

Kwantlen Polytechnic University
Account Structure and Coding Guide
Expenditures - Account type 70

Level 1	Level 2	Level 3	Level 4	Description	Data Entry	Type of entries	Restricted to
710				Supplies	N		
	712			General Supplies	N		
		7120		Office Supplies	Y	Purchase of items for general office consumption. See account 7170 for Classroom supplies and account 7171 for Laboratory supplies	No restriction
		7121		Supplies from Bookstore	Y	Supplies purchased from KPU bookstore	No restriction
		7122		Suspense - Purchase Cards	Y	Default PCard account, to be changed when reconciling, also used for PCard charges which are to be reimbursed	Finance
		7125		Network Supplies	Y	Purchase of supplies related to network maintenance and upgrades	IT
		7134		Shipping and Handling	Y	Cost of shipping and handling items to and from KPU. See account 7788 for Canada Post related charges	No restriction
		7140		Promotional Supplies	Y	Purchase of supplies which are to be used to promote KPU activities and programs	No restriction
		7148		Printshop Chargeouts	Y	Internal printing charges by printshop. For external printing and copying charges see account 7149	No restriction
		7149		Photocopying	Y	Cost of photocopying and printing by external vendors (other than KPU printshop). For external printing for promotional and advertising purposes see account 7877	No restriction
		7152		First Aid Supplies	Y	Cost of health and safety items	No restriction
		7153		Smart Cards	Y	Purchases of smart cards to be distributed to students and staff	IT
		7155		Uniforms / Clothing	Y	Cost of purchase, cleaning and repair for uniforms related to KPU business activities	No restriction
		7156		Click Charges for Leases	Y	Copying charges by Ricoh copiers	IT
		7156BT		Click Charges for Leases (BT)	Y	Account used to process Budget Transfers from Activity unit to central budget holder	Finance
		7156CB		Click Charges for Leases (CB)	Y	Account used to identify budget allocations prior to amounts being shifted to central budget holder	Finance
		7163		Janitorial Supplies	Y	Cost of Janitorial/Cleaning supplies	No restriction
		7164		Print Shop & Mail Service Supplies	Y	Supplies for the Print Shop and Main Room	Print Shop and Mail Room
		7165		Event Supplies	Y	Cost of supplies for specific events	No restriction
		7166		Trade Shop Supplies	Y	Cost of shop supplies - consumables used in program delivery	No restriction
		7172		Emergency Supplies	Y	Supplies for emergency readiness and preparation	Safety and Security
		7190		Miscellaneous	Y	To be used only in situations where no other account reasonably applies	No restriction
		7193		Gifts	Y	Retirement gifts cards and gifts to external parties, see the following link for more information about KPU policies: http://www.kpu.ca/policies	No restriction
	713			Computer Supplies	N		
		7123		Computer Related Accessories	Y	Cost of computer purchases and computer related hardware. Restricted to purchases below \$1,000. For purchases valued more \$1,000 please use accounts 7910-7915.	No restriction
		7124		Software Licenses/Subscriptions	Y	Cost of purchase of single use computer software and perpetual software valued below \$1,000. For non perpetual software purchases over \$1,000 see account 7281. For perpetual software purchases over \$1,000 see account 7923.	No restriction
	714			Library/Classroom Resource Supplies	N		
		7126		Serials/Subscriptions	Y	Cost of subscribing to magazines and periodicals for general departmental use	No restriction
		7127		Standing Orders	Y	Expenses related to standing orders for library	Library
		7128		Documents	Y	Purchase of government documents for library collection	Library
		7129		Bindings	Y	External charges for binding documents	No restriction
		7131		Microfilm	Y	Cost of microfilm purchase and maintenance by library	Library

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		7132		Monographs	N		
			71321	Monographs - Bookstore	Y	Cost of Monographs purchases from KPU bookstore by library	Library
			71322	Monographs - External Vendor	Y	Cost of Monographs purchases and maintenance from external vendors	Library
		7133		Reference Materials	Y	Purchases of reference material for general use (e.g. Books, visuals and online references)	No restriction
		7135		Compact Discs	Y	Purchase of compact discs for library collection	No restriction
		7137		Film Replacement	Y	Purchase of streaming videos and streaming video databases for library collection	Library
		7138		Film Delivery	Y	Cost of Film delivery to KPU	Library
		7139		Non-Print Material	Y	Purchases of non-print materials for library use	Library
		7141		Audio Visual Supplies	Y	Purchases of Audio Visual supplies (e.g. TV, Monitor, speakers, etc. which have value below \$1,000). For Audio Visual equipment valued over \$1,000 see account 7922.	No restriction
		7142		Resource Centre	Y		
		7144		Electronic Indexes	Y	Cost of Electronic Subscriptions purchases and maintenance by Library	Library
		7145		Electronic Reference	Y	Cost of Electronic References purchases and maintenance by Library	Library
		7146		Electronic Serials	Y	Cost of Electronic Serials purchases and maintenance by Library	Library
		7147		Data Resources	Y	Cost of Electronic Data resource purchases and maintenance by Library	Library
		7170		Instr. Resources/Classroom Supplies	Y	Purchase of items for general classroom and instructional consumption. For office supplies see account 7120. For lab supplies see account 7171.	No restriction
		7171		Lab Supplies	Y	Purchase of items for general laboratory consumption. For office supplies see account 7120. For instructional supplies see account 7170.	No restriction
	719			Supplies - Adjustments & Recoveries	N		
		7101		Budget Prior Year Carryforward	Y	Finance use only	Finance
		7197		Cap Exp Cost Reduction - Supplies	Y	Year end process to eliminate capital expenditures and move the assets on the B/S.	Finance
		7199		Cost Recovery	Y	Internal KPU charges reimbursed for by third parties	No restriction
	720			Repairs and Maintenance	N		
		722		Equipment/Furniture Maintenance	N		
		7240		Equipment Maintenance - Contract	Y	Cost of misc. equipment maintenance by contract. See account 7252 for non-contract equipment maintenance.	No restriction
		7250		Furniture Maintenance	Y	Cost of Furniture maintenance. For furniture purchases please refer to account 7921	No restriction
		7252		Equipment Maintenance- Non-Contract	Y	Cost of misc. equipment maintenance without a contract. See account 7240 for contract equipment maintenance.	No restriction
		7252BT		Equipment Maint - Non-Contract (BT)	Y	Account used to process Budget Transfers from Activity unit to central budget holder	Finance
		7252CB		Equipment Maint - Non-Contract (CB)	Y	Account used to identify budget allocations prior to amounts being shifted to central budget holder	Finance
		7268		Equipment Replacement (Insurance)	Y	Cost of Insurance deductible for equipment being replaced or reimbursed by insurance company	No restriction

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	723			Building Maintenance	N		
		7241		Building Supplies	Y	Cost of building supplies consumed in maintenance/construction carried out by KPU staff.	Facilities
		7251		Buildings Maintenance	Y	Cost of Building maintenance. See following accounts for other building maintenance costs: Electrical 7254, Plumbing 7255, HVAC - contract 7264, HVAC - non contract 7265.	Facilities
		7251BT		Buildings Maintenance (BT)	Y	Account used to process Budget Transfers from Activity unit to central budget holder	Finance
		7251CB		Buildings Maintenance (CB)	Y	Account used to identify budget allocations prior to amounts being shifted to central budget holder	Finance
		7253		Cleaning Contract	Y	Cost of cleaning covered by a contract with our main cleaning contractor.	Facilities
		7254		Electrical Maintenance	Y	Cost of Electrical maintenance	Facilities
		7255		Plumbing Maintenance	Y	Cost of Plumbing maintenance	Facilities
		7256		Cleaning Non-Contract	Y	Cost of cleaning not covered by a contract with our main cleaning contractor.	Facilities
		7257		Buildings Maint/Security Incidents	Y		
		7264		HVAC Maintenance - Non-Contract	Y	Cost of HVAC maintenance with a non-contract vendor	Facilities
		7265		HVAC Contract	Y	Cost of HVAC maintenance with a contract vendor	Facilities
		7267		Signage Expense	Y	Costs for safety and informational signage on KPU premises under \$1,000. For signage over \$1,000 see account 7938	Facilities
	724			Outdoor Maintenance	N		
		7258		Grounds Maintenance	Y	Cost of Outdoor Grounds maintenance.	Facilities
		7260		Snow Removal and Salting	Y	Cost of snow removal, salting of sidewalks/parking lot and purchase of salt	Facilities
	725			Technology Maintenance	N		
		7280		Network/Server Maintenance	Y	Costs related to Network and Server maintenance and repairs. See following accounts for other IT related costs: Software 7281, Computer 7282.	IT
		7281		Software Maintenance	Y	Costs related to Software maintenance. See following accounts for other IT related costs: Network/Server 7280, Computer 7282.	IT
		7281BT		Software Maintenance (BT)	Y	Account used to process Budget Transfers from Activity unit to central budget holder	Finance
		7281CB		Software Maintenance (CB)	Y	Account used to identify budget allocations prior to amounts being shifted to central budget holder	Finance
		7282		PC Maintenance	Y	Costs related to Computer maintenance and repairs. See following accounts for other IT related costs: Network/Server 7280, Software 7281.	IT
		7283		Electronic System Maintenance	Y	Costs related to Electronic System maintenance and repairs by Library and Finance	Library, Finance
	729			Repairs/Maintenance - Adjustments	N		
		7299		Cap Exp Cost Reduction - Repairs	Y	Adjustments to eliminate Capital expenditures	Finance
	730			Leases/Rentals	N		
	732			Space Lease/Rental	N		
		7345		Rent/Space	Y	Costs associated with facilities rentals for instructional and general activities related to KPU normal course of business	No restriction
	733			Equipment Lease/Rental	N		
		7331		Lease - Vehicles	Y	Costs associated with vehicle leases for KPU related activities	Finance, Facilities
		7344		Rent - Copier	Y	Costs associated with copier lease agreement for all departments	Ancillary, IT
		7346		Rent - Equipment/Supplies	Y	Costs associated with equipment rentals for various KPU related activities	No restriction
		7347		Lease - Computers	Y	Costs associated with Computer and Laptop leases for general department use	IT
		7351		Multi-Function Dev (MFD)	Y	Costs associated with copier lease agreement for all departments	Ancillary, IT
	738			Other Lease/Rentals	N		
		7348		Electronic Resources	Y	Rental of electronic items	

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	739			Lease/Rentals - Adjustments	N		
		7399		Cost Recovery -Leases/Rentals	Y	Cost recovery of leases and rentals	No restriction
740				Travel and PD	N		
	742			Professional Development	N		
<p>Please note that certain education benefits are considered taxable to the employee when paid by the employer, KPU. Below we have included a few examples and indicated how these would be treated for tax purposes. If KPU is paying, or reimbursing you, for education benefits that would be considered taxable please ensure the related costs are coded to account "7114 Tuition Fees Paid to Other University"</p> <p>If KPU provides education benefits to you, it may be a taxable benefit given the following circumstance: <u>Personal interest training</u> If KPU pays or reimburses you for courses for personal interest or technical skills not related to your job the CRA assumes that these are taken mainly for the employee's benefit and, therefore, are treated as a taxable benefit.</p> <p>If KPU provides education benefits to you the following would not be considered a taxable benefit: <u>Specific employment-related training</u> Courses taken to maintain or upgrade employment-related skills are mainly for KPU's benefit when it is reasonable to assume that you, the employee, will resume your job duties for a reasonable period of time after you finish the course. For example, tuition fees and other associated costs such as books, meals, travel, and accommodation that KPU pays for courses leading to a degree, diploma, or certificate in a field related to your current or future responsibilities are not a taxable benefit. <u>General employment-related training</u> Generally other business-related courses, although not directly related to KPU, are taken mainly for the University's benefit. For example, fees KPU pays for stress management, employment equity, first aid, and language courses are not a taxable benefit.</p>							
		7102		Professional Development	Y	Costs related to seminars and training courses for the purpose of professional development. <u>Please use appropriate travel accounts</u> for associated airfare, accommodation, meals not covered by PD activity and car rental expenses. For costs associated with courses taken at KPU see account 7103, for courses taken outside of KPU see account 7105	No restriction
		7102BT		Professional Development (BT)	Y	Account used to process Budget Transfers from Activity unit to central budget holder	Finance
		7102CB		Professional Development (CB)	Y	Account used to identify budget allocations prior to amounts being shifted to central budget holder	Finance
		7103		Tuition Fees	Y	Costs associated with tuition fees for classes taken at KPU by faculty and staff	No restriction
		7104		Training Allowance	Y		
		7105		Technical Training	Y	Costs associated with tuition and training fees for classes taken outside of KPU by faculty and staff	No restriction
		7106		PD - Misc Reg Fees/Books/Materials	Y	Cost associated for registration fees, purchase of books and materials when attending a conference or informal learning	No restriction
		7107		PD - Conferences Registration Fees	Y	Cost associated when paying for registration fees to attend a conference	No restriction
		7108		PD - Travel Accommodations	N	Cost associated for staying at a hotel when traveling while on University business to attend a conference or partake in informal learning	No restriction
		7108D		PD - Travel Accommodations Domestic	Y	Cost associated within Canada when staying at a hotel while traveling on University business to attend a conference or partake in informal learning	No restriction
		7108I		PD - Travel Accommodations Int'l	Y	Cost associated outside of Canada when staying at a hotel while traveling on University business to attend a conference or partake in informal learning	No restriction
		7109		PD Travel Advance Suspense	Y	Funds given in advance to an individual when requested to pay for various expenses related to attending a conference or university business(domestic or international).	No restriction
		7110		PD - Travel Airfare	N	Cost associated with purchasing airfare while attending a conference or partaking in informal learning/University business.	No restriction
		7110D		PD - Travel Airfare Domestic	Y	Cost associated within Canada for purchasing airfare while attending a conference or partaking in informal learning/University business.	No restriction
		7110I		PD - Travel Airfare International	Y	Cost associated outside of Canada for purchasing airfare while attending a conference or partaking in informal learning/University business.	No restriction

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		7111		PD - Mileage	Y	Cost associated while traveling using a personal vehicle to a conference or partaking in informal learning/university business claiming the number of KM driven from your home base(KPU campus) to the destination where the event is taking place.	No restriction
		7112		PD - Grd Travel/Parking/Car Rental	N	Cost associated with ground travel, parking and car rental when attending a conference or informal learning	No restriction
			7112D	PD - Grd Travel/Parkng/Car-Domestic	Y	Cost associated when within Canada for ground travel/parking and car rental while attending a conference or informal learning	No restriction
			7112I	PD - Grd Travel/Parking/Car-Int'l	Y	Cost associated when outside of Canada for ground travel/parking and car rental while attending a conference or informal learning	No restriction
		7113		PD - Meals	N	Cost associated with meals when attending a conference or informal learning	No restriction
			7113D	PD - Meals Domestic	Y	Cost associated with meals when within Canada attending a conference or informal learning	No restriction
			7113I	PD - Meals International	Y	Cost associated with meals when outside of Canada attending a conference or informal learning	No restriction
		7114		PD - Tuition Fees Paid Other Univ	Y	Tuition fees paid by a Post-Secondary institution other than KPU to attend a class/program or field of study. Please note that expenses coded here are considered a taxable benefit to the employee	No restriction
	743			Travel	N		
		7441		Mileage	Y	Mileage expense for trips taken by personal vehicle for KPU related activities. To be reported on the expense report which can be found at http://www.kpu.ca/finance/finance-forms	Finance
		7442		Ground Travel/Parking	Y	Costs associated with ground travel and parking charges for KPU related activities e.g. Bus, Skytrain and taxi cab travel both within and outside of Canada. For trips taken by a personal vehicle see account 7441.	No restriction
		7445		Travel - Airline	N		
			7445D	Travel - Airline - Domestic	Y	Costs associated with airline travel within Canada on KPU business. For airline travel outside of Canada see account 7445I.	No restriction
			7445I	Travel - Airline - International	Y	Costs associated with airline travel outside of Canada on KPU business. For airline travel within Canada see account 7445D.	No restriction
		7446		Travel - Car Rental	N		
			7446D	Travel - Car Rental- Domestic	Y	Costs associated with renting a car within Canada for KPU business. For car rentals outside of Canada see account 7446I.	No restriction
			7446I	Travel - Car Rental- International	Y	Costs associated with renting a car outside of Canada for KPU business. For car rentals within Canada see account 7446D.	No restriction
		7447		Travel - Meals	N		
			7447D	Travel - Meals - Domestic	Y	Costs associated with restaurant meals and food purchases for consumption within Canada while on KPU business. For meals outside of Canada see account 7447I.	No restriction
			7447I	Travel - Meals - International	Y	Costs associated with restaurant meals and food purchases for consumption outside of Canada while on KPU business. For meals within Canada see account 7447D.	No restriction
		7448		Travel-Accommodations	N		
			7448D	Travel-Accommodations-Domestic	Y	Costs associated with accommodation within Canada while on KPU business. For accommodation outside of Canada see account 7448I.	No restriction
			7448I	Travel-Accommodations-International	Y	Costs associated with accommodation outside of Canada while on KPU business. For accommodation within Canada see account 7448D.	No restriction

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	744			Conferences/Business Meetings	N		
		7437		OT Meal Allowances	Y		
		7438		Employee Engagement	Y	Activities and events held for KPU employees. For events and activities held for students and external parties see account 7451	No restriction
		7439		Advisory Committee	Y	Non salary cost associated with meetings for advisory committees	No restriction
		7443		Conferences	Y	Costs associated with Conference expenses by KPU employees. Please use appropriate travel accounts for associated airfare, accommodation, meals and car rental expenses. For conferences related to Professional Development please use account 7102	No restriction
		7444		Meetings Expense/Refreshments	Y	Costs associated with Meeting expenses by KPU employees. Please use appropriate travel accounts for associated airfare, accommodation, meals and car rental expenses.	No restriction
		7474		Travel - Articulation	Y	Costs associated with Articulation expenses by KPU employees. Please use appropriate travel accounts for associated airfare, accommodation, meals and car rental expenses.	No restriction
	748			Other Travel and PD	N		
		7475		Field Trips	Y	Costs associated with Field Trip travel expenses for students, and KPU staff accompanying the students. Please use appropriate travel accounts for associated airfare, accommodation, meals and car rental expenses.	No restriction
		7476		Kwantlen Concert Series	Y	Expenses incurred for the Kwantlen Concert Series	No restriction
	749			Travel and PD - Adjustments	N		
		7499		Cost Recovery-Travel and PD	Y	Travel and Professional Development charges reimbursed by third parties	Finance
	750			Student Awards	N		
	751			Student Awards - General	N		
		7500		Student Awards	Y	Used to record student assistance payments	Student Services
		7515		Bursaries	Y	Used to record the payments of scholarships and bursaries	Student Services
		7516		Student Assistance Non-Tuition	Y	Used to record student assistance payments	Student Services
	760			Utilities	N		
	761			Utilities	N		
		7650		Waste Removal - Contract	Y	Cost of waste and recycling removal with our regular contractor	Facilities
		7651		Waste Removal - Non-Contract	Y	Cost of waste removal not covered by our regular contract	No restriction
		7652		Hazardous Waste Removal - Contract	Y	Waste removal expenses incurred on contract	No restriction
		7653		Hazardous Waste Removal-Non-Contract	Y	Waste removal expenses incurred out of contract i.e. ad hoc	No restriction
		7654		Fuel/Oil/Repairs	Y	Cost of repairs, oil or fuel for KPU owned vehicles and fuel operated equipment	Facilities
		7655		Water and Sewer	Y	KPU Water usage costs, billed by city	Facilities
		7661		Electricity	Y	KPU Electricity usage costs, billed by BC Hydro	Facilities
		7662		Gas	Y	KPU Natural Gas usage and transportation costs, billed by Fortis BC	Facilities
		7663		Levies	Y	Expenses incurred for use of assets or services	No restriction
	769			Utilities - Adjustments	N		
		7699		Cap Cost Reduction - Utilities	Y	Used to Eliminate Capital Expenditures at YE	Finance
	770			Communications	N		
	771			Communications	N		
		7740		IT Data Cables	Y	Data cables for phones and computers	IT
		7741		IT Telephone Sets	Y	Cost of telephone sets purchase. For maintenance see account 7756	IT
		7754		Cablevision/Internet	Y	Independent internet service provider charges (outside of our main internet contract)	IT
		7755		Data Communication Usage	Y	Expenses incurred for data communication	No restriction
		7756		Telephone Service/ Equipment	Y	Cost of telephone and cellphone purchases and servicing, as well as charges related to telephone conferences	No restriction
		7757		Telephone/Long-Distance	Y	Expenses incurred for long-distance charges or phone plans	No restriction
		7766		Cellular/Data Communication Charges	Y	Internet and cellphone charges by KPU office staff and personal cellphone and data charges for KPU related activities	IT, Finance

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		7766BT		Cellular/Data Commun Charges (BT)	Y	Account used to process Budget Transfers from Activity unit to central budget holder	Finance
		7766CB		Cellular/Data Commun Charges (CB)	Y	Account used to identify budget allocations prior to amounts being shifted to central budget holder	Finance
		7788		Postage	Y	Cost of postage for mailing envelopes and small parcels outside of KPU by Canada Post. For all other providers see account 7134	No restriction
	779			Communications - Adjustments	N		
		7799		Cap Cost Reduction - Communications	Y	Used to Eliminate Capital Expenditures at YE	Finance

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780				Fees and Services	N		
	781			Professional Fees	N		
		7811		Accreditation	Y	Costs associated with professional services to support academic accreditation (i.e. external review)	No restriction
		7861		Internal Audit Fees	Y	Cost incurred by KPU for Internal audits	Finance
		7864		Instructional Subcontractors	Y	Cost of subcontracting instructional services (e.g. Continuing Professional Study courses, first aid training)	No restriction
		7867		Legal Expense, Human Rights	Y	Legal expense incurred pertaining to Human Rights issues	No restriction
		7870		Professional Fees	Y	Cost of consultation and advising by outside parties for KPU contracted by a business. For independent service contractors see account 7897 or 7898	No restriction
		7872		Legal Fees	Y	Institutional legal fees (non employee related). For employee related legal fees see account 7891	No restriction
		7890		External Audit Fees	Y	Costs of conducting external audits of finance and other areas	Finance
	782			Event Fees	N		
		7451		Events	Y	Costs associated with organizing events hosted by KPU for students and other external parties. For events hosted for KPU employees see account 7438	No restriction
		7452		Events - Open House	Y	Costs of hosting Open House events	No restriction
		7453		Events - Recruitment	N		
			7453D	Events - Recruitment-Domestic	Y	Costs associated with hosting and attending recruitment events within Canada	No restriction
			7453I	Events - Recruitment-Int'l	Y	Costs associated with hosting and attending recruitment events outside of Canada	No restriction
		7454		Events - Campus Social	Y	Costs of hosting Campus Social events	No restriction
	783			Facilities/ Project Fees	N		
		7842		Architect	Y	Architect consultation expenses	Facilities
		7843		Cost Consultant	Y	Cost consultation expenses	Facilities
		7845		Lien Searches and Permits	Y	Cost of Lien searches and Permits	Facilities
		7848		Project Support	Y	Costs associated with Project Support. Account to be used by Facilities only	Facilities
		7851		Site & Legal Survey	Y	Legal survey of property boundaries	Facilities
		7852		Soils & Geotechnical Consultant	Y	Costs associated with Soil and Geotechnical consultation	Facilities
	784			Administrative Fees	N		
		7821		Electric Charging Station Fees	Y	Not applicable currently	No restriction
		7822		CPS - Bad Debt Expense	Y	Bad Debt Expense related to CPS courses	Finance
		7823		Bad Debt Recovery on AR write-off	Y	Bad Debt recovery	Finance
		7824		GST exp on Parking Taxable Benefit	Y	GST exp on Parking Taxable Benefit	Finance
		7825		Traffic Management and Control	Y	Expenses incurred to support traffic management on campus	No restriction
		7827		International Student Med Insurance	Y	Flow through account used to remit International Student medical insurance	Finance
		7828		Loss on Inventory	Y	Inventory write off - mostly used by bookstore	Bookstore/Finance
		7829		Self-Retained Loss	Y	Self insured claims below \$10,000. Property losses and liability claims under \$10,000	BPAS/Risk Management
		7830		Parking Stalls (Civic Plaza)	Y	Parking Stall expense incurred at CP	No restriction
		7831		Parking Passes (KPU)	Y	Complimentary parking passes issued for KPU related activities	Finance
		7832		Moneris Service Charges	Y	Monthly Moneris fee charges	Finance
		7833		Bad Debt Expense (replaces 7119)	Y	AFDA write offs and other uncollectable debt expenses	Finance
		7835		A/R Collection Expense	Y	Commission to collections company	Finance
		7836		Credit Card Discounts	Y	Merchant fees on credit card payments received by KPU	Finance
		7837		Intl Educ Agent Commission	Y	International student agent fees, visa and immigration expenses	International Education
		7838		Shuttle Bus Services	Y	Costs associated with Intercampus shuttle bus service	Ancillary
		7839		Shuttle Bus - KSA Cost Recovery	Y	Shuttle bus cost recovery from Multipass fees collected	Ancillary
		7853		Testing	Y	Costs associated with external testing of staff and students	No restriction
		7854		Co-op Wage Subsidy	Y	Wage-subsidy for co-op students	No restriction

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		7856		Criminal Background Checks	Y	Expenses incurred to have criminal record checks conducted by 3rd party	HR
		7857		Paypal Fees	Y	Paypal fees charged on payments taken for registration to various KPU events	Finance
		7858		Property Taxes	Y	Property tax payments for KPU assets and businesses	Finance
		7859		Insurance & Warranties	Y	Cost of insurance and warranties on equipment purchases	No restriction
		7863		Entrance/Exhibit Fees(replace 7161)	Y	Costs associated with entrance fees to various events and exhibits	No restriction
		7868		Security - Additional Services	Y	Costs associated with security services not covered by our general security contract	Security

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		7869		Memberships - Individual	Y	Individual membership charges related to KPU business activities. For institutional membership fees see account 7885	No restriction
		7871		License Fees	Y	Costs associated with license fees purchases and renewals. For software licenses fees and renewals please use account 7124. For perpetual software license purchases over \$1,000 see capital account 7923.	No restriction
		7873		Delivery Service	Y	Currently used for Armored car services for delivery of payments to the bank	Finance
		7874		Technical Support	Y	Technical Support	No restriction
		7875		Security Contract	Y	Costs associated with security services which are covered by our general security contract	Security
		7876		Security Monitoring	Y	Costs associated with Security monitoring during hours not covered by our general security contract	Security
		7879		Interlibrary Loan	Y	Fee charged by the library for the use of the interlibrary loan service.	Library
		7881		Homestay Placement Fee	Y	Monthly reimbursement for homestay placement for researchers	Finance
		7882		Moving Expenses (for fixed assets)	Y	Costs associated with moving furniture and equipment within KPU	No restriction
		7883		Brokerage Fees	Y	Cost associated with brokerage fees charged on imported goods for KPU use	Finance
		7884		Fees for Asset Disposal	Y	Expenses incurred when disposing or selling assets	Finance
		7885		Memberships - Institutional	Y	Membership charges related to KPU as a whole or a particular department within KPU being registered for a membership. For individual membership fees see account 7869	No restriction
		7887		Bank Charges/Interest Expense	Y	Costs associated with banking, loan interest and interest on overdue payments	Finance
		7888		Data Storage Service	Y		
		7889		Delivery Service - Intercampus	Y	Charges for Intercampus mail delivery services	Finance
		7893		Administration Fees	Y	Administration fees related to CPS, SPF, RG and Research Overhead.	Finance, ORS
		7896		Investment Mgmt Counselling Fees	Y	Costs associated with investment consultants and advisors	Finance
	785			Personnel Services/Fees	N		
		7850		Relocation Costs (for new hires)	Y	Costs of helping new hires relocate closer to their main workplace campus	HR
		7860		Advertising - HR	Y	Costs of advertising for positions posted by Human Resources.	HR
		7891		Misc Settlement Expenses	Y	Costs associated with Career transition services, legal fees and settlement agreements related to employment. For non employee related legal fees see account 7872	HR
		7892		Recruiting Expenses	Y	Costs associated with recruiting new KPU hires. For advertisement costs related to new KPU hires please see account 7860	HR
		7895		Honoraria (A/P)	Y	Honoraria disbursements for non employees	Finance
		7897		Indep. Service Contract w/o WCB(AP)	Y	Miscellaneous independent contractor services provided to KPU with no WCB coverage. For business contractors see account 7870	Finance
		7898		Indep. Service Contract w/ WCB (AP)	Y	Miscellaneous independent contractor services provided to KPU with WCB coverage	No restriction
	786			Ext Relations/ Marketing/ Printing	N		
		7834		Grant Transfer	Y	Used to record transfers between DC funds	Finance
		7862		Sponsorships (Outgoing)	Y	Costs associated with sponsoring event or an individual which will promote KPU brand	No restriction
		7865		External Relations	Y	Costs of external relation activities related to promoting KPU brand	No restriction
		7877		External Printing	Y	Costs associated with external printing activities for promoting KPU brand (e.g. posters, flyers, etc.)	Marketing, CPS
		7878		Production Expenses	Y		
		7880		Advertising	Y	Cost of advertising and promoting KPU brand and activities through non digital media. For advertising through digital media see account 7886	No restriction
		7880BT		Advertising (BT)	Y	Account used to process Budget Transfers from Activity unit to central budget holder	Finance

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Level 1	Level 2	Level 3	Level 4	Description	Data Entry	Type of entries	Restricted to
		7880CB		Advertising (CB)	Y	Account used to identify budget allocations prior to amounts being shifted to central budget holder	Finance
		7886		Advertising - Digital Media	Y	Cost of advertising and promoting KPU brand and activities through digital media (such as Google, Facebook, LinkedIn, etc.). For advertising through non digital media see account 7880	No restriction

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Level 1	Level 2	Level 3	Level 4	Description	Data Entry	Type of entries	Restricted to
	789			Fees and Services - Adjustments	N		
		7795		Trsf in (out) SPF - DCF Funded Prog	Y	Transfers between SPFs for DCs	Finance
		7796		KPUF Awards Interfund Transfers	Y	Transfers between SPFs for KPUF	Finance
		7797		Trsf in (out) KPU Funded Awards	Y	Transfers between SPF's for internally funded projects	Finance
		7798		Trsf in (out) SPF - KPU Funded Res	Y	Transfers between SPF's for internally funded research	Finance
		7899		Cap Cost Reduction - Fees/Services	Y	Used to Eliminate Capital Expenditures at YE	Finance
790				Capital Purchases & Amortization	N		
	791			Fixed Assets (Expense Accts)	N		
		7900		Fixed Assets-General (Over \$1,000)	Y	Purchases of furniture and equipment with total cumulative value of over \$1,000 (e.g. 5 tables at \$200 would be considered a fixed asset over \$1,000). See following accounts for other fixed asset categories: Desktop Computers 7910, Laptop Computers 7911, Computer Monitors 7912.	No restriction
		7900BT		Fixed Assets-General(Over\$1000)(BT)	Y	Account used to process Budget Transfers from Activity unit to central budget holder	Finance
		7900CB		Fixed Assets-General(Over\$1000)(CB)	Y	Account used to identify budget allocations prior to amounts being shifted to central budget holder	Finance
		7910		Fixed Assets - Desktop Computers	Y	Purchases of desktop computers with total cumulative value of over \$1,000 (e.g. 2 computers at \$500 would be considered a fixed asset over \$1,000). See following accounts for other fixed asset categories: General fixed assets 7900, Laptop Computers 7911, Computer Monitors 7912.	No restriction
		7910BT		Fixed Assets - Desktop Computer(BT)	Y	Account used to process Budget Transfers from Activity unit to central budget holder	Finance
		7910CB		Fixed Assets - Desktop Computer(CB)	Y	Account used to identify budget allocations prior to amounts being shifted to central budget holder	Finance
		7911		Fixed Assets - Laptop Computers	Y	Purchases of Laptop computers with total cumulative value of over \$1,000 (e.g. 2 laptop computers at \$500 would be considered a fixed asset over \$1,000). See following accounts for other fixed asset categories: General fixed assets 7900, Desktop Computers 7910, Computer Monitors 7912.	No restriction
		7911BT		Fixed Assets - Laptop Computers(BT)	Y	Account used to process Budget Transfers from Activity unit to central budget holder	Finance
		7911CB		Fixed Assets - Laptop Computers(CB)	Y	Account used to identify budget allocations prior to amounts being shifted to central budget holder	Finance
		7912		Fixed Assets - Computer Monitors	Y	Purchases of Computer monitors with total cumulative value of over \$1,000 (e.g. 5 monitors at \$200 would be considered a fixed asset over \$1,000). See following accounts for other fixed asset categories: General fixed assets 7900, Desktop Computers 7910, Laptop Computers 7912.	No restriction
		7912BT		Fixed Assets - Computer Monitor(BT)	Y	Account used to process Budget Transfers from Activity unit to central budget holder	Finance
		7912CB		Fixed Assets - Computer Monitor(CB)	Y	Account used to identify budget allocations prior to amounts being shifted to central budget holder	Finance
		7913		Fixed Assets - Server Equipment	Y	Costs associated with Server equipment purchases valued over \$1,000. For server maintenance see account 7280	IT
		7914		Fixed Assets - Telecomm Equipment	Y	Costs associated with Telecommunication equipment purchases valued over \$1,000.	IT
		7914BT		Fixed Assets - Telecomm Equipmt(BT)	Y	Account used to process Budget Transfers from Activity unit to central budget holder	Finance
		7914CB		Fixed Assets - Telecomm Equipmt(CB)	Y	Account used to identify budget allocations prior to amounts being shifted to central budget holder	Finance
		7915		Fixed Assets - Thin Clients	Y	Costs associated with Thin Clients purchases valued over \$1,000.	IT
		7921		Fixed Assets - Furniture	Y	Costs associated with Furniture purchases valued over \$1,000.	No restriction

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Level 1	Level 2	Level 3	Level 4	Description	Data Entry	Type of entries	Restricted to
		7921BT		Fixed Assets - Furniture(BT)	Y	Account used to process Budget Transfers from Activity unit to central budget holder	Finance
		7921CB		Fixed Assets - Furniture(CB)	Y	Account used to identify budget allocations prior to amounts being shifted to central budget holder	Finance
		7922		Fixed Assets - Audio Visual Equipmt	Y	Costs associated with Audio Visual equipment purchases valued over \$1,000. E.g. TV's, Sounds systems, projectors, etc.	IT
		7922BT		Fixed Assets - Audio Visual Eq (BT)	Y	Account used to process Budget Transfers from Activity unit to central budget holder	Finance
		7922CB		Fixed Assets - Audio Visual Eq (CB)	Y	Account used to identify budget allocations prior to amounts being shifted to central budget holder	Finance
		7923		Fixed Assets - Perpetual Software	Y	Purchases of Software and software licenses without an expiry date valued over \$1,000. For non-perpetual software, and perpetual software valued below \$1,000 see account 7124	IT
		7925		Fixed Assets - Major Equipment	Y		
	792			Construction Related	N		
		7931		Construction - Main Bldg Contract	Y	Costs related to construction and acquisition of new buildings for KPU use	Facilities
		7932		Construction - Renovations	Y	Costs related to renovation and alteration of existing KPU buildings	Facilities
		7932BT		Construction - Renovations (BT)	Y	Account used to process Budget Transfers from Activity unit to central budget holder	Finance
		7932CB		Construction - Renovations CB	Y	Account used to identify budget allocations prior to amounts being shifted to central budget holder	Finance
		7933		Construction - Site Development	Y	Costs related to site development for new construction or alteration of existing KPU buildings	Facilities
		7938		Signage	Y	Costs for safety and informational signage on KPU premises over \$1,000. For signage under \$1,000 see account 7267	Facilities
		7938BT		Signage (BT)	Y	Account used to process Budget Transfers from Activity unit to central budget holder	Finance
		7938CB		Signage (CB)	Y	Account used to identify budget allocations prior to amounts being shifted to central budget holder	Finance
		7989		Construction - Holdbacks	Y	Contra Construction account, to be used to record holdbacks with contractors for duration of construction project. Once the project is completed to satisfaction the holdback is released to the contractor	Facilities

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Level 1	Level 2	Level 3	Level 4	Description	Data Entry	Type of entries	Restricted to
	793			Amortization (FINANCE USE ONLY)	N		
		7901		Amortization - Buildings, Concrete	Y	Amortization of KPU buildings made from concrete	Finance
		7903		Amortization - Site Improvements	Y	Amortization of site improvements	Finance
		7905		Amortization - Major Renovations	Y	Amortization of major renovations	Finance
		7906		Amortization - Furnishings	Y	Amortization of furniture and equipment (fixed assets over \$1,000)	Finance
		7907		Amortization - Library Holdings	Y	Amortization of Library owned assets	Finance
		7908		Amortization - Vehicles	Y	Amortization of KPU owned vehicles	Finance
		7916		Amortization - Major Equip (20 yrs)	Y	Amortization of Major equipment with 20 yrs useful life	Finance
		7917		Amortization - Leased Capital	Y	Amortization of Leased capital e.g. Copiers	Finance
		7918		Amortization - IT Ntwrk Infrastruct	Y	Amortization of IT Network infrastructure related equipment	Finance
		7919		Amortization - Bee Colonies	Y	Amortization of Bee Colonies related to beekeeping program at KPU	Finance
		7928		Amortization - Equipment (10 yrs)	Y	Amortization of Equipment with 10 yrs useful life	Finance
		7929		Amortization - Equipment (15 yrs)	Y	Amortization of Equipment with 15 yrs useful life	Finance
		7930		Amortization - Computing Equipment	Y	Amortization associated with the computer asset class	Finance
	794			Capital - Adjustments	N		
		7999		Cap Cost Reduction - Capital Acq	Y	Used to Eliminate Capital Expenditures	Finance
	796			Major Asset Acquisitions	N		Finance
		79483		Building Acquisition	Y	Expenses incurred related to acquiring/constructing buildings	Finance
	7A1			KPUF Foundation Disbursements	N		
		798		KPU Foundation Disbursements	N		
		7981		KPUF Disbursements - Gifts in Kind	Y	record debit on Gift-in-Kind donations	Finance
		7982		KPUF Disbursements - Other	Y	KPUF disbursements to KPU	Finance
		7983		KPUF Disbursements - Prizes	Y	Lotto Grande (50/50) employee winner distributions	Finance
		7984		KPUF - Transfer to Qualified Donees	Y	Transfer of a donation to another Registered Charity	Finance
		7986		KPUF Disbursements - Personnel Awrd	Y	Distinguished Service Awards	Finance
		7987		KPUF Disbursements -Return to Donor	Y	Direct Award Donations returned back to the donor	Finance
	7B1			Cost-of-Sales	N		
		795		Cost-of-Sales	N		
		7950		Purchases for Re-Sale	N		
			45100	COGS-Books	Y	Costs of book purchases which are to be sold by bookstore	Bookstore
			45110	COGS-Write off for book return	Y		
			45150	COGS-Royalty on Books	Y	Costs of royalty on books purchases	Bookstore
		7955		Freight on Goods for Resale	N		
			45400	BKS - Freight - Books	Y	Costs of freight on book purchases which are to be sold by bookstore	Bookstore
			45900	BKS - Freight - Supplies	Y	Costs of freight on supply purchases which are to be used by bookstore	Bookstore
	7C1			Transfers to Third Parties	N		Finance
		755		Transfers to External Parties	N		Finance
		7550		Transfers to KPU Foundation	Y	KPU transfers to KPUF	Finance
		7552		Pymt to Third Party SPF Org'zn	Y	KPU transfers to external third parties	Finance
	7D1			Budget Contingency	N		Finance
		7D9		Budget Contingency	N		Finance
		7000		Budget Contingency	B	Placeholder account for Budget Contingency. Actuals are not coded to this account	Finance