

| Chart | Acct | Title | Level | Parent |
|-------|--------|-------------------------------------|-------|--------|
| 1 | 10 | Cash and Cash Equivalents | 1 | |
| 1 | 100 | Cash | 2 | 10 |
| 1 | 1001 | Cash - Canadian Funds | 3 | 100 |
| 1 | 100105 | BMO - Reserve Bank Account | 4 | 1001 |
| 1 | 100110 | General Bank Account - Cdn | 4 | 1001 |
| 1 | 100111 | BMO - General Bank Account CDN | 4 | 1001 |
| 1 | 100112 | Banner Bank Transactions Bank Acct | 4 | 1001 |
| 1 | 100115 | BMO - Credit Card Deposit Bank Acct | 4 | 1001 |
| 1 | 100120 | General Bank Account - Cdn OL | 4 | 1001 |
| 1 | 100121 | Bank- Int. Savings - Barriere | 4 | 1001 |
| 1 | 100122 | Bank- RBC - Clearwater | 4 | 1001 |
| 1 | 100123 | Bank - CIBC - Lillooet | 4 | 1001 |
| 1 | 100130 | BMO- Bursary-Scholar. Bank Account | 4 | 1001 |
| 1 | 100136 | BMO- Financial Aid Bank Account | 4 | 1001 |
| 1 | 100140 | American Express Bank Account | 4 | 1001 |
| 1 | 100150 | RBC - Payroll Bank Account | 4 | 1001 |
| 1 | 100151 | BMO- Payroll Bank Account | 4 | 1001 |
| 1 | 100165 | BMO- Incoming Wire Trf Acct | 4 | 1001 |
| 1 | 100166 | BMO- Direct Deposit Acct | 4 | 1001 |
| 1 | 100180 | Deferred Leave Trust Bank Account | 4 | 1500 |
| 1 | 100185 | Residence General Bank Account | 4 | 1001 |
| 1 | 100189 | Gaming Bank Account (FDN-STF) | 4 | 1001 |
| 1 | 100190 | Bank Gaming (Foundation) | 4 | 1001 |
| 1 | 100191 | Royal Bank Savings (Foundation) | 4 | 1001 |
| 1 | 100192 | Bank Operating (Foundation) | 4 | 1001 |
| 1 | 100195 | Bank Operating (Alumni) | 4 | 1001 |
| 1 | 100197 | Bank Gaming (Alumni) | 4 | 1001 |
| 1 | 100199 | Advancement Banks Clearing | 4 | 1001 |
| 1 | 1002 | Cash - US Funds | 3 | 100 |
| 1 | 100201 | BMO US Funds Bank Account | 4 | 1002 |
| 1 | 100210 | U.S. Funds Bank Account - OL | 4 | 1002 |
| 1 | 100250 | U.S. Funds Exchange | 4 | 1002 |
| 1 | 1003 | Petty Cash | 3 | 100 |
| 1 | 100300 | Petty Cash | 4 | 1003 |
| 1 | 100310 | Float | 4 | 1003 |
| 1 | 100998 | Cash Interfund-Interfaces | 1 | |
| 1 | 100999 | Cash Interfund | 1 | |
| 1 | 101 | Short Term Investments | 2 | 10 |
| 1 | 1010 | Short Term Investments | 3 | 101 |
| 1 | 101000 | Short Term Investments | 4 | 1010 |

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| 1 | 101051 | Short Term Inv-RBC US Funds (Founda | 4 | 1010 |
| 1 | 101052 | Short Term Inv-Jarislowsy (FDN) | 4 | 1010 |
| 1 | 101053 | Short Term Inv-McLean (Foundation) | 4 | 1010 |
| 1 | 101054 | Short Term Inv-Northroad (Foundatio | 4 | 1010 |
| 1 | 101055 | Short Term Inv-JP Morgan (Foundatio | 4 | 1010 |
| 1 | 1011 | Unrealized Gain/Losses on STI | 3 | 101 |
| 1 | 101100 | Unrealized Gains/Losses on STI | 4 | 1011 |
| 1 | 1012 | ST Invstmnts Accrued Int | 3 | 101 |
| 1 | 12 | Accounts Receivable | 1 | |
| 1 | 120 | Student Receivable | 2 | 12 |
| 1 | 1200 | Students Receivable | 3 | 120 |
| 1 | 120000 | Student Receivables | 4 | 1200 |
| 1 | 120001 | Student AR Bal. Fwd. | 4 | 1200 |
| 1 | 120002 | AR Conversion Clearing | 4 | 1200 |
| 1 | 120010 | Student Receivable DR/CR split | 4 | 1200 |
| 1 | 120020 | Student Accounts Suspense | 4 | 1200 |
| 1 | 120030 | Homestay Clearing Payable | 4 | 2010 |
| 1 | 120040 | Other Student Receivables | 4 | 1200 |
| 1 | 120050 | JDE SO Banner Clearing | 4 | 1200 |
| 1 | 120060 | Banner Students AR | 4 | 1200 |
| 1 | 1202 | Allowance for DA - Students | 3 | 120 |
| 1 | 120200 | Allowance for D.A. - Stu A/R | 4 | 1202 |
| 1 | 121 | Sponsorship Receivables | 2 | 12 |
| 1 | 1210 | Sponsor Receivable | 3 | 121 |
| 1 | 121000 | Sponsor Receivables | 4 | 1210 |
| 1 | 121001 | Sponsor Receivable clearing | 4 | 1210 |
| 1 | 121010 | Sponsor Receivable Clearing | 4 | 1210 |
| 1 | 121020 | Passport to Education | 4 | 1210 |
| 1 | 123 | General (Trade) AR | 2 | 12 |
| 1 | 1230 | General Accounts Receivable | 3 | 123 |
| 1 | 123001 | Due from TRU Foundation | 4 | 1230 |
| 1 | 123002 | Due from TRU Alumni | 4 | 1230 |
| 1 | 123003 | Due from TRU | 4 | 1230 |
| 1 | 123020 | Trade Receivables | 4 | 1230 |
| 1 | 123021 | Trade Receivables - OL | 4 | 1230 |
| 1 | 123022 | AR Trade DB/CC clearing | 4 | 1230 |
| 1 | 123030 | NSF Cheques Receivable | 4 | 1230 |
| 1 | 123040 | Trade Receivables Adjustment | 4 | 1230 |
| 1 | 123060 | CAC Trade Receivables | 4 | 1230 |
| 1 | 123070 | Print Shop Receivables | 4 | 1230 |
| 1 | 123080 | Accounts Receivable - Other | 4 | 1230 |

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| 1 | 123085 | Pledges Receivable | 4 | 1230 |
| 1 | 123090 | Trade AR Clearing | 4 | 1230 |
| 1 | 123095 | Accounts Receivable (Foundation) | 4 | 1230 |
| 1 | 123098 | AR Trade Clearing | 4 | 1230 |
| 1 | 123099 | Opening Trade AR Clearing (Datatel) | 4 | 1230 |
| 1 | 1232 | Credit Cards Receivable | 3 | 123 |
| 1 | 123200 | American Express A/R | 4 | 1232 |
| 1 | 123201 | Visa A/R | 4 | 1232 |
| 1 | 123202 | Master Card A/R | 4 | 1232 |
| 1 | 123203 | Other Credit Card A/R | 4 | 1232 |
| 1 | 1233 | Accounts Receivable - Foreign | 3 | 123 |
| 1 | 123310 | Trade Receivables - US\$ | 4 | 1233 |
| 1 | 123320 | Trade Rec. - Other Currencies | 4 | 1233 |
| 1 | 1234 | Allowance for DA - Trade | 3 | 123 |
| 1 | 123400 | Allowance for DA | 4 | 1234 |
| 1 | 125 | Employee Receivables | 2 | 12 |
| 1 | 1250 | Employee Receivable | 3 | 125 |
| 1 | 125000 | Employee Travel Advances Receivable | 4 | 1250 |
| 1 | 125010 | Computer Loans Receivable | 4 | 1250 |
| 1 | 125020 | Other Employee Receivables | 4 | 1250 |
| 1 | 125021 | Employee Benefits Receivables | 4 | 1250 |
| 1 | 125030 | Relocation Forgivable Loans | 4 | 1250 |
| 1 | 125040 | Benefits Receivable | 4 | 1250 |
| 1 | 125050 | Faculty Education Loans | 4 | 1250 |
| 1 | 125060 | Computer Purchase Plan | 4 | 1250 |
| 1 | 125070 | March 2009 Wage Advances | 4 | 1250 |
| 1 | 125080 | Payroll Clearing | 4 | 1250 |
| 1 | 126 | Taxes Receivable | 2 | 12 |
| 1 | 1260 | Taxes Clearing | 3 | 126 |
| 1 | 126000 | HST-FVT 67% Rebate | 4 | 1260 |
| 1 | 126001 | HST- FVT 72% Rebate | 4 | 1260 |
| 1 | 126002 | HST- FVT 75% Rebate | 4 | 1260 |
| 1 | 126003 | GST 80% Rebate | 4 | 1260 |
| 1 | 126004 | GST 83% Rebate | 4 | 1260 |
| 1 | 126005 | HST-FVT ITC Receivable | 4 | 1260 |
| 1 | 126006 | HST-FVT 100% Rebate | 4 | 1260 |
| 1 | 126009 | HST - FVT Self Assessed | 4 | 1260 |
| 1 | 126020 | HST-FVT 50% Rebate Foundation | 4 | 1260 |
| 1 | 126030 | HST-FVT 50% Rebate Alumni | 4 | 1260 |
| 1 | 126050 | HST - PVT 75% Rebate | 4 | 1260 |
| 1 | 126051 | HST - PVT 79% Rebate | 4 | 1260 |

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| 1 | 126052 | HST - PVT 81% Rebate | 4 | 1260 |
| 1 | 126053 | HST - PVT 85% Rebate | 4 | 1260 |
| 1 | 126054 | HST - PVT 88% Rebate | 4 | 1260 |
| 1 | 126055 | HST - PVT 100% Rebate | 4 | 1260 |
| 1 | 126056 | HST - PVT ITC Receivable | 4 | 1260 |
| 1 | 126057 | HST - PVT 57% Rebate Foundation | 4 | 1260 |
| 1 | 126058 | HST - PVT 57% Rebate Alumni | 4 | 1260 |
| 1 | 126099 | GST Rebate Receivable | 4 | 1260 |
| 1 | 1261 | Other Taxes Receivable | 3 | 126 |
| 1 | 126100 | HST Receivable | 4 | 1261 |
| 1 | 127 | Interest Receivable | 2 | 12 |
| 1 | 1270 | Interest Receivable | 3 | 127 |
| 1 | 127000 | Accrued Interest Receivable (Invest | 4 | 1500 |
| 1 | 127010 | Other Interest Receivable | 4 | 1270 |
| 1 | 127020 | Interest Rec-Library (Foundation) | 4 | 1270 |
| 1 | 127021 | Interest Rec-Open Learning (Foundat | 4 | 1270 |
| 1 | 127022 | Interest Rec-Short Term (Foundation | 4 | 1270 |
| 1 | 127030 | Accrued Interest Rec (Inv. ST) | 4 | 1010 |
| 1 | 13 | Inventories | 1 | |
| 1 | 130 | Inventories for resale | 2 | 13 |
| 1 | 1300 | Inventory for resale | 3 | 130 |
| 1 | 130000 | Inventory for resale | 4 | 1300 |
| 1 | 135 | Inventories for use | 2 | 13 |
| 1 | 1350 | Inventories for use | 3 | 135 |
| 1 | 135000 | Inventories for use | 4 | 1350 |
| 1 | 14 | Prepaid Expenses | 1 | |
| 1 | 140 | Prepaid Expenses | 2 | 14 |
| 1 | 1400 | Prepaid Expenses | 3 | 140 |
| 1 | 140000 | Prepaid Expenses | 4 | 1400 |
| 1 | 140010 | Prepaid Copyrights & Licences | 4 | 1400 |
| 1 | 140020 | Desjardins Trust Lock Box Account | 4 | 1001 |
| 1 | 15 | Long Term Investments | 1 | |
| 1 | 150 | Long Term Investments | 2 | 15 |
| 1 | 1500 | Long Term Investments | 3 | 150 |
| 1 | 150000 | Long Term Investments | 4 | 1500 |
| 1 | 150001 | Research Endow. Investment (C\$) | 4 | 1500 |
| 1 | 150010 | Long Term Investments US\$ | 4 | 1500 |
| 1 | 150011 | Research Endow. Investment (U\$) | 4 | 1500 |
| 1 | 150020 | Cash Surrender Vals (Life Ins) | 4 | 1500 |
| 1 | 1501 | Unrealized Gains/Losses on LTI | 3 | 150 |
| 1 | 150100 | Unrealized Gains/Losses on LTI | 4 | 1501 |

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| 1 | 16 | Loans Receivable | 1 | |
| 1 | 160 | Loans Receivable | 2 | 16 |
| 1 | 1600 | Loans Receivable | 3 | 160 |
| 1 | 160010 | TRUSA Loan Receivable | 4 | 1600 |
| 1 | 160099 | Current Portion Loans Rec Contra | 4 | 1600 |
| 1 | 17 | Current Portion Loans Receivable | 1 | |
| 1 | 170 | Current Portion Loans Receivable | 2 | 17 |
| 1 | 1700 | Current Portion Loans Receivable | 3 | 170 |
| 1 | 170000 | Current Portion Loans Receivable | 4 | 1700 |
| 1 | 18 | Capital Assets | 1 | |
| 1 | 180 | Land | 2 | 18 |
| 1 | 1800 | Land | 3 | 180 |
| 1 | 180000 | Land Sites | 4 | 1800 |
| 1 | 181 | Site & Leasehold Improvements | 2 | 18 |
| 1 | 1810 | Site & Leasehold Improvements | 3 | 181 |
| 1 | 181000 | Site Improvements | 4 | 1810 |
| 1 | 181001 | Accum. Depn - Improvements | 4 | 1810 |
| 1 | 181010 | Leasehold improvements | 4 | 1810 |
| 1 | 181011 | Accum. Depn - Leasehold improvement | 4 | 1810 |
| 1 | 182 | Buildings | 2 | 18 |
| 1 | 1820 | Buildings | 3 | 182 |
| 1 | 182000 | Buildings | 4 | 1820 |
| 1 | 182001 | Accum. Depn - Buildings | 4 | 1820 |
| 1 | 183 | Furniture, Fixture and Equipment | 2 | 18 |
| 1 | 1830 | Furniture, Fixture & Equipment | 3 | 183 |
| 1 | 183000 | Furniture, Fixture & Equipment | 4 | 1830 |
| 1 | 183001 | Accum. Depn - FF&E | 4 | 1830 |
| 1 | 183030 | Computer Equipment | 4 | 1830 |
| 1 | 183031 | Accum. Depn - Computer Equip. | 4 | 1830 |
| 1 | 184 | Library Holdings | 2 | 18 |
| 1 | 1840 | Library Holdings | 3 | 184 |
| 1 | 184000 | Library Holdings | 4 | 1840 |
| 1 | 184001 | Accum. Depn. - Library Holding | 4 | 1840 |
| 1 | 185 | Software | 2 | 18 |
| 1 | 1850 | Computer Software | 3 | 185 |
| 1 | 185000 | Computer Software | 4 | 1850 |
| 1 | 185001 | Accum Dep - Software | 4 | 1850 |
| 1 | 186 | Construction in Progress | 2 | 18 |
| 1 | 1860 | Construction in Progress | 3 | 186 |
| 1 | 186000 | Construction in Progress | 4 | 1860 |
| 1 | 187 | Assets Under Capital Lease | 2 | 18 |

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| 1 | 1870 | Assets Under Capital Lease | 3 | 187 |
| 1 | 187000 | Building Under Capital Lease | 4 | 1870 |
| 1 | 187001 | Accum. Depn - Building Under Cap. L | 4 | 1870 |
| 1 | 187010 | Furniture & Fixture Under Cap. Leas | 4 | 1870 |
| 1 | 187011 | Accum. Depn - F&F Under Cap. Lease | 4 | 1870 |
| 1 | 20 | Accounts Payable and Accrued Liabil | 1 | |
| 1 | 201 | Accounts Payable | 2 | 20 |
| 1 | 2010 | Trade Accounts Payable | 3 | 201 |
| 1 | 201010 | Accounts Payable Control-Cdn funds | 4 | 2010 |
| 1 | 201011 | Canadian Accounts Payable Other | 4 | 2010 |
| 1 | 201020 | Cash/Debit Payment | 4 | 2010 |
| 1 | 201030 | AP US Exchange | 4 | 2010 |
| 1 | 201040 | Accounts Payable Control - US funds | 4 | 2010 |
| 1 | 201041 | US Accounts Payable Other | 4 | 2010 |
| 1 | 201050 | Accounts Payable Other Curr Control | 4 | 2010 |
| 1 | 201051 | Accounts Payable Other Cur - Other | 4 | 2010 |
| 1 | 201060 | Accounts Payable - Clearing | 4 | 2010 |
| 1 | 201070 | Holdbacks Payable | 4 | 2010 |
| 1 | 202 | Third Party Fees Payables | 2 | 20 |
| 1 | 2020 | Third Party Student Fees | 3 | 202 |
| 1 | 202001 | Student Health and Dnetal-Opt Out | 4 | 2020 |
| 1 | 202002 | SDEN Fees Collected | 4 | 2020 |
| 1 | 202003 | TRUSU Fees Collected | 4 | 2020 |
| 1 | 202004 | UPASS Fees Collected | 4 | 2020 |
| 1 | 202005 | Student Health Time Bill | 4 | 2020 |
| 1 | 202006 | Student Dental Time Bill | 4 | 2020 |
| 1 | 202007 | Canadian Federation Fees Collected | 4 | 2020 |
| 1 | 202008 | Cariboo Childcare Society Fees Coll | 4 | 2020 |
| 1 | 202009 | Int'l Student Society Fees Collecte | 4 | 2020 |
| 1 | 202010 | Omega Newspaper Fees Collected | 4 | 2020 |
| 1 | 202011 | Radio Station Fees Collected | 4 | 2020 |
| 1 | 202012 | Other Student Fees Collected | 4 | 2031 |
| 1 | 202013 | Unresolved Subledger Balances | 4 | 2020 |
| 1 | 202014 | SFU Tuition Fees collected | 4 | 2020 |
| 1 | 202015 | UVIC Tuition Fees Collected | 4 | 2020 |
| 1 | 202016 | Student Health and Dental-Banner | 4 | 2020 |
| 1 | 202017 | Student Program H&D - Banner | 4 | 2020 |
| 1 | 202020 | Student Society Fees Bal.Fwd. | 4 | 2020 |
| 1 | 203 | Other Payables | 2 | 20 |
| 1 | 2030 | Accrued Liabilities | 3 | 203 |
| 1 | 203000 | Accrued Liabilities | 4 | 2030 |

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| 1 | 203020 | Unearned Income | 4 | 2200 |
| 1 | 2031 | Other Payables | 3 | 203 |
| 1 | 203100 | Food & Gift Cards | 4 | 2031 |
| 1 | 203101 | Interest Payable | 4 | 2031 |
| 1 | 203102 | Deposits | 4 | 2031 |
| 1 | 203103 | Meal Passes | 4 | 2031 |
| 1 | 203104 | Gift Certificates | 4 | 2031 |
| 1 | 203105 | Refund Bal. Fwd | 4 | 2030 |
| 1 | 203106 | US Student Refund Clearing | 4 | 2031 |
| 1 | 203107 | BMO Purchasing MC Clearing | 4 | 2031 |
| 1 | 203108 | Grand & Toy Clearing | 4 | 2031 |
| 1 | 203109 | Corporate Express Clearing | 4 | 2031 |
| 1 | 203110 | Student Refund Clearing | 4 | 2031 |
| 1 | 203111 | McGill Student Housing | 4 | 2031 |
| 1 | 203112 | Student Criminal Check Clrng | 4 | 1400 |
| 1 | 203113 | OL-AP Banner Clearing | 4 | 2031 |
| 1 | 203114 | Executive Supplies Clearing | 4 | 2031 |
| 1 | 203115 | Food Training Uniforms | 4 | 2031 |
| 1 | 203116 | Bike/Proximity Card Deposits | 4 | 2031 |
| 1 | 203117 | Upper College | 4 | 2031 |
| 1 | 203118 | TRU Residences | 4 | 2031 |
| 1 | 203119 | TRU Residence Clearing (CLC) | 4 | 2031 |
| 1 | 203120 | Foreign Exchange | 4 | 2031 |
| 1 | 203121 | OL-US Dollar Adjustments | 4 | 2031 |
| 1 | 203122 | OL-Due to TRU re Web Reg | 4 | 2031 |
| 1 | 203123 | Miscellaneous Clearing | 4 | 2031 |
| 1 | 203124 | Bookstore IDI Clearing Account | 4 | 2031 |
| 1 | 203125 | Student Pmts to be Applied | 4 | 2031 |
| 1 | 203130 | Due to TRU | 4 | 2031 |
| 1 | 203131 | Due To TRU Foundation | 4 | 2031 |
| 1 | 203132 | Due to TRU Alumni | 4 | 2031 |
| 1 | 203133 | Student Suspense (Interface) | 4 | 2031 |
| 1 | 203134 | Computer Lease Payable | 4 | 2031 |
| 1 | 203135 | Awards Payable | 4 | 2031 |
| 1 | 203136 | Unapplied Student Payments | 4 | 2031 |
| 1 | 203137 | Unapplied Sponsor Payments | 4 | 2031 |
| 1 | 203138 | Unapplied Financial Aid | 4 | 2031 |
| 1 | 2032 | Taxes Clearing | 3 | 203 |
| 1 | 203201 | GST Rebate | 4 | 2032 |
| 1 | 203202 | GST Rebate 100% | 4 | 2032 |
| 1 | 203203 | GST Self Assess | 4 | 2032 |

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| 1 | 203204 | GST Input Tax | 4 | 2032 |
| 1 | 203205 | HST - Collected | 4 | 1260 |
| 1 | 203206 | AP GST on Sales | 4 | 2032 |
| 1 | 203207 | GST Mixed Allocation | 4 | 2032 |
| 1 | 203208 | PST - Collected & Self Assessed | 4 | 2032 |
| 1 | 203209 | Residence Room PST | 4 | 2032 |
| 1 | 203210 | Municipal Sales Tax | 4 | 2032 |
| 1 | 203212 | Other Taxes Payable | 4 | 2032 |
| 1 | 203240 | HST - PVT BC Collected | 4 | 1260 |
| 1 | 2033 | Reserves | 3 | 203 |
| 1 | 203300 | Replacement Reserve | 4 | 2033 |
| 1 | 21 | Wages & Benefits Payable | 1 | |
| 1 | 211 | Payroll Related Payables | 2 | 21 |
| 1 | 2110 | Wages Payable | 3 | 211 |
| 1 | 211000 | Wages Payable | 4 | 2110 |
| 1 | 211010 | Banked Overtime - Faculty | 4 | 2110 |
| 1 | 211020 | Vacation Pay Accrual | 4 | 2110 |
| 1 | 211030 | Banked Overtime Accrual | 4 | 2110 |
| 1 | 211040 | Miscellaneous Wages Payable | 4 | 2110 |
| 1 | 2111 | Payroll Deductions Payable | 3 | 211 |
| 1 | 211101 | Income Tax Payable | 4 | 2111 |
| 1 | 211102 | CPP Payable | 4 | 2111 |
| 1 | 211103 | EI Payable | 4 | 2111 |
| 1 | 211104 | WCB Payable | 4 | 2111 |
| 1 | 211105 | College Pension Plan | 4 | 2111 |
| 1 | 211106 | Municipal Superannuation | 4 | 2111 |
| 1 | 211107 | MSP Payable | 4 | 2111 |
| 1 | 211108 | EHB Payable | 4 | 2111 |
| 1 | 211109 | Vision Payable | 4 | 2111 |
| 1 | 211110 | Dental Payable | 4 | 2111 |
| 1 | 211111 | Group Life Payable | 4 | 2111 |
| 1 | 211112 | Long Term Disability Payable | 4 | 2111 |
| 1 | 211113 | Short Term Disability Payable | 4 | 2111 |
| 1 | 211114 | Optional Life Insurance Payable | 4 | 2111 |
| 1 | 211115 | Voluntary AD&D Insurance Payable | 4 | 2111 |
| 1 | 211116 | CUPE Dues Payable | 4 | 2111 |
| 1 | 211117 | Faculty Dues Payable | 4 | 2111 |
| 1 | 211118 | Canada Savings Bonds Payable | 4 | 2111 |
| 1 | 211119 | Employee Assistance Program | 4 | 2111 |
| 1 | 211120 | United Way Contributions Payable | 4 | 2111 |
| 1 | 211121 | Lottery Deductions Payable | 4 | 2111 |

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| 1 | 211122 | Foundation Donation Payable | 4 | 2111 |
| 1 | 211123 | EAP Payable | 4 | 2111 |
| 1 | 211124 | Deferred Salary Contribution | 4 | 2111 |
| 1 | 211125 | Basic AD&D Payable | 4 | 2111 |
| 1 | 211126 | APA Dues Payable | 4 | 2111 |
| 1 | 211127 | CUPE EI Premium Reduction | 4 | 2111 |
| 1 | 211128 | Faculty EI Premium Reduction | 4 | 2111 |
| 1 | 211129 | Admin EI Premium Reduction | 4 | 2111 |
| 1 | 211130 | PROPASS Payable | 4 | 2111 |
| 1 | 211175 | OL-Pay Clear-College Pension | 4 | 2111 |
| 1 | 211176 | OL-Pay Clear-Municipal Pension | 4 | 2111 |
| 1 | 211177 | OL-Pay Clear-LTD | 4 | 2111 |
| 1 | 211178 | OL-Pay Clear CUPE Dues | 4 | 2111 |
| 1 | 211179 | TRUOLFA Dues Payable | 4 | 2111 |
| 1 | 211180 | OL-Pay Clear-Voluntary Insur. | 4 | 2111 |
| 1 | 211181 | OL-Pay Clear-RRSP | 4 | 2111 |
| 1 | 211182 | OL-Pay Clear-Advances | 4 | 2111 |
| 1 | 211183 | OL-Pay Clear-United Way | 4 | 2111 |
| 1 | 211184 | OL-Pay Clear TRUFA | 4 | 2111 |
| 1 | 211185 | OL-TF Toastmasters | 4 | 2111 |
| 1 | 211186 | OL-TF ABE Student Assist Pg. | 4 | 2111 |
| 1 | 211187 | OL-TF Canada Student Loan | 4 | 2111 |
| 1 | 2112 | Leave Payable | 3 | 211 |
| 1 | 211200 | Admin Leave Payable | 4 | 2112 |
| 1 | 211210 | TF Educ Leave & Training | 4 | 2112 |
| 1 | 211220 | Deferred Salary Trust Payable | 4 | 2112 |
| 1 | 211230 | Deferred Leave Trust Payable | 4 | 2112 |
| 1 | 2113 | Payroll Clearing Accounts | 3 | 211 |
| 1 | 211310 | Payroll Clearing | 4 | 2113 |
| 1 | 211320 | Payroll Payoff Clearing | 4 | 2113 |
| 1 | 211330 | Manual Cheque Clearing | 4 | 2113 |
| 1 | 2114 | Accrued Sick & Vacation | 3 | 211 |
| 1 | 211400 | Current Prtn Sick & Vacation | 4 | 2114 |
| 1 | 211401 | Accrued Sick & Vacation | 4 | 2114 |
| 1 | 22 | Deferred Revenue | 1 | |
| 1 | 220 | Deferred Revenue | 2 | 22 |
| 1 | 2200 | Deferred Revenue | 3 | 220 |
| 1 | 220000 | Deferred Revenue | 4 | 2200 |
| 1 | 221 | Deferred Tuition | 2 | 22 |
| 1 | 2210 | Deferred Tuition - Domestic | 3 | 221 |
| 1 | 221000 | Deferred Tuition Revenue - Domestic | 4 | 2210 |

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| 1 | 221010 | Deferred Tuition Revenue - OL | 4 | 2210 |
| 1 | 221020 | Deferred Tuition V.N. # Business | 4 | 2210 |
| 1 | 221030 | Deferred Tuition Fund 10 | 4 | 2210 |
| 1 | 221040 | Deferred Tuition Academic/Vocationa | 4 | 2210 |
| 1 | 221050 | Deferred Tuition Academic/Technical | 4 | 2210 |
| 1 | 2211 | Deferred Tuition - International | 3 | 221 |
| 1 | 221100 | Deferred Tuition Revenue - Int'l | 4 | 2211 |
| 1 | 222 | Deferred Grants | 2 | 22 |
| 1 | 2220 | Deferred Grants | 3 | 222 |
| 1 | 222000 | Deferred Grants - Operating | 4 | 2220 |
| 1 | 222005 | Deferred Grants - Research | 4 | 2220 |
| 1 | 222010 | Deferred Grants - Other | 4 | 2220 |
| 1 | 23 | Long Term Liabilities | 1 | |
| 1 | 230 | Long Term Debt | 2 | 23 |
| 1 | 2300 | Bank Loans | 3 | 230 |
| 1 | 230000 | Bank Loan - Guaranteed by the Provi | 4 | 2300 |
| 1 | 230010 | Bank Loan - Not Guaranteed by the P | 4 | 2300 |
| 1 | 230099 | Current Portion LT Liab Contra | 4 | 2304 |
| 1 | 2301 | Unrealized Gains/Losses on LTD | 3 | 230 |
| 1 | 230100 | Unrealized Gains/Losses on LTD | 4 | 2301 |
| 1 | 2302 | Other LTD | 3 | 230 |
| 1 | 230200 | Due to Dacon Corporation | 4 | 2302 |
| 1 | 2303 | Current Portion of Long Term Debt | 3 | 230 |
| 1 | 230300 | Current Portion of Long Term Debt | 4 | 2303 |
| 1 | 2304 | Current Portion LT Liab Contra | 3 | 230 |
| 1 | 24 | Capital Lease Obligations | 1 | |
| 1 | 240 | Capital Lease Obligations | 2 | 24 |
| 1 | 2400 | Capital Lease Obligations | 3 | 240 |
| 1 | 240000 | Bond Payable | 4 | 2400 |
| 1 | 240001 | Current Portion of Bond Payable | 4 | 2400 |
| 1 | 240099 | Current Portion Capital Lease | 4 | 2400 |
| 1 | 25 | Deferred Capital Contributions | 1 | |
| 1 | 250 | Deferred Capital Contributions | 2 | 25 |
| 1 | 2500 | Deferred Capital Contributions | 3 | 250 |
| 1 | 250000 | Deferred Capital Contributions | 4 | 2500 |
| 1 | 26 | Current Portion of LT Liabilities | 1 | |
| 1 | 260 | Current Portion of LT Liabilities | 2 | 26 |
| 1 | 2600 | Current Portion of LT Liabilities | 3 | 260 |
| 1 | 260000 | Current Portion of LT Liabilities | 4 | 2600 |
| 1 | 27 | Current Portion Capital Lease | 1 | |
| 1 | 270 | Current Portion Capital Lease | 2 | 27 |

| | | | | |
|---|--------|------------------------------------|---|------|
| 1 | 2700 | Current Portion Capital Lease | 3 | 270 |
| 1 | 270000 | Current Portion Capital Lease | 4 | 2700 |
| 1 | 3 | Control Accounts | 1 | |
| 1 | 30 | Control Accounts | 1 | |
| 1 | 300 | Control Accounts | 2 | 30 |
| 1 | 3000 | Control Accounts | 3 | 300 |
| 1 | 300100 | Revenue Control | 3 | 300 |
| 1 | 300200 | Prior Year Revenue Control | 4 | 3000 |
| 1 | 300300 | Prior Yr Budgeted Rev Control | 3 | 300 |
| 1 | 300400 | Expenditure Control | 3 | 300 |
| 1 | 300500 | Prior Year Expenditure Control | 3 | 300 |
| 1 | 300600 | Prior Yr Budgeted Expend Cont | 4 | 3000 |
| 1 | 300700 | Transfer Control | 4 | 3000 |
| 1 | 300800 | Prior Year Transfer Control | 4 | 3000 |
| 1 | 300900 | Prior Yr Budgeted Trans Cont | 3 | 300 |
| 1 | 301000 | Encumbrance Control | 3 | 300 |
| 1 | 301100 | Encumbrance Reserve | 4 | 3000 |
| 1 | 301200 | Budgeted Revenue Control | 3 | 300 |
| 1 | 301300 | Budgeted Exp Control Acct | 4 | 3000 |
| 1 | 301400 | Budgeted Transfer Control | 3 | 300 |
| 1 | 301500 | Prior Yr Fund Budget Bal Chnge | 4 | 3000 |
| 1 | 301600 | Prior Year Encumbrance Control | 3 | 300 |
| 1 | 301700 | Prior Yr Encumbrance Reserve | 4 | 3000 |
| 1 | 301800 | Budget Change to Fund Balance | 4 | 3000 |
| 1 | 31 | Control Accounts | 2 | 3 |
| 1 | 41 | Invested in Capital Assets | 1 | |
| 1 | 411 | Invested in Capital Assets | 2 | 41 |
| 1 | 4110 | Investment In Fixed Assets | 3 | 411 |
| 1 | 411000 | Investment in Fixed Assets | 4 | 4110 |
| 1 | 42 | Internally Restricted Net Assets | 1 | |
| 1 | 420011 | To be used again | 4 | 4210 |
| 1 | 421 | Internally Restricted Net Assets | 2 | 42 |
| 1 | 4210 | Internally Restricted Net Assets | 3 | 421 |
| 1 | 421000 | Internally Restricted Fund Balance | 4 | 4210 |
| 1 | 421010 | Capital Reserve | 4 | 4210 |
| 1 | 421011 | Operating Reserve | 4 | 4210 |
| 1 | 421012 | Depreciation Reserve | 4 | 4210 |
| 1 | 421020 | Stabilization Fund | 4 | 4210 |
| 1 | 421030 | Faculty & Dept Carry Forwards | 4 | 4210 |
| 1 | 421031 | Mobile Trailer Carry Forward | 4 | 4210 |
| 1 | 421040 | Pres. & VP Divisional CarryFwd | 4 | 4210 |

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|---|--------|-------------------------------------|---|------|
| 1 | 421050 | PD Allowance Carry Forward | 4 | 4210 |
| 1 | 421060 | Repairs and Replacement Reserve | 3 | 421 |
| 1 | 421070 | Endowment | 3 | 421 |
| 1 | 425 | Board Designated Surplus | 2 | 42 |
| 1 | 425001 | Banner Implementation Designation | 3 | 425 |
| 1 | 425002 | Kamloops Campus Gathering Place | 3 | 425 |
| 1 | 425003 | 2003/04 Curriculum Development | 3 | 425 |
| 1 | 425004 | 2006/07 Leasehold Improvements TCC | 3 | 425 |
| 1 | 425005 | 2006/07 Tuition Shortfall OL/FtF | 3 | 425 |
| 1 | 425006 | 2008/09 Strategic Plan Implement. | 3 | 425 |
| 1 | 425007 | 2008/09 Law School Designation | 3 | 425 |
| 1 | 425008 | 2009/10 Recruitment Initiatives | 3 | 425 |
| 1 | 425009 | 2009/10 40th Anniversary - New Pres | 3 | 425 |
| 1 | 425010 | 2009/10 5 Year Lease in Vancouver | 3 | 425 |
| 1 | 425011 | 2010/11 Old Main 3rd Floor Addition | 3 | 425 |
| 1 | 425012 | 2010/11 House 6/7 Faculty Offices | 3 | 425 |
| 1 | 425013 | 2010/11 Academic Development | 3 | 425 |
| 1 | 425114 | 2011/12 TRU Web Redesign | 3 | 425 |
| 1 | 425115 | 2011/12 Chiller/Cooler Tower OM | 3 | 425 |
| 1 | 425116 | 2011/12 US Accreditation | 3 | 425 |
| 1 | 425117 | 2011/12 Scheduling Software | 3 | 425 |
| 1 | 425118 | 2011/12 Wells Gray | 3 | 425 |
| 1 | 425119 | 2011/12 Study Abroad Expansion | 3 | 425 |
| 1 | 425120 | 2011/12 Bridges Magazine | 3 | 425 |
| 1 | 425121 | 2011/12 Fundraising & Communication | 3 | 425 |
| 1 | 425122 | 2011/12 Institutional - President | 3 | 425 |
| 1 | 43 | Unrestricted Net Asset | 1 | |
| 1 | 431 | Unrestricted Net Asset | 2 | 43 |
| 1 | 4310 | Unrestricted Net Asset | 3 | 431 |
| 1 | 431000 | Unrestricted Fund Balance | 4 | 4310 |
| 1 | 50 | Grants | 1 | |
| 1 | 501 | Provincial Grants | 2 | 50 |
| 1 | 5010 | Operating Grants - Provincial | 3 | 501 |
| 1 | 501000 | AVED Operating Grant | 4 | 5010 |
| 1 | 501010 | AVED Grant - Leases | 4 | 5010 |
| 1 | 501020 | ITA Funding | 4 | 5010 |
| 1 | 501025 | Apprenticeship Funding | 4 | 5010 |
| 1 | 5011 | Other Prov. & Prov. Agencies Grants | 3 | 501 |
| 1 | 501110 | First Nations Grant from the Provin | 4 | 5011 |
| 1 | 501120 | Other Provincial Grant | 4 | 5011 |
| 1 | 501130 | Grant from Provincial Agency | 4 | 5011 |

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|---|--------|-------------------------------------|---|------|
| 1 | 502 | Research Grants | 2 | 50 |
| 1 | 5020 | Research - Provincial Grants | 3 | 502 |
| 1 | 502010 | Research - BCKDF Matching Grant | 4 | 5020 |
| 1 | 502011 | Research - Ministry of Forestry Gra | 4 | 5020 |
| 1 | 502012 | Research - Ministry of Environ. Gra | 4 | 5020 |
| 1 | 502014 | Research - Provincial Other | 4 | 5020 |
| 1 | 502015 | Research - Min. of Small Bus. Grant | 4 | 5020 |
| 1 | 5021 | Research - Federal Grants | 3 | 502 |
| 1 | 502111 | Research - Fellowship Grant | 4 | 5021 |
| 1 | 502112 | Research - HRDC | 4 | 5021 |
| 1 | 502113 | Research - Federal Govt. Grants Oth | 4 | 5021 |
| 1 | 502114 | Research - West. Div. Grant | 4 | 5021 |
| 1 | 502115 | Research - CFI Grant | 4 | 5021 |
| 1 | 502116 | Research - NRC Grant | 4 | 5021 |
| 1 | 5022 | Research - Tri - Council | 3 | 502 |
| 1 | 502210 | Research - SSHRC Grant | 4 | 5022 |
| 1 | 502211 | Research - NSERC Grant | 4 | 5022 |
| 1 | 502212 | Research - CIHR Grant | 4 | 5022 |
| 1 | 502213 | Research - NSERC URSA Grant | 4 | 5022 |
| 1 | 502214 | Research - NSERC IPS Grant | 4 | 5022 |
| 1 | 502215 | Research - NSERC PGSM/D Grant | 4 | 5022 |
| 1 | 502216 | Research - Cda Research Chairs Gran | 4 | 5022 |
| 1 | 5023 | Research - Other Grants | 3 | 502 |
| 1 | 502310 | Research - FSP Grant | 4 | 5023 |
| 1 | 502311 | Research - BCIAF Grant | 4 | 5023 |
| 1 | 502312 | Research - First Nations Grant | 4 | 5023 |
| 1 | 502314 | Research - ELSA Grant | 4 | 5023 |
| 1 | 502315 | Research - Matching Grants | 4 | 5023 |
| 1 | 502316 | Research - Grants from Individuals | 4 | 5023 |
| 1 | 502317 | Research - Grants from NFP Org. | 4 | 5023 |
| 1 | 502318 | Research - Grants from Other Provin | 4 | 5023 |
| 1 | 5024 | Research - Sponsorships | 3 | 502 |
| 1 | 502410 | Research - Business Enterprise Spon | 4 | 5024 |
| 1 | 503 | Other Grants | 2 | 50 |
| 1 | 5030 | Other Grants | 3 | 503 |
| 1 | 503010 | Grants from Other Provinces | 4 | 5030 |
| 1 | 503020 | Grants from Municipal Governments | 4 | 5030 |
| 1 | 503030 | Grants from Foreign Countries | 4 | 5030 |
| 1 | 503035 | Grants from Business Enterprise | 4 | 5030 |
| 1 | 503040 | Grants from Individuals | 4 | 5030 |
| 1 | 503045 | Federal Grant - Non-Research | 4 | 5030 |

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|---|--------|-------------------------------------|---|------|
| 1 | 503050 | Other Grants | 4 | 5030 |
| 1 | 51 | Tuition | 1 | |
| 1 | 510 | Domestic Tuition | 2 | 51 |
| 1 | 5100 | Domestic - Undergraduate Tuition | 3 | 510 |
| 1 | 510010 | Academic Tuition - Undergraduate | 4 | 5100 |
| 1 | 510011 | Tuition Bal. Fwd. | 4 | 5101 |
| 1 | 510015 | Out of Province - Undergrad Tuition | 4 | 5100 |
| 1 | 510020 | Tuition Waivers - Undergraduate | 4 | 5100 |
| 1 | 5101 | Domestic - Graduate Tuition | 3 | 510 |
| 1 | 510110 | Academic Tuition - Graduate Tuition | 4 | 5101 |
| 1 | 510115 | Out of Province - Graduate Tuition | 4 | 5101 |
| 1 | 5102 | Non Academic Tuition | 3 | 510 |
| 1 | 510201 | Non Academic Tuition | 4 | 5102 |
| 1 | 510202 | Career Tech Tuition | 4 | 5102 |
| 1 | 510203 | Trades Tuition - Credit Courses | 4 | 5102 |
| 1 | 510204 | Trades Tuition - Non Credit Courses | 4 | 5102 |
| 1 | 510205 | Applied Industrial Tuition | 4 | 5102 |
| 1 | 510206 | Continuing Studies Tuition - BC | 4 | 5102 |
| 1 | 510207 | Adult Basic Education Tuition | 4 | 5102 |
| 1 | 510208 | First Aid Sciences Tuition | 4 | 5102 |
| 1 | 510209 | Pre-MBA Business Extension Tuition | 4 | 5102 |
| 1 | 510210 | Arts/Humanities Extension Tuition | 4 | 5102 |
| 1 | 510211 | Applied Industrial Extension Tuitio | 4 | 5102 |
| 1 | 510212 | CTC Revenue | 4 | 5102 |
| 1 | 510213 | Continuing Studies Tuition - Non BC | 4 | 5102 |
| 1 | 511 | International Tuition | 2 | 51 |
| 1 | 5110 | International Tuition - Undergradua | 3 | 511 |
| 1 | 511010 | International Tuition - Undergradua | 4 | 5110 |
| 1 | 511011 | International Tuition-Forfeit Fees | 4 | 5110 |
| 1 | 511013 | Int'l Student OL Tuition | 4 | 5110 |
| 1 | 511020 | OL International St.Surcharge | 4 | 5110 |
| 1 | 5111 | International Tuition - Graduate | 3 | 511 |
| 1 | 511110 | International Tuition - Graduate | 4 | 5111 |
| 1 | 5112 | International Tuition - Non Academi | 3 | 511 |
| 1 | 511210 | International Non-Credit Tuition | 4 | 5112 |
| 1 | 52 | Lab, Course and Other Fees | 1 | |
| 1 | 520 | Student Fees | 2 | 52 |
| 1 | 5201 | Ancillary Fees | 3 | 520 |
| 1 | 520110 | Ancillary Fees | 4 | 5201 |
| 1 | 520111 | Ancillary Fees Bal. Fwd. Open | 4 | 5201 |
| 1 | 5202 | Athletic and Recreation | 3 | 520 |

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|---|--------|--------------------------------|---|------|
| 1 | 520210 | Athletic Levy Fee | 4 | 5202 |
| 1 | 5203 | CUEF Fees | 3 | 520 |
| 1 | 520310 | CUEF Fees | 4 | 5203 |
| 1 | 5204 | Lab Fees | 3 | 520 |
| 1 | 520410 | Academic Lab Fees | 4 | 5204 |
| 1 | 520411 | Trades and Technology Lab Fees | 4 | 5204 |
| 1 | 5205 | Building Levy | 3 | 520 |
| 1 | 520510 | Student Building Levy | 4 | 5205 |
| 1 | 520511 | Library Building Levy | 4 | 5205 |
| 1 | 5206 | Course Fees | 3 | 520 |
| 1 | 520610 | Course Admin Fees | 4 | 5206 |
| 1 | 520611 | Consortium Admin Fee | 4 | 5206 |
| 1 | 520612 | Technology Fee | 4 | 5206 |
| 1 | 520613 | Course Extension Fees | 4 | 5206 |
| 1 | 520614 | Waived Fees | 4 | 5206 |
| 1 | 520615 | Program Fees | 4 | 5206 |
| 1 | 520616 | Program Certification Fees | 4 | 5206 |
| 1 | 520617 | OL Web Material Access Fees | 4 | 5206 |
| 1 | 5207 | Other Fees | 3 | 520 |
| 1 | 520710 | Admission Fees | 4 | 5207 |
| 1 | 520711 | Commitment Fees | 4 | 5207 |
| 1 | 520712 | Reinstatement Fee | 4 | 5207 |
| 1 | 520713 | Accreditation Fees | 4 | 5207 |
| 1 | 520714 | Student Computer Leasing Fees | 4 | 5207 |
| 1 | 520715 | ID/Student Card Fees | 4 | 5207 |
| 1 | 520716 | Reregistration Fees | 4 | 5207 |
| 1 | 520717 | Postage/Handling Fees | 4 | 5207 |
| 1 | 520718 | Co-op Fees | 4 | 5207 |
| 1 | 520719 | Transcript Fees | 4 | 5207 |
| 1 | 520720 | Assessment Fees | 4 | 5207 |
| 1 | 520721 | Testing Fees | 4 | 5207 |
| 1 | 520722 | Field Activity Fees | 4 | 5207 |
| 1 | 520723 | Other Student Fees Collected | 4 | 5207 |
| 1 | 520724 | University Activity Fees | 4 | 5207 |
| 1 | 520725 | Employment Centre Fees | 4 | 5207 |
| 1 | 520726 | TRU Calendar Fees | 4 | 5207 |
| 1 | 520727 | Licensing Revenues | 4 | 5207 |
| 1 | 520728 | Credit Bank Fees | 4 | 5207 |
| 1 | 520730 | Foreign Taxes Withheld | 4 | 5207 |
| 1 | 520731 | PLAR Fees | 4 | 5207 |
| 1 | 520732 | Colleague Revenue Clearing | 4 | 5207 |

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|---|--------|-------------------------------------|---|------|
| 1 | 520733 | Colleague Sponsor fee additional | 4 | 5207 |
| 1 | 5208 | Other Fees - International Students | 3 | 520 |
| 1 | 520810 | Inter Ed Support Activity Fee | 4 | 5208 |
| 1 | 520811 | Home Stay Plcment and Other Fees | 4 | 5208 |
| 1 | 521 | Non- Student Fees and Fines | 2 | 52 |
| 1 | 5210 | Non- Student Fees and Fines | 3 | 521 |
| 1 | 521010 | Financing Fees | 4 | 5210 |
| 1 | 521011 | Fines | 4 | 5210 |
| 1 | 521012 | NSF Charges | 4 | 5210 |
| 1 | 521013 | Other Fees | 4 | 5210 |
| 1 | 53 | Sales Revenue | 1 | |
| 1 | 530 | Ancillary External Sales | 2 | 53 |
| 1 | 5300 | Rental Revenue (External) | 3 | 530 |
| 1 | 530010 | Equipment Rental | 4 | 5300 |
| 1 | 530012 | CAC Setup Charges | 4 | 5300 |
| 1 | 530014 | Room Revenue - Loft Suites | 4 | 5300 |
| 1 | 530015 | Internal Meeting Room | 4 | 5300 |
| 1 | 530016 | External Meeting Room | 4 | 5300 |
| 1 | 530019 | External Conference | 4 | 5300 |
| 1 | 530020 | Loft Suite - Mtge Recovery | 4 | 5300 |
| 1 | 530021 | Int'l Ed Lease | 4 | 5300 |
| 1 | 530022 | Retail Space Rental | 4 | 5300 |
| 1 | 530023 | Housing: Land Rent Revenue | 4 | 5300 |
| 1 | 530024 | Room Revenue - Students | 4 | 5300 |
| 1 | 530025 | Loft Suites Profit | 4 | 5300 |
| 1 | 530026 | Barber Centre Ext Revenue | 4 | 5300 |
| 1 | 530027 | Barber Centre Internal Revenue | 4 | 5300 |
| 1 | 5301 | Food & Beverage Services Revenue | 3 | 530 |
| 1 | 530110 | Food Revenues | 4 | 5301 |
| 1 | 530111 | Meat Shop | 4 | 5301 |
| 1 | 530112 | Meat Custom Cutting | 4 | 5301 |
| 1 | 530113 | CAC Meal Pass | 4 | 5301 |
| 1 | 530114 | Miscellaneous - Food & Beverages | 4 | 5301 |
| 1 | 530120 | Non-Alcoholic Beverages | 4 | 5301 |
| 1 | 530130 | Alcoholic Beverages | 4 | 5301 |
| 1 | 5302 | Other Ancillary Sales | 3 | 530 |
| 1 | 530210 | Other Ancillary Sales | 4 | 5302 |
| 1 | 530211 | Maintenance Recovery | 4 | 5302 |
| 1 | 531 | Residence Revenue | 2 | 53 |
| 1 | 5310 | Residence Revenue | 3 | 531 |
| 1 | 531010 | Residence Rent | 4 | 5310 |

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| 1 | 531020 | Residence Other Revenues | 4 | 5310 |
| 1 | 531030 | Residence Admin Fee | 4 | 5310 |
| 1 | 531040 | Loft Suite - Mtge Recovery | 4 | 5310 |
| 1 | 532 | Bookstore Sales Revenue | 2 | 53 |
| 1 | 5320 | Bookstore Sales Revenue | 3 | 532 |
| 1 | 532000 | Bookstore Sales - Contra Account | 4 | 5320 |
| 1 | 532010 | Bookstore Sales | 4 | 5320 |
| 1 | 532011 | OL Bookstore Sales | 4 | 5320 |
| 1 | 532012 | Licences/Copyrights | 4 | 5320 |
| 1 | 532013 | Texts 'A' - 25 | 4 | 5320 |
| 1 | 532014 | Texts 'D' - 40 | 4 | 5320 |
| 1 | 532015 | Spec Order 'F1' - 27 | 4 | 5320 |
| 1 | 532016 | Gen Interest Books 'F' 40 | 4 | 5320 |
| 1 | 532017 | Stationery 'G' - 40 | 4 | 5320 |
| 1 | 532018 | Catalogue Stationery 'G1' - 5 | 4 | 5320 |
| 1 | 532019 | Stamps 'H' - 5 | 4 | 5320 |
| 1 | 532020 | Candy 'J' - 35 | 4 | 5320 |
| 1 | 532021 | Art Supplies 'K' - 40 | 4 | 5320 |
| 1 | 532022 | Calculators 'L' - 40 | 4 | 5320 |
| 1 | 532023 | Buy & Sell/CMPS Kits 'M' - 20 | 4 | 5320 |
| 1 | 532024 | Newspaper 'N' - 24 | 4 | 5320 |
| 1 | 532025 | Computers 'O' - 12 | 4 | 5320 |
| 1 | 532026 | Computer Supplies 'E' - 40 | 4 | 5320 |
| 1 | 532027 | Cards & Gift Wrap 'P' - 50 | 4 | 5320 |
| 1 | 532028 | Computer Software Lic 'Q1' 10 | 4 | 5320 |
| 1 | 532029 | Licensing - Media "0" | 4 | 5320 |
| 1 | 532030 | Computer Software 'Q' - 20 | 4 | 5320 |
| 1 | 532031 | Tax Adult Clothing 'R' - 40 | 4 | 5320 |
| 1 | 532032 | Magazines 'S' - 20 | 4 | 5320 |
| 1 | 532033 | Used Books 'T' - 33 | 4 | 5320 |
| 1 | 532034 | Child's Clothing 'U' - 40 | 4 | 5320 |
| 1 | 532035 | Personal Grooming 'V' - 30 | 4 | 5320 |
| 1 | 532036 | Phone Cards 'V1' - 00 | 4 | 5320 |
| 1 | 532037 | Required Lab Supplies 'W' - 25 | 4 | 5320 |
| 1 | 532038 | Toys & Gift Items 'X' - 40 | 4 | 5320 |
| 1 | 532039 | Imprinted Giftware 'XX' - 40 | 4 | 5320 |
| 1 | 532040 | TRU Crested Giftware | 4 | 5320 |
| 1 | 532041 | Contract Sales 'XXX' - 20 | 4 | 5320 |
| 1 | 532042 | Rings 'X1' - 15 | 4 | 5320 |
| 1 | 532043 | Backpacks 'Y' - 40 | 4 | 5320 |
| 1 | 532044 | City Paper Basics Catalogue | 4 | 5320 |

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|---|--------|-----------------------------------|---|------|
| 1 | 532045 | Non-Taxable - No Margin 'Z' | 4 | 5320 |
| 1 | 532046 | Printshop Material 'B' - 25 | 4 | 5320 |
| 1 | 532047 | Medical Ref Texts 'C1' - 25 | 4 | 5320 |
| 1 | 532048 | Laser Printing | 4 | 5320 |
| 1 | 532049 | IDI Special Orders | 4 | 5320 |
| 1 | 532050 | Gown Rental | 4 | 5320 |
| 1 | 532053 | Transit Pass Comm. 1% | 4 | 5320 |
| 1 | 532054 | Miscellaneous Tickets | 4 | 5320 |
| 1 | 532055 | Restocking Fees | 4 | 5320 |
| 1 | 532056 | Unreturned Books | 4 | 5320 |
| 1 | 532057 | Shipping Revenue | 4 | 5320 |
| 1 | 533 | Printshop External Sales | 2 | 53 |
| 1 | 5330 | Printshop Sales Revenue | 3 | 533 |
| 1 | 533010 | Printshop Sales Revenue | 4 | 5330 |
| 1 | 534 | Parking Revenue | 2 | 53 |
| 1 | 5340 | Parking Revenue | 3 | 534 |
| 1 | 534010 | Parking Pass Revenue | 4 | 5340 |
| 1 | 534020 | Parking Meter Revenue | 4 | 5340 |
| 1 | 535 | Other Sales Revenue | 2 | 53 |
| 1 | 5350 | Other Sales Revenue | 3 | 535 |
| 1 | 535001 | Toolkits Sales | 4 | 5350 |
| 1 | 535002 | Animal Sales | 4 | 5350 |
| 1 | 535003 | Other Sales Revenue | 4 | 5350 |
| 1 | 535004 | Advertising Revenue | 4 | 5350 |
| 1 | 535006 | Equipment Disposal/Sales | 4 | 5350 |
| 1 | 535008 | Royalties | 4 | 5350 |
| 1 | 535009 | Vendor Discounts | 4 | 5350 |
| 1 | 535010 | Senior Discount | 4 | 5350 |
| 1 | 535011 | Student Facilities Deposits | 4 | 5350 |
| 1 | 5352 | Commission Revenues | 3 | 535 |
| 1 | 535201 | Amusement Games Commissions | 4 | 5352 |
| 1 | 535202 | Bank Machine Commissions | 4 | 5352 |
| 1 | 535203 | Food Services Commissions | 4 | 5352 |
| 1 | 535204 | Vending Machine Commissions | 4 | 5352 |
| 1 | 535205 | Sales Tax Commissions | 4 | 5352 |
| 1 | 535206 | Pay Phone Commission | 4 | 5352 |
| 1 | 535207 | Vending Commissions | 4 | 5352 |
| 1 | 535208 | Long Distance Charges Commissions | 4 | 5352 |
| 1 | 58 | Other Revenue | 1 | |
| 1 | 580 | Interest, Gains and Losses | 2 | 58 |
| 1 | 5800 | Interest Revenue | 3 | 580 |

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|---|--------|-------------------------------------|---|------|
| 1 | 580010 | Interest on Bank Deposits | 4 | 5800 |
| 1 | 580011 | Interest on Investments | 4 | 5800 |
| 1 | 580012 | Interest on Endowments | 4 | 5800 |
| 1 | 580013 | Interest on Endowments for Re-inves | 4 | 5800 |
| 1 | 580014 | Interest on Employee Loan | 4 | 5800 |
| 1 | 580015 | Dividend Income | 4 | 5800 |
| 1 | 5801 | Gains and Losses on Investments | 3 | 580 |
| 1 | 580110 | Realized Gains and Losses on Invest | 4 | 5801 |
| 1 | 580120 | Unrealized Gains and Losses on Inve | 4 | 5801 |
| 1 | 580130 | Gain/Loss on Currency Exchange | 4 | 5801 |
| 1 | 580140 | Incr/decr in cash surrender value | 4 | 5801 |
| 1 | 581 | Donation, Endowments and Fundraisin | 2 | 58 |
| 1 | 5810 | Donation Revenue | 3 | 581 |
| 1 | 581010 | Donation Revenue - Individuals | 4 | 5810 |
| 1 | 581011 | Donation Revenue - Business Enterpr | 4 | 5810 |
| 1 | 581012 | Donation Revenue - Not for Profit O | 4 | 5810 |
| 1 | 581013 | Revenue Transfer from TRU Foundatio | 4 | 5810 |
| 1 | 581020 | Donations in Kind | 4 | 5810 |
| 1 | 5811 | Fundraising Revenue | 3 | 581 |
| 1 | 581110 | Fundraising Revenue | 4 | 5811 |
| 1 | 581120 | Bingo Proceeds | 4 | 5811 |
| 1 | 581130 | 50/50 Lottery Proceeds | 4 | 5811 |
| 1 | 5812 | Endowment Revenue | 3 | 581 |
| 1 | 581210 | Endowment Donations | 4 | 5812 |
| 1 | 582 | Amortization of Deferred Capital Co | 2 | 58 |
| 1 | 5820 | Amortization of Deferred Capital Co | 3 | 582 |
| 1 | 582010 | Amortization of Deferred Capital Co | 4 | 5820 |
| 1 | 585 | Other Revenue | 2 | 58 |
| 1 | 5850 | Other Revenue | 3 | 585 |
| 1 | 585010 | Contract Revenue - Individuals | 4 | 5850 |
| 1 | 585011 | Contract Revenue - Business Enterpr | 4 | 5850 |
| 1 | 585012 | Contract Revenue - Not for Profit O | 4 | 5850 |
| 1 | 585013 | Other Revenue | 4 | 5850 |
| 1 | 585015 | Medical: Services Not Covered | 4 | 5850 |
| 1 | 585016 | Cost Recovery | 4 | 5850 |
| 1 | 585017 | Inter Library Loans | 4 | 5850 |
| 1 | 585020 | Prior Year Adjustments | 4 | 5850 |
| 1 | 586 | Research - Contracts | 2 | 58 |
| 1 | 5860 | Research - Contracts | 3 | 586 |
| 1 | 586010 | Research - Cont. w. Business Enterp | 4 | 5860 |
| 1 | 586020 | Research - Cont. w. Individuals | 4 | 5860 |

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|---|--------|-------------------------------------|---|------|
| 1 | 586030 | Research - Cont. w. Not for Prof. O | 4 | 5860 |
| 1 | 59 | Internal Revenues & Transfers | 1 | |
| 1 | 590 | Internal Sales & Revenues (IDI) | 2 | 59 |
| 1 | 5900 | Internally Generated Revenues (IDI) | 3 | 590 |
| 1 | 590010 | Internal Sales - Print Shop | 4 | 5900 |
| 1 | 590011 | Internal Sales - Print Shop Copy Re | 4 | 5900 |
| 1 | 590012 | Internal Sales - Copyright Reserve | 4 | 5900 |
| 1 | 590020 | Internal Sales - Food Services | 4 | 5900 |
| 1 | 590030 | Internal Sales - Residence | 4 | 5900 |
| 1 | 590040 | Internal Sales - CAC Admin & Misc. | 4 | 5900 |
| 1 | 590041 | Internal Sales - CAC Setup Charges | 4 | 5900 |
| 1 | 590042 | Internal Sales - CAC Room Charges | 4 | 5900 |
| 1 | 590043 | Internal Sales - CAC Aud. Vis. Equi | 4 | 5900 |
| 1 | 590044 | Internal Sales - CAC Liquor Charges | 4 | 5900 |
| 1 | 590045 | Internal Sales - CAC Catering Charg | 4 | 5900 |
| 1 | 590046 | Internal Sales - CAC Heroes & Terra | 4 | 5900 |
| 1 | 590050 | Internal Revenues - Non Salaries | 4 | 5900 |
| 1 | 590051 | Internal Revenues - Salaries | 4 | 5900 |
| 1 | 590052 | Internal Revenues - Awards | 4 | 5900 |
| 1 | 590070 | Internal Sales - Other | 4 | 5900 |
| 1 | 590080 | Internal Sales - Bookstore | 4 | 5900 |
| 1 | 590082 | Internal Sales - Debt Repayment | 4 | 5900 |
| 1 | 595 | Internal Revenue Transfers | 2 | 59 |
| 1 | 5950 | Internal Revenue Transfers | 3 | 595 |
| 1 | 595010 | International Contribution Transfer | 4 | 5950 |
| 1 | 595020 | Building Levy Transfer | 4 | 5950 |
| 1 | 595030 | Interdepartmental Revenue Transfers | 4 | 5950 |
| 1 | 595040 | Project Profit/Loss Transfer | 4 | 5950 |
| 1 | 595050 | CUEF Fees Transfer | 4 | 5950 |
| 1 | 595060 | Masters Tuition Transfer - Int'l | 4 | 5950 |
| 1 | 595070 | TRU Foundation Rev Transfer | 4 | 5950 |
| 1 | 595075 | Carry Forward Adjustments Transfers | 4 | 5950 |
| 1 | 595082 | Debt Repayment Revenue Transfer | 4 | 5950 |
| 1 | 599 | Revenue Allocations to Schools/Divs | 2 | 59 |
| 1 | 5990 | Revenue Allocations to Schools/Divs | 3 | 599 |
| 1 | 599000 | Grant Allocation to Schools/Divisio | 4 | 5990 |
| 1 | 599005 | Trades & Technical Grant Allocation | 4 | 5990 |
| 1 | 599010 | Tuition Allocation - Domestic | 4 | 5990 |
| 1 | 599020 | Tuition Allocation - International | 4 | 5990 |
| 1 | 599030 | Lab & Other Fees Allocation | 4 | 5990 |
| 1 | 599040 | Continuing Studies Contribution | 4 | 5990 |

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|---|--------|-------------------------------------|---|------|
| 1 | 599050 | Regional Campus Allocation | 4 | 5990 |
| 1 | 61 | Wages & Benefits | 1 | |
| 1 | 611 | Administration Salaries and Benefit | 2 | 61 |
| 1 | 6110 | Admin Ongoing | 3 | 611 |
| 1 | 611000 | Admin Ongoing F/T | 4 | 6110 |
| 1 | 611010 | Admin Ongoing P/T | 4 | 6110 |
| 1 | 611020 | Admin Ongoing Overtime | 4 | 6110 |
| 1 | 6111 | Admin Temporary | 3 | 611 |
| 1 | 611100 | Admin Temporary | 4 | 6111 |
| 1 | 611110 | Admin Temporary Overtime | 4 | 6111 |
| 1 | 6112 | Admin Other Salaries & Wages | 3 | 611 |
| 1 | 611200 | Admin Maternity Leave | 4 | 6112 |
| 1 | 611201 | Admin Vacation Accrual | 4 | 6112 |
| 1 | 611202 | Admin OT Accrual | 4 | 6112 |
| 1 | 611210 | Admin Severance | 4 | 6112 |
| 1 | 611220 | Admin Sick Relief | 4 | 6112 |
| 1 | 611230 | Admin Vacation Payout | 4 | 6112 |
| 1 | 611240 | Admin Retirement | 4 | 6112 |
| 1 | 611250 | Admin Honoraria | 4 | 6112 |
| 1 | 611260 | Admin Tuition Waiver | 4 | 6112 |
| 1 | 611270 | Admin Incentive Statutory Costs | 4 | 6112 |
| 1 | 611280 | Car Allowance | 4 | 6112 |
| 1 | 611281 | Housing Allowance | 4 | 6112 |
| 1 | 611290 | Admin Other | 4 | 6112 |
| 1 | 6113 | Admin Benefits | 3 | 611 |
| 1 | 611300 | Admin Statutory Benefits | 4 | 6113 |
| 1 | 611310 | Admin Fringe Benefits | 4 | 6113 |
| 1 | 612 | Faculty Salaries and Benefits | 2 | 61 |
| 1 | 6120 | Faculty Continuing | 3 | 612 |
| 1 | 612000 | Faculty Continuing Full Time | 4 | 6120 |
| 1 | 612010 | Faculty Continuing Part Time | 4 | 6120 |
| 1 | 612020 | Faculty Continuing Overload | 4 | 6120 |
| 1 | 6122 | OL Faculty Members | 3 | 615 |
| 1 | 612200 | OLFM Compensation | 4 | 6122 |
| 1 | 612210 | OLFM Pay - Writer/Developer | 4 | 6122 |
| 1 | 612220 | OLFM Base Pay | 4 | 6122 |
| 1 | 612221 | OLFM Assignment Marking | 4 | 6122 |
| 1 | 612222 | OLFM Exam Marking | 4 | 6122 |
| 1 | 612225 | OLFM External/Int'l Marking | 4 | 6122 |
| 1 | 612230 | OFLM Lab Prep and Delivery | 4 | 6122 |
| 1 | 612235 | OLFM Directed Studies | 4 | 6122 |

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|---|--------|-------------------------------------|---|------|
| 1 | 612240 | OLFM Addn'l Office Hours | 4 | 6122 |
| 1 | 612241 | OLFM Specific Student Support | 4 | 6122 |
| 1 | 612245 | OLFM Senior OL Faculty Member | 4 | 6122 |
| 1 | 612250 | OLFM Course Develop - New/Redesign | 4 | 6122 |
| 1 | 612251 | OLFM Course Develop - Revision | 4 | 6122 |
| 1 | 612252 | OLFM Course Reviewer | 4 | 6122 |
| 1 | 612253 | OLFM Curriculum Revision Report | 4 | 6122 |
| 1 | 612254 | OLFM Course Maintaining | 4 | 6122 |
| 1 | 612255 | OLFM TRU Program Review | 4 | 6122 |
| 1 | 612257 | OLFM PLAR Activity | 4 | 6122 |
| 1 | 612260 | OLFM Committee - General | 4 | 6122 |
| 1 | 612261 | OLFM Workshop Attendance | 4 | 6122 |
| 1 | 612262 | OLFM Meetings - General | 4 | 6122 |
| 1 | 612263 | OLFM Meetings - Senate | 4 | 6122 |
| 1 | 612264 | OLFM Committee - Senate | 4 | 6122 |
| 1 | 612270 | OLFM Articulation | 4 | 6122 |
| 1 | 612275 | OLFM Committee - Recruitment | 4 | 6122 |
| 1 | 612276 | OLFM Performance Evaluation | 4 | 6122 |
| 1 | 612277 | OLFM Union remuneration Fund | 4 | 6122 |
| 1 | 612280 | OLFM Print Stipend | 4 | 6122 |
| 1 | 612281 | OLFM Computer Stipend | 4 | 6122 |
| 1 | 612282 | OLFM Annual Technology Fee | 4 | 6122 |
| 1 | 612283 | OLFM Faculty Training & Mtnc | 4 | 6122 |
| 1 | 612284 | OLFM Internet Allowance | 4 | 6122 |
| 1 | 612285 | OLFM Own Computer Allowance | 4 | 6122 |
| 1 | 612290 | OLFM Stat Holiday Pay | 4 | 6122 |
| 1 | 612291 | OLFM Vacation Pay | 4 | 6122 |
| 1 | 612292 | OLFM Severance Pay | 4 | 6122 |
| 1 | 612293 | OLFM Sick Pay | 4 | 6122 |
| 1 | 612294 | OLFM Pay in Lieu of Benefits | 4 | 6122 |
| 1 | 6123 | Sessionals & PTICs | 3 | 612 |
| 1 | 612300 | Sessional Contracts - Credit Course | 4 | 6123 |
| 1 | 612310 | Instructional Contracts - Non Credi | 4 | 6123 |
| 1 | 612320 | Continuing Sessionals | 4 | 6123 |
| 1 | 6124 | Faculty Other Salaries & Wages | 3 | 612 |
| 1 | 612400 | Faculty Maternity Leave | 4 | 6124 |
| 1 | 612410 | Faculty Severance | 4 | 6124 |
| 1 | 612420 | Faculty Sick Relief | 4 | 6124 |
| 1 | 612430 | Faculty Vacation Payout | 4 | 6124 |
| 1 | 612440 | Faculty Retirement | 4 | 6124 |
| 1 | 612450 | Faculty Honoraria | 4 | 6124 |

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|---|--------|-------------------------------------|---|------|
| 1 | 612460 | Faculty Tuition Waiver | 4 | 6124 |
| 1 | 612470 | Curriculum Development | 4 | 6124 |
| 1 | 612480 | Research Assistants | 4 | 6124 |
| 1 | 612481 | Masters Research Assistants | 4 | 6124 |
| 1 | 612482 | PhD Research Assistants | 4 | 6124 |
| 1 | 612490 | Faculty Other | 4 | 6124 |
| 1 | 612491 | Repay Mar. 09 Advences - Clearing | 4 | 6124 |
| 1 | 612492 | Deferred Salary Deduction -Clearing | 4 | 6124 |
| 1 | 6126 | Faculty Benefits | 3 | 612 |
| 1 | 612600 | Faculty Statutory Benefits | 4 | 6126 |
| 1 | 612610 | Faculty Fringe Benefits | 4 | 6126 |
| 1 | 612620 | OLFM Fringe Benefits | 4 | 6153 |
| 1 | 612630 | OLFM Benefits in Lieu | 4 | 6153 |
| 1 | 612690 | Fringe Benefits Clearing | 4 | 6126 |
| 1 | 613 | Support Salaries and Benefits | 2 | 61 |
| 1 | 6130 | Support Ongoing | 3 | 613 |
| 1 | 613000 | Support Ongoing F/T | 4 | 6130 |
| 1 | 613010 | Support Ongoing P/T | 4 | 6130 |
| 1 | 613020 | Support Ongoing Overtime | 4 | 6130 |
| 1 | 6131 | Support Auxiliary | 3 | 613 |
| 1 | 613100 | Support Auxiliary | 4 | 6131 |
| 1 | 613110 | Support Auxiliary Overtime | 4 | 6131 |
| 1 | 6132 | Support Other Salaries & Wages | 3 | 613 |
| 1 | 613200 | CUPE Union Business | 4 | 6132 |
| 1 | 613201 | Support Vacation Accrual | 4 | 6132 |
| 1 | 613202 | Support OT Accrual | 4 | 6132 |
| 1 | 613210 | Support Sick Relief | 4 | 6132 |
| 1 | 613220 | Support Vacation Payout | 4 | 6132 |
| 1 | 613230 | Support Severance | 4 | 6132 |
| 1 | 613240 | Support Research Assistants | 4 | 6132 |
| 1 | 613250 | Support Incentive Statutory Costs | 4 | 6132 |
| 1 | 613260 | Support Teaching Assistants | 4 | 6132 |
| 1 | 613270 | Support Graduat Teaching Assistants | 4 | 6132 |
| 1 | 613290 | Support Other | 4 | 6132 |
| 1 | 613291 | Support Tuition Waiver | 4 | 6132 |
| 1 | 6133 | Support Benefits | 3 | 613 |
| 1 | 613300 | Support Statutory Benefits | 4 | 6133 |
| 1 | 613310 | Support Fringe Benefits | 4 | 6133 |
| 1 | 613440 | Support Retirement | 4 | 6132 |
| 1 | 614 | Other Wages & Benefits | 2 | 61 |
| 1 | 6140 | Other Wages & Benefits | 3 | 614 |

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| 1 | 614050 | Other Honoraria | 4 | 6140 |
| 1 | 615 | OLFM Compensation & Benefits | 2 | 61 |
| 1 | 6153 | OL Faculty Member Benefits | 3 | 615 |
| 1 | 619 | Capitalization - Salaries and Benef | 2 | 61 |
| 1 | 6199 | Capitalization - Salaries and Benef | 3 | 619 |
| 1 | 619999 | Capitalization - Salaries and Benef | 4 | 6199 |
| 1 | 70 | Supplies and Fees | 1 | |
| 1 | 701 | Instructional Supplies | 2 | 70 |
| 1 | 7010 | Instructional Supplies | 3 | 701 |
| 1 | 701001 | Medical Supplies | 4 | 7010 |
| 1 | 701002 | Multimedia Supplies | 4 | 7010 |
| 1 | 701003 | Instructional Supplies | 4 | 7010 |
| 1 | 701004 | Laboratory Supplies | 4 | 7010 |
| 1 | 701005 | Field Supplies | 4 | 7010 |
| 1 | 701006 | Toolkits | 4 | 7010 |
| 1 | 701008 | Research Supplies | 4 | 7010 |
| 1 | 701009 | Fees Paid for Lab Usage | 4 | 7010 |
| 1 | 701010 | General Support | 4 | 7010 |
| 1 | 702 | Office Supplies | 2 | 70 |
| 1 | 7020 | Office Supplies | 3 | 702 |
| 1 | 702010 | Office Supplies | 4 | 7020 |
| 1 | 702012 | Subscriptions | 4 | 7020 |
| 1 | 702016 | Licenses | 4 | 7020 |
| 1 | 702017 | Storage | 4 | 7020 |
| 1 | 703 | Other Supplies | 2 | 70 |
| 1 | 7030 | Other Supplies | 3 | 703 |
| 1 | 703001 | Cleaning and Laundry | 4 | 7030 |
| 1 | 703002 | Building Supplies | 4 | 7030 |
| 1 | 703003 | Grounds Maintenance Supplies | 4 | 7030 |
| 1 | 703004 | Computer, Soft. & Audio. Supplies | 4 | 7030 |
| 1 | 703005 | Signs | 4 | 7030 |
| 1 | 703006 | Deposits & Recycling | 4 | 7030 |
| 1 | 703007 | Food Costs | 4 | 7050 |
| 1 | 703008 | Event Supplies | 4 | 7030 |
| 1 | 703009 | Miscellaneous Supplies | 4 | 7030 |
| 1 | 703010 | OL Inventory Supplies | 4 | 7030 |
| 1 | 703011 | Charge Back Purchases | 4 | 7030 |
| 1 | 704 | Printing and Library | 2 | 70 |
| 1 | 7040 | Printing | 3 | 704 |
| 1 | 704012 | Mailing House Costs | 4 | 7040 |
| 1 | 704013 | Printing and Duplicating | 4 | 7040 |

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|---|--------|------------------------------------|---|------|
| 1 | 704014 | University Press | 4 | 7040 |
| 1 | 7041 | Library | 3 | 704 |
| 1 | 704110 | Cataloguing | 4 | 7041 |
| 1 | 704111 | Copyright Clearance | 4 | 7041 |
| 1 | 704112 | Electronic Resources | 4 | 7041 |
| 1 | 704113 | Course Materials | 4 | 7041 |
| 1 | 704114 | Inter Library Loans | 4 | 7041 |
| 1 | 704115 | Binding | 4 | 7041 |
| 1 | 704116 | Library - Technical Processing | 4 | 7041 |
| 1 | 705 | Food and Ancillary | 2 | 70 |
| 1 | 7050 | Food and Ancillary | 3 | 705 |
| 1 | 705010 | Liquor Purchase | 4 | 7050 |
| 1 | 705011 | Receptions & Events | 4 | 7050 |
| 1 | 705012 | Meeting Expenses | 4 | 7050 |
| 1 | 705013 | Food Production Supplies | 4 | 7050 |
| 1 | 705014 | Room Supplies - Residence | 4 | 7050 |
| 1 | 705015 | Residence Life | 4 | 7050 |
| 1 | 706 | Communications, Postage, & Freight | 2 | 70 |
| 1 | 7060 | Communications | 3 | 706 |
| 1 | 706010 | Internet Service | 4 | 7060 |
| 1 | 706011 | Dialog Information Services | 4 | 7060 |
| 1 | 7061 | Postage and Freight | 3 | 706 |
| 1 | 706110 | Postage | 4 | 7061 |
| 1 | 706111 | Brochure Distribution | 4 | 7061 |
| 1 | 706112 | Courier | 4 | 7061 |
| 1 | 706113 | Freight | 4 | 7061 |
| 1 | 706114 | Brokerage Fees | 4 | 7061 |
| 1 | 707 | Inventory Supplies Expense | 2 | 70 |
| 1 | 7070 | Inventory Supplies Expense | 3 | 707 |
| 1 | 707000 | Inventory Supplies Expense | 4 | 7070 |
| 1 | 709 | Capitalization - Supplies and Fees | 2 | 70 |
| 1 | 7099 | Capitalization - Supplies and Fees | 3 | 709 |
| 1 | 709999 | Capitalization - Supplies and Fees | 4 | 7099 |
| 1 | 71 | Professional Fees | 1 | |
| 1 | 710 | Professional Fees | 2 | 71 |
| 1 | 7100 | Professional Fees | 3 | 710 |
| 1 | 710010 | Legal Fees | 4 | 7100 |
| 1 | 710011 | Accounting and Audit Fees | 4 | 7100 |
| 1 | 710012 | Project Management Fees | 4 | 7100 |
| 1 | 710014 | Technical Consultant Fees | 4 | 7100 |
| 1 | 710015 | Other Professional Fees | 4 | 7100 |

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|---|--------|-------------------------------------|---|------|
| 1 | 710016 | Collective Bargaining Fees | 4 | 7100 |
| 1 | 710017 | Regulatory Committee | 4 | 7100 |
| 1 | 710018 | Research Subgrant Transfers | 4 | 7100 |
| 1 | 719 | Capitalization - Professional Fees | 2 | 71 |
| 1 | 7199 | Capitalization - Professional Fees | 3 | 719 |
| 1 | 719999 | Capitalization - Professional Fees | 4 | 7199 |
| 1 | 72 | Contracted Services | 1 | |
| 1 | 720 | Contracted Services | 2 | 72 |
| 1 | 7200 | Contracted Services | 3 | 720 |
| 1 | 720001 | Contracted Services | 4 | 7200 |
| 1 | 720002 | Brokerage | 4 | 7200 |
| 1 | 720003 | Computer Service | 4 | 7200 |
| 1 | 720004 | Facilities Management | 4 | 7200 |
| 1 | 720005 | Waste Removal | 4 | 7200 |
| 1 | 720006 | Daycare | 4 | 7200 |
| 1 | 720007 | Transportation Services | 4 | 7200 |
| 1 | 720008 | Agent Commissions and Fees | 4 | 7200 |
| 1 | 720009 | Payroll Services Charges | 4 | 7200 |
| 1 | 720010 | Security Services | 4 | 7200 |
| 1 | 720011 | Lecture Series | 4 | 7200 |
| 1 | 720012 | Agent Retainer | 4 | 7200 |
| 1 | 7201 | Contracted Services - Parking and F | 3 | 720 |
| 1 | 720101 | Surveying | 4 | 7201 |
| 1 | 720102 | Landscaping | 4 | 7201 |
| 1 | 720103 | Snow Removal | 4 | 7201 |
| 1 | 720104 | Parking Lot | 4 | 7201 |
| 1 | 720105 | Parking Lot Towing Fees | 4 | 7201 |
| 1 | 720106 | Mgmt. Fees Imperial Parking | 4 | 7201 |
| 1 | 720107 | Parking Passes | 4 | 7201 |
| 1 | 720108 | Janitorial Services | 4 | 7201 |
| 1 | 7202 | Contracted Services - Program Deliv | 3 | 720 |
| 1 | 720201 | Program Accreditation | 4 | 7202 |
| 1 | 720202 | Program Review | 4 | 7202 |
| 1 | 720203 | Invigilation Cost | 4 | 7202 |
| 1 | 720204 | Curriculum Development | 4 | 7202 |
| 1 | 720205 | Program Development | 4 | 7202 |
| 1 | 720206 | Assessment (EPT Testing) | 4 | 7202 |
| 1 | 720207 | Student Exchange Expense | 4 | 7202 |
| 1 | 720208 | Publication Costs | 4 | 7202 |
| 1 | 720209 | Contracted Course Delivery | 4 | 7202 |
| 1 | 720210 | Educational/Cultural Activities | 4 | 7202 |

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| 1 | 7203 | Contracted Services - Construction | 3 | 720 |
| 1 | 720301 | Architectural Fees | 4 | 7203 |
| 1 | 720302 | Project Management Fees | 4 | 7203 |
| 1 | 720303 | Surveying Fees | 4 | 7203 |
| 1 | 720304 | Consultant Fees | 4 | 7203 |
| 1 | 720305 | Permits | 4 | 7203 |
| 1 | 720306 | Construction | 4 | 7203 |
| 1 | 720307 | Construction - Misc | 4 | 7203 |
| 1 | 721 | Capitalization - Contracted Service | 2 | 72 |
| 1 | 7219 | Capitalization - Contracted Service | 3 | 721 |
| 1 | 721999 | Capitalization - Contracted Service | 4 | 7219 |
| 1 | 73 | Interest, Bank Charges and Related | 1 | |
| 1 | 730 | Interest and Bank Charges | 2 | 73 |
| 1 | 7300 | Interest | 3 | 730 |
| 1 | 730010 | Interest on LTD | 4 | 7300 |
| 1 | 730011 | Debt Repayment | 4 | 7300 |
| 1 | 730020 | Other Interest | 4 | 7300 |
| 1 | 7301 | Bank Charges | 3 | 730 |
| 1 | 730110 | Bank Service Charges | 4 | 7301 |
| 1 | 730111 | Fiscal Agency Fees. | 4 | 7301 |
| 1 | 7302 | Credit Card Charges | 3 | 730 |
| 1 | 730210 | Master Card Discount | 4 | 7302 |
| 1 | 730211 | VISA Discount | 4 | 7302 |
| 1 | 730212 | Amex Discount | 4 | 7302 |
| 1 | 7303 | Unrealized Gains and Losses on LTD | 3 | 730 |
| 1 | 730310 | Unrealized Gain/Losses on LTD | 4 | 7303 |
| 1 | 731 | Over/Shorts, Bad Debt and other cha | 2 | 73 |
| 1 | 7310 | Over/Shorts, Bad Debt and other cha | 3 | 731 |
| 1 | 731010 | Cash Over/Short | 4 | 7310 |
| 1 | 731011 | Unrecoverable GST | 4 | 7310 |
| 1 | 731012 | Bad Debt Expense | 4 | 7310 |
| 1 | 739 | Capitalization - Interest & Bank Ch | 2 | 73 |
| 1 | 7399 | Capitalization - Interest & Bank Ch | 3 | 739 |
| 1 | 739999 | Capitalization - Interest & Bank Ch | 4 | 7399 |
| 1 | 74 | Cost of Goods Sold | 1 | |
| 1 | 740 | Purchases for resale - Bookstore | 2 | 74 |
| 1 | 7401 | Bookstore Purchases | 3 | 740 |
| 1 | 740101 | Texts 'A' - 25 | 4 | 7401 |
| 1 | 740102 | Texts 'D' - 40 | 4 | 7401 |
| 1 | 740103 | Spec Order 'F1' - 27 | 4 | 7401 |
| 1 | 740104 | Gen Interest Books 'F' 40 | 4 | 7401 |

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|---|--------|-------------------------------------|---|------|
| 1 | 740105 | Stationery 'G' - 40 | 4 | 7401 |
| 1 | 740106 | Stamps 'H' - 5 | 4 | 7401 |
| 1 | 740107 | Calendars 'I' - 40 | 4 | 7401 |
| 1 | 740108 | Confectionary 'J' - 25 | 4 | 7401 |
| 1 | 740109 | Art Supplies 'K' - 40 | 4 | 7401 |
| 1 | 740110 | Tax Goods 'L' - 32 | 4 | 7401 |
| 1 | 740111 | Tax Goods 'M' - 20 | 4 | 7401 |
| 1 | 740112 | Newspaper 'N' - 17 | 4 | 7401 |
| 1 | 740113 | Computers 'O' - 11 | 4 | 7401 |
| 1 | 740114 | Computer Supplies 'E' - 40 | 4 | 7401 |
| 1 | 740115 | Tax Goods 'P' - 50 | 4 | 7401 |
| 1 | 740116 | Software Licensing | 4 | 7401 |
| 1 | 740117 | Computer Software 'Q' - 20 | 4 | 7401 |
| 1 | 740118 | Tax Goods 'R' - 40 | 4 | 7401 |
| 1 | 740119 | Magazines 'S' - 20 | 4 | 7401 |
| 1 | 740120 | Used Books 'T' -33 | 4 | 7401 |
| 1 | 740121 | Child's Clothing 'U' - 40 | 4 | 7401 |
| 1 | 740122 | Personal Grooming Items 'V' - | 4 | 7401 |
| 1 | 740123 | Phone Cards 'V1' - 25 | 4 | 7401 |
| 1 | 740124 | Non-Taxable Misc. 'W' - 20 | 4 | 7401 |
| 1 | 740125 | Toys & Gifts 'X' - 40 | 4 | 7401 |
| 1 | 740126 | Imprinted Giftware 'XX' - 40 | 4 | 7401 |
| 1 | 740127 | Contract Sales 'XXX' - 20 | 4 | 7401 |
| 1 | 740128 | Rings 'X1' - 15 | 4 | 7401 |
| 1 | 740129 | Taxable 'Y' - 40 | 4 | 7401 |
| 1 | 740130 | City Paper Basics Catalogue | 4 | 7401 |
| 1 | 740131 | Non-Taxable - No Margin 'Z' | 4 | 7401 |
| 1 | 740132 | Printshop Material 'B' - 25 | 4 | 7401 |
| 1 | 740133 | Medical Ref Texts 'C' - 25 | 4 | 7401 |
| 1 | 740134 | Non-Tax Adult Clothing 'Q1' - | 4 | 7401 |
| 1 | 740135 | IDI Special Orders | 4 | 7401 |
| 1 | 741 | Purchases for resale - Food Service | 2 | 74 |
| 1 | 7410 | Food Services Purchases | 3 | 741 |
| 1 | 741001 | Food | 4 | 7410 |
| 1 | 741002 | Catering Services | 4 | 7410 |
| 1 | 741003 | Staples | 4 | 7410 |
| 1 | 741004 | Cleaning Supplies | 4 | 7410 |
| 1 | 741005 | Paper Supplies | 4 | 7410 |
| 1 | 741006 | Meat | 4 | 7410 |
| 1 | 741007 | Produce | 4 | 7410 |
| 1 | 741008 | Dairy | 4 | 7410 |

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| 1 | 741009 | Confectionary | 4 | 7410 |
| 1 | 741010 | Miscellaneous | 4 | 7410 |
| 1 | 7411 | Non-Alcoholic Beverages | 3 | 741 |
| 1 | 741100 | Beverages | 4 | 7411 |
| 1 | 7415 | Alcoholic Beverages | 3 | 741 |
| 1 | 741500 | Liquor | 4 | 7415 |
| 1 | 744 | Freight | 2 | 74 |
| 1 | 7440 | Freight | 3 | 744 |
| 1 | 744000 | Inventory Freight-In | 4 | 7440 |
| 1 | 745 | Purchase for resale - Other | 2 | 74 |
| 1 | 7450 | Purchase for resale - Other | 3 | 745 |
| 1 | 745000 | Purchase for resale - Other | 4 | 7450 |
| 1 | 747 | Cost of Goods Sold | 2 | 74 |
| 1 | 7470 | Cost of Goods Sold | 3 | 747 |
| 1 | 747010 | COGS Inventory | 4 | 7470 |
| 1 | 747020 | Inventory Write-Offs | 4 | 7470 |
| 1 | 75 | Travel, Membership and Training | 1 | |
| 1 | 750 | Travel Advances & Unallocated Pcard | 2 | 75 |
| 1 | 7500 | Travel Advances & Unallocated PCard | 3 | 750 |
| 1 | 750010 | Travel Advances | 4 | 7500 |
| 1 | 750020 | Unallocated Pcard Expenses | 4 | 7500 |
| 1 | 751 | Travel- Provincial | 2 | 75 |
| 1 | 7510 | Vehicle - Provincial | 3 | 751 |
| 1 | 751010 | Mileage per diem - Provincial | 4 | 7510 |
| 1 | 751012 | Vehicle Rental - Provincial | 4 | 7510 |
| 1 | 751013 | Other Automobile Exp. - Provincial | 4 | 7510 |
| 1 | 7511 | Air Travel - Provincial | 3 | 751 |
| 1 | 751110 | Air Travel - Provincial | 4 | 7511 |
| 1 | 7512 | Meals - Provincial | 3 | 751 |
| 1 | 751210 | Meals - Provincial | 4 | 7512 |
| 1 | 7513 | Accommodations- Provincial | 3 | 751 |
| 1 | 751310 | Accommodations- Provincial | 4 | 7513 |
| 1 | 751311 | Accommodations- Home Stay Students | 4 | 7513 |
| 1 | 7514 | Other Travel Expenses - Provincial | 3 | 751 |
| 1 | 751410 | Conference and Registration Fees - | 4 | 7514 |
| 1 | 751411 | Other Travel Expenses - Provincial | 4 | 7514 |
| 1 | 752 | Travel - Canadian | 2 | 75 |
| 1 | 7520 | Travel by Vehicle | 3 | 752 |
| 1 | 752010 | Mileage per diem - Canadian | 4 | 7520 |
| 1 | 752012 | Vehicle Rental - Canadian | 4 | 7520 |
| 1 | 752013 | Other Automobile Exp. - Canadian | 4 | 7520 |

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| 1 | 7521 | Air Travel - Canadian | 3 | 752 |
| 1 | 752110 | Air Travel - Canadian | 4 | 7521 |
| 1 | 7522 | Meals - Canadian | 3 | 752 |
| 1 | 752210 | Meals - Canadian | 4 | 7522 |
| 1 | 7523 | Accommodations - Canadian | 3 | 752 |
| 1 | 752310 | Accommodations - Canadian | 4 | 7523 |
| 1 | 7524 | Other Travel - Canadian | 3 | 752 |
| 1 | 752410 | Conf. and Registration Fees - Can. | 4 | 7524 |
| 1 | 752411 | Other Travel Expenses - Canada | 4 | 7524 |
| 1 | 753 | Travel- International | 2 | 75 |
| 1 | 7530 | Vehicle - International | 3 | 753 |
| 1 | 753010 | Mileage per diem - International | 4 | 7530 |
| 1 | 753012 | Vehicle Rental - International | 4 | 7530 |
| 1 | 753013 | Other Automobile Exp. - Internation | 4 | 7530 |
| 1 | 7531 | Air Travel - International | 3 | 753 |
| 1 | 753110 | Air Travel - International | 4 | 7531 |
| 1 | 7532 | Meals - International | 3 | 753 |
| 1 | 753210 | Meals - International | 4 | 7532 |
| 1 | 7533 | Accommodations - International | 3 | 753 |
| 1 | 753310 | Accommodations - International | 4 | 7533 |
| 1 | 7534 | Other Travel Exp. - International | 3 | 753 |
| 1 | 753410 | Conf. and Registration Fees - Intl | 4 | 7534 |
| 1 | 753411 | Other Travel Expenses - Intl | 4 | 7534 |
| 1 | 755 | Membership and Training | 2 | 75 |
| 1 | 7550 | Memberships - Staff | 3 | 755 |
| 1 | 755010 | Professional Dues - Staff | 4 | 7550 |
| 1 | 755011 | Other Memberships - Staff | 4 | 7550 |
| 1 | 7551 | Memberships - Institutional | 3 | 755 |
| 1 | 755110 | Memberships - Institutional | 4 | 7551 |
| 1 | 7552 | Professional Development | 3 | 755 |
| 1 | 755210 | Professional Development | 4 | 7552 |
| 1 | 755220 | Internal Workshop/Course/Field Work | 4 | 7552 |
| 1 | 755230 | External Workshops & Courses | 4 | 7552 |
| 1 | 755240 | Staff Training Costs | 4 | 7552 |
| 1 | 759 | Capitalization - Travel, Membership | 2 | 75 |
| 1 | 7599 | Capitalization - Travel, Membership | 3 | 759 |
| 1 | 759999 | Capitalization - Travel, Membership | 4 | 7599 |
| 1 | 76 | Advertising, Promotion and Recruit | 1 | |
| 1 | 761 | Advertising | 2 | 76 |
| 1 | 7610 | Advertising - General | 3 | 761 |
| 1 | 761001 | Advertising | 4 | 7610 |

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|---|--------|--------------------------------|---|------|
| 1 | 761002 | Online Advertising | 4 | 7610 |
| 1 | 761003 | Print Advertising | 4 | 7610 |
| 1 | 761004 | Radio & Television Advertising | 4 | 7610 |
| 1 | 761005 | Newspaper Advertising | 4 | 7610 |
| 1 | 761006 | Outdoor Advertising | 4 | 7610 |
| 1 | 761007 | Transit Advertising | 4 | 7610 |
| 1 | 761008 | Advertising - Column | 4 | 7610 |
| 1 | 761009 | Yellow Pages | 4 | 7610 |
| 1 | 761010 | Magazine Advertising | 4 | 7610 |
| 1 | 761011 | Program Specific Advertising | 4 | 7610 |
| 1 | 761012 | Public Relations | 4 | 7610 |
| 1 | 761013 | TRU Calendar | 4 | 7610 |
| 1 | 762 | Recruitment | 2 | 76 |
| 1 | 7621 | Recruitment - Admin | 3 | 762 |
| 1 | 762110 | Advertising - Admin | 4 | 7621 |
| 1 | 762111 | Relocation - Admin | 4 | 7621 |
| 1 | 762112 | Other Recruitment - Admin | 4 | 7621 |
| 1 | 7622 | Recruitment - Faculty | 3 | 762 |
| 1 | 762210 | Advertising - Faculty | 4 | 7622 |
| 1 | 762211 | Relocation - Faculty | 4 | 7622 |
| 1 | 762212 | Other Recruitment - Faculty | 4 | 7622 |
| 1 | 7623 | Recruitment - Support | 3 | 762 |
| 1 | 762310 | Advertising - Support | 4 | 7623 |
| 1 | 762311 | Relocation - Support | 4 | 7623 |
| 1 | 762312 | Other Recruitment - Support | 4 | 7623 |
| 1 | 763 | Promotions | 2 | 76 |
| 1 | 7630 | Promotions - Staff | 3 | 763 |
| 1 | 763010 | Staff Recognition | 4 | 7630 |
| 1 | 763011 | Retirement | 4 | 7630 |
| 1 | 763012 | Honorary Degrees | 4 | 7630 |
| 1 | 7631 | Promotions - Other | 3 | 763 |
| 1 | 763110 | Promotions | 4 | 7631 |
| 1 | 763111 | Social & Hospitality | 4 | 7631 |
| 1 | 763112 | Convocation | 4 | 7631 |
| 1 | 763113 | Photos | 4 | 7631 |
| 1 | 763114 | Promotional Materials-Printed | 4 | 7631 |
| 1 | 763115 | Promotional Gifts | 4 | 7631 |
| 1 | 763116 | Translation of Materials | 4 | 7631 |
| 1 | 763117 | Student Art Work | 4 | 7631 |
| 1 | 763118 | 50/50 Lottery Winnings | 4 | 7631 |
| 1 | 763119 | Tuition Discount | 4 | 7631 |

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|---|--------|-------------------------------------|---|------|
| 1 | 763120 | Community Relations | 4 | 7631 |
| 1 | 763121 | Student Recruitment Fairs | 4 | 7631 |
| 1 | 769 | Capitalization - Advertising & Prom | 2 | 76 |
| 1 | 7699 | Capitalization - Advertising & Prom | 3 | 769 |
| 1 | 769999 | Capitalization - Advertising & Prom | 4 | 7699 |
| 1 | 77 | Building, Equip, Ops and Maint. | 1 | |
| 1 | 770 | Repairs and Maintenance | 2 | 77 |
| 1 | 7700 | Repairs and Maintenance - Buildings | 3 | 770 |
| 1 | 770011 | Preventative Maintenance | 4 | 7700 |
| 1 | 770012 | Building Maintenance | 4 | 7700 |
| 1 | 770013 | Air Handling Systems Maint | 4 | 7700 |
| 1 | 770014 | Interior Painting | 4 | 7700 |
| 1 | 770015 | Refrigeration | 4 | 7700 |
| 1 | 770016 | Floor Repairs | 4 | 7700 |
| 1 | 770017 | Roof Repairs | 4 | 7700 |
| 1 | 770018 | Electrical Repairs | 4 | 7700 |
| 1 | 770019 | Elevator Servicing | 4 | 7700 |
| 1 | 770020 | Alarm Systems | 4 | 7700 |
| 1 | 770021 | Lighting Repairs | 4 | 7700 |
| 1 | 7701 | Repairs and Maintenance - Vehicles | 3 | 770 |
| 1 | 770110 | Vehicle Repair Costs | 4 | 7701 |
| 1 | 770111 | Vehicle Maintenance Costs | 4 | 7701 |
| 1 | 7702 | Repairs and Maintenance - Equipment | 3 | 770 |
| 1 | 770210 | Boiler/Heating Equipment | 4 | 7702 |
| 1 | 770211 | Plumbing Systems | 4 | 7702 |
| 1 | 770212 | Software Maintenance Agreement | 4 | 7702 |
| 1 | 770213 | Electronic Infrastructure | 4 | 7702 |
| 1 | 770214 | Electric Infrastructure | 4 | 7702 |
| 1 | 770215 | Other Equipment Repair | 4 | 7702 |
| 1 | 770217 | Lab Equipment Repair | 4 | 7702 |
| 1 | 7703 | Repairs and Maintenance - Sites | 3 | 770 |
| 1 | 770310 | Signage Upgrades | 4 | 7703 |
| 1 | 770311 | Parking Lot Maintenance | 4 | 7703 |
| 1 | 770312 | Parking Lot Upgrades | 4 | 7703 |
| 1 | 770313 | Site Repairs | 4 | 7703 |
| 1 | 772 | Renovations | 2 | 77 |
| 1 | 7720 | Renovations -Buildings | 3 | 772 |
| 1 | 772010 | Renovations - Buildings | 4 | 7720 |
| 1 | 772011 | Renovations - Research | 4 | 7720 |
| 1 | 779 | Capitalization - Renovation & Maint | 2 | 77 |
| 1 | 7799 | Capitalization - Renovation & Maint | 3 | 779 |

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|---|--------|-------------------------------------|---|------|
| 1 | 779999 | Capitalization - Renovation & Maint | 4 | 7799 |
| 1 | 78 | Bursaries, Awards and Scholarships | 1 | |
| 1 | 781 | Bursaries | 2 | 78 |
| 1 | 7810 | Bursaries | 3 | 781 |
| 1 | 781010 | Bursaries | 4 | 7810 |
| 1 | 782 | Scholarships | 2 | 78 |
| 1 | 7820 | Scholarships - Domestic Students | 3 | 782 |
| 1 | 782010 | Scholarships | 4 | 7820 |
| 1 | 782020 | Scholarship Bachelor - Research | 4 | 7820 |
| 1 | 782030 | Scholarship Masters - Research | 4 | 7820 |
| 1 | 782040 | Scholarship PhD - Research | 4 | 7820 |
| 1 | 7821 | Scholarships - International Studen | 3 | 782 |
| 1 | 782110 | International Scholarships | 4 | 7821 |
| 1 | 783 | Awards | 2 | 78 |
| 1 | 7830 | Awards - Domestic Students | 3 | 783 |
| 1 | 783000 | Awards | 4 | 7830 |
| 1 | 783001 | Ambassador's Entrance | 4 | 7820 |
| 1 | 783002 | President's Entrance | 4 | 7820 |
| 1 | 783003 | President's Open Transfer | 4 | 7820 |
| 1 | 783004 | Board of Governors Entrance | 4 | 7820 |
| 1 | 783005 | Board of Governors Regional | 4 | 7820 |
| 1 | 783006 | Community Service Entrance | 4 | 7820 |
| 1 | 783007 | Leadership Entrance | 4 | 7820 |
| 1 | 783008 | Athletic Sports Task Force | 4 | 7830 |
| 1 | 783009 | Athletic Awards | 4 | 7830 |
| 1 | 783010 | Student Field School Award | 4 | 7830 |
| 1 | 783011 | Student Exchange Award | 4 | 7830 |
| 1 | 783012 | Research Stipends | 4 | 7830 |
| 1 | 783020 | Awards Bal. Fwd, | 4 | 7830 |
| 1 | 7831 | Awards - International Students | 3 | 783 |
| 1 | 783110 | Student Int'l Practicum Award | 4 | 7831 |
| 1 | 79 | Other Expenses | 1 | |
| 1 | 791 | Rentals and Leases | 2 | 77 |
| 1 | 7911 | Rentals | 3 | 791 |
| 1 | 791110 | Furniture Rentals | 4 | 7911 |
| 1 | 791111 | Equipment Rental | 4 | 7911 |
| 1 | 791113 | Space Rental | 4 | 7911 |
| 1 | 7912 | Leases | 3 | 791 |
| 1 | 791210 | Photocopier Lease | 4 | 7912 |
| 1 | 791211 | Computer Leasing | 4 | 7912 |
| 1 | 791213 | Computer Leasing-C/R Purchase | 4 | 7912 |

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|---|--------|-------------------------------------|---|------|
| 1 | 791214 | Property Leases | 4 | 7912 |
| 1 | 791215 | Equipment Leases | 4 | 7912 |
| 1 | 791216 | Equipment to be billed back | 4 | 7912 |
| 1 | 791301 | Licencing Expenses | 4 | 7941 |
| 1 | 792 | Amortization | 2 | 79 |
| 1 | 7920 | Amortization of Capital Assets | 3 | 792 |
| 1 | 792000 | Dep. Exp. Site Improvements | 4 | 7920 |
| 1 | 792010 | Dep. Exp. Leasehold Improvements | 4 | 7920 |
| 1 | 792020 | Dep. Exp. Buildings | 4 | 7920 |
| 1 | 792030 | Dep. Exp. Furniture, Fixtures and E | 4 | 7920 |
| 1 | 792031 | Dep. Exp. Computer Equipment | 4 | 7920 |
| 1 | 792040 | Dep. Exp. Books | 4 | 7920 |
| 1 | 792050 | Dep. Exp. Software | 4 | 7920 |
| 1 | 793 | Utilities and Property Taxes | 2 | 77 |
| 1 | 7930 | Utilities | 3 | 793 |
| 1 | 793001 | Utilities - Electrical | 4 | 7930 |
| 1 | 793002 | Utilities - Heat & Gas | 4 | 7930 |
| 1 | 793003 | Water & Sewer Services | 4 | 7930 |
| 1 | 793004 | Garbage Removal | 4 | 7930 |
| 1 | 793005 | Telephone | 4 | 7930 |
| 1 | 793006 | Internet Service | 4 | 7930 |
| 1 | 793007 | Utilities - Data/Network | 4 | 7930 |
| 1 | 793008 | Utilities - Cable Vision | 4 | 7930 |
| 1 | 7931 | Property Taxes & Misc. | 3 | 793 |
| 1 | 793110 | Property Taxes | 4 | 7931 |
| 1 | 793111 | Common Costs | 4 | 7931 |
| 1 | 793112 | Carbon Tax | 4 | 7931 |
| 1 | 794 | Other Expenses | 2 | 79 |
| 1 | 7941 | Other Expenses | 3 | 794 |
| 1 | 794110 | Donations | 4 | 7941 |
| 1 | 794120 | Donations in Kind | 4 | 7941 |
| 1 | 794125 | Transfers to TRU | 4 | 7941 |
| 1 | 794130 | Royalties Paid | 4 | 7941 |
| 1 | 794133 | Tax Expense & Recovery | 4 | 7941 |
| 1 | 794135 | Prior Year Adjustment | 4 | 7941 |
| 1 | 7942 | Insurance | 3 | 794 |
| 1 | 794210 | Insurance | 4 | 7942 |
| 1 | 794220 | Insurance Claim Replacement | 4 | 7942 |
| 1 | 794999 | Capitalization - Other Expenses | 4 | 7941 |
| 1 | 799 | Assets to be expensed | 2 | 77 |
| 1 | 7999 | Assets to be expensed | 3 | 799 |

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|---|--------|-------------------------------------|---|------|
| 1 | 799900 | Books and Library Books | 4 | 7999 |
| 1 | 799905 | Continuations | 4 | 7999 |
| 1 | 799909 | Capitalization - Books | 4 | 7999 |
| 1 | 799910 | Work in Progress | 4 | 7999 |
| 1 | 799919 | Capitalization - Work in Progress | 4 | 7999 |
| 1 | 799920 | Site Improvements | 4 | 7999 |
| 1 | 799925 | Road Construction | 4 | 7999 |
| 1 | 799926 | Capitalization - Road Construction | 4 | 7999 |
| 1 | 799929 | Capitalization - Site Improvements | 4 | 7999 |
| 1 | 799930 | Building | 4 | 7999 |
| 1 | 799939 | Capitalization - Building | 4 | 7999 |
| 1 | 799940 | Furnishings | 4 | 7999 |
| 1 | 799949 | Capitalization - Furnishing | 4 | 7999 |
| 1 | 799950 | Equipment | 4 | 7999 |
| 1 | 799959 | Capitalization - Equipment | 4 | 7999 |
| 1 | 799960 | Computer Hardware | 4 | 7999 |
| 1 | 799969 | Capitalization - Computer Hardware | 4 | 7999 |
| 1 | 799970 | Computer Software | 4 | 7999 |
| 1 | 799979 | Capitalization - Computer Software | 4 | 7999 |
| 1 | 799980 | Leasehold Improvements | 4 | 7999 |
| 1 | 799989 | Capitalization - Leasehold Improve | 4 | 7999 |
| 1 | 80 | Internally Generated Expenditures | 1 | |
| 1 | 800 | Internally Generated Expenditures (| 2 | 80 |
| 1 | 8000 | Internally Generated Expenditures (| 3 | 800 |
| 1 | 800011 | IDI - Copy Cost | 4 | 7040 |
| 1 | 800012 | IDI - Print Shop | 4 | 7040 |
| 1 | 800013 | IDI - Printshop (Bookstore Purch) | 4 | 7401 |
| 1 | 800020 | IDI - Food Services | 4 | 7050 |
| 1 | 800030 | IDI - Residence | 4 | 7513 |
| 1 | 800051 | IDI - Wages | 4 | 6140 |
| 1 | 800052 | IDI - Awards | 4 | 7830 |
| 1 | 800053 | IDI - Tuition Fees | 4 | 7552 |
| 1 | 800080 | IDI - CAC Receptions, Events, Cater | 4 | 7050 |
| 1 | 800081 | IDI- Bookies | 4 | 7020 |
| 1 | 800082 | IDI - Debt Repayments | 4 | 8000 |
| 1 | 800083 | IDI - Facilities | 4 | 7702 |
| 1 | 8001 | Internal Expenditures Transfers | 3 | 800 |
| 1 | 800100 | Carry Fwd Adj - Salary | 4 | 6140 |
| 1 | 800101 | Carry Fwd Adj - Non-Salary | 4 | 7030 |
| 1 | 803 | Allowance for Reserves | 2 | 80 |
| 1 | 8030 | Allowance for Reserves | 3 | 803 |

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|---|--------|------------------------------------|---|------|
| 1 | 803010 | Allowance for Operating Reserve | 4 | 8030 |
| 1 | 803020 | Allowance for Depreciation Reserve | 4 | 8030 |
| 1 | 88 | Budget | 1 | |
| 1 | 881 | Unallocated Budget | 2 | 88 |
| 1 | 8810 | Unallocated Budget | 3 | 881 |
| 1 | 881000 | Unallocated Budget | 4 | 8810 |
| 1 | 881010 | Unallocated University Growth | 4 | 8810 |
| 1 | 881020 | Unallocated Championship | 4 | 8810 |
| 1 | 881030 | Unallocated Institutional Reserve | 4 | 8810 |
| 1 | 882 | Budget Adjustments | 2 | 88 |
| 1 | 8820 | Budget Adjustments | 3 | 882 |
| 1 | 882000 | Rolling Average Adjustments | 4 | 8820 |
| 1 | 882001 | Institutional Budget Reduction | 4 | 8820 |
| 1 | 882002 | Institutional Deficit | 4 | 8820 |