

Chart	Acct	Title	Level	Parent
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
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
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
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
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
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
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
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
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
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
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
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
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