

CHART OF ACCOUNTS

FOR USE WITH BANNER REVENUE & EXPENDITURES



November 15, 2016

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1. EXTERNAL REVENUE & COST RECOVERIES

5101-5299 GRANT REVENUE

To record grant revenue received from various levels of government and corporations and foundations. For the appropriate account number in the series, see the box below.

5111 Fed Gov Rev SSHRC
5112 Fed Gov Rev Health Can
5113 Fed Gov Rev NSERC
5114 Fed Gov Rev CIHR
5115 Fed Gov Rev CFI
5116 Fed Gov Rev ACOA
5117 Fed Gov Rev DFATD
5118 Fed Gov Rev DND
5119 Fed Gov Rev Environment
5121 Fed Gov Rev DFO
5122 Fed Gov Rev HRDC
5123 Fed Gov Rev IDRC
5124 Fed Gov Rev NRC
5125 Fed Gov Rev PWGSC
5126 Closed effective Nov 1/16. Please use acct 5116 instead
5151 Fed Gov Rev Other
5152 NS Gov Rev Education
5153 NS Gov Rev Health
5154 NS Gov Rev Econ. Devel.
5155 NS Gov Rev Innovacorp
5156 NS Gov Rev Other
5157 NS Gov Rev RIT
5171 Other Prov Gov Rev
5172 Municipal Gov Rev
5173 Foreign Gov Rev
5181 Fed Gov Rev SSHRC-Council Trsfr
5183 Fed Gov Rev NSERC-Council Trsfr
5184 Fed Gov Rev CIHR-Council Trsfr
5261 Non-Gov Rev Business Enterprises
5262 Non-Gov Rev Foundations
5263 Non-Gov Rev Not-For-Profits

5300 ACADEMIC FEES

To record academic fee revenue for credit programs.

5350 NON-CREDIT/OTHER STUDENT FEES

To record academic fee revenue specifically for non-credit courses offered at Dalhousie University.

The following accounts may be used by units requiring a more detailed breakdown of non-credit/other student fees.

5352 Non-Credit/Other Student Fees (A)

5355 Non-Credit/Other Student Fees (B)

5400 EXTERNAL REVENUE

To record miscellaneous external revenue not specifically included in any other revenue account (e.g. Parking and Service revenue).

The following accounts may be used by units requiring a more detailed breakdown of external revenue.

5401 External Service Revenue

5402 External Revenue (A)

5403 External Revenue (B)

5406 LAB/SERVICE FEE REVENUE - EXTERNAL

To record lab/service sales to parties external to Dalhousie. Lab fees from internal sources should be coded to the correct internal recovery account number 5950 or 5951.

5407 CONFERENCE REGISTRATION REVENUE - EXTERNAL

To record conference registration revenues from external sources.

Conference **sponsorships** from external sources should be deposited to the appropriate revenue code (e.g. 5261 for Corp). Conference **sponsorships** from internal sources should be transferred via 9600.

5420 EXTERNAL RESEARCH OVERHEAD

To record external overhead received from research contracts based at other institutions.

5460 GIFT REVENUE	To record all gifts and donations received by the University. This source of income must be received through Advancement to ensure that official income tax receipts are issued.
5480 INVESTMENT REVENUE	To record investment income earned by the University.
5700- 5799 ANCILLARY SALES AND SERVICE	Revenue accounts for specific use of Ancillary Units. Please contact finbud@dal.ca for information.
5900 EXTERNAL RECOVERIES	To record revenue from outside organizations for services rendered to them (e.g. steam sales, sale of computer time, rental of University equipment, clinic revenue, and athletic gate receipts).
	<i>The following accounts may be used by units requiring a more detailed breakdown of external recoveries.</i>
	<i>5901 External Recoveries (A)</i>
	<i>5902 External Recoveries (B)</i>
5904 EXTERNAL SALARY RECOVERIES	To record revenue from outside organizations specifically for recovery of salary and benefit costs.

2. INTERNAL RECOVERIES

5910 TRANSFERS TO/FROM ENDOWMENT INCOME	To record lump sum transfers between Endowment Income Funds and other units.
5950 INTERNAL SERVICE RECOVERIES	To record the sale of internal services only.
	<i>Restriction: It must not be used for the direct allocation of expenses in and among various departments and activities. Such allocations must be achieved by processing a journal voucher to the appropriate expense accounts.</i>
5951 INTERNAL SALARY RECOVERIES	To record the recovery of salary costs internally from other organization units.
5954-5966 INTERNAL RECOVERIES - SPECIAL PURPOSE	To record sale of internal services by specific units on campus. Not for general use.

3. SALARY AND STUDENT ASSISTANCE EXPENDITURE

A) Salary Expenditures - Other Than Students

6000 ACADEMIC FULL-TIME (DFA)	Full-time faculty who are members of the DFA bargaining unit.
6002 ACADEMIC FULL-TIME (NON-DFA)	Full-time faculty members who are not members of the DFA bargaining unit.
6004 ACADEMIC INSTRUCTORS (DFA)	Full-time instructors who are members of the DFA bargaining unit.
6006 ACADEMIC DIRECTORS	Academic Directors of various schools, institutes and centres.
6008 ACADEMIC - EXCLUDED	Academic Dean, Associate Deans, and Assistant Deans of faculties.
6025 ACADEMIC PART-TIME (DFA)	Part-time faculty who are members of the DFA bargaining unit.
6026 ACADEMIC PART-TIME (NON-DFA)	Part-time faculty who are not members of the DFA or CUPE bargaining units.
6028 ACADEMIC INSTRUCTORS (NON-DFA)	Instructors or lecturers who are not members of the DFA or CUPE bargaining units.
6029 ASSISTANTS & FELLOWSHIPS	Fellows and graduate student assistants who are not part of the CUPE bargaining unit. Not to be used on research accounts 34000 - 59999.
6030 ACADEMIC - OTHER	Research assistants or other academic related appointments. These individuals are not members of any bargaining unit.
6037 ACADEMIC PART-TIME (CUPE)	Part-time Academics who are members of the Canadian Union of Public Employees bargaining unit. Note: please use account 6036 for Teaching Assistants who are CUPE members (see section below on students).
6038 TA's, MARKERS, & DEMONSTRATORS (CUPE) - NON-STUDENT	Payments to teaching assistants, markers, and demonstrators who are members of the CUPE bargaining unit and who are not Dalhousie students.
6050 LIBRARIANS (DFA)	Librarians who are members of the DFA bargaining unit.
6051 LIBRARY ASSISTANTS (NSGEU 77)	Library assistants who are members of the NSGEU bargaining unit.
6100 PLANT & MAINTENANCE (NSGEU 99)	Those employees who are members of the Nova Scotia Union of Public & Private Employees bargaining unit.
6102 SECURITY (NSGEU 99)	Security employees who are members of the Nova Scotia Union of Public & Private Employees bargaining unit.

6160 ADMINISTRATIVE - CLASSIFIED	Administrative personnel whose positions have been classified under the Administrative Group classification system.
6161 ADMINISTRATIVE - EXCLUDED	Administrators who are excluded from classification under the Administrative Group.
6162 ADMINISTRATIVE - PROFESSIONAL	Those employees performing professional non-academic functions at the University.
6164 CLERICAL FULL-TIME (NON-UNION)	Full-time clerical employees who are paid monthly and who are not part of a bargaining unit.
6165 CLERICAL FULL-TIME (NSGEU 77)	Full-time clerical employees who are members of the NSGEU bargaining unit.
6166 CLERICAL FULL-TIME (CCS)	Full-time confidential clerical/secretarial employees who are not members of the NSGEU bargaining unit.
6167 CLERICAL PART-TIME (NSGEU 77)	Part-time clerical employees who are members of the NSGEU bargaining unit.
6200 TECHNICAL FULL-TIME (NSGEU 77)	Full-time technical employees who are members of the NSGEU bargaining unit.
6201 TECHNICAL FULL-TIME (NON-UNION)	Full-time technical employees who are not members of the NSGEU bargaining unit.
6202 TECHNICAL PART-TIME (NSGEU 77)	Part-time technical employees who are members of the NSGEU bargaining unit.
6203 TECHNICAL PART-TIME (NON-UNION)	Part-time and casual technical employees who are not members of a bargaining unit.
6240 SALARY-ESTIMATED RECOVERY	To record the provision for salary increases.
	<i>Restriction: For use by selected Units when requested by Financial Services.</i>
6250 ADMIN &/OR SUPPORT (OTHER)	Temporary or casual clerical employees paid bi-weekly who are not members of a bargaining unit (part-time or term).
6390 GENERAL FRINGE BENEFITS	The University's portion of fringe benefits except pension costs.
6391 PENSION FRINGE BENEFITS	The University's portion of fringe benefits for pension costs.
6396 SPECIAL PENSIONS	<i>Special purpose account for Financial Services and Human Resources use only.</i>
	<i>Restriction:</i>

B) *Salary, Scholarship & Bursary Expenditures for Students Not on Research Accounts*

(Not For Use in Organization Units 34000-59999)

6032 ACADEMIC - STUDENT	Payments to Dalhousie student employees performing an academic function who are not members of the Canadian Union of Public Employees bargaining unit (see 6036 below).
6036 TA'S, MARKERS, & DEMONSTRATORS (CUPE) - STUDENT	Payments to teaching assistants, markers, and demonstrators who are members of the CUPE bargaining unit and who are Dalhousie students.
6055 LIBRARY - STUDENT	Payments to Dalhousie student employees performing library related duties in any of the University libraries.
6103 PLANT & MAINTENANCE - STUDENTS	Payments to Dalhousie student employees performing plant and/or maintenance duties.
6251 ADMIN &/OR SUPPORT - STUDENTS	Payments to Dalhousie student employees performing an administrative and/or support function.
7401 UNDERGRADUATE ENTRANCE SCHOLARSHIPS	Payments to undergraduate students for entrance scholarships.
7402 UNDERGRADUATE IN-COURSE SCHOLARSHIPS	Payments to undergraduate students for in-course scholarships.
7405 UNDERGRADUATE BURSARIES	Payments to undergraduate students for bursaries.
7407 UNDERGRADUATE PRIZES	Payments to undergraduate students for prizes.
7411 GRADUATE ENTRANCE SCHOLARSHIPS	Payments to graduate students for entrance scholarships.
7412 GRADUATE IN-COURSE SCHOLARSHIPS	Payments to graduate students for in-course scholarships.
7413 GRADUATE BURSARY	Payments to graduate students for bursaries.
7414 GRADUATE PRIZE	Payments to graduate students for prizes.
7430 FELLOWSHIP	Payments to students for fellowships.

C) Salary, Scholarship, & Bursary Expenditures on Research Accounts Only*(For Use in Organization Units 34000-69999 Only)***This breakdown is a requirement of the Federal Granting Councils**

6230 MASTERS STUDENT - CANADIAN	Payments to Dalhousie Canadian Masters Students.
6231 POST DOCTORAL - CANADIAN	Payments to Dalhousie Canadian Post Doctoral Students.
6232 UNDERGRADUATE - CANADIAN	Payments to Dalhousie Canadian Undergraduate Students.
6233 MASTERS STUDENT - FOREIGN	Payments to Dalhousie Foreign Masters Students.
6234 POST DOCTORAL - FOREIGN	Payments to Dalhousie Foreign Post Doctoral Students.
6235 UNDERGRADUATE - FOREIGN	Payments to Dalhousie Foreign Undergraduate Students.
6236 DOCTORAL STUDENT - CANADIAN	Payments to Dalhousie Canadian Doctoral Students.
6237 DOCTORAL STUDENT - FOREIGN	Payments to Dalhousie Foreign Doctoral Students.

D) Salary Credits on Operating Accounts

6005 DFA - ENDOWMENT TRANSFER
6007 NON-DFA ENDOWMENT TRANSFER
6163 ADMINISTRATION - ENDOWMENT TRANSFER
6168 NSGEU - ENDOWMENT TRANSFER
6398 FRINGE BENEFITS - ENDOWMENT TRANSFER

Salary credits on Operating Accounts only (**For use in Org units 10000-19999 ONLY**) with corresponding salary expenditures in endowment accounts.

4. NON-SALARY RELATED EXPENDITURES**A) Equipment Purchases & Service Contracts***(Please See Section B For Equipment & Furniture Allocation (EFA) Purchases)*

7099 COMPUTER HARDWARE PURCHASES	To record the purchase of computer hardware.
7100 GENERAL EQUIPMENT PURCHASES	To record the purchase of equipment other than computer equipment (see 7099, 7102).
7101 EQUIPMENT LEASE PURCHASES	To record payments for equipment made under a lease purchase agreement.
7102 COMPUTER SOFTWARE PURCHASES	To record the purchase of computer software.
7105 EQUIPMENT RENTAL	Any expense for the rental of equipment where no ownership will be extended at the end of the rental contract. This does not include payments based on the number of copies passed under a photocopier agreement which should be charged to account 8613.
7107 SERVICE CONTRACTS & MAINTENANCE	To record service contracts and maintenance and repair of rental/owned equipment.

B) Equipment & Furniture Allocation Purchases*This account may only be used where your unit has been notified of an allocation of funding. Charges can only be made to organization units in the series 20000 to 29999. Please contact Joanna Shipley in Financial Services if you have questions.*

7110 EQUIPMENT & FURNITURE ALLOCATION	To record the purchase of equipment (including computers) funded by equipment & furniture allocation (EFA) restricted operating assistance.
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C) Other Non-Salary Expenditures

7000 LIBRARY BOOKS	To record the purchase of books and journals for main branch, Faculty, and Departmental libraries.
7030 TEACHING & PROGRAM MATERIAL	To record any general expense for teaching supplies or materials (e.g. seminar, workshop, medical and drug supplies). Note: Not for use on Research units, organization units in the series 34000-59999.
7040 LABORATORY SUPPLIES	To record laboratory supplies.

7043 CENTRAL STORES - INTERNAL EXPENSE	To record purchases from Central Stores.
7045 ANIMAL CARE -INTERNAL EXPENSE	To record expense for animal care services from Life Sciences Animal Care Facility and Carleton Animal Care Facility.
7050 AUDIOVISUAL / PHOTOGRAPHY / GRAPHICS - INTERNAL EXPENSE	To record the purchase of audio visual, photography, and graphics supplies and services from Centre for Learning & Teaching or MedIT .
7055 AUDIOVISUAL / PHOTOGRAPHY / GRAPHICS - EXTERNAL EXPENSE	To record the purchase of audio visual, photography, and graphics supplies and services from sources external to the University (for charges from Centre for Learning & Teaching or MedIT use 7050) .
7056 SEEDS AND NURSERY STOCKS	To record the purchase of seeds and nursery stocks.
7057 FEED FODDER	To record the purchase of feed fodder.
7058 LIVESTOCK	To record the purchase of livestock.
7059 FERTILIZERS, LIMES, ETC	To record the purchase of fertilizers, limes, etc.
7060 LAB STORES PURCHASES	To record the purchase of inventory in areas on campus which are required to maintain inventory stores for distribution to other campus users.
7150 FINANCE COSTS	To record finance costs.
	<p><i>The following account may be used by units requiring a more detailed breakdown of finance costs.</i></p> <p style="text-align: center;"><i>7151 Bank and Other Charges</i></p> <p style="text-align: center;"><i>7152 Credit and Debit Card Discount Fees</i></p>
7180 ELECTRICITY	To record electrical power costs.
7181 NATURAL GAS	To record natural gas costs.
7182 BUNKER FUEL COSTS - EXTERNAL EXPENSE	To record bunker fuel costs. For the use of Facilities Management only.
7183 FURNACE OIL COSTS	To record furnace oil costs.
7184 OTHER FUEL COSTS	To record the cost of propane and fuel other than Bunker C and furnace oil.
7185 WOOD BIOMASS FUEL	To record the cost of wood biomass fuel.
7186 WATER	To record water costs.
7187 CIVIC TAXES	To record civic taxes.
7190 STEAM CHARGES - INTERNAL EXPENSE	To record charges for steam costs from Facilities Management.
7193 SEWER	To record sewer costs.
7200 EXTERNAL SALARY - GENERAL	To record payments made to outside organizations for full or partial salary support of individuals who might otherwise be treated as employees of the University.
7208 EXTERNAL SALARY - TEMPORARY SERVICES	To record payments made to outside agencies for temporary staffing services.
7210 CONTRACTED SERVICES - GENERAL	To record externally contracted services.
	<p><i>The following accounts may be used by units requiring a more detailed breakdown of contracted services costs.</i></p> <p style="text-align: center;"><i>7215 Contracted Services (A)</i></p> <p style="text-align: center;"><i>7216 Contracted Services (B)</i></p> <p style="text-align: center;"><i>7217 Contracted Services (C)</i></p> <p style="text-align: center;"><i>7218 Contracted Services (D)</i></p>

7220 PROGRAM SALARY COSTS	To record program salary costs.
7230 PROFESSIONAL FEES	To record all professional services fees including the University audit fee, legal, and consulting fees.
7235 SPACE RENTAL	To record the rental of external space not part of the University property. For use where the rental of external space is recurring, regardless of the frequency of use in one particular location.
8500 TRAVEL - GENERAL	To record all expenses for travel. Travel expenses are defined as including meals, accommodation, transportation, and other related costs. For travel expenses under article 30.34 of the DFA collective agreement, please use 8510 below.
	<p><i>The following accounts can be used by units requiring a more detailed breakdown of travel costs.</i></p> <p style="margin-left: 40px;">8503 Travel (A)</p> <p style="margin-left: 40px;">8506 Travel (B)</p> <p style="margin-left: 40px;">8507 Travel (C)</p>
8510 TRAVEL - DFA	Travel expenses claimed against budget allocations specified under article 30.34 of the collective agreement with the Dalhousie Faculty Association. <i>This account is only to be used where your unit has been notified of a funding allocation for DFA travel. Please contact Yuliya Pischanker in Financial Services if you have questions.</i>
8600 COMPUTING SERVICES - EXTERNAL EXPENSE	To record charges for computing services expenses from entities outside of the University (for internal charges, use 8615).
8610 PRINT CENTRE SERVICE - INTERNAL EXPENSE	To record internal charges for printing services from the University Print Centre.
8612 COPYRIGHT ROYALTY	To record charges for copyright royalty.
8613 PHOTOCOPYING - INTERNAL EXPENSE	To record internal University charges for photocopying.
8614 PRINTING SERVICES - EXTERNAL EXPENSE	To record charges for printing services from entities outside of the University (for internal charges, use 8610).
8615 COMPUTING SERVICES - INTERNAL EXPENSE	To record charges from ITS / MedIT for computing services.
8617 PHOTOCOPYING - EXTERNAL EXPENSE	To record photocopying charges from entities outside of the University (for internal charges, use 8613).
8640 CENTREX - SERVICE & RENTAL	To record all costs related to basic telephone service.
8641 LONG DISTANCE & FAX	To record all long distance calls, fax, and telex charges.
8650 POSTAGE	To record all postage charges including the University mail service.
8652 COURIER & FREIGHT	To record all courier and general freight charges (not to be used by Ancillaries for freight on goods for resale).
8660 STATIONERY & OFFICE SUPPLIES	To record all items which are incurred for general office use. Note: This does <u>not</u> include items purchased for use in laboratory and teaching use (see account 7030 & 7040).
8670 RECEPTION & MEETING EXPENSES	To record expenses for food, catering, and room rental for University business meetings or special events and committees.
8700 GENERAL OPERATING EXPENSE	To record any expense which is both non-recurring and immaterial to the department and does not match the description of any other expense code. Included are costs for advertising and publicity, association support grants, freight, customs, brokerage, staff training, membership fees, and miscellaneous expenses.
	<p><i>The following accounts may be used by units requiring a more detailed breakdown of general operating expense.</i></p> <p style="margin-left: 40px;">8701 Advertising & Publicity</p> <p style="margin-left: 40px;">8704 Staff Training</p> <p style="margin-left: 40px;">8710 Association Membership Fees</p>
8715 INSURANCE - GENERAL	To record general insurance including liability, fire, computer equipment, etc. Administered by Financial Services.
8720 BAD DEBTS	To write-off uncollectible accounts receivable. Can be used in any area where there is a requirement to write-off uncollectible accounts receivable or to establish an allowance for doubtful accounts.

8740 REPAIRS & MAINTENANCE - EXTERNAL EXPENSE	To record general maintenance of University owned buildings and equipment from <i>sources external to the University</i> (for charges from Facilities Management, please use 8743).
8743 REPAIRS & MAINTENANCE - INTERNAL EXPENSE	To record general maintenance of University owned buildings and equipment <i>through Facilities Management</i> .
8744 SECURITY - INTERNAL EXPENSE	To record charges from Security for security services.
8746 CUSTODIAL - INTERNAL EXPENSE	To record charges from Custodial for custodial services.
8747 GROUNDS -INTERNAL EXPENSE	To record charges from Grounds for grounds services.
8748 PROJECTS -INTERNAL EXPENSE	To record charges from Projects for project services.
8749 ADMINISTRATION - INTERNAL EXPENSE	To record charges from Projects for project services.
8750 VEHICLE EXPENSE – GAS & OIL	To record gas and oil expense for vehicles.
8751 VEHICLE EXPENSE - MAINTENANCE	To record expenses to maintain and repair vehicles.
9000-9200 ANCILLARY COST OF SALES	Cost of sales accounts for the specific use of Ancillary Units. Please contact finbud@dal.ca for more information.
9600 FUND TRANSFERS IN/OUT	To record lump sum transfers between organization units. The offsetting entry must be to 9600.
9602 RESEARCH OVERHEAD TRANSFER OUT	To record research overheads transferred out of Project accounts into Faculty and Department accounts. The offsetting entry must be to 9602 or 9603.
9603 RESEARCH OVERHEAD TRANSFER IN	To record research overheads transferred in to Faculty and Department accounts from Project accounts. The offsetting entry must be to 9602 or 9603.
9605 FUNDING FOR CAPITAL PROJECTS	To record funding for capital projects (gifts, budget allocations, transfers from other units). The offsetting entry must be 9605.
9610 APPROPRIATION	To record changes to yearend appropriations for operating budget units.
	Restriction: For Financial Services Use Only