

Account Code	Description	Type of Entries
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**Minor Equipment - Non-capital** These accounts record the purchase of non-consumable, non-capital assets. Assets recorded here will have an individual value of less than \$1,000.

7311	Furnishings	Items such as chairs and bookshelves.
7312	Office Equipment	Items such as calculators, label makers and transcribers.
7313	Computer Software	Single use software.
7314	Computer Equipment	Items such as keyboards/mice or monitors or upgrades such as RAM.
7315	Printers/Scanners	Small printers and/or scanners.
7316	Equipment - Other	All equipment that does not fit in other categories. Do NOT include consumable items, please see accounts listed under "Office & Admin" or "Research."
7317	Research Equipment	Items such as chain saws, weapons, data loggers, GPS, etc used in the field for research. Do NOT include consumable items, please see accounts listed under "Office & Admin" or "Research."
7318	Small Tools	Power tools and other small tools.
7319	Audio Visual Equipment	Items such as speakers, microphones and projectors.
7320	Communication Equipment	Items such as smart phones and radios.
7321	Photography Equipment	Items such as cameras, lenses, video equipment.
7322	Scientific Equipment	Items such as burners, small refrigerators, etc. Do NOT include consumable items, please see accounts listed under "Office & Admin" or "Research."

**Capital Furniture** These accounts record the purchase of capital assets. Assets of a capital nature have a unit value in excess of \$1,000.

8105	Capital Furniture - Office	Items such as desks or filing cabinets.
8110	Capital Furniture - Library	Items for the general library such as carrels and bookshelves.
8115	Capital Furniture - Laboratory	Items for the laboratory like lab stools or counters.
8120	Capital Furniture - Classroom	Tables, chairs, lecterns for classrooms.
8125	Capital Furniture - Meeting Rooms	Tables, chairs, whiteboards, etc. for meeting rooms.
8130	Capital Furniture - Common Areas	Couches, etc. placed in common space areas.
8135	Capital Furniture - Residences	All furniture purchased for the residences.
8140	Capital Furniture - Other	All furniture items that don't fit in the categories above.

**Capital Equipment** These accounts record the purchase of capital assets. Assets of a capital nature have a unit value in excess of \$1,000.

8205	Capital Equipment - Office	Items such as paper shredders or transcribers.
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8210	Capital Equipment - Library	Items such as microfiche readers and other library specific equipment.
8215	Capital Equipment - Scientific	Equipment used in laboratories and field research such as microscopes, autoclaves, generators and analysis equipment.
8220	Capital Equipment - Computer	Includes monitors, desktops and laptops.
8222	Capital Equipment - Network	Equipment used for network infrastructure.
8225	Capital Equipment - Audio Visual	Includes equipment such as projectors, portable monitors, dvd/vcr, projection screens, portable PA systems, etc.
8230	Capital Equipment - Telecommunications	Includes telephones and all equipment purchased for the telephone system.
8240	Capital Equipment - Printers/Scanners	Includes all desktop and network printers and/or scanners.
8245	Capital Equipment - Mobile	For the purchase of all licensed and unlicensed motorized vehicles (trucks, cars, vans, ATV's boats, forklifts, etc), non-motorized vehicles (trailers, campers, etc) and vehicle equipment (motors, etc).
8250	Capital Equipment - Kitchen/Servery	All equipment purchased for use in the kitchen (such as ovens, microwaves, dishwashers, mixers, etc).
8255	Capital Equipment - Other	To be used for equipment that does not fit into the categories above (fitness centre or facilities equipment for example).
8280	Capital Equipment - Parking	Includes all parking equipment such as ticket dispensers.
8285	Capital Equipment - Photography	Includes large still cameras, digital cameras, lenses.

**Other Capital** These accounts are used to record the purchase of items to expand the physical library collectons.

8260	Capital - Library Books
8265	Capital - Periodicals/Continuations
8270	Capital - Collections

**Land** These accounts record the fair market value of purchased or donated land.

8700	Land
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**Building & Construction** These accounts are used to record work-in-progress expenditures related to capital construction projects. The following accounts should not be used without consultation with Finance.

8811	Sub Architect
8812	Architect Fees
8813	Site Services
8814	Planning and Design
8815	Building and Construction

8816	Insurance and Permits
8817	Landscaping
8818	Project Management
8819	Project Management Disbursements
8820	Architect Disbursements
8821	Mechanical Upgrades and Renovations
8822	Electrical Upgrades and Renovations
8823	Architectural Upgrades and Renovations
8824	Millwork/Cabinetry/Hardware
8825	Consultant Fees
8826	Consultant Disbursements
8827	Betterments
8828	Legal Fees
8829	Audit Fees