

## GENERAL LEDGER (GL) ACCOUNTS – QUICK LIST

This list includes accounts most commonly used. Where there is a requirement to code to a more specific account for financial reporting purposes refer to [General Ledger \(GL\) Accounts – Complete List](#).

ACCOUNT	NAME	PURPOSE (included only where it provides additional information for determining the appropriate account code)
402001	External Revenue General	Used by units with ad hoc sales or low dollar selling activity. Units with an ongoing and regular selling activity for \$250,000 or more annually must use a detailed 402xxx account. Units with regular selling activity less than \$250,000 annually can also use a detailed 402xxx account if they choose.
403101	Tuition Non Credit Instr	Revenue from non-credit courses.
502101	Supplies & Services General	Use this account if expenditures are of small dollar value or do not require reporting at a more detailed level. Any transaction over \$50,000 to the appropriate detailed 502xxx account, as well as purchase of printed books, publications and subscriptions (code to account 502203 to facilitate book GST refund) and purchase of equipment, software or furniture <\$5,000 (code to the appropriate 502341-502347 account).
502115	Chemicals Drugs & Metals	Includes precious metals (e.g. gold for dental clinic), radioactive material, and biological specimens.
502119	Warranty	Cost to purchase warranty other than that provided with purchase price.
502167	Hospitality	Cost of meals and beverages for the purpose of hosting University guests, visitors, prospective and current staff or students, benefactors or other stakeholders.
502171	Lab Supplies	
502185	Professional Memberships Indiv	
502188	Memberships Institutional	
502203	Books & Publications	Cost of books, publications and subscriptions.
502306	Computing Support & Services	Cost of site licenses, maintenance agreements for computer software or hardware, network connections and installations and other computing support and services.
502250	Indigenous Payments	Honoraria and other payments to Indigenous Elders and Knowledge Keepers.
502324	Printing & Copying	
502331	Office Supplies	
502341	Equipment <\$5000	
502342	Computer Software <\$5000	
502343	Computer Hardware <\$5000	
502344	Scientific Lab Equip <\$5000	
502347	Furniture <\$5000	
502401	Services General	Cost of general services. May also code to Supplies & Services General (502101). Transactions over \$50,000 should be coded to a detailed 5024x account.
502404	Professional Services	Cost of professional services (e.g. architect, engineer, human resources, legal advice).
502413	Insurance Premiums	Use Vehicle Rental (account 503211) for insurance on car rentals.
502416	Sample Analysis Services	
502420	CFS-Individuals&SmallBusiness	Cost of contract services provided by an individual or small business.
502431	Advertising	
502444	Delivery	Includes freight, courier, customs and duty.
502491	Registration	Registration fees for training, conferences, meetings, workshops.
502676	Research Subject Payments	Payments to individuals to participate in research projects, surveys or studies including clinical trials, often in the form of gift card or prepaid Visa card.
503201	Airfare	
503206	Ground Transportation	
503211	Vehicle Rental	
503216	Private Auto	
503231	Accommodations	
503236	Travel - Meals & Incidentals	
503401	Maint & Repairs General	Cost of maintenance and repairs of equipment, furnishings and facilities of small dollar value that do not require reporting at a more detailed level. Transactions over \$50,000 must be coded to a detailed account in 5034xx range.
504001	Rentals General	Cost of rental or lease of small dollar value that does not require more detailed reporting. Transactions over \$50,000 should be coded to the appropriate detailed 504xxx account.

## GENERAL LEDGER (GL) ACCOUNTS – QUICK LIST

This list includes accounts most commonly used. Where there is a requirement to code to a more specific account for financial reporting purposes refer to [General Ledger \(GL\) Accounts – Complete List](#).

**Internal Sales Accounts:** All internal sales transactions must use 401001, and only the listed expense accounts below can be used as offsets for the internal revenue recorded in 401001.

ACCOUNT	NAME	PURPOSE (IF REQUIRED)
401001	Internal Revenue General	
502350	Supplies Internal	
502351	Animal and Plant Costs Internal	
502352	Lab Supplies Internal	
502353	Computing Services Internal	
502354	Professional and General Services Internal	
502356	Telephones Internal	
502357	Equipment Rentals Internal	
502358	Maintenance Internal	

**Capital Asset Accounts:** Must be used to code acquisition of assets ≥ \$5,000 per item including GST, delivery and installation costs. If the cost is under \$5,000 per item, use an account in the 502341-502347 range. Costs not coded to capital asset accounts are:

- software or equipment warranty (code to Warranty – 502119)
- annual software license or access fees (code to Computing Support & Services – 502306)
- computer equipment maintenance contracts (code to Computing Support & Services – 502306)
- other equipment maintenance contracts (code to Services General – 502401 or Supplies & Services General - 502101)

ACCOUNT	NAME	PURPOSE (IF REQUIRED)
507001	Equip Other = or > \$5000	Cost of equipment for which there is no detailed capital expenditure account (507xxx)
507012	EquipScientificLab=or> \$5000	Cost of lab equipment other than computer hardware
507021	Computer Software =or >\$5000	
507025	ComputerHardware=or>5000	
507041	Furniture =or>5000	