

UNBC
Chart of Accounts Dictionary - Coding Guide
EXPENDITURES

Account Code	Description	Type of Entries
Vehicle Repair, Maintenance, Operation	The following accounts are used to record expenses related to UNBC mobile equipment. Includes all licensed and unlicensed motorized vehicles (cars, trucks, vans, ATV's, boats, forklifts), non-motorized vehicles (trailers, campers, etc) and vehicle equipment (motors, etc).	
7061	Vehicle Maintenance	Costs associated with regular maintenance costs, like oil changes and tune-ups.
7062	Vehicle Fuel	Fuel expenses for fleet vehicles.
7063	Vehicle Damage	Costs associated with body work.
7064	Vehicle Repair	Costs associated with major repairs.
7065	Bulk Diesel Fuel	
7066	Propane Fuel	
Equipment Maintenance	These accounts are used to record the expense of maintaining University owned equipment.	
7121	Equipment Maintenance - Computer	Costs associated with the ongoing maintenance of computers. Include the costs of service calls and replacement parts. Do NOT include parts purchased to upgrade a system, these should be recorded as minor capital.
7125	Equipment Maintenance - Photocopier	Costs associated with the ongoing maintenance of photocopiers.
7127	Equipment Maintenance - Scientific	Costs associated with the ongoing maintenance of scientific equipment such as autoclaves, microscopes, etc.
7128	Equipment Maintenance - Printers	Costs associated with the ongoing maintenance of printers and scanners.
7130	Equipment Maintenance - Fax Machines	Costs associated with the ongoing maintenance of fax machines.
7131	Equipment Maintenance - Miscellaneous	Expenses related to the ongoing maintenance or repair of other equipment.
7132	Equipment Maintenance - Audio Visual	Costs associated with the ongoing maintenance of audio visual equipment.
7133	Equipment Maintenance - Research	Costs associated with the ongoing maintenance of equipment used in the field for research such as chainsaws, weapons, data loggers, GPS units.
Equipment Rental	These accounts record the cost of short term rentals of equipment from external sources.	
7279	Rental Vehicle Damage	Costs levied to repair damage to rented vehicles, including insurance deductible.

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7521	Equipment Rental - Other	Costs of renting equipment such as photocopiers, radios, welders, etc.
7522	Computer Rental	To record the costs associated with short term rentals of desktop or laptop computers or printers.
7523	Audio Visual Rental	Costs of renting audio visual equipment.
7524	Pager Rental	Costs of renting pagers.
7824	Research Vehicle Rental	Costs of renting vehicles for purposes of research travel.