

UNBC
Chart of Accounts Dictionary - Coding Guide
REVENUE

Account Code	Description	Type of Entries
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Other Grants The following accounts are used to record grants received from non-governmental sources:

- 5221 Other Grants - Business
- 5222 Other Grants - NFPO's
- 5223 Other Grants - Foundations
- 5224 Other Grants - Univ/Colleges
- 5225 Other Grants - Individuals
- 5226 Other Grants - First Nations
- 5227 Other Grants - Other

Donations The following accounts are used to record gifts, grants and bequests to the University:

- 5235 Donations - General
- 5240 Donations - Corporate
- 5241 Donations - Corporate Supplement
- 5245 Donations - Associations
- 5250 Donations - Individual
- 5251 Donations - Individual Supplement
- 5260 Donations - Foundations
- 5261 Donations - Foundations Supplement
- 5270 Donations - NFPO's
- 5275 Donations - Other
- 5280 Donations - University/College

Student Tuition and Fees

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| 5405 | Tuition Fees - Undergrad | Revenue received from tuition charged for undergraduate courses. |
| 5410 | Tuition Fees - Graduate | Revenue received from tuition charged for graduate courses. |
| 5412 | Tuition Fees - PhD | Revenue received from tuition charged for PhD courses. |
| 5413 | Tuition Fees - MBA | Revenue received from tuition charged for the MBA Programme. |
| 5415 | Tuition Fees - International Undergraduate | Revenue received from tuition received from international undergraduate students. |
| 5417 | Tuition Fees - International Graduate | Revenue received from tuition received from international graduate students. |
| 5419 | Tuition Fees - International PhD | Revenue received from tuition received from international PhD students. |
| 5420 | Tuition Fees - Continuing Education | Revenue received for instruction of Continuing Education courses. |
| 5425 | Co-op Fee | Revenue received from students on a co-op work term. |

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5430	Course Fees	Revenue received for instruction of those courses incurring additional lab or field trip costs.
5435	Student Services Fee	Revenue collected on a per credit basis for student services.
5440	Student ID Card Fee	Revenue collected from student to cover the costs of the Student ID Card system.
5445	Student Fees - Other	Revenue collected from fees charged not included in categories above.
5450	Recreation and Fitness Fee	Revenue collected from students for support of fitness facilities.
5499	Application Fees	Revenue collected from students applying to the University.
5527	Course Purchases	Revenue collected from external agencies purchasing a course block.
Other Fees		
5570	A/V Production	Charges to produce videos, dvd's, etc.
5568	A/V Rental	Charges to rent AV equipment.
5569	A/V Repair	Charges to repair damage caused to AV equipment.
5559	Advertising	Charges to advertise on the UNBC web site or in UNBC publications.
5612	Book and Publication Sales	Sale of University publications.
5595	Bookbinding	
5558	Business Card Chargebacks	Charges to grad students for business cards
5521	Commissions	
5589	Computer Internet Connection	Revenue allocation for provision of internet connection.
5617	Concession Sales	Fees collected for sales at the Concession.
5562	Conference Fees	Fees collected for attendance at conferences.
5579	Conference Management	Fees collected from clients for management of conference.
5593	Consulting	
5526	Copy Services Commission	
5549	Counselling Revenue	
5587	Damage Fee	Charge to students for damage to their rooms and common areas.
5576	Damage Recovery	Charge to the customer for damage of facilities.
5588	Deposit Forfeitures	Charge for cancellation of residence contract after deadline.
5594	Employee Assistance Program	Revenue collected to support the Employee Assistance Program.
5567	Equipment Rental	Charges to rent UNBC owned equipment.

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5557	Equipment Repair	Charges to repair external equipment and off warranty equipment
5618	Event Insurance	To pass on additional costs of insurance for on campus events.
5565	Facilities Rental	Charges to rent space on campus.
5601	Fitness Lockers	Fees collected for the rental of fitness centre lockers.
5619	FOB Revenue	Fees collected for the purchase of fitness membership FOBs.
5571	Food Sales	Revenue from the sale of food to conference, events, functions etc. Normally used by Conference Services only.
5529	Foreign Faculty Fees	Fees collected from foreign faculty to run the faculty language development program.
5613	Fundraising	Loose collections.
5577	General Merchandise	Sales of goods in fitness centre.
5564	Guest Accommodation Revenue	Summer guest accommodations.
5581	Housing Rent	Revenue from student housing rentals.
5606	Infrastructure - Residence	Per semester fee for tenants in housing.
5605	Interlibrary Loans	Revenue generated on interlibrary loans.
5578	Intervarsity and Junior Varsity Fee	Fees collected from students in support of athletic teams.
5574	Janitorial Services	Chargebacks on additional janitorial services.
5586	Key Replacement Fee	
5602	Laboratory Services	Revenue generated by performing services for external clients in the laboratory.
5582	Laundry	Revenue from laundry machines.
5591	Library Fines	Revenue from fees charged for overdue books.
5616	Licensing Fees	Revenue collected from use of licensed logos and names.
5620	Lock Revenue	Fees collected for the rental of fitness center locks
5599	Lost Items	Revenue collected for the replacement of lost library borrowings.
5608	Mail Forward Service	
5573	Memberships	
5596	NLC Submission Chargeback	Revenue collected from students to offset the cost of thesis submission.
5597	NSF Charges	Revenue from fees charges for NSF cheques.
5604	P.D. Training	Revenue generated by offering professional development seminars externally.
5553	Parking Fines	Fees levied for parking violations.

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5554	Parking Meters	Monies collected for hourly passes.
5552	Parking Permits	Fees collected from students and staff for parking in other lots.
5566	Personnel Services	Charges for the services of University personnel (such as exam invigilation).
5575	Photocopies	
5555	PST Commission	Monthly commission on PST.
5592	Reader / Printer	Revenue from fees charged for library readers and printers.
5561	Recreation Class Fee	Fees collected from recreation or fitness programs.
5711	Recycling Refunds	
5584	Residence Application Fee	Application fee for on campus housing.
5607	Residence Fines	Fines assessed to tenants in housing.
5583	Residence Life Program Fee	Fees collected to provide recreational and social activities for students living in residence.
5551	Residence Parking	Fees collected from students and staff for reserved parking in the residence lot.
5585	Room Change Fee	Charge for changing rooms in residence.
5603	Safety Training	Revenue generated by offering safety training courses externally.
5556	Sale of Surplus Equipment/Furniture	Revenue collected from the sale of surplus furniture and equipment.
5572	Security Services	Chargebacks on additional security services.
5621	Service Charge - Fitness Center	
5516	Telephone Rental	Revenue from telephone lines in student bedrooms.
5517	Television Charges	Revenue allocation for provision of satellite television in residences.
5528	Telus Commission	
5615	Tenant Improvements	Revenue collected from tenants to recover costs of improvements to rented space.
5614	Tenant Rent	Rent revenue for campus tenants.
5600	Tender Documents	
5563	Ticket Sales/Admission Fees	
5611	Towel Service	Fees collected for towel service.
5522	Vending Commission - Chip and Bar	
5525	Vending Commission - Miscellaneous	
5523	Vending Commission - Soft Drink	
5524	Vending Commission - Travel Office	

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Internal Cost Recoveries (ICR) The following accounts are used when revenue is generated from internal sources. This revenue must be reported separately from revenue generated externally.

CTS / ACS

5806	ICR - Videoconferencing
5807	ICR - Facsimile Rental and Service
5816	ICR - Moves/Adds/Drops
5818	ICR - Blackberry License Fees
5819	ICR - Audioconferencing
5822	ICR - Regional BRI Rental
5823	ICR - Telephone Long Distance
5827	ICR - Toll Free Service
5828	ICR - Business Line Rental/Usage
5829	ICR - Housing
5855	ICR - Telephone Rentals
5856	ICR - Mobile Telecommunications
5857	ICR - Software License Fees
5858	ICR - Equipment Repair
5859	ICR - Calling Cards

Bookstore

5814	ICR - Campus Accounts	Sale of supplies to departments.
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Ancillary

5830	ICR - Food Services
5835	ICR - Copy Services
5837	ICR - Conference Services
5840	ICR - Course Fees
5845	ICR - Room Rental
5850	ICR - Parking
5877	ICR - Residences
5879	ICR - Fitness Centre

OTHER

5811	ICR - Poster Plotting
5812	ICR - Stationery
5813	ICR - Toner
5815	ICR - Paper
5860	ICR - Postage
5865	ICR - Audio Visual
5870	ICR - Lab Supplies
5873	ICR - Lab Services
5875	ICR - Rentals
5876	ICR - Personnel Services

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5880	ICR - First Aid Training	
5881	ICR - Security	
5883	ICR - Janitorial Services	
5886	ICR - Interlibrary Loans	
5887	ICR - Damage Recovery	
5888	ICR - Administrative Overhead	
5889	ICR - Scholarship & Bursary	
5891	ICR - Vehicle Rental	
5892	ICR - Renovations & Alterations	
5893	ICR - OH&S Supplies	