

Account Code	Description	Type of Entries
Postage, Courier, Freight		
7021	Postage	Costs of stamps and other mailing charges.
7026	Freight Charges	This account is used to track freight charges on incoming or outgoing packages (such as couriers).
Office Supplies		
These accounts are used to record the purchase of items for general office consumption.		
7001	Unallocated MasterCard Transactions	Clearing account for the procurement card for transactions that have not been reconciled by the cardholder. This account should always be zero, if balances are remaining the budget holder will be contacted by Finance.
7041	Supplies - General	Cost of supplies used for administrative purposes.
7042	Supplies - Paper	Cost of all paper excluding photocopier paper.
7043	Supplies - Stationery	Cost of letterhead, envelopes, etc.
7044	Supplies - Printing	Expenses relating to the printing of forms, brochures and business cards.
7045	Supplies - Archives	Expenses related to the preparation of materials for the archives.
7046	Supplies - Computer/Printer/Fax	Cost of screen cleaner, toner, ribbons and other consumable computer and printer supplies, such as data cartridges, disks or tapes. NOT to be used to record the costs of fixing or upgrading computers or printers.
7047	Supplies - Photocopier Usage	Cost of photocopying.
7048	Supplies - Field Education	Costs associated with the preparation of materials and purchases of supplies for field education purposes.
7049	Archives - Media Reformatting	Expenses related to the reformatting of antiquated media
7255	Supplies - Library	Costs of purchasing supplies specific to library functions.
Health and Safety		
To record the purchase of supplies and services for employee and student health and safety.		
7101	Safety Supplies	Cost of health and safety items (eg. hard hats, respirators, first aid supplies).
7102	Equipment Inspection	Cost of external safety inspections of equipment such as fire extinguishers.
7103	Safety Training	Cost of safety training courses (eg. first aid; fire safety).
7104	Emergency Medical Transportation	Cost of ambulance or other emergency transport.
7105	First Aid Supplies - Oxygen	
7106	Fire Extinguishers	Cost of extinguishers and recharges.
7108	Criminal Record Checks	
7109	Supplies - Medical	
Taxes, Duties, Licenses		
These accounts are used to record the costs of licenses, permits, copyrights and other legalities.		
7161	Licenses & Permits	Costs such as operating permits, building permits, gun licenses, etc.
7162	Software Licensing	Used to record the costs of licensing software products for continued authorized use.
Advertisement & Promotion		
7181	Advertising & Promotion	Costs of ads (newspaper, print media, radio, television) to promote University activities or programs. Costs associated with personnel recruitment advertising are to be recorded in account 7924.

7182	Donations	Donations to other qualifying donees only.
7183	Contributions	Contributions to student associations and other organizations for conferences and meetings.
7184	Client Services	Support for charitable clients.

Meetings & Events	Cost associated with holding meetings. Travel costs must be recorded in the appropriate travel accounts and costs for speaker fees must be recorded in the appropriate contract and services account.	
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7201	Meeting Expense	Costs to be included here are room rentals and food service.
7203	Event Expense	All additional costs associated with conducting special events such as room rental, food service, stage rental, public address systems.
7205	Event Expense - Field Education	Costs associated with teaching students in the field. Please note that travel costs for students should be recorded in account 7152 and travel costs for faculty should be recorded in account 7917.

Books, Publications, Subscriptions		
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7219	Online Books	Costs for electronic acquisitions in the library.
7221	Interlibrary Loan Charges	Fee charged by the library for the use of the interlibrary loan service.
7222	Printing & Publication Expense	Costs of preparing and printing ongoing University publications (eg. calendar).
7223	Blueprint & Photo Expense	Cost of developing photographs and purchasing film and blueprint materials.
7224	Subscriptions	Cost of subscribing to magazines and periodicals for general departmental use.
7225	Books & Publications	Costs of purchasing reference books and other one time publications.
7226	Audio Visual Aids/Teaching Materials	Purchase of materials used to facilitate academic instruction (overheads, whiteboard supplies, chalk).
7227	University Memberships	Non-professional university membership fees. Eg. A.U.C.C. membership fees where the "member" is the University (or a department of the University). Memberships belonging to an individual are recorded in account 7934 or 7935.
7228	Online Databases	Costs for electronic acquisitions in the library.
7229	Online Journals	Costs for electronic acquisitions in the library.
7250	Bookbinding Expense	Costs for thesis binding.

Materials & Supplies	These accounts are for recording the purchase of consumables.	
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7249	Uniforms/Coveralls	Costs of cleaning and repair for uniforms and coveralls.
7282	Laundry	Cleaning of team uniforms, towels, linens, etc.

Planning & Development	These accounts are used to record meeting costs and other expenses related to the following activities. Fees for services must be recorded in the appropriate contracts and services account.	
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7261	Course Development	
7262	Programme Development	
7263	Strategic Planning	Such as 5 year capital plan, academic visioning initiative.

Other Costs & Charges		
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7278	Insurance	Costs of insuring University property and providing business coverage on personal vehicles.
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7281	Internet Reimbursement - Employee	To record the costs of reimbursing employees for their home internet used for work. Please note that the use of this code must be accompanied by the unique LOCN code assigned to the employee.
7285	Towing Expense	
7287	Recognition and Remembrance	Costs for sending flowers, cards, gifts for guest speakers, etc.
7288	Insurance Deductible	To record the deductible payable by UNBC in the event of a claim on insurance.
7937	Accreditation	Payments to accreditation boards.
External Awards		
Used to record awards paid to non-student/non-faculty.		
7573	Research Awards	
7579	Grants to Other Organizations	