and Services (502xxx, 5030xx accounts)
- Travel (5032xx accounts)
- Maintenance and Repairs (5034xx accounts)
- Finance Fees and Property Taxes (5038xx accounts)
- Rentals (504xxx accounts)
- Amortization (505xxx accounts)
- Cost of Goods Sold (COGS) (506xxx accounts)
- Capital Assets (507xxx accounts)

2. Internal Sales (401001 revenue and 50235X expense accounts)

- Internal Revenue General (401001)
- Internal Sales Expenses (50235X accounts)

3. Revenue Accounts (402xxx, 4030xx, 4031xx accounts)

4. Transfer Revenue and Expense Accounts (specific TD/TC accounts)

5. Distribution Accounts (DD/DC accounts)

6. Budget Accounts used in research funds

7. Budget Allocation Accounts (43xxxx accounts)

1. Expense Accounts
Salaries, Employee Benefits, Awards and Bursaries (500xxx, 501xxx accounts)

Salaries

All accounts are restricted to Human Resource Services, Financial Reporting and Supply Management Services.

ACCOUNT ₍₁₎		NAME	PURPOSE
1	500001	Payroll Suspense	Suspense transactions for salaries and benefit accounts.
2	500002	Academic Accrual	Annual salary and benefit accruals for all academic staff. Restricted for FS use only (processed via GLJE).
3	500003	Support/Other Accrual	Annual salary and benefit accruals for all other staff. Restricted for FS use only (processed via GLJE).
	500010 Faculty-BL		Budget level for faculty accounts. To be used for budget only; actuals are coded to specific accounts below.
4	500011	Faculty	Earnings paid to employees hired under the Faculty agreement
	500020 Admin Professional Officers-BL		Budget level for Administrative Professional Officer salaries. To be used for budget only; actuals are coded to specific accounts below.
5	500021	Admin Professional Officers	Earnings paid to employees hired under the APO agreement
	500024 Faculty Service Officers-BL		Budget level for faculty service officers. To be used for budget only; actuals are coded to specific accounts below.
6	500025	Faculty Service Officers	Earnings paid to employees hired under the FSO agreement
	500030 Professional Librarians-BL		Budget level for professional librarian salaries. To be used for budget only; actuals are coded to specific accounts below.
7	500031	Professional Librarians	Earnings paid to employees hired under the Librarian agreement
	500040 Temporary Academic-BL		Budget level for temporary academic salaries. To be used for budget only; actuals are coded to specific accounts below.
8	500041	Sessional & Other Temp Staff	Earnings paid to employees hired under the SOTS agreement
9	500042	Contract Acad Staff Teaching	Earnings paid to employees hired under the CAST agreement
10	500043	Trust/Research Academic Staff	Earnings paid to employees hired under the TRAS agreement
	500044 Other Academic Staff-BL		Budget level for other academic staff salaries. To be used for budget only; actuals are coded to specific accounts below.
11	500046	Other Academic Colleagues	Earnings related to any other academic appts (visitors, hourly, excluded academics)
12	500048	PostDoctoral Fellows-Employees	Earnings paid to postdoctoral fellows (employees)
13	500049	PostDoctoral Fellows-Trainees	Earnings paid to postdoctoral fellows (trainees)
	500060 Graduate Salaries-BL		Budget level for graduate student salaries. To be used for budget only; actuals are coded to specific accounts below.
14	500061	Graduate Salaries	Earnings paid to graduate students hired under the graduate student agreement
	500310 Support Staff - Continuing-BL		Budget level for continuing support staff salaries. To be used for budget only; actuals are coded to specific accounts below.
15	500311	Support Staff - Continuing	Salary paid to continuing support staff are in budgeted position
16	500312	Support Staff - Temporary	Full time support - Faculty of Extension only
	500320 Excluded-BL		Budget level for excluded staff salaries. To be used for budget only; actuals are coded to specific accounts below.
17	500321	Excluded - Support/Students	Salary paid to continuing support staff excluded from NASA and in budgeted position
18	500322	Excluded - Management/Other	Earnings paid to excluded management/leaders
	500330 Temporary Support Staff-BL		Budget level for temporary support staff salaries. To be used for budget only; actuals are coded to specific accounts.
19	500900	Salary Grants - RSO only	Research Services only
20	508002	Accrual Professoriate	Annual salary and benefit accruals for the professoriate. Restricted for FS use only (processed via GLJE).

Employee Benefits

All accounts are restricted to Human Resource Services, Financial Reporting and Supply Management Services.

ACCOUNT		NAME	PURPOSE
	501000	Employee Benefits-BL	Budget level for employee benefits. To be used for budget only; actuals are coded to specific accounts below.
1	501110	Government Plans	CPP/EI/WCB
2	501111	Self-Insured Plans	Health, Dental, Life Insurance, LTD (other ER paid plans)
3	501112	Pension Plans	UAPP/PSPP/SRP
4	501113	Other Benefits	Undistributed and other benefits
5	501114	Employee Future Benefits	Current year changes in employee future benefit liabilities, and distribution of SRP charges to campus. Restricted for FS and HRS use only.

Awards and Bursaries

With the exception of 502641, all accounts are restricted to Human Resource Services, Financial Reporting and Supply Management Services.

ACCOUNT ⁽¹⁾		NAME	PURPOSE
	500120	Undergrad Awards and Burs-BL	Budget level for undergraduate awards and bursaries. To be used for budget only; actuals are coded to specific accounts below.
1	500121	Undergrad Award/Bursary	Undergraduate student awards (merit-based) and bursaries/fellowships (based on financial need)
	500124	Grad Awards and Bursaries-BL	Budget level for graduate awards and bursaries. To be used for budget only; actuals are coded to specific accounts below.
2	500125	Grad Award/Bursary	Graduate student awards to carry out their own research as required for their degree (merit-based) and bursaries/fellowships (based on financial need)
3	500126	Grad Award Tuition	Award applied to student fees receivable
4	502641	Student Medals & Prizes	Non-cash merit-based awards

Materials, Supplies and Services (502xxx, 5030xx accounts)

These accounts are used to record the cost of supplies and services. Please note:

- Cost of capital assets (e.g. equipment ≥ \$5,000) must be coded to an account in the 507xxx range.
- Cost of goods sold must be coded to an account in the 506xxx range. Units using 506xxx accounts must be approved by Financial Reporting.
- Refer to Guide: Payments/Payments to or on Behalf of Individuals for additional information when processing payments to or on behalf of employees and non-employees.

ACCOUNT		NAME	PURPOSE	RESTRICTIONS ON USE
	502000	Supplies Serv & Sundries-BL	Note: The purpose of accounts is included only where it provides additional information for determining the appropriate account code. Budget level for Supplies & Services. To be used for budget only; actuals are coded to specific accounts below.	
1	502101	Supplies & Services General	Units are encouraged to code to the specific detailed account in the 502xxx range; however, if expenses are of small dollar value or do not require unit reporting at a more detailed level, this account may be used. At a minimum, code purchase of printed books, publications and subscriptions to account 502203 (to facilitate book GST refund), purchase of equipment, software or furniture <\$5,000 to the appropriate account (see 502341-502347) and any transaction over \$50,000 to the appropriate detailed account. Note: There is a Services General account (502401) as well as more detailed Services accounts; however, this account (502101) may be used for services as well.	
2	502112	Cleaning Supplies & Service		
3	502115	Chemicals Drugs & Metals	Includes precious metals (e.g. gold for dental clinic), radioactive material, and biological specimens.	
4	502119	Warranty	Cost to purchase warranty other than that provided with purchase price	
5	502124	Compressed Gas	Cost of gases in compressed, liquid or solid form	
6	502131	Medical Supplies		
7	502134	Diagnostic Kits		
8	502137	Equipment Assembly	Cost to fabricate or assemble equipment under \$5000	
9	502143	Linens & Uniforms	Cost to purchase or clean linens, towels, uniforms, lab coats, etc.	
10	502149	Animal Costs	Cost to purchase, maintain and dispose of animals used in research	
11	502152	Plant Costs	Cost to purchase and maintain plants. Also includes seeds, fertilizer and pesticides.	
12	502155	Electronic&Photo Equip&Suppl	Cost of parts, supplies and services	
13	502158	Graphics	Cost of purchasing or creating graphics	
14	502164	Audio Visual Aids	Cost of purchasing or creating audiovisual aids	

15	502167	Hospitality	Cost of meals and beverages (including catering) related to units' regular ongoing programs (e.g. HR Staff Learning and Development, Business Professional Development Programs) and expenses related to functions held for the purpose of hosting UofA guests, prospective and current staff or students, benefactors or other stakeholders (e.g. visitors) Refer to the Hospitality, Working Sessions/Meetings and University Employee Functions Procedure.	
16	502168	Working Sessions & Meetings	Cost of food and beverages related to work shops, planning or training sessions and meetings primarily attended by UofA employees and which may include external individuals (e.g. consultant, facilitator) Refer to the Hospitality, Working Sessions/Meetings and University Employee Functions Procedure.	
17	502169	University Employee Functions	Cost of University-wide employee functions and unit employee functions where the primary purpose is to celebrate a significant occasion or for employees to receive recognition for their contributions Refer to the Hospitality, Working Sessions/Meetings and University Employee Functions Procedure.	
18	502170	Pres&VPs Mtgs&Working Sessions	Cost of food and beverages related to work shops, planning or training sessions and meetings primarily attended by UofA employees and which may include external individuals (e.g. consultant, facilitator) Refer to the Hospitality, Working Sessions/Meetings and University Employee Functions Procedure.	President & VPs only
19	502171	Lab Supplies		
20	502172	Shared Facil & Equip Fees	User fee charged to a research project in accordance with a shared cost agreement	
21	502177	Sports Equipment General		
22	502183	Sports Equipment Clothing		
23	502185	Professional Memberships Indiv	Cost of individual membership paid to or on behalf of a staff member to a professional association related to the employee's position. Includes reimbursement to a support staff member for professional accreditation, certification or designation.	
24	502188	Memberships Institutional	Cost of memberships held in the name of the UofA rather than an individual staff member	
25	502191	Royalties	Payments to the legal owner for the use of property (e.g. patents or copyrighted works)	
26	502192	Journal Submission Fees	Cost to submit an article to a refereed journal	
27	502195	Vehicle Costs	Cost related to UofA-owned vehicles including licenses, registration, fuel and maintenance	
28	502198	Copyright	Cost of accessing copyright protected content	
29	502203	Books & Publications	Cost of books, publications and subscriptions	
30	502210	Theatrical Materials		
31	502250	Indigenous Payments	Honoraria and other payments to Indivensous Elders and Knowledge Keepers.	
32	502301	IST project Computing Supplies		Information Services and Technology only
33	502306	Computing Support & Services	All costs related to computing including site licenses, maintenance agreements for computer software or equipment, and other computing support and services such as network connections and installations, software training and manuals. Excludes cost to purchase computer equipment (use Computing Hardware <\$5000 – account 502343).	
34	502324	Printing & Copying		
35	502331	Office Supplies		
36	502341	Equipment <\$5000	Cost of equipment where the cost per item is under \$5,000 including GST (e.g. photocopier, printer, laboratory or shop equipment). Use the appropriate capital asset account (see account codes beginning with 507) for items costing \$5,000 and over.	
37	502342	Computer Software <\$5000	Cost of computer software where the cost per item is under \$5000 including GST. Use Computer Software ≥\$5,000 (account 507021) for software costing \$5000 and over.	
38	502343	Computer Hardware <\$5000	Cost of computer hardware where the cost per item is under \$5,000 including GST (e.g. desktop computers costing \$1100 including GST each). Use Computer Hardware ≥\$5000 (account 507025) for items costing \$5,000 and over.	
39	502344	Scientific Lab Equip <\$5000	Cost of scientific lab equipment where the cost per item is under \$5,000 including GST. Use Equip - Scientific Lab ≥\$5000 (account 507012) for items costing \$5,000 and over.	
40	502347	Furniture <\$5000	Cost of furniture where the cost per item is under \$5,000 including GST. Use Furniture ≥\$5000 (account 507041) for items costing \$5,000 and over.	
41	502401	Services General	Services can also be coded to Supplies & Services General (account 502101) or a specific services account.	
42	502402	Guarantees	Example: inter-university games	
43	502404	Professional Services	Cost of professional services (e.g. architects, engineers, computer, human resources, legal advice)	

44	502407	Legal Claims & Patents	Cost of general legal advice unrelated to claims or patents is coded to Professional Services (account 502404). This account (502407) is used for the following: • cost of legal services related to claims and patents • cost of legal settlements (General Counsel only) Refer to Retention of External Legal Counsel Procedure.	General Council (all legal settlements)
45	502411	Honoraria and Examiners Fees	Unsolicited payment given for services. Includes living allowance for graduate medical student field experience and external supervisor.	
46	502413	Insurance Premiums	Cost of insurance for fire, theft, liability and other forms of insurance on UofA property, and cost of insurance for UofA benefit programs. Insurance on car rentals must be coded to Vehicle Rental (account 503211).	
47	502414	Immigration Fees		
48	502416	Sample Analysis Services		
49	502420	CFS-Individuals&SmallBusiness	Payments to individuals and small businesses in accordance with the Contracting for Services with Individuals and Small Businesses Procedure	
50	502422	Cataloguing Services		
51	502425	Security Services		
52	502428	Employment Agency Service		
53	502431	Advertising	Cost of advertising events, programs, staff positions, etc. Includes payments made where the UofA receives recognition of its brand or mission (sponsorship).	
54	502441	Sales Commissions	Payment of commissions on revenues generated by external distributors or sales representatives	Facilities & Operations only
55	502444	Delivery	Includes freight, courier, customs and duty	
56	502451	Hazardous Waste Disposal		
57	502453	Janitorial Services		
58	502456	Cable Television	Cost of cable television service (e.g. student residences)	Facilities & Operations only
59	502459	Claims Processing Services	Includes cost of Administrative Services Only (ASO) claims processing service	Financial Reporting only
60	502465	Moving	Moving costs for units or new employees	
61	502471	Parking Permits	Payment for visitor parking	
62	502477	Self Insured Claim	Cost of claims paid by the employer (e.g. dental, supplemental health and health spending account plans, property damage)	Financial Reporting & Risk Management Services only
63	502481	Third Party Insurance Recovery	Contra account for the recovery of insurance claims from non-university insurers and staff member, the University incurs the expense centrally, then recovers the claim amount either internally or externally from their insurers	Risk Management Services only
64	502490	AHS Staff Invoiced		
65	502491	Registration	Registration fees for training, conferences, meetings, workshops	
66	502501	Rare Books & Archival Material		Learning Services only
67	502511	In Kind - Oth Perm Collections	In kind donations to museum and library permanent collections	Financial Reporting & Office of Advancement
68	502521	Artwork	Includes decorative objects such as pictures and sculptures	
69	502601	External Subgrant Accountable	Payment of an accountable subgrant to an external institution	Research Services Office only
70	502602	External Subgrants NonAcntable	Payment of a non-accountable subgrant to an external institution	Research Services Office only
71	502613	Donation to Registered Charity	Payment to a registered charity that has an active Canada Revenue Agency registered charity business number. Donations are to be processed through Payment Request. Donations require the approval of the Vice-President (Finance and Administration), except where made in lieu of a gift for sympathy or voluntary service to the UofA (refer to the Gift Expenditure Procedure for further information).	
72	502621	Grant to Other Organization	Payment of grant or financial support (e.g. subsidies) to an external organization as set out in the terms of a written agreement. This could include sponsorship agreements where the UofA receives recognition of its brand or mission. Examples include student groups, athletic groups and purchase of corporate tables at fundraising events.	
73	502628	AHS Jubilee Repayment	Account used to accrue and repay the interest and principal on the \$1.5M received from AHS for the construction of the Jubilee parkade	Facilities and Operations only
74	502629	AHS Jubilee 50% Interim Recvry	Account used to recover 50% of the overall operating expenses on the Jubilee Parkade from AHS as per the operating agreement	Facilities and Operations only
75	502671	Bad Debt	Write-off of uncollectable accounts receivable, NSF cheques	

76	502672	Over Expenditure Chargeback	Over expenditure of restricted research project charged by RSO in accordance with the Research – Over Expenditure (Unauthorized) Procedure.	Research Services Office only
77	502676	Research Subject Payments	Payments to individuals to participate in research projects, surveys or studies including clinical trials. Often payment is made in the form of gift card or prepaid Visa card.	
78	502681	Proceeds on Disposal of Assets	Proceeds received on the sale of assets to parties external to the UofA	Supply Management Services only
79	502682	(Gain) Loss Disposal of Assets	Gain or loss on disposal of assets to parties external to the UofA	Financial Reporting only
	502800 Utilities-BL		Budget level for utilities. To be used for budget only; actuals are coded to specific accounts below.	
80	502801	Utilities	Expenditure for the purchase of utilities (e.g. electricity, natural gas, water, demineralized water and chilled water). This account is to be used by Facilities & Operations only. All other units use Supplies & Services General (account 502101) for these expenditures.	Facilities & Operations only
81	502802	Utilities - Power		Facilities & Operations only
82	502803	Utilities - Gas		Facilities & Operations only
83	502804	Utilities - Steam		Facilities & Operations only
84	502805	Utilities - Water/Sewer		Facilities & Operations only
85	502806	Utilities - Chilled Water		Facilities & Operations only
	503000 Communications-BL		Budget level for communications. To be used for budget only; actuals are coded to specific accounts below.	
86	503006	Postage	Cost of metered postage, stamps, bulk mail and related services	
87	503015	Centrex Expenses	Cost of non-recoverable Centrex (telephone charges) expenses	Information Services and Technology only
88	503016	Telephone Long DistToll &Tel		Information Services and Technology only
89	503026	Cellular Telephone Charges		Information Services and Technology only
90	503031	Telephone Line & Equip Rentals		Information Services and Technology only
91	503034	DID Charges		Information Services and Technology only

Travel (5032xx accounts)

Definition of travel (from Travel Expense Procedure): When, in the normal course of business activity, an individual must leave their work area to fulfill an academic, research or general job duty or to attend a conference, seminar, meeting or workshop relating to the individual’s employment or fulfilling an academic obligation. “Work area” is any point within and up to 25 km outside the municipal area in which the claimant’s office or primary place of work is located. For any claimant who does not have an office or primary place of work, the geographic area in which the employee is required by the terms of their employment to carry out their assigned duties. Travel expenses processed through the Travel & Expense module are automatically coded to the account when the expense type is selected.

ACCOUNT		NAME	PURPOSE
	503200 Travel-BL		Budget level for travel. To be used for budget only; actuals are coded to specific accounts below.
1	503201	Airfare	
2	503206	Ground Transportation	Costs associated with ground transportation (e.g. cab, bus, train, parking fees and park passes)
3	503211	Vehicle Rental	All costs related to vehicle rental and includes fuel, insurance, etc.
4	503216	Private Auto	Reimbursement based on kilometers or fuel receipt for use of personal vehicle for UofA business travel
5	503231	Accommodations	
6	503236	Travel - Meals & Incidentals	Per diem meal allowances or actual meal costs (as per receipts) related to UofA business travel Note: Non-travel meal expenditures must be charged to Hospitality (account 502167), Meetings & Working Sessions (account 502168), University Functions (account 502169) or Pres&VPs Mtgs&Working Sessions (account 502170).

Maintenance and Repairs (5034xx accounts)

Lower value repairs may be included as part of a total supplies and services type of expense, and where this occurs, the repair portion can be coded to the appropriate supplies and services account. The 5034xx range of accounts must be used for all other repairs and all maintenance. Repairs are costs incurred to restore items to their original condition, while maintenance is costs incurred for the regular upkeep of equipment, facilities, etc.

ACCOUNT		NAME	PURPOSE	RESTRICTIONS ON USE
	503400 Repairs & Maint Equipment-BL		Budget level for maintenance and repairs of equipment. To be used for budget only; actuals are coded to specific accounts below.	
1	503401	Maint & Repairs General	Maintenance and repairs of equipment, furnishings and facilities. Facilities & Operations is required to code to the appropriate detailed account below.	
2	503403	Maint & Repairs Electrical	Maintenance and repairs of electrical fixtures and facilities	Facilities & Operations only
3	503405	Maint & Repairs Painting		Facilities & Operations only
4	503406	Maint & Repairs Furniture		Facilities & Operations only
5	503407	Maint & Repairs Plumbing		Facilities & Operations only
6	503409	Maint & Repairs Heating	Maintenance and repairs of heating, ventilation and cooling equipment.	Facilities & Operations only
7	503421	Maint & Repairs Facilities		Facilities & Operations only
8	503422	Maint & Repairs Grounds	Site improvement and landscaping	Facilities & Operations only
9	503431	Maint & Repairs Janitor Serv		Facilities & Operations only
10	503441	Maint Grounds Snow Removal		Facilities & Operations only
11	503445	ARO Accretion Expense		Financial Reporting only
12	503457	Maint & Repairs Recoverable		Facilities & Operations only
13	503460	Renovations-Non Capital	To distinguish non-capital renovation jobs done by Facilities & Operations outside of normal operating maintenance jobs.	Facilities & Operations only
14	503465	Site Decommission		Financial Reporting only

Finance Fees and Property Taxes (5038xx accounts)

ACCOUNT		NAME	PURPOSE	RESTRICTIONS ON USE
	503800 Finance and Investment Fees-BL		Budget level for finance and investment fees. To be used for budget only; actuals are coded to specific accounts below.	
1	503801	Interest		Financial Reporting only
2	503803	Interest Deposit Refunds	Interest payment on refundable deposits held by the University (e.g. damage deposits)	Facilities & Operations only
3	503805	Interest Debt		Financial Reporting only
4	503821	Bank & Merchant Account Fees	Bank charges and fees on University bank accounts and merchant discount and transaction fees for debit and credit card transactions.	Financial Reporting only
5	503832	Custodial Portfolio Fees		Financial Reporting only
6	503841	Foreign Exchange Losses		Financial Reporting only
7	503851	Cash Over & Short	Net cash overage or shortage as per departmental deposit forms	
8	503891	Property Taxes	Payments of property tax on residential and commercial property that are not utilized for educational use in accordance with the Municipal Government Act	Augustana, Campus Services only

Rentals (504xxx accounts)

ACCOUNT		NAME	PURPOSE	RESTRICTIONS ON USE
	504000 Rentals-BL		Budget level for rental and lease. To be used for budget only; actuals are coded to specific accounts below.	
1	504001	Rentals General	This account may be used if rental or lease expenditures are of small dollar value or do not require reporting or budgeting at a more detailed level. Transactions over \$50,000 must be coded to the appropriate detailed 504xxx account.	
2	504003	Rentals Land & Buildings		
3	504004	Lease Accretion		Financial Reporting only
4	504009	Rentals Equipment & Vehicles	Cost of rental or lease of photocopier, computer equipment and vehicles. Rental of vehicles in connection with travel is to be coded to Vehicle Rental (account 503211).	
5	504015	PBX Maintenance (504xxx)	Costs directly related to the maintenance of the Telephone (PBX) system	Information Services and Technology only

Amortization (505xxx accounts)

Amortization accounts are restricted to use by Financial Reporting.

ACCOUNT		NAME
	505000	Amortization Expense-BL
1	505001	Amort Books
2	505002	Amort ARO Equipment
3	505004	Amort Furniture = or >\$5000
4	505005	AmortComputSoftware =or>\$5000
5	505006	AmortComputHardware =or>\$5000
6	505007	Amort Equip Other = or > \$5000
7	505008	AmortEquipScientific =or>\$5000
8	505011	Amort Buildings
9	505012	Amort ARO Buildings
10	505021	Amort Exp Consol Entities
11	505031	Amort Funding
12	505041	(Gain) Loss Disposal

Cost of Goods Sold (COGS) (506xxx accounts)

COGS accounts are used to record the cost of merchandise, supplies or services incurred for the purpose of selling products to external customers as a function of a unit’s operational activities. Units with external sales using COGS accounts also use inventory accounts. Use of these accounts (COGS and inventory) requires approval by Financial Reporting. Example is Bookstore.

ACCOUNT		NAME	PURPOSE	RESTRICTIONS ON USE
	506000	Cost of Goods Sold-BL	Budget level for Cost of Goods Sold (COGS). To be used for budget only; actuals are coded to specific accounts below.	
1	506001	COGS General	This general account may be used by units that do not require tracking of cost and sales activity at a more detailed 506xxx account level or that use a subsidiary inventory and sales system This general account may be used if expenditures are of small dollar value or do not require reporting or budgeting at a more detailed level. Transactions over \$50,000 must be coded to the appropriate detailed 506xxx account.	
2	506002	COGS Bookstore		Bookstore only
3	506019	COGS Food & Provisions		Housing & Food Services only
4	506101	COGS Contract Work(Outs Wk)		
5	506104	COGS Electrical Power		Facilities & Operations only
6	506107	COGS Natural Gas		Facilities & Operations only
7	506111	COGS Steam		Facilities & Operations only
8	506113	COGS Telephone Rental		Information Services and Technology Only
9	506114	COGS Cellular Phones		Information Services and Technology Only
10	506116	COGS Water & Sewer		Facilities & Operations only
11	506119	COGS Chilled Water		Facilities & Operations only
12	506123	COGS Off Campus Gas		Facilities & Operations only
13	506124	COGS Off Campus Power		Facilities & Operations only
14	506125	COGS Off Campus Water		Facilities & Operations only
15	506126	COGS LBDO		Information Services and Technology only
16	506128	COGS Centrex		Information Services and Technology only
17	506151	COGS Auto Parts & Material		Facilities & Operations only
18	506155	COGS Auto & Truck Rentals		Facilities & Operations only
19	506156	COGS Bus Rentals		Facilities & Operations only
20	506159	COGS Batteries Purchased		Facilities & Operations only

21	506163	COGS Body & Glass Repairs		Facilities & Operations only
22	506167	COGS Fuel Card Purchases		Facilities & Operations only
23	506171	COGS Gasoline Purchased		Facilities & Operations only
24	506172	COGS Diesel Fuel Purchased		Facilities & Operations only
25	506183	COGS Tires Purchased		Facilities & Operations only
26	506191	COGS Subcontract		Facilities & Operations only

Capital Assets (507xxx accounts)

These accounts must be used to code acquisition of assets that will be used by the UofA for more than 1 year and where the cost is ≥ \$5,000 per item including GST, delivery and installation costs. If the cost is under \$5,000 per item, use an account in the 502341-502347 range.

Costs that are not coded to capital asset accounts are as follows:

- software or equipment warranty (code to Warranty - 502119)
- annual software license or access fees (code to Computing Support & Services - 502306)
- computer equipment maintenance contracts (code to Computing Support & Services - 502306)
- other equipment maintenance contracts (code to Services General - 502401 or Supplies & Services General - 502101)

For further information on capital expenditures, refer to Guide Chapter 9: Procurement\Capital Asset Account Coding.

ACCOUNT		NAME	PURPOSE	RESTRICTIONS ON USE
	507000 Capital Assets-BL		Budget level for capital assets. To be used for budget only; actuals are coded to specific accounts below.	
1	507001	Equip Other = or > \$5000	Capital assets must be coded to the specific account as listed below. If there is no specific account use this account.	
2	507006	ARO Equipment		Financial Reporting only
3	507012	EquipScientificLab=or> \$5000	Cost of lab equipment, other than computer hardware	
4	507021	Computer Software =or >\$5000		
5	507023	Equip IST =or >\$5000		Information Services and Technology only
6	507025	ComputerHardware=or>5000		
7	507041	Furniture =or>5000		
8	507201	Books (Print-One Time)		Learning Services only
9	507210	Books(Electronic-Ongoing)		Learning Services only
10	507211	Books (Electronic-One Time)		Learning Services only
11	507215	Serials (Print-Ongoing)		Learning Services only
12	507217	Serials (Electronic-Ongoing)		Learning Services only
13	507301	Maps Slides Films & Tapes		
14	507404	Consult & Prof Services	Consulting and professional fees associated with major capital construction projects	Facilities & Operations only
15	507501	Construction Major Renos	Construction and renovation costs associated with major capital construction projects and renovation programs	Facilities & Operations only
16	507521	Construction General	General construction costs associated with major capital construction projects	Facilities & Operations only
17	507522	Facility Mgmt Construction		Facilities & Operations only
18	507523	Utility Systems		Facilities & Operations only
19	507525	Site Improvemts & Landscpg	Site improvement and landscaping costs associated with major capital construction projects	Facilities & Operations only
20	507532	ARO Buildings		Financial Reporting only
21	507541	ARO Leases		Financial Reporting only
22	507549	Building Donation	Donation of a building to the University in accordance with UofA policy	Financial Reporting & Advancement only
23	507551	Land Purchase	Purchase of land not intended for resale	Financial Reporting only
24	507553	Land Donation	Donation of land to the University in accordance with UofA policy	Financial Reporting & Advancement only
	507800 Debt Principal Pmts-BL		Budget level for debt principal payments. To be used for budget only; actuals are coded to specific accounts below.	
25	507801	Debt Principal Pmts		Financial Reporting only
26	507810	Debt Funding Allocation		Financial Reporting only
27	507999	Bldgs Capital Expense Reclass		Financial Reporting only

2. Internal Sales (401xxx, 50235X accounts)

All internal sales transactions must use 401001, and only the listed expense accounts below can be used as offsets for the internal revenue recorded in 401001.

ACCOUNT		NAME
		401000 Internal Revenue-BL Budget level for internal revenue. To be used for budget only; actuals are coded to specific accounts below.
1	401001	Internal Revenue General Used by units for all internal sales activity. Must be used with offsetting 50235X account(s) (below).

ACCOUNT		NAME	PURPOSE	RESTRICTIONS ON USE
		502350B Internal Sales Expense - BL Budget level for internal revenue expense accounts. To be used for budget only; actuals are coded to specific accounts (below).		
1	502350	Supplies Internal	Internal cost of supplies.	
2	502351	Animal and Plant Costs Internal	Internal cost to purchase, maintain and dispose of animals and plants.	
3	502352	Lab Supplies Internal	Internal cost of lab supplies.	
4	502353	Computing Services Internal	Internal cost of computing services.	
5	502354	Professional and General Services Internal	Internal cost of professional and general services.	
6	502355	COGS Utilities Internal	Internal cost of COGS utilities.	Facilities & Operations only
7	502356	Telephones Internal	Internal cost of telephones.	
8	502357	Equipment Rentals Internal	Internal cost of equipment rentals.	
9	502358	Maintenance Internal	Internal maintenance costs.	
10	502359	Utilities Internal	Internal cost of utilities.	Facilities & Operations only

3. Revenue Accounts (402xxx, 4030xx,4031xx accounts)

Units can code to 402xxx and 4031xx (via external billing, cash sales) revenue accounts. Refer to Guide Chapter 7: Revenue and Banking.

Transactions processed to the following revenue account ranges, available for use only by central service units, may appear in faculty reports:

ACCOUNT RANGE	BUDGET LEVEL	TYPE OF REVENUE	RESTRICTIONS ON USE
404xxx	404000 - Investment Income-BL	Investment Revenues	Financial Reporting only
405xxx to 499xxx	405000 - Federal & Other Govt Grants-BL 407500 - Donations and Other Grants-BL 420000 - Provincial Government-BL	Grants and Donations	Financial Reporting, Research Services Office & Advancement only

External Revenue

Sales of Services and Products (402xxx accounts)

Sales of Services and Products accounts are used to code revenue from fee-for-services activities and from the sale of products to external parties (e.g. other entities, individuals including university students) in exchange for the fee/price determined by the selling unit, and certain types of revenue where the external party has an obligation to pay the university but does not receive services or products in exchange but (e.g. parking fines, NSF charges). Units with regular selling activity will use a detailed 402xxx account, or will request that a new account be set up if an appropriate detailed account is not available. Account 402001 is generally used by units for small dollar sales activity.

ACCOUNT		NAME
		402000 External Revenue-BL Budget level for external revenue. To be used for budget only; actuals are coded to specific accounts below.
1	402001	External Revenue General Used by units with ad hoc sales or low dollar selling activity. Units with an ongoing and regular selling activity for \$250,000 or more annually must use a detailed 402xxx account. Units with regular selling activity less than \$250,000 annually can also use a detailed 402xxx account if they choose.
2	402004	Bookstore Ext
3	402005	Alberta Health Care Billings
4	402006	Dentistry Clinical Revenue
5	402008	Medical trainees Ext
6	402009	Med Clinical Assess Ext
7	402012	Labour Ext
8	402013	Material Ext
9	402014	Contract Ext

10	402016	Assoc Serv Related Ext
11	402019	Eng Testing Svcs Ext
12	402020	Sample Analysis Ext
13	402021	Animal Ext
14	402022	Quotas and Licenses
15	402023	Animal Supplies & Services
16	402025	Conference Reg Fees Ext
17	402028	Alumni Frame Sales
18	402029	Plant Seed Ext
19	402030	Royalties Includes monies received from mineral rights, surface rights, utility right-of-way, easement, copyright licensing and commercialization and transfer of intellectual property (IP). For royalties from IP, this account is restricted to use by the Vice-President Research and University of Alberta centres and institutes. Refer to Guide: Revenue/External Sales for further information on revenue from royalties and rights.
20	402031	Admissions Gate Ext
21	402032	Weddings Ext
22	402033	Annual Seasonal Passes Ext
23	402034	Art Supply Students Ext
24	402035	Tours Ext
25	402039	Advertising Ext
26	402041	Fines Ext
27	402043	Application Forms Ext
28	402044	Consortium Membership Fees
29	402046	Books & Publications Ext
30	402048	Interlibrary Loan Ext
31	402050	Web Hosting/Related Srv Ext
32	402053	Consulting Ext
33	402061	Entry Fees Ext
34	402063	Group Tickets Ext
35	402066	Career Fair Registrants Ext
36	402068	On-Campus Recruitment Ext
37	402069	Keys & Access Cards Ext
38	402072	Student Health OTC Ext
39	402074	Prescription Ext
40	402076	Food Ext
41	402079	User Fees Ext
42	402081	User Fees Van Vliet Ext
43	402082	Childrens Lessons Ext
44	402085	Workshops Ext
45	402089	GlenSatherSportsMedClin Ext
46	402091	Saville Lounge Ext
47	402092	Alumni Affinity Programs Ext
48	402098	Utility Ext
49	402101	Rental Ext
50	402107	Common Area Ext
51	402133	Rental Equipment Ext

52	402135	Rental Tower Ext
53	402137	Rental Lockers Ext
54	402145	Parking Permit Visitor Ext
55	402149	Parking Permit Other Ext
56	402152	Parking NonUnivPermits Ext
57	402155	Parking Enforcement Ext
58	402174	Damage Costs Ext
59	402175	Bookstore ONEcard Ext
60	402180	Summer Camps Ext
61	402181	Athletic Event Tickets Ext
62	402182	Sponsorships Ext
63	402183	Legacy Fund Ext
64	402185	Campus Fitness Lifestyle Ext
65	402215	Student Supply Kits Ext
66	402218	Dentistry Satellite Clinic Ext
67	402219	Speech Pathology Ext
68	402223	AHS Salary Billing Ext
69	402224	FOMD Clin Trials & PC Ext Account restricted to use by the Faculty of Medicine and Dentistry
70	402226	Lab Supplies & Services Ext
71	402227	Ethics Review Ext
72	402236	AHS Jubilee Parking Ext
73	402238	Dentistry Continuing Educ. Ext
74	402239	Rebates and Commissions
75	402242	Washer & Dryer Ext
76	402301	LegalJudgments&Settlements Ext

Credit Tuition and Related Fees (4030xx Accounts)

The Office of the Registrar processes all credit tuition and fees.

Note: some faculties process fee revenue related to credit courses (e.g. mandatory instructional support fee) refer to list of accounts below. For additional information refer to UAPPOL, [Student Instructional Support Fees Procedure](#).

Transactions processed to the following revenue account ranges, available for use only by central service units, may appear in faculty reports:

ACCOUNT		NAME
	403000 Non-Exempt (Instructional)-BL 403030 Non-Exempt (Fees & Sp Serv)-BL 403050 Non-Exempt (MNIF)-BL Budget levels for non-exempt fee revenue. To be used for budget only; actuals are coded to specific accounts below.	
1	403074	Field Trip Camp School Revenue
2	403089	Instructional Support Fees

Non-Credit Fees (4031xx Accounts)

Non-credit fees accounts are used to record course, registration and other fees related to non-credit programs.

ACCOUNT		NAME
	403100 Non Credit Tuition&Fees-BL Budget level for non-credit fee revenue. To be used for budget only; actuals are coded to specific accounts below.	
1	403101	Tuition Non Credit Instr
2	403102	Tuition Contr Non Cred Instr
3	403121	Examination Fees Non Credit

4	403122	ExemptElectCreditFee NonCredit
5	403123	Withdraw Trans Fee Non Credit
6	403124	Admission Fee Non Credit
7	403126	Special Assignments Non Credit
8	403127	Homestay Fee Non Credit
9	403129	Speech Test/PlacmntFee NonCred
10	403162	Student Srvcs Fees Non-Credit
11	403165	Health Services Fees Non-Credit
12	403168	UAHIP Fee Non-Credit

4. Transfer Revenue and Expense Accounts (specific TD/TC accounts)

Allowable transfer accounts are included in the GLJE Request forms or determined by Financial Reporting. The offsetting TD/TC accounts is always the same four digits.

ACCOUNT		NAME	PURPOSE
1	TD/TC0080	Tsf btwn Unrest OR btwn Rest	Interfund transfers - transfers between unrestricted funds OR between restricted funds
2	TD/TC0081	Tsf within Fund	Intrafund transfers - transfers within the same fund

Transactions processed to the following transfer accounts are available for use only by central services units, may appear in faculty reports.

	ACCOUNT	NAME	RESTRICTIONS ON USE
	TD0000 Transfer-Debit-BL TC0000 Transfer-Credit-BL Budget level for transfers. To be used for budget only; actuals are coded to specific accounts below.		
1	TD/TC0044	Subgrant -Registrar Use ONLY	Office of the Registrar only
2	TD/TC0065	Tsfr to/from ICR Research	Research Services only
3	TD/TC0070	Tsf btwn Unrestrict & Restrict	Financial Reporting only
4	TD/TC0071	Tsf UEP Admin Assessment	Financial Reporting only
5	TD0092	Tsf btwn Res PG TD Only	Research Services only
6	TD0093	Tsf Interest Revenue	Financial Reporting only

5. Distribution Accounts (DD/DC accounts)

Distribution accounts are used to allocate administrative charges within a unit or within the institution. These accounts are restricted in use to the Ancillary Enterprise units and to central services units. Units' financial reports will include distribution credit (DC transactions) in revenues and distribution debits (DR transactions) in expenditures.

ACCOUNT		NAME	RESTRICTIONS ON USE
	DD0100 Distribution Debit-BL DC0100 Interest Distrib of Exp(Cr)-BL Budget level for distributions. To be used for budget only; actuals are coded to specific accounts below.		
1	DD/DC0101	Central Admin Distribution	Financial Reporting only
2	DD/DC0102	Departmental Admin Distribution	Financial Reporting, Human Resource Services and Facilities and Operations only
3	DD/DC0104	Occupancy	Facilities and Operations only

6. Budget Accounts used in research funds

ACCOUNT		NAME	RESTRICTIONS ON USE
1	500000B	Direct Costs-BL	Research Services only
2	500001B	Salaries and Benefits-BL	Research Services only
3	502600B	External Subgrants-BL	Research Services only
4	503200B	Travel-BL	Research Services only
5	TD0060B	Indirect Costs-BL	Research Services only

7. Budget Allocation Accounts (43xxxx accounts)

Budget allocation accounts are used by Resource Planning to provide units with their budget entitlements. These reflect budget as a revenue source against which units can spend in fund 100 and 210.

ACCOUNT		NAME	RESTRICTIONS ON USE
1	430000	Base Allocation-BL	Resource Planning only
2	430010	Temp Allocation-BL	Resource Planning only
3	430020	Flex Allocation-BL	Resource Planning only