



# DALHOUSIE UNIVERSITY

As of October 4, 2022

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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 CIDA

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

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 NSRIT

5158 Provincial – NS DOA (NS Dept of Ag)

5159 Provincial – NS DOE (NS Dept of Env)

5160 NS Gov Rev Research NS

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

5264 MITACS Rev (not-for-profit)

<b>5300</b>	<b>ACADEMIC FEES</b>	To record academic fee revenue for credit programs.
<b>5350</b>	<b>NON-CREDIT/OTHER STUDENT FEES</b>	To record academic fee revenue specifically for non-credit courses offered at Dalhousie University. <hr/> The following accounts may be used by units requiring a more detailed breakdown of non-credit/other student fees. <b>5352 Non-Credit/Other Student Fees (A)</b> <b>5355 Non-Credit/Other Student Fees (B)</b> <hr/>
<b>5400</b>	<b>EXTERNAL REVENUE</b>	To record miscellaneous external revenue not specifically included in any other revenue account (e.g. Parking and Service revenue). <hr/> The following accounts may be used by units requiring a more detailed breakdown of external revenue <b>5401 External Service Revenue</b> <b>5402 External Revenue (A)</b> <b>5403 External Revenue (B)</b> <hr/>
<b>5406</b>	<b>LAB/SERVICE FEE REVENUE - EXTERNAL</b>	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
<b>5407</b>	<b>CONFERENCE REGISTRATION REVENUE - EXTERNAL</b>	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.
<b>5420</b>	<b>EXTERNAL RESEARCH OVERHEAD</b>	To record external overhead received from research contracts based at other institutions.
<b>5460</b>	<b>GIFT REVENUE</b>	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.
<b>5463</b>	<b>GIFTS (FOUNDATION)</b>	To record gifts and donations received by the University from organizations classified as Foundations. These funds must be received through External Relations to ensure appropriate tax receipts are issued.
<b>5480</b>	<b>INVESTMENT REVENUE</b>	To record investment income earned by the University.
<b>5700-5792</b>	<b>ANCILLARY SALES AND SERVICE</b>	Revenue accounts for specific use of Ancillary Units. Please contact finbud@dal.ca for information.
<b>5900</b>	<b>EXTERNAL RECOVERIES</b>	To record revenue from outside organizations for services rendered to them (e.g. steam sales, sale of computer time, <hr/>

rental of University equipment, clinic revenue, and athletic gate receipts).

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

**5901 External Recoveries (A)**

**5902 External Recoveries (B)**

**5903 External Recoveries (C)**

<b>5904</b>	<b>EXTERNAL SALARY RECOVERIES</b>	To record revenue from outside organizations specifically for recovery of salary and benefit costs.
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## 2. INTERNAL RECOVERIES

<b>5910</b>	<b>TRANSFERS TO/FROM ENDOWMENT INCOME</b>	To record lump sum transfers between Endowment Income Funds and other units
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<b>5950</b>	<b>INTERNAL SERVICE RECOVERIES</b>	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>
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<b>5951</b>	<b>INTERNAL SALARY RECOVERIES</b>	To record the recovery of salary costs internally from other organization units
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<b>5954-5967</b>	<b>INTERNAL RECOVERIES – SPECIAL</b>	To record sale of internal services by specific units on campus. Not for general use.
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## 3. SALARY AND STUDENT ASSISTANCE EXPENDITURE

### A) Salary Expenditures – Other Than Students

<b>6000</b>	<b>ACADEMIC FULL-TIME (DFA)</b>	Full-time faculty who are members of the DFA bargaining unit.
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<b>6002</b>	<b>ACADEMIC FULL-TIME (NON-DFA)</b>	Full-time faculty members who are not members of the DFA bargaining unit.
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<b>6004</b>	<b>ACADEMIC INSTRUCTORS (DFA)</b>	Full-time instructors who are members of the DFA bargaining unit.
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<b>6006</b>	<b>ACADEMIC DIRECTORS</b>	Academic Directors of various schools, institutes, and centres.
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<b>6008</b>	<b>ACADEMIC – EXCLUDED</b>	Academic Dean, Associate Deans, and Assistant Deans of faculties.
<b>6025</b>	<b>ACADEMIC PART-TIME (DFA)</b>	Part-time faculty who are members of the DFA bargaining unit.
<b>6026</b>	<b>ACADEMIC PART-TIME (NON-DFA)</b>	Part-time faculty who are not members of the DFA or CUPE bargaining units.
<b>6028</b>	<b>ACADEMIC INSTRUCTORS (NON-DFA)</b>	Instructors or lecturers who are not members of the DFA or CUPE bargaining units.
<b>6029</b>	<b>ASSISTANTS &amp; FELLOWSHIPS</b>	Fellows and graduate student assistants who are not part of the CUPE bargaining unit. Not to be used on research accounts 34000 - 59999.
<b>6030</b>	<b>ACADEMIC – OTHER</b>	Research assistants or other academic related appointments.
<b>6037</b>	<b>ACADEMIC PART-TIME (CUPE)</b>	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).
<b>6038</b>	<b>TA's, MARKERS, &amp; DEMONSTRATORS (CUPE) - NON-STUDENT</b>	Payments to teaching assistants, markers, and demonstrators who are members of the CUPE bargaining unit and who are not Dalhousie students.
<b>6050</b>	<b>LIBRARIANS (DFA)</b>	Librarians who are members of the DFA bargaining unit.
<b>6051</b>	<b>LIBRARY ASSISTANTS (NSGEU 77)</b>	Library assistants who are members of the NSGEU bargaining unit.
<b>6100</b>	<b>PLANT &amp; MAINTENANCE (NSGEU 99)</b>	Those employees who are members of the Nova Scotia Union of Public & Private Employees bargaining unit.
<b>6102</b>	<b>SECURITY (NSGEU 99)</b>	Security employees who are members of the Nova Scotia Union of Public & Private Employees bargaining unit.
<b>6160</b>	<b>ADMINISTRATIVE – CLASSIFIED</b>	Administrative personnel whose positions have been classified under the Administrative Group classification system.
<b>6161</b>	<b>ADMINISTRATIVE – EXCLUDED</b>	Administrators who are excluded from classification under the Administrative Group.
<b>6162</b>	<b>ADMINISTRATIVE - PROFESSIONAL</b>	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 (NONUNION)	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 (NONUNION)	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. <b><i>Restriction: For use by selected Units when requested by Financial Services.</i></b>
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	<b><i>Restriction: Special purpose account for Financial Services and Human Resources use only.</i></b> <b><i>Restriction: Special purpose account for Financial Services and Human Resources use only</i></b>

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

**(Not for Use on Organization Codes 34000-69999, R#####)**

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).
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6036	<b>TA'S, MARKERS, &amp; DEMONSTRATORS (CUPE) - STUDENT</b>	Payments to teaching assistants, markers, and demonstrators who are members of the CUPE bargaining unit and who are Dalhousie students.
6055	<b>LIBRARY - STUDENT</b>	Payments to Dalhousie student employees performing library related duties in any of the University libraries.
6103	<b>PLANT &amp; MAINTENANCE - STUDENTS</b>	Payments to Dalhousie student employees performing plant and/or maintenance duties.
6251	<b>ADMIN &amp;/OR SUPPORT – STUDENTS</b>	Payments to Dalhousie student employees performing an administrative and/or support function.
7401	<b>UNDERGRADUATE ENTRANCE SCHOLARSHIPS</b>	Payments to undergraduate students for entrance scholarships.
7402	<b>UNDERGRADUATE IN-COURSE SCHOLARSHIPS</b>	Payments to undergraduate students for in-course scholarships.
7405	<b>UNDERGRADUATE BURSARIES</b>	Payments to undergraduate students for bursaries.
7407	<b>UNDERGRADUATE PRIZES</b>	Payments to undergraduate students for prizes.
7411	<b>GRADUATE ENTRANCE SCHOLARSHIPS</b>	Payments to graduate students for entrance scholarships
7412	<b>GRADUATE IN-COURSE SCHOLARSHIPS</b>	Payments to graduate students for in-course scholarships.
7413	<b>GRADUATE BURSARY</b>	Payments to graduate students for bursaries.
7414	<b>GRADUATE PRIZE</b>	Payments to graduate students for prizes.
7430	<b>FELLOWSHIP</b>	Payments to students for fellowships.

C) Salary, Scholarship & Bursary Expenditures for Students on Research Accounts ONLY

**(For Use on Organization Codes 34000-69999, R##### Only)**

**This breakdown is a requirement of the Federal Granting Councils**

6230	<b>MASTERS STUDENT - CANADIAN</b>	Payments to Dalhousie Canadian Masters Students.
6231	<b>POST DOCTORAL – CANADIAN</b>	Payments to Dalhousie Canadian Post Doctoral Students.



6232	<b>UNDERGRADUATE – CANADIAN</b>	Payments to Dalhousie Canadian Undergraduate Students.
6233	<b>MASTERS STUDENT – FOREIGN</b>	Payments to Dalhousie Foreign Masters Students.
6234	<b>POST DOCTORAL – FOREIGN</b>	Payments to Dalhousie Foreign Post Doctoral Students.
6235	<b>UNDERGRADUATE – FOREIGN</b>	Payments to Dalhousie Foreign Undergraduate Students.
6236	<b>DOCTORAL STUDENT – CANADIAN</b>	Payments to Dalhousie Canadian Doctoral Students.
6237	<b>DOCTORAL STUDENT – FOREIGN</b>	Payments to Dalhousie Foreign Doctoral Students.

#### D) Salary Credits on Operating Accounts

6005	<b>DFA – ENDOWMENT TRANSFER</b>	Salary credits on Operating Accounts only ( <b>For use in Org units 10000-19999 ONLY</b> ) with corresponding salary expenditures in endowment accounts.
6007	<b>NON-DFA ENDOWMENT TRANSFER</b>	
6163	<b>ADMINISTRATION – ENDOWMENT TRANSFER</b>	
6168	<b>NSGEU - ENDOWMENT TRANSFER</b>	
6398	<b>FRINGE BENEFITS – ENDOWMENT TRANSFER</b>	

## 4. NON-SALARY RELATED EXPENDITURES

#### A) Equipment Purchases & Service Contracts

7099	<b>COMPUTER HARDWARE PURCHASES</b>	To record the purchase of computer hardware.
7100	<b>GENERAL EQUIPMENT PURCHASES</b>	To record the purchase of equipment other than computer equipment (see 7099, 7102).
7101	<b>EQUIPMENT LEASE PURCHASES</b>	To record payments for equipment made under a lease purchase agreement.
7102	<b>COMPUTER SOFTWARE PURCHASES</b>	To record the purchase of computer software.

<b>7105</b>	<b>EQUIPMENT RENTAL</b>	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.
<b>7107</b>	<b>SERVICE CONTRACTS &amp; MAINTENANCE</b>	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.*

<b>7110</b>	<b>EQUIPMENT &amp; FURNITURE ALLOCATION</b>	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

<b>7000</b>	<b>LIBRARY BOOKS</b>	To record the purchase of books and journals for main branch, Faculty, and Departmental libraries.
<b>7030</b>	<b>TEACHING AND PROGRAM MATERIAL</b>	To record any general expense for teaching supplies or materials (e.g. seminar, workshop, medical and drug supplies). <b>Note: Not for use on Research units, organization units in the series 34000-59999, R#####.</b>
<b>7040</b>	<b>LABORATORY SUPPLIES</b>	To record laboratory supplies.
<b>7043</b>	<b>CENTRAL STORES – INTERNAL</b>	To record purchases from Central Stores.
<b>7045</b>	<b>ANIMAL CARE -INTERNAL EXPENSE</b>	To record expense for animal care services from Life Sciences Animal Care Facility and Carleton Animal Care Facility.
<b>7050</b>	<b>AUDIOVISUAL / PHOTOGRAPHY /GRAPHICS – INTERNAL EXPENSE</b>	To record the purchase of audio visual, photography, and graphics supplies and services from Centre for Learning & Teaching or Med IT.
<b>7055</b>	<b>AUDIOVISUAL / PHOTOGRAPHY</b>	To record the purchase of audio visual, photography, and graphics supplies and services from sources external to the

	<b>/GRAPHICS – EXTERNAL EXPENSE</b>	University (for charges from Centre for Learning & Teaching or Med IT use 7050).
<b>7056</b>	<b>SEEDS AND NURSERY STOCKS</b>	To record the purchase of seeds and nursery stocks.
<b>7057</b>	<b>FEED FODDER</b>	To record the purchase of feed fodder.
<b>7058</b>	<b>LIVESTOCK</b>	To record the purchase of livestock.
<b>7059</b>	<b>FERTILIZERS, LIMES, ETC</b>	To record the purchase of fertilizers, limes, etc.
<b>7060</b>	<b>LAB STORES PURCHASES</b>	To record the purchase of inventory in areas on campus which are required to maintain inventory stores for distribution to other campus users.
<b>7150</b>	<b>FINANCE COSTS</b>	To record finance costs. <hr/> The following accounts may be used by units requiring a more detailed breakdown of finance costs. <b>7151 Bank and Other Charges</b> <b>7152 Credit and Debit Card Discount Fees</b> <b>7154 Interest Expense</b> <hr/>
<b>7180</b>	<b>ELECTRICITY</b>	To record electrical power costs.
<b>7181</b>	<b>NATURAL GAS</b>	To record natural gas costs.
<b>7182</b>	<b>BUNKER FUEL COSTS – EXTERNAL EXPENSE</b>	To record bunker fuel costs. For the use of Facilities Management only.
<b>7183</b>	<b>FURNACE OIL COSTS</b>	To record furnace oil costs.
<b>7184</b>	<b>OTHER FUEL COSTS</b>	To record the cost of propane and fuel other than Bunker C and furnace oil.
<b>7185</b>	<b>WOOD BIOMASS FUEL</b>	To record the cost of wood biomass fuel.
<b>7186</b>	<b>WATER</b>	To record water costs.
<b>7187</b>	<b>CIVIC TAXES</b>	To record civic taxes.
<b>7190</b>	<b>STEAM CHARGES – INTERNAL EXPENSE</b>	To record charges for steam costs from Facilities Management.
<b>7191</b>	<b>NATURAL GAS RECOVERIES</b>	To record charges for natural gas costs from Facilities Management
<b>7193</b>	<b>SEWER</b>	To record sewer costs.
<b>7194</b>	<b>HOT WATER – INTERNAL EXPENSE</b>	To record charges for hot water costs from Facilities Management

<b>7200</b>	<b>EXTERNAL SALARY - GENERAL</b>	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.
<b>7208</b>	<b>EXTERNAL SALARY – TEMPORARY SERVICES</b>	To record payments made to outside agencies for temporary staffing services.
<b>7210</b>	<b>CONTRACTED SERVICES – GENERAL</b>	<hr/> To record externally contracted services. <b>The following accounts may be used by units requiring a more detailed breakdown of contracted services costs.</b> <b>7215 Contracted Services (A)</b> <b>7216 Contracted Services (B)</b> <b>7217 Contracted Services (C)</b> <b>7218 Contracted Services (D)</b> <hr/>
<b>7220</b>	<b>PROGRAM SALARY COSTS</b>	To record program salary costs.
<b>7230</b>	<b>PROFESSIONAL FEES</b>	To record all professional services fees including the University audit fee, legal, and consulting fees.
<b>7235</b>	<b>SPACE RENTAL</b>	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.

<b>8500</b>	<b>TRAVEL - GENERAL</b>	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. <hr/> The following accounts can be used by units requiring a more detailed breakdown of travel costs. 8503 Travel (A) 8506 Travel (B) 8507 Travel (C) <hr/>
<b>8504</b>	<b>TRAVEL ADVANCES</b>	To record all travel advances. These advances will be cleared from this account when the travel claim has been submitted to settle the advance.
<b>8510</b>	<b>TRAVEL – DFA</b>	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. Charges can only be made to organization units in the series 20000 to 29999. Please contact Yuliya Pischanker in Financial Services if you have questions.</i>
<b>8600</b>	<b>COMPUTING SERVICES – EXTERNAL EXPENSE</b>	To record charges for computing services expenses from entities outside of the University (for internal charges, use 8615).
<b>8610</b>	<b>PRINT CENTRE SERVICE – INTERNAL EXPENSE</b>	To record internal charges for printing services from the University Print Centre.
<b>8612</b>	<b>COPYRIGHT ROYALTY</b>	To record charges for copyright royalty.
<b>8613</b>	<b>PHOTOCOPYING – INTERNAL EXPENSE</b>	To record internal University charges for photocopying.
<b>8614</b>	<b>PRINTING SERVICES – EXTERNAL EXPENSE</b>	To record charges for printing services from entities outside of the University (for internal charges, use 8610).
<b>8615</b>	<b>COMPUTING SERVICES – INTERNAL EXPENSE</b>	To record charges from ITS / Med IT for computing services.
<b>8617</b>	<b>PHOTOCOPYING – EXTERNAL</b>	To record photocopying charges from entities outside of the University (for internal charges, use 8613).
<b>8640</b>	<b>CENTREX - SERVICE &amp; RENTAL</b>	To record all costs related to basic telephone service.
<b>8641</b>	<b>LONG DISTANCE &amp; FAX</b>	To record all long-distance calls, fax, and telex charges.

<b>8650</b>	<b>POSTAGE</b>	To record all postage charges including the University mail service.
<b>8652</b>	<b>COURIER &amp; FREIGHT</b>	To record all courier and general freight charges (not to be used by Ancillaries for freight on goods for resale).
<b>8660</b>	<b>STATIONERY &amp; OFFICE SUPPLIES</b>	To record all items which are incurred for general office use. Note: This does not include items purchased for use in laboratory and teaching use (see account 7030 & 7040).
<b>8670</b>	<b>RECEPTION &amp; MEETING EXPENSES</b>	To record expenses for food, catering, and room rental for university business meetings or special events and committees.

<b>8700</b>	<b>GENERAL OPERATING EXPENSE</b>	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. <hr/> The following accounts may be used by units requiring a more detailed breakdown of general operating expense. <b>8701 Advertising &amp; Publicity</b> <b>8704 Staff Training</b> <b>8710 Association Membership Fees</b> <hr/>
<b>8715</b>	<b>INSURANCE – GENERAL</b>	To record general insurance including liability, fire, computer equipment, etc. Administered by Financial Services.
<b>8720</b>	<b>BAD DEBTS</b>	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.
<b>8740</b>	<b>REPAIRS &amp; MAINTENANCE – EXTERNAL EXPENSE</b>	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).
<b>8743</b>	<b>REPAIRS &amp; MAINTENANCE – INTERNAL</b>	To record general maintenance of University owned buildings and equipment <i>through Facilities Management</i> .
<b>8744</b>	<b>SECURITY - INTERNAL EXPENSE</b>	To record charges from Security for security services.
<b>8746</b>	<b>CUSTODIAL - INTERNAL EXPENSE</b>	To record charges from Custodial for custodial services.
<b>8747</b>	<b>GROUNDS -INTERNAL EXPENSE</b>	To record charges from Grounds for grounds services.
<b>8748</b>	<b>PROJECTS -INTERNAL EXPENSE</b>	To record charges from Projects for project services.
<b>8749</b>	<b>ADMINISTRATION – INTERNAL EXPENSE</b>	To record charges from Projects for project services.
<b>8750</b>	<b>VEHICLE EXPENSE – GAS &amp; OIL</b>	To record gas and oil expense for vehicles.
<b>8751</b>	<b>VEHICLE EXPENSE – MAINTENANCE</b>	To record expenses to maintain and repair vehicles.
<b>9000-9200</b>	<b>ANCILLARY COST OF SALES</b>	Cost of sales accounts for the specific use of Ancillary Units.

<b>9600</b>	<b>FUND TRANSFERS IN/OUT</b>	To record lump sum transfers between organization units. The offsetting entry must be to 9600.
<b>9602</b>	<b>RESEARCH OVERHEAD TRANSFER OUT</b>	To record research overheads transferred out of Project accounts into Faculty and Department accounts. The offsetting entry must be to 9602 or 9603.
<b>9603</b>	<b>RESEARCH OVERHEAD TRANSFER IN</b>	To record research overheads transferred into Faculty and Department accounts from Project accounts. The offsetting entry must be to 9602 or 9603.
<b>9605</b>	<b>FUNDING FOR CAPITAL PROJECTS</b>	To record funding for capital projects (gifts, budget allocations, transfers from other units). The offsetting entry must be 9605.
<b>9609</b>	<b>INTERNAL CONTRIBUTION TO RESEARCH</b>	To record lump sum transfers between operation organization units and research organization units. The offsetting entry must be to 9609.
<b>9610</b>	<b>APPROPRIATION</b>	To record changes to yearend appropriations for operating budget units. <b><i>Restriction: For Financial Services Use Only</i></b>