



FAST revenue and expense account code list

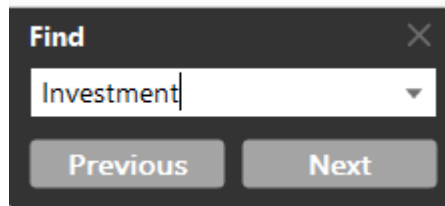
Revenue and expense account codes classify financial transactions within FAST operating accounts. An appropriate account code must be assigned to each transaction. This document contains a list of the revenue and expense account codes in the University’s chart of accounts and it is updated as new account codes are added.

Note: *Choose an account code that best fits the nature of the transaction not because it has unspent budget.*

How to Search for the Code You Want

This document is designed to help users find revenue and expense account codes to meet their needs and it can be used in two ways:

- Below is a summary of the main revenue and expense categories. If you know the relevant category for your needs, click on the category hyperlink and you will be directed to the detailed listing of account codes in that category. Scroll through the category list to find the appropriate code.
- If you do not know the revenue or expense category for your needs, use the ‘Find’ function to search for the account code.
 - Access the ‘Find’ function via the keyboard shortcut ‘Ctrl+F’
 - In the ‘Find’ window that pops up (see example below), type in any word, or part of a word, in the account code description that you are looking for and click the ‘Next’ button (or you can hit the ‘Enter’ key). This will search through all of the account codes and lead you through all of the codes that match your search.



If you still can't find a account code to fit your transaction, or if you need assistance, please contact [Danying He](#) (ext. 7035) or [Graham Sedun](#) (ext. 5348).

REVENUE

Category	Account code range
Government Grants and Contracts	5000-5302
Student Fees	5400-5499
Gifts, Grants and Bequests	5510-5599
Sales of Services and Products	5600-5891
Investment and Miscellaneous Income	5800-5899
Internal Recoveries	5900-5999

EXPENDITURES

Category	Account code Range
Faculty Salaries	6000-6099
Other Instruction and Research Salaries	6100-6103
Special Instruction - Other	6110-6199
Support Staff Salaries	6200-6891
Employee Benefits	6900-6999
Travel	7000-7099
Library Acquisitions	7100-7129
Operational Supplies and Expenses	7200-7399
Equipment Additions and Replacements	7400-7499
Equipment Rental and Maintenance	7500-7529
Utilities	7600-7699
Scholarships, Fellowships and Bursaries	7700-7729
Cost of Goods Sold	7800-7899
Debt Service	8000-8009
Construction and Renovation Projects	8100-8109
Property Purchases	8200-8209
Internal Charges	9200-9299

Government Grants & Contracts	
Province of B.C.	
5000	Min Skills Training and Labour
5001	Min of Env Lands and Parks
5002	Ministry of Education
5003	Min of Employment & Investment
5004	Ministry of Forests
5005	Ministry of Social Services
5006	Ministry of Women's Equality
5007	Other Prov of B.C. Ministries
5008	BCHRF/MSFHR
5009	FRBC/SCBC
5010	BCASI
5011	B.C. Heart and Stroke
5012	Prov of B.C. - Other
5013	Subsidy - Prov Govt
5014	BC Colleges & Institutes
5015	BCKDF

5016	Van Island Health Authority
5099	Province of BC Reallocation
Federal Government	
5100	NSERC
5101	NSERC - Canada Research Chair
5102	SSHRC
5103	SSHRC - Canada Research Chair
5104	CIHR Common Grant
5105	CIHR CRC Awards
5106	AES
5107	CIDA
5108	NHRDP/CHSRF
5109	IOS
5110	CBDN
5111	CICS
5112	NRC
5113	NCE
5114	Environment Canada
5115	Health and Welfare Canada
5116	Micronet
5117	Dept of National Defence
5118	Department of Foreign Affairs
5119	Other Federal Govt. Grant
5120	Canadian Foundation for Innovation
5199	Federal Government Reallocation
Other Governments	
5200	Municipal Government Grants
5201	Grants - Other Provinces
5202	Foreign Government Grants & Other Grants
5203	Exchange Premium US & Foreign Grants
5204	NATO
5220	University of British Columbia
5221	Simon Fraser University
5222	Queens University
5223	University of Montreal
5224	University of Toronto
5225	University of Ottawa

5226	Memorial University
5227	McMaster University
5228	McGill University
5229	Coinvestigator Grant Received
5230	Subsidy - School District
5231	Other Universities-Grants/Contracts
5299	Other Government Reallocation
Authorized Capital Borrowing	
5301	Authorized Capital Borrowing
5302	Authorized Cap Borrow Reallocation

Student Fees	
Student Fees - Credit Courses	
5400	Credit Tuition
5401	Summer Session Tuition
5402	Graduate Tuition
5403	Tuition Adjustments
5404	Auditors Fees
5405	Course Challenge
5406	Co-op Work Term
5407	Course Surcharges
5408	Other Credit Course Fees
5409	Grad Re-Reg - Domestic
5410	Business - Domestic
5411	Engineering - Domestic
5412	Law - Domestic
5413	MBA - Domestic
5414	Health Info - Domestic
5419	Student Fees-Credit Course Reallocation
5422	Non-credit tuition - international
5450	Undergrad - Intl
5451	Graduate - Intl
5452	Auditor - Intl
5453	Course Challenge - Intl
5454	Co-op Work term - Intl
5455	Grad Re-Reg - Intl
5456	Business - Intl
5457	Engineering - Intl
5458	Law - Intl

5459	MBA - Intl
5460	Health Info - Int
Student Fees - Non Credit Course	
5420	Non-Credit Course Fees
5421	Non-Credit Fees (Food/Acc)
5429	Non-Credit Course Fees Reallocation
Other Student Fees	
5430	Application Fees
5431	Miscellaneous Student Fees
5432	Student Penalty Fees
5433	Letter of Permission Fees
5434	Deferral Fee
5439	Other Student Fee Reallocations

Gifts, Grants and Bequests	
5510	Individual Gifts
5511	Corporate Gifts and Contracts
5512	Foundation Gifts
5513	Alumni Gifts
5514	Contracts - Other
5515	Exchange Income
5517	Subsidy Business
5518	Subsidy - Other
5519	Bursary Contributions
5520	Grants - Non Government
5521	Coinvestigator Grant
5522	Subsidy - School District
5527	Transfers to UVIC Foundation
5528	UVic Foundation Income
5529	Gifts, Grants and Bequest Reallocation
5530	US Foundation Income
5599	Gifts, Grants & Bequests Reallocation

Sale of Services and Products	
Bookstore and Regalia Revenue	
5600	Text Book Sales
5601	Trade Book Sales
5602	Art Supply Sales

5603	Calculator Sales
5604	Candy sales
5605	Clothing Sales
5606	Drugstore Sales
5607	Magazine Sales
5608	Post Office Sales
5609	Regalia Rental
5610	School Supply Sales
5611	Sporting Goods Sales
5612	Stationery Sales
5613	Crested Goods Sales
5614	Comm on Post Office
5615	Photofinishing Sales
5616	Grocery Sales
5617	Coffee Sales
5618	Baked Goods Sales
5619	Soft Drink Sales
5620	Misc Revenue - Bookstore
5621	Used Text Book Sales
5622	School/Office Supplies Sales
5623	Clothing/Sports Sales
5624	Gifts Sales
5680	Misc Revenue
Housing Food Services and Conf Rev	
5700	Food Sales
5701	Bar Sales
5702	Student Room Rental - W/S
5703	Student Room Rental - S/S
5704	Room Rental
5705	Vending
5706	Conference Room Rental
5707	Coin Laundry
5708	Application Processing Fee
5709	Property Rental
5710	Misc Revenue - Housing
5711	Programming Revenue
5712	ResNet
Parking Services Revenue	
5720	Parking Permit Sales

5721	Parking Meter Fees
5722	Parking Fines
5723	Misc Revenue - Parking
5724	Transit Passes
Other Sales of Goods and Services	
5653	Dinner - Other Revenue
5654	External Recv- Wireless Usage & LD
5673	Transportation - Other
5674	Cancellation Charges
5683	Misc Expense Recoveries
5687	Postage
5689	Offsite Accommodation
5729	Travel Recoveries
5730	Activity Card Fees
5731	Advertising Sales
5732	Commissions
5733	Computing Service Sales
5734	Concession Revenue
5735	Conference Registration Fees
5736	Early Registration
5737	Equipment Rental/Lease
5738	External Cost Recoveries
5739	Fines
5740	Computer Store Sales
5741	Help Desk - Software Sales
5742	Instructional Material Sales
5743	Inter Library Loans
5744	MSP Service Commission
5745	Outpatient Fees
5746	Outpatient Fees (3rd Party NO 50%)
5747	Program Recoveries
5748	Psychiatry Fees for Service
5749	Publication Sales
5750	Recreational Course Fees
5751	Search Fees
5752	Subscriptions
5753	Sundry Fees
5754	Testing Fees
5755	Ticket Sales

5756	Waste Management Recoveries
5757	Photocopy Fees
5758	Borrower Fees
5759	Accommodation
5760	Rental Income
5761	Space Rental
5762	Operating Income
5763	Hardware Sales - Computer Store
5764	Grad Photos
5765	ITS Dubbing
5766	ITS Online Edit
5767	Ext Recov - ITS Video Conf
5768	IDC/RHut Rent
5769	Space Rental (2)
5770	Key Deposits
5771	Reader - Printer Service
5772	Bamfield Research Vessel
5773	Bamfield Small Boat Rentals
5774	Bamfield Housing - Research
5775	Bamfield - Public Education
5776	Bamfield - Housing Staff & Instruct
5777	Bamfield - User Fees
5778	Bamfield - Store Sales
5779	Photocopy Fees - GST Taxable
5793	Furniture Handling Recovery
5799	Other Sales of Goods & Serv Realloc
5799	Other Sales of Goods & Serv Realloc
5868	External Recv - Wired Phones & Advert
5869	External Recv - Telephone Changes
5870	Labour Recovery - Club
5871	Matr Recovery - Club
5872	Labour Recovery - GSS
5873	Matr Recovery - GSS
5874	External Recovery - Labour
5875	External Recovery - Supplies
5876	Labour Recovery - SUB
5877	Matr Recovery - SUB
5878	Garbage Recoveries
5879	Fuel Recoveries

5880	Electricity Recoveries
5881	Water Recoveries
5882	Sewer Recoveries
5883	Mail Services Recovery
5884	Equipment Maint Recoveries
5885	Equipment Rental (2)
5886	Mail Services Bike Recovery
5887	Sale of Physiotherapy Supplies
5888	Design Fee External
5889	Bamfield-Food Sales (Pub Ed)
5890	Bamfield- Food Sales (Conferences)
5891	Bamfield- Food Sales (Other)
University Club Revenue	
5780	Club Member Dues - Regular
5781	Club Member Dues - Associate
5782	Club Member Dues - Retired
5783	Club Member Dues - President's
5784	Club Member Dues - Evening
5785	Dining Room Sales - Regular
5786	Dining Room Sales - Special Functions
5787	Bar Sales - Regular
5788	Bar Sales - Special Functions
5790	UVic Surcharge - Dining Room Sales
5791	UVic Surcharge - Bar Sales
5792	Whisky Club Revenue

Investment and Miscellaneous Income	
Investment Income	
5800	Investment Income
5805	Investment Income - External Loans
5810	Investment Income-Related Parties
5815	Invest Inc -Unrealized Gains/Losses
5849	Investment Income Reallocation
Miscellaneous Income	
5850	Used Equipment Sales
5851	Royalty Revenue
5852	Library Fines
5853	Misc Income
5854	Labour Recoveries

5855	Travel Guarantees
5856	Supply Recoveries
5857	Cont S Home Placement Fee
5858	Benefit Recoveries
5899	Miscellaneous Income Reallocation
Internal Recoveries	
5900	Internal Recv - Computing Dept
5901	Internal Recv - Computing Other Uvi
5902	Internal Recv - Software Dev - Acad
5903	Internal Recv - Software Dev - Admi
5904	Internal Recv - Software Dev - Gene
5905	Internal Recv - Systems Dept
5906	Internal Recv - Labour -Bookstore
5907	Internal Recv - Labour - Child Care
5908	Internal Recv - Miscellaneous
5910	Internal Recv - Labour - Rental Pro
5912	Internal Recv - Maint Services
5913	Internal Recv- Material - Bookstore
5914	Internal Recv - Material -Child Care
5917	Internal Recv- Material Rental Prop
5919	Internal Recv – Loan Repayment
5920	Internal Recv - Equip Rental
5921	Internal Recv - Garbage
5922	Intnl Recv - Motor Pool Rental - Gen
5923	Int Recv- Motor Pool Rentals - Other
5924	Int Recv MSSV Charter -Other UVic
5925	Internal Recv - Overhead
5926	Internal Recv - Space Rental
5927	Internal Recv- Graphic Design
5928	Internal Recv -Photographic Service
5929	Internal Recoveries - Photocopy
5930	Int Recv - Print & Dupl Services
5931	Internal Recv - ITS
5932	Internal Recv - MSSV Charter - Dep
5933	Internal Recv Mail Services - Deliv
5934	Internal Recovery Mail Services - B
5935	Internal Recv - ITS Dubbing
5936	Internal Recv - ITS Offline
5937	Internal Recv - ITS Online

5938	Internal Recv - ITS Portab
5939	Internal Recv Conference Profit
5940	Internal Recv- ITS Productions
5941	Internal Recv - ITS Vid Confernces
5942	Internal Recovery - ITS Consultation
5944	Internal Recv - Transcripts
5945	Internal Recv Regalia Rental - UVic
5946	Internal Recv - Publication Sales
5947	Internal Recv - Service
5948	Internal Recv- Conf Reg Fees
5949	Internal Recv - Program
5950	Internal Recv - Rental
5951	Internal Recv Mail & Mess - Bike
5952	Internal Recv Waste Management
5953	Internal Recv Labour - GHC Arena
5954	Internal Recv GHC Arena -Material
5955	Internal Recv Labour - Food Serv
5956	Internal Recv - Food
5957	Internal Recv Labour - Housing
5958	Internal Recv Material - Housing
5959	Internal Recv Labour - Stadium
5960	Internal Recv Material - Stadium
5961	Internal Recv Labour - Parking
5962	Internal Recv Matrl - Parking
5963	Internal Recv Hardware Sales
5964	Internal Recv - Reno & Alter
5965	Internal Recovery - Salary
5966	Internal Recv - Supplies
5967	Internal Recv –Fuel
5968	Internal Recv - Electricity
5969	Internal Recv - Water
5970	Internal Recv - Sewer
5971	Internal Recv - Postage
5972	Internal Recv – COD
5973	Internal Recv - Pager Rental
5974	Internal Recv -Newspaper
5975	Internal Recv - Wired Phones & Advert
5976	Internal Recv - Telephone Changes
5977	Internal Recv - Janitorial Deliv Re

5978	Internal Recv - Equip Maint
5979	Internal Rec - Benefits
5980	Internal Recv - Audiovisual Services
5981	Internal Recv - Technical Maint
5982	Internal Recv - AV Maint
5983	Internal Recv - Wired LD& Fax
5984	Internal Recv - Advertising
5985	Internal Recv - Alarm Recoveries
5986	Internal Recv - Parking Permit
5987	Internal Recv - Interest Allocation
5988	Internal Recv - Traffic Fines
5989	Internal Recv - CUS Support/Consult
5990	Internal Recv - University IP
5991	Design Fee - Internal
5992	Proj Admin Fee
5993	Internal Recv - Furniture Handling
5994	Lunches-Bamfield
5995	Housing-Bamfield
5996	Internal Recv - Wireless Usage & LD
5997	Internal Prior Year transfer
5999	Internal Contributions

Labour and Benefits	
Faculty Salaries	
6000	Faculty Salaries - Full Time
6001	Faculty Salaries - Part Time
6003	Faculty - Excluded
6004	Faculty - Senior Administration
6009	Budget - Faculty Sal Increases
Faculty Salaries - Other	
6010	Faculty Salaries - Other
6011	Fac Salaries - Term Sessionals
6012	Visiting Faculty
6013	Faculty Limited Term
6014	Faculty – Term Music Perform Instruct
6015	Faculty - Continuing Sessional
6016	Faculty - Continuing Music Perf Ins
6095	CRC Faculty Salary Reallocations
6098	Sessional Salary Reallocation

6099	Faculty Salary Reallocation
Other Instruction & Research Salaries	
6100	Spec Instruc - Full Time - Reg
6101	Spec Instruc - P/T - 12 Mos
6102	Spec Instruc - F/T - Less than 12 Mos
6103	Spec Instructional - P/T LT 12 Mos
Specialist Instruction - Other	
6110	Specialist Instructional - Other
6111	Res Grant - Post Doc Fell - CDN
6112	Res Grant - Post Doc Fell - Frg
6113	Res Grant - Grad Stdnt - CDN
6114	Res Grant - Grad Stdnt - FRG
6115	Res Grant - Undergrad Stdnt - CDN
6116	Res Grant - Undergrad Stdnt - Fgn
6117	Spec Inst - Grad - CDN
6118	Spec Inst - Grad - FRG
6119	Grant Funded Exempt
6120	Specialist Instruct Exempt
6190	Other Instr. and Rsrch Sal Realloc
6198	Sp Inst. Turnover
6199	Budget-Spec Inst Sal Increases

Support Staff	
PEA Salaries	
6200	PEA Full Time
6201	PEA Part Time - 12 Mos
6202	PEA F/T Less than 12 Mos
6203	PEA P/T Less than 12 Mos
6204	PEA Term
6205	PEA Full Time Extended Operations
6206	PEA Irregularly Scheduled
6208	Budget PEA Turnover
6209	Budget - PEA Salary Inc
6210	Budget - PEA Standby
6211	Budget - PEA Callout
6212	Budget - PEA CTO
Librarian Salaries	
6250	Librarian - Full Time
6251	Librarian - Part Time 12 Mos

6252 Librarian - Full Time less 12 Mos
6253 Librarian - Part Time less 12 Mos
6254 Librarian – Term
6255 Librarian – Excluded Librarians
6258 Budget - Librarian Turnover
6259 Budget - Librarian Salary Inc
6299 Support Staff Reallocation
Management Excluded Salaries
6300 Management Excluded - Full time
6301 Management Excluded - P/T 12 Mos
6302 Management Excluded - F/T LT 12 Mos
6303 Management Excluded - P/T LT 12 Mos
6304 Management Excluded - Term
6305 Management Excluded – Senior Admin
6308 Budget - ME Turnover
6309 Budget - ME Salary Inc
Exempt Staff Salaries
6350 Exempt Staff Salaries - F/T
6351 Exempt Staff Salaries - P/T
6352 Exempt Staff Salaries - F/T LT 12 M
6353 Exempt Staff Salaries - P/T LT 12 M
6354 Exempt Staff Salaries - Term
6358 Budget Exempt - Turnover
6359 Budget Exempt - Salary Inc
CUPE 951 – Salaries
6400 Office/Tech - Regular FT
6401 Office/Tech - Regular PT
6402 Office/Tech - LT 12 Mos FT
6403 Office/Tech - LT 12 Mos PT
6404 Office/Tech - Term
6405 Office/Tech - Reclass
6407 951 - Shift Differential
6408 Budget - Office Tech Turnover
6409 Budget - Office Tech Salary Inc
CUPE 917 - Salaries
6450 Maintenance Worker - Regular FT
6451 Maintenance Worker - Regular PT
6452 Maint Worker - LT 12 Mos FT
6453 Maintenance Worker - LT 12 Mos PT

6454	Maint Worker - Term
6455	Maint Worker - Shift Differential
6458	Budget - Maint Worker Turnover
6459	Budget - Maint Worker Sal Inc
6460	Food Serv Worker - Regular FT
6461	Food Serv Worker - Regular PT
6462	Food Serv Worker - LT 12 Mos FT
6463	Food Serv Worker - LT 12 Mos PT
6464	Food Serv Worker - Term
Physician Salaries	
6700	Physician Salaries
6701	Physician Salaries - Part Time
6704	Physician Salaries - Term
6705	Physician Salaries - Casual
University Club Salaries	
6710	UNIV Club Salaries
6711	UNIV Club Gratuities
Agency Salaries	
6509	Houseperson - 20hrs/Wk+
6510	Houseperson Lt 20Hrs/Wk
6523	Driver - 20 Hrs/Wk+
6530	Admin Salaries
6750	Agency Salary
Salary Budget Provision	
6850	Other Salary Budget
6890	Salary Budget Transactions
6891	Salary Contingency

Employee Benefits	
6900	Personnel Benefits
6901	Canada Pension
6902	Employment Insurance
6903	Workers Compensation
6904	Faculty Pension Contrib
6905	Staff Pension Contributions
6906	Life Insurance
6907	Termination Pay
6908	Medical Insurance
6909	Sick Leave Replacement

6910	Disability
6911	Maternity Benefits
6912	Employee Forgivable Loans
6913	Staff Pension Solvency
6920	Benefits Allowance
6921	Employee Meals
6922	Disability Plan 951/917
6923	LTD Fund 951/917
6924	CUPE 4163 Health Spending
6999	Employee Benefits Reallocation

Travel	
Employee Travel	
7000	Employee Travel
7002	Employee Travel - Foreign
7003	Relocation Travel
7004	Employee Travel - Conference
7005	Employee Travel - Mileage
7006	Employee Travel - Special Programs
7007	Employee Travel - Field Trips
7008	Employee Travel - Consulting
7009	Prepaid Air
Non Employee Travel	
7010	Team Travel
7011	Student Travel
7012	Non-Employee Travel
7013	Recruitment - Travel
7014	Mileage - Non Employee
7015	Field Trips - Students
7016	Non-Employee Food & Accommodation
7017	Practicum Travel
7018	Visiting Scientists
7019	Travel Lieu of Stipend
7020	Coinvest Travel
7099	Travel Reallocation

Library Acquisitions	
7100	Books and Periodicals

7101	Books - Subscriptions
7102	Books - Standing Orders
7103	Books - Blanket Orders
7104	Books - Out of Print
7105	Inprint Monographs
7106	Books - Other In Print
7107	Monographs - Standing Orders
7108	Serial - Standing Orders
7109	On-Line Research
7110	Indexed Law Journals
7111	Other Law Serials
7112	Document Delivery
7113	Law Monographic Serial
7114	Op & Replacement Material
7115	Misc Materials
7116	Materials Post & Handling
7117	Materials GST
7118	Binding
7129	Library Acquisitions Reallocation

Operational Supplies and Expenses	
Supplies	
7200	Supplies
7201	Hardware/Locks/Keys
7202	Instructional Supplies
7203	Media Supplies
7204	Paper Supplies
7205	Photocopy Supplies
7206	Ribbons/Toner
7207	Software Purchases
7209	Supplies - Dept
7210	Supplies (2)
7211	Supplies (3)
7212	Supplies (4)
7213	Supplies (5)
7214	Supplies for Reissue
7215	Supplies Issues
7216	Supplies Recoveries
7217	Supplies (6)

7218	Supplies (7)
7219	Supplies (8)
7224	Supply Reallocation
7225	Animal Care Supplies
7226	Animal Care Supply Recovery
7227	Aquatic Supplies
7228	Banquet Supplies
7229	Binding Supplies
7230	Book/Subscriptions
7231	Bulk Gasoline
7232	Food Preparation Supplies
7233	Decorations
7234	Electronic Shop Supplies
7235	Film Purchases
7236	Glass Shop Supplies
7237	Glassware
7238	Grounds Equipment Supplies
7239	Guest Amenities Room
7240	Guest Supplies Room
7241	Heat Plant Supplies
7242	Instr Shop Supplies
7243	Instruments
7244	Irrigation Equip Supplies
7245	Janitorial Supplies
7246	Kitchen Smallwares
7247	Light Bulbs
7248	Linen/Soft furnishing
7249	Machine Shop Supplies
7251	Pool Chemicals
7252	Roofing Supplies
7253	Safety Equipment Supplies
7254	Paper & Plastic Supplies
7255	Tools/Incidentals
7256	Uniforms
7257	Coinvest Supplies
7258	Coinvest Equipment
7259	Amortization Expense
7301	Newspapers
7302	Flowers

Sundry Services	
7273	Coinvest Sundry Services
7274	LD & Wireless Usage
7275	Sundry Services
7276	Advertising
7277	Royalties/Commission
7278	Couriers
7279	Fees & Licenses
7280	Film Rental
7281	Grants
7282	Honorariums
7283	Hospitality
7284	Laundry
7285	Wired LD & Fax
7286	LD Phone & Fax Recoveries
7287	Memberships
7288	Postage
7289	Subject Fees/Rsrch Participant
7290	Printing Off Campus
7291	Recruitment
7292	Space Rental
7293	Staff Training
7294	Sundry Service (2)
7295	Sundry Services (3)
7296	Transportation
7297	Commissions/Discounts
7299	Bank Charges & Interest
7300	Donations
7303	Offsite Accommodation
7304	SOCAN
7305	Academic Journal Page Costs
7306	BC Net - Internet Services
7308	Sundry Service Reallocation
7309	Advertising (2)
7310	Bad Debts
7311	Building Maintenance
7312	Cash Difference
7314	CODS (GST/Duty)
7315	Colliers Leasing Commission

7316	Management Fee
7317	Contract Maintenance
7318	Contract Cataloguing & Searching
7319	Contract Instruction
7320	Contract Renovations
7321	Contract Systems
7322	Credit Card Commission
7323	Data Communications
7324	Discount Bulk Mail
7325	Elect/Mech Maint
7326	Elevator Maintenance
7327	Framing
7328	Freight Out
7329	Garbage Removal
7330	Grounds/Landscaping
7331	Hazardous Waste Disposal
7332	Insurance
7333	Inter Library Loans
7334	Language Program Culture
7335	Music/Entertainment
7336	Pest Control
7337	Plumbing/Heating Maint
7338	Postal Box Rent
7340	Programming
7341	Property Taxes
7342	RA Coinvest Benefits
7343	RA Coinvest Salaries
7344	Renovations - Materials
7345	Renovations & Alterations
7346	Rsch Coinvest Grant
7347	Rsch Coinvest Recovery
7348	Student Food and Accommodation
7349	Uniforms - Cleaning
7350	Vehicle Operations
7351	Maintenance - Labour
7352	Maintenance - Material
7353	Janitorial - Labour
7354	Janitorial - Material
7355	Bamfield - Wharves and Docks

7356	Bamfield - Seawater System
7357	Bamfield - Environmental Monitor
7358	Boat Insurance
7360	Boat Equipment
7361	Bamfield - Facilities Upgrade
7362	Cellular/Pager
7363	Conference Bridge/Calls
7364	UNIV Club-General Expenses
7365	UNIV Club-Board of Director's Ex
7366	UNIV Club-Social Functions
7367	Coinvest Undergrad - Cdn
7368	Coinvest Undergrad - Frg
7369	Coinvest Grad - Cdn
7370	Coinvest Grad - Frg
7371	Coinvest Post Doc - Cdn
7372	Coinvest Post Doc - Frg
7373	UNIV Club-Manager's Expenses
7922	Marketing & Promotions
7923	Meetings
7948	Parking
7398	Prior Year Balance
7399	Supplies and Expense Reallocation
Professional Fees	
7376	Audit Fees
7377	Consulting Fees
7378	Legal Fees
7379	Psychiatrist Fees
7380	Professional Fees - Other
7381	Architect Fees
7382	Consulting Fees
7383	Accounting Fees
7385	Professional Fees Reallocation

Equipment Additions and Replacements	
Furniture and Equipment	
7400	Furniture & Furnishings
7401	Equipment
7402	Computers and Accessories
7403	Equipment for Reissue

7404	Equipment Issues
7406	Regalia
7499	Equip Addtns and Replace Reallocati
Motor Vehicles	
7410	Automobiles
7411	Trucks
7412	Other Motor Vehicles
Art Acquisitions	
7420	Art Acquisitions
Vessel	
7440	Vessel

Equipment Rental and Maintenance	
7500	Equipment Repairs
7501	Equipment Maintenance
7502	Equipment Rental
7503	Vehicle Lease
7504	Equipment Maintenance (2)
7505	Computing Equipment Rental
7506	Software Rentals
7507	Rental Surcharges
7508	Kitchen Equip. Maint
7509	Software Licence Renewals
7529	Equip Rental and Maint Reallocation

Utilities	
General Utilities	
7600	Utilities – Fuel
7602	Utilities - Electrical
7604	Utilities – Water
7606	Utilities – Sewer
7608	General Utility Costs
Telephone	
7650	Telephone Equipment Rental
7651	Pager Rental
7652	Telephone Installation

Scholarship Fellowship & Bursaries

7700 Undergrad Scholarships\Bursaries - CDN
7701 Undergrad Scholarships\Bursaries - Visa
7702 Masters Fellowships – Grad CDN
7703 Bursaries
7704 Casual Student Aid
7705 Master’s Research Grant CDN
7706 Master’s Research Grant - Visa
7707 Graduate Supplements
7708 Salary Subsidy
7709 UnderGrad Research Grant - CDN
7710 PhD Research Grant – CDN
7711 PhD Research Grant – Visa
7712 Fees Paid by U-Vic
7713 Undergrad Fellowships
7714 Grad Fellowships - Visa
7715 Undergrad Research Grant - Visa
7716 PhD Fellowships - CDN
7717 PhD Fellowships - Visa
7718 Athletic and Other Awards
7729 Scholar Fellow & Burs Reallocation

Cost of Goods Sold
Merchandise for Re-Sale
7800 Art Supply Purchases - Retail
7801 Art Supply Purchases - Margin
7804 Candy Purchases - Retail
7805 Candy Purchases - Margin
7806 Clothing Purchases - Retail
7808 Coursebook Purchases - Retail
7809 Coursebook Purchases - Margin
7812 Drugstore Purchases - Retail
7813 Drugstore Purchases - Margin
7814 Magazine Purchases - Retail
7815 Magazine Purchases - Margin
7816 Postage – Retail
7817 Postage – Margin
7824 Text Book Purchases – Retail
7825 Text Book Purchases - Margin
7826 Trade Book Purchases - Retail

7827 Trade Book Purchases - Margin
7828 Used Book Purchases - Retail
7829 Used Book Purchases - Margin
7830 Baked Goods Purchases - Retail
7831 Baked Goods Purchase - Margin
7832 Coffee Purchases - Retail
7833 Coffee Purchases - Margin
7834 Grocery Purchases - Retail
7835 Grocery Purchases -Margin
7836 Photofinishing Purchases - Retail
7837 Photofinishing Purchases - Margin
7838 Soft Drink Purchases - Retail
7839 Soft Drink Purchases - Margin
7840 Coffee – Cost
7841 Baked Goods - Cost
7842 Hardware Purchase - Individual
7843 Other - Computer Purchases
7845 Cost of Sales
7847 Shrinkage
7848 Espresso Copyright - Retail
7849 Espresso Copyright - Margin
7871 School/Office Supplies Purc - Retail
7872 School/Office Supplies Purc - Margin
7873 Clothing/Sports Purchases - Retail
7874 Clothing/Sports Purchases - Margin
7875 Gift Purchases - Retail
7876 Gift Purchases - Margin
7878 Software – Retail
7879 Software – Margin
7881 Hardware – Retail
7882 Hardware – Margin
7883 Peripherals - Retail
7884 Peripherals - Margin
7886 Parts – Retail
7887 Parts – Margin
7899 Cost of Goods Sold Reallocation
Beverage Products
7850 Bar Purchases
7851 Beer

7852 Liquor
7853 Wine
7854 Soft Drinks
7855 Food to Beverage Tfr
7856 Bottle Deposit
7857 Vending Machine Costs
Food Products
7860 Food purchases
7861 Groceries
7862 Dairy Products
7863 Fish, Meat and Poultry
7864 Produce
7865 Bakery Products
7866 Beverage to Food Tfr
7867 Staff Meals - Cost Rec
7868 Food-In-Process Adj
7869 Kitchen Wage Recv
Freight In
7880 Freight In
7885 Freight In Reallocation

Debt Service
8000 Debt Service
8001 Mortgage
8002 Interest Expense
8009 Debt Service Reallocation

Construction and Renovation Projects
8100 Construction Contracts
8101 Construction - Fees
8102 Construction - Sundry
8103 Renovations - Other
8104 Construction - Insurance
8105 Equipment Installation
8109 Const and Reno Proj Reallocation

Property Purchases

8200 Property Purchases
8209 Property Purchases Reallocation

Internal Charges
9200 Computing Services
9201 Computer Lab Rental
9202 Programming Services
9206 Audio visual Services
9207 Equipment Maintenance
9208 Graphic Design Charge
9209 Photographic Services
9210 Photocopy Rental and Maint
9211 Instructional Tech Services Charge
9212 UVic Printing and Duplicating
9213 Word Processing Services
9214 Administration Charges
9215 Computer Services
9216 Debt Service - Internal Loan
9217 Hazardous Waste Charge
9218 Motor Pool Rentals
9219 MSSV Charter Cost
9220 Overhead Expenses
9221 Security Services
9222 Space Rental – Charge
9223 UVic Messenger Services
9224 Conference Profit - transfer
9225 Equipment Rental - UVic
9226 Music, Audio, & Film Rental - UVic
9227 Regalia Rental
9228 Transcripts – Charge
9229 Publications – UVic
9230 Home Placement Charge
9231 Service Charge
9232 On Campus Training
9233 Conference Registration (UVic)
9234 Renovations & Alterations - FMGT
9235 Renovations Materials - FMGT
9236 Renovations Labour - FMGT
9237 Renovations Other - FMGT

9238 FMGT Charge
9239 Internal Fuel Charge
9240 FMGT - Electricity Charge
9241 FMGT - Water Charge
9242 FMGT - Sewer Charge
9243 FMGT - Salary Charge
9244 FMGT - Supply Charge
9245 FMGT - Gen Utility Charge
9246 Mail Services - Postage Charge
9247 Mail Services - COD Charge
9248 Telephone Equipment Rental
9249 Telephone Installation
9250 Build Maint - Labour
9251 Build Maint – Matr
9252 Build Maint - Other
9253 Ground Maint - Labour
9254 Ground Maint - Matr
9255 Ground Maint - Other
9256 Service Maint - Labour
9257 Service Maint - Matr
9258 Service Maint - Other
9259 FMGT - Garbage Removal
9260 FMGT - Waste Mngmt
9261 Animal Care Charge
9262 Internal Salary Charge
9263 Internal Benefit Charge
9264 Technical & AV Maint
9265 LD/Cellular/Pager Conf
9266 Mail Services - Newspapers
9267 Secretarial Services Charge
9268 Photocopy Charges
9269 Advertising – UVic
9270 Systems & Services Charge
9271 Campus Security - Alarms
9272 Machine Shop Charge
9273 ATRS Charge
9274 Aquatic Unit Charges
9275 CSEC - Parking Permits
9276 Interest Allocation

9277 CSEC - Traffic Fines
9278 CUS Support/Consulting
9279 Coursepack Purchases - Retail
9280 Coursepack Purchases - Margin
9281 Internal Purchases - Retail
9282 Internal Purchases - Margin
9283 Housing/Lunches (Bamfield)
9284 Science Store-Supplies
9285 UVic Food Services Charges
9286 Internal Supply Charge
9290 University IP Expense
9291 Furniture Coord Shipping & Handling
9297 Internal Prior Year Transfer
9299 Internal Contributions