

OBJECT		DESCRIPTION	ADDITIONAL INFORMATION
3XXXX	CARRY FORWARD		
	39999	Year End Close/Balance FWD	For Financial Services use only
4XXXX	REVENUE		
41XXX	FEDERAL GOVERNMENT REVENUE		Revenue from Federal Departments
	41100	Federal-SSHRCC	Social Sciences and Humanities Research Council
	41200	Federal-NSERC	Natural Sciences and Engineering Research Council
	41400	Federal-CIHR	Canadian Institutes of Health Research
	41500	Federal-Other <\$100k	If annual amount of revenue from any Federal department exceeds \$100k, the transactions need to be moved to a specific object code related to the Federal department.
	41502	Federal-Natural Resources	
	41503	Federal-Human Resources(HRSDC)	
	41504	Federal-Fisheries & Oceans	
	41505	Federal-ACOA	
	41506	Federal-National Defence	
	41507	Federal-Agriculture & Agri-Food	
	41508	Federal-Environment & Climate	
	41509	Federal-Nat'l Research Council	
	41512	Federal-Transport Canada	
	41514	Federal-Culture History & Sport	
	41515	Federal-Parks Canada	
	41517	Federal-Health Canada	
	41518	Federal-Canadian Space Agency	
	41531	Federal-Indigenous & North Aff	
	41534	Federal-Canadian Heritage	
	41535	Federal-Canada Research Chairs	
	41538	Federal-Can Found Innovation	
	41544	Federal-Employ & Social Develo	
416XX	PROVINCIAL REVENUE - NEW BRUNSWICK		Revenue from NB Provincial Departments
	41600	NB-Other Grants/Contr <\$100k	If annual amount of revenue from any Provincial department exceeds \$100k, the transactions need to be moved to a specific object code related to the Provincial department.
	41604	NB-Environment & Local Gov't	
	41605	NB-MPHEC Operating	
	41606	NB-MPHEC SGS/Recruit	MPHEC Grad School & Recruitment Special Project
	41610	NB-MPHEC Nursing	
	41615	NB-MPHEC Non-Space & A&R	
	41620	NB-Regional Development Corp'n	
	41626	NB - Innovation Fund	
	41630	NB - Education	
	41635	NB-Intergovernmental Affairs	
	41640	NB-Post Sec. Educ Train & Labr	
	41645	NB-Natural Res & Energy Develo	Energy & Resource Development
	41650	NB-Social Development Corporat	
	41655	NB-Opportunies NB	
	41660	NB-Transportation&Infrastructu	
	41665	NB-Health	
	41670	NB-Agric/Aquaculture/Fisheries	
	41680	NB-MPHEC Other Restricted	
	41695	NB-Other Restricted Research	
	41699	Prov'l-MPHEC NS&AR clearing	Budget office use only
417XX	MUNICIPAL REVENUE		
	41700	Municipal Grants/Contracts	
418XX	OTHER PROVINCIAL REVENUE		Revenue from all other Provincial Departments
	41800	Other Provinces/Territories	
	41801	Ontario	
	41802	Newfoundland	
	41803	Nova Scotia	
	41804	Prince Edward Island	
	41806	Alberta	
	41811	NW Territories	
419XX	FOREIGN GOVERNMENT REVENUE		Revenue from US and all other foreign governments
	41910	Foreign Gov't Grants/Contracts	

OBJECT	DESCRIPTION	ADDITIONAL INFORMATION
421xx	TUITION AND RELATED FEE REVENUE	Transactions within the 42xxx object series initially occur through the Student Receivable module. Verify with Financial Services prior to using.
42100	UG FT Credit FA & WI	
42105	UG PT Credit FA & WI	
42110	GR Tuition - All Terms	
42120	UG FT Credit SU	
42125	UG PT Credit May-Aug	
42134	Fees-GR International Diff'l	
42135	Fees-UG International Diff'l	
42145	Fees-Co-Op / PEP Programs	
42160	Fees-Program Fees	
42200	Fees-Non Credit	
42205	Fees-NonCredit Course Discount	For College of Extended Learning use only
42400	Fees-Miscellaneous Student	
42405	Fees-Application UG	
42406	Fees-Application GR	
42410	Fees-Transcripts	For Registrar use only
42435	Fees-Re Registration	
43XXX	NON GOVERNMENT GRANTS/DONATIONS	
43210	Individuals-Cdn	
43220	Individuals-USA	
43240	Development-Gifts	Development and donor relations - donation receipt provided
43310	Corporate-Cdn	
43320	Corporate-USA	
43330	Corporate-Other	
43410	Foundations-Cdn	
43420	Foundations-USA	
43510	Non Profit-Cdn	
43511	Non Profit-Networks Centres Ex	Networks of Centres of Excellence (NCE)
43512	Non Profit-Tri-Council Subgran	
43520	Non Profit-USA	
43530	Non Profit-Foreign Other	
44XXX	SALE OF SERVICES & PRODUCTS	
44200	Residence Room & Board	For Residence Use
44202	Residence miscellaneous adjust	For Residence Use
44203	Res Room-early/late	For Residence Use
44205	Residence Damage	For Residence Use
44206	Res House Dues (Prev 46018)	For Residence Use
44207	Res House Fines (Prev 46028)	For Residence Use
44210	Cancellation Fees	For Residence Use
44211	Apartment Rental	For Residence Use
44212	Food Service/Meal plans	For Residence Use
44213	Coin Laundry Revenue	For Residence Use
44214	Food Service/Catering	For Residence Use
44215	Summer Residence Revenue	For Residence Use
44216	Tourist Hotel Revenue	For Residence Use
44217	Student Hotel Revenue	For Residence Use
44218	Youth/Sport Camp Revenue	Any Department youth camp fees
44219	Group Accomodation Revenue	For Residence Use
44220	Magee House Rent	For Residence Use
44221	Refundable Deposits-Room Keys	For Residence Use
44240	Conference Management Revenue	For Residence Use
44300	IBME Clinic Sales	Institute of Bio Medical Engineering
45XXX	DONATION/INVESTMENT INCOME	For use by Trust and Treasury Services only
46XXX	MISCELLANEOUS INCOME	
46001	Sale of Equipment	
46003	Facility Rental External	Gym/Lab/Turf Facilities Rental
46004	Food Service Contract Rebate	
46005	Property Leases	
46006	Food Service External	
46007	Facility Rental Internal Ancillary	e.g. Wu Centre charging departments for room rental
46008	Gate Receipts	
46009	Food Service Internal Ancillary	e.g. Wu Centre charging departments for food service
46010	Sundry	
46011	Seminar & Workshop Revenue	e.g. Department collects fees related to a workshop, seminar or competition

OBJECT	DESCRIPTION	ADDITIONAL INFORMATION
46018	Fundraising Revenue	
46031	Other Revenue Internal Ancillary	e.g. Conference Services charging department for audio equipment usage
46033	Co-loc shared services SJ/DAL	For Financial Services use only
46070	License/Royalty Revenue	
46075	Card Program - Revenue	For UCard Revenue use only
46076	Card Program - Replacement Card	For UCard Revenue use only
46090	Campus Rec Admin Fee	
46100	Rebate/Discount Earned	
46207	Contract Overhead Non-Research	For Research Services use only
47XXX	FUND TRANSFERS	
47500	Trust Tsfs-Restricted	For Financial Services use only
49XXX	COST RECOVERIES	
49810	ECR-Security	
49815	ECR-Media Services	
49820	ECR-Computing Services	
49830	ECR-Print Services	
5XXXX	SALARIES & BENEFITS	
511XX	ACADEMIC SALARIES	
51010	Academic Salary Budget fwd	Budget carry forwards only; no actual revenue/expense may be charged
51100	Academic-Full Time	
51105	Academic-Full Time Term	
51107	Academic-Sal Recovery Pos	For internal cost recovery of salary - both sides of entry must contain same object
51108	Academic-Sal Recovery Pool	For internal cost recovery of salary - both sides of entry must contain same object
51110	Academic-Part Time	
51111	Academic Part Time Clinical	
51120	Academic-Sabbatical Leave	
51125	Academic-Administrative Leave	
51140	Academic-Sabbatical Research	
51145	Academic-Specific Research	
51150	Academic-Seconded/CAE IC	
51155	Academic-PDA	
51160	Academic-Maternity/Adoption leave	
51190	Academic-Awards/Honorariums	
512XX	ACADEMIC OTHER INSTRUCTION & RESEARCH	
51210	OI&R-Research/Visiting Scientist	
51220	OI&R-Principal Invest Fees	
51221	Academic-P.J. Research Trust Fund	
51222	Royalty Payments	
51225	OI&R-Research Associate	
51230	OI&R - Graduate Teaching Assistant	Do not use for Tri-Agency accounts (funds 40, 42, 44, or CRC grants)
51235	OI&R-UGTA/Students	Do not use for Tri-Agency accounts (funds 40, 42, 44, or CRC grants)
51240	OI&R-Bachelor Student-Cdn(F/T)	Undergrad Canadian
51241	NSERC USRA student payments	NSERC USRA student program only
51245	OI&R-Bachelor Student-For(F/T)	Undergrad Foreign
51250	OI&R-Bachelor Student-Cdn(P/T)	
51255	OI&R-Bachelor Student-For(P/T)	
51260	OI&R-GAA-Masters Student-Cdn	Scholarship type award
51261	OI&R-GAA-Doctorate Student-Cdn	Scholarship type award
51262	OI&R-T4 Doctorate student-Cdn	Employment Income
51263	OI&R-T4 Masters Student(Cdn)	Employment Income
51264	OI&R-T4 Masters Student(For)	Employment Income
51265	OI&R-GAA-Masters Student-Intl	Scholarship type award
51266	OI&R-GAA-Doctorate Student-Intl	Scholarship type award
51267	OI&R-T4 Doctorate Student-Intl	Employment Income
51270	OI&R-Postdoc Fellow-Cdn	
51271	OI&R-Postdoc Union-CDN	
51272	OI&R-Postdoc Non-Union-CDN	
51273	OI&R-Postdoc Mat/Pat Leave	
51274	OI&R-Postdoc Fellow - Overtime	
51275	OI&R-Postdoc Fellow-Int'l	
51276	OI&R-Postdoc Union-Int'l	
51277	OI&R-Postdoc Non-Union-Int'l	
51280	OI&R-Other(miscellaneous)	

OBJECT	DESCRIPTION	ADDITIONAL INFORMATION
51285	Employer Compliance Fee (Immigration CIC)	
51290	Ol&R-Awards/Honorariums	
51999	Academic Salary Pool	Budget purposes only
52XXX	OTHER SALARIES & WAGES	
52010	Non Academic Salary Budget cfwd	Budget carry forwards only; no actual revenue/expense may be charged
52100	Non Academic-Full Time	For restricted accounts, use 52101 or 52110
52101	Non Academic-Term (>1 year)	
52105	Non Academic-Continuing PT	
52107	Non Academic-Sal Recovery Pos	For internal cost recovery of salary - both sides of entry must contain same object
52108	Non Academic-Sal Recovery Pool	For internal cost recovery of salary - both sides of entry must contain same object
52110	Non Academic-Term (< year)	
52115	Senior Executive Admin Leave	
52121	Non Academic-Term PT Benefits	
52125	Non Academic-FT Term renewable	
52130	Non Academic-Students	For SEED/CSJ chargebacks only on research accounts
52135	Non Academic-Work Study	
52140	Non Academic-Overtime	
52150	Non Acad-Maternity/Adopt/Care	For Maternity/Adoption/Parental or Compassionate Care Leave
52165	Seconded to/from UNB	
52190	Non Academic-Awards/Honorariums	
52999	Non Academic Salary Pool	Budget purposes only
531XX	FRINGE BENEFITS	
53170	Benefits-Chargeout recovery	
53175	Benefits-Seconded Positions	
53180	Charge Out-Bachelor-Cdn(F/T)	Used mostly within Research funds (14, 40-69)
53181	Charge Out-Bachelor-For(F/T)	Used mostly within Research funds (14, 40-69)
53182	Charge Out-Bachelor-Cdn(P/T)	Used mostly within Research funds (14, 40-69)
53183	Charge Out-Bachelor-For(P/T)	Used mostly within Research funds (14, 40-69)
53184	Charge Out-Masters(Cdn)	Used mostly within Research funds (14, 40-69)
53185	Charge Out-Masters(For)	Used mostly within Research funds (14, 40-69)
53186	Charge Out-Doctorate(Cdn)	Used mostly within Research funds (14, 40-69)
53187	Charge Out-Doctorate(For)	Used mostly within Research funds (14, 40-69)
53188	Charge Out-Postdoc(Cdn)	Used mostly within Research funds (14, 40-69)
53189	Charge Out-Postdoc (Int'l)	Used mostly within Research funds (14, 40-69)
6XXXX	OPERATING EXPENSES	
60XXX	CAPITALIZED FIXED ASSETS	
60100	Land	Capital asset purchases >\$100,000
60110	Land Improvements	Capital asset purchases >\$100,000
60210	Buildings-Residence	Capital asset purchases >\$100,000
60220	Buildings-Academic	Capital asset purchases >\$100,000
60230	Buildings-Sundry	Capital asset purchases >\$100,000
60240	Buildings-Improvements	Capital asset purchases >\$100,000, otherwise use 72000
60305	F&E-Other	Capital asset purchases >\$15,000, otherwise use 64105
60310	F&E-Laboratory/Workshop	Capital asset purchases >\$15,000, otherwise use 64110
60315	F&E-Classrooms	Capital asset purchases >\$15,000, otherwise use 64115
60320	F&E-Office	Capital asset purchases >\$15,000, otherwise use 64120
60330	F&E-Athletic	Capital asset purchases >\$15,000, otherwise use 64130
60335	F&E-Library	Capital asset purchases >\$15,000, otherwise use 64135
60340	F&E-Residence	Capital asset purchases >\$15,000, otherwise use 64140
60345	F&E-Maintenance Equipment	Capital asset purchases >\$15,000, otherwise use 64145
60350	F&E-Audio Visual	Capital asset purchases >\$15,000, otherwise use 64180
60450	F&E-Personal Computers	Capital asset purchases >\$15,000, otherwise use 64150
60460	F&E-Other Computer Hardware	Capital asset purchases >\$15,000, otherwise use 64160
60470	F&E-Computer Software	Capital asset purchases >\$15,000, otherwise use 64170
60500	Vehicles & Rolling Stock	Capital asset purchases >\$15,000, otherwise use 64190
60600	Campus Roads & Tunnels	Capital asset purchases >\$100,000
60700	Network Construction	Capital asset purchases >\$100,000
60999	Capital Assets Pool	Budget purposes only
61XXX	TRAVEL	
61105	Transportation	
61110	Accommodation	
61115	Meals	
61116	Incidentals(travel)	
61120	Taxis & Parking	

OBJECT	DESCRIPTION	ADDITIONAL INFORMATION
61125	Fuel	
61135	Vehicle rental	
61136	Vehicle Rental over 30 days	
61150	Relocation	
61155	Conference/registr&admiss fees	Registration for conferences, workshops, etc./travel related admission fees
61999	Travel Budget Pool	Budget purposes only
62XXX	LIBRARY	All Library Purchases
62110	Lib Acq'n-Periodicals & Serials	Periodicals/serials at 15% tax rate
62115	Lib Acq'n-Film Materials	
62116	Lib Acq'n-E-Books	
62125	Lib Acq'n-Binding	
62130	Acq'n-HST 100% Books	Book purchases at 5% tax rate
62132	Acq'n-HST 100% Periodicals/serials	Periodicals/serials at 5% tax rate
62140	Lib Acq'n-Cataloguing Materials	
62145	Document Delivery Serv/ILL	Document Delivery Service & Interlibrary Loans
62999	Acquisitions Pool	Budget purposes only
630XX	OTHER OPERATIONAL EXPENSES	
63015	Donations to qualified donees	Donations to qualified donees (organizations that can issue official donation receipts). The department will be required to provide the BN/Registration number of the Charity so it can be reported to CRA.
63031	Hospitality - Employee	All expenses related to "non" work related events such as Dept Social Functions (Holiday receptions, BBQ's, Retirements). For approved work related employee events such as planning/training sessions, please use 75400 and/or 73100
63032	Hospitality - Alcohol	Any alcohol purchased at any time
63033	Hospitality	Food & beverages (incl. catering), activities, gifts, etc. for hosting non-UNB guests (prospective staff, students, benefactors or other stakeholders) e.g. Recruiting
63034	University Functions	All expenses related to University Wide Functions such as Awards Banquets, Annual Retirement Dinner, 25 year Recognition event, Fundraisers, etc.
63040	Licences & Fees	Licenses (vehicle, liquor, etc.), permits, security checks, etc.
63050	Exchange Costs	US and Foreign Currency Exchange Costs
63060	Bank Charges	Bank fees and general service charges including interest charges (excluding long term debt interest)
63065	Cash Over/Short	Cash discrepancies in petty cash funds/floats
63071	Bad Debt Expense	Cost of uncollectable accounts receivable
63080	Publications	Journal Submissions Fees, Publication Fees, Illustrations, etc.
63090	Ads-Courses	
63091	Ads-Faculty Recruiting	
63092	Ads-Staff Recruiting	
63095	Ads - Events/Stud Recr/Other	Advertising costs for University events, student recruiting, etc.
63097	Ads-Agency Media Buy	Cost of purchasing ad space through a media buying company (print, cinema, digital, out-of-home, etc.)
63XXX	MATERIALS & SUPPLIES	
63105	Supplies-general	
63106	Materials - Promotional	
63107	Supplies-Athletic	
63108	Materials - Event	
63110	Supplies-laundry	
63112	Uniforms	
63115	Supplies - Field	
63121	Housing & Food services	
63145	Photography & Film	
63150	Supplies - Chemicals	
63155	FM Material & Supply charges	For FM material and supply charges
63157	Landscaping materials/supplies	Plants/Flowers & planters, mulch, etc. Not to be used for large landscaping projects (see 72130)
63160	Gases	
63165	Supplies - Glassware	
63170	Supplies - Safety	
63175	Solvents	
63180	Supplies - Caretaker	
63185	Supplies -Laboratory	
63186	Specimens	
63187	Supplies - Animal Care	
63190	Supplies - Office & Paper	
63205	Instructional Events	For ELP & Renaissance College use only
63210	Supplies - Instructional	

OBJECT	DESCRIPTION	ADDITIONAL INFORMATION
63215	Food/Groceries	
63220	Repair Parts	
63225	Fuel & Lubricants	For use in equipment - not vehicles
63230	Construction Materials	
63240	Small Tools	
631XX	MATERIALS & SUPPLIES CONTINUED	
63250	Computer Accessories	
63260	Electronic Components	
63270	Supplies - Medical	
63280	Subscriptions	
63290	Non-Library Publications	
63315	Grants/Contributions/Sponsorsh	
63320	Sundry	
63328	Royalty expense	
63332	Contract/grant internal tsfs	For Research funds only
63340	External Research tsfs/ORS use	For Research funds only
63341	UNB Subgrants	For Research funds only
63999	Supplies-Pool	Budget purposes only
641XX	FURNITURE & EQUIPMENT PURCHASES UNDER \$15,000	
64105	F&E-Other	
64110	F&E-Laboratory/Workshop	
64115	F&E-Classrooms	
64120	F&E-Office	
64130	F&E-Athletic	
64135	F&E-Library	
64140	F&E-Residence	
64145	F&E-Maintenance equipment	
64150	F&E-Personal Computers	
64155	F&E Mobile Phones	
64156	F&E Tablets & Other Devices	
64160	F&E-Other Computer Hardware	
64170	F&E-Computer Software	
64180	F&E-Audio Visual	
64190	F&E-Vehicles	
64195	F&E-Energy Management Project Amort	For use by Financial Services
64198	F&E-Clearing to Capital Assets	For use by Financial Services
642XX	EQUIPMENT RENTAL & MAINTENANCE	
64205	Maint Contracts-Buildings	
64210	Maint/Repairs Equipment	Maintenance & repairs of vehicles and equipment incl. maintenance contracts
64215	Maint Contracts-Other	
64220	Rental-Office Equipment	
64225	Rental-Computer Equipment	
64230	Rental-Computer Software	
64235	Leases-Vehicles	
64240	Rental-Other	
64250	Site Licences	Electronic Media, Site licenses, web site fees, etc.
64999	Furniture & Equipment Pool	Budget purposes only
65XXX	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY	
65020	Visiting Scholar-Living Allow	Visiting scholars coming here, paid in the form of allowances
66XXX	TRUST & ENDOWMENT EXPENSES	
66103	Administration Fee	For use by Financial Services only
66104	Insurance Policy Payments	For use by Trust and Treasury Services only
66105	Other Expense-trust	For use by Trust and Treasury Services only
7XXXX	INDIRECT EXPENSES	
71XXX	UTILITIES	
71100	Electricity	
71200	Fuel	
71202	#6 Oil	
71203	Wood	
71204	Natural Gas	
71205	Purchased Steam	
71300	Water	

	OBJECT	DESCRIPTION	ADDITIONAL INFORMATION
	714XX	COMMUNICATIONS	
	71400	Telephone-Local&Internet Charges	
	71410	Telephones - Long Distance	
	71420	Mobile/Data/Cable Usage	Mobile phone/Data plans/Cable charges
	71425	Courier/Shipping HST	
	71426	Courier/Shipping GST	
	71427	Postage	
	71999	Utilities Pool	Budget purposes only
	72XXX	RENOVATIONS & ALTERATIONS	
	72000	Renovations & Alterations	Renovations and alterations to existing space (including grounds) that are not to be Capitalized (less than \$100,000). Does not include regular maintenance.
	72120	Repairs/Maint Building	Repairs done to existing space, e.g. Repair ceiling tile, replace broken window. Not considered new construction.
	72130	Repairs/Maint Grounds	Non-capitalized grounds work: sidewalk repair, paving - not including snow removal or lawn maintenance
	72198	Clearing to Capital Assets	For Financial Services use only
	73XXX	SPACE RENTAL	
	73100	Room/Lab Rental	
	73120	Building Rental	
	73999	Room & Building rental pool	Budget purposes only
	74XXX	SCHOLARSHIPS/BURSARIES/PRIZES	
	74100	Scholarship Expense	
	74120	Student Prizes/Gifts/Incentive	
	74200	Annuity Payments	For Trust and Treasury Services only
	74999	Scholarship pool	Budget purposes only
	75XXX	EXTERNALLY CONTRACTED SERVICES	
	75100	ECS-Cleaning	
	75110	ECS - Other Contracted Service	Other time & material contracted services. E.g.: Translation, Lab Services (DNA sequencing, sampling), photographers, laundry
	75200	ECS-Printing/Copying/Shredding	
	75400	ECS-Food Service(External)	
	75401	ECS-Food Service(Internal)	WU Centre use only
	75402	ECS-Liquor Purchases	
	75500	ECS-Garbage/Waste Removal	
	75550	ECS-Grounds Maintenance	Snow Removal, Lawn Maintenance
	75600	ECS-Security	External security service, alarm service
	75700	ECS-Honorariums	Small voluntary payments (<\$100) made for services for which are not legally or traditionally required. Typically used to cover cost for volunteers or guest speakers
	75710	ECS-Exp Learning Placement	Secondments for Exper Learning Accounts 63-66
	75800	ECS-Acad Teaching & Superviso	Payment to hire an outside source to teach a course or supervise students
	75999	External Services Pool	Budget purposes only
	76XXX	PROFESSIONAL FEES	
	76100	Audit Fees	
	76150	Assurance/Accounting & Tax Fees	Services outside of year end audit
	76198	Clearing to Capital Assets	For Financial Services use only
	76200	Legal Fees	
	76300	Investment Custodial Fees	Trust & Treasury Services use only
	76400	Investment Management Fees	Trust & Treasury Services use only
	76600	Consultants & Other Profession	Other professional fees, e.g. human resource consultants, computer & other
	76610	Medical Fees	
	76630	Engineering/Architect Fees	Engineering or Architect fees relating to non-capital Renovations & Alterations. Fees for capital projects should be coded to appropriate 60xxx or 64xxx object.
	76640	Actuarial Services	
	76800	Courses & Tuition Fees	Cost for Faculty & Staff to take courses required by employer
	76999	Professional Fees Pool	Budget purposes only
	77XXX	INSURANCE	
	77100	Accident & Public Liability	
	77200	Auto Insurance	
	77300	Buildings & Contents Insurance	
	77400	Crime & Dishonesty Insurance	

OBJECT	DESCRIPTION	ADDITIONAL INFORMATION
77500	Other Insurance	
77600	Uninsured Losses	
77999	Insurance Pool	Budget purposes only
78XXX	PROPERTY TAX	
78100	Property Tax	
79XXX	MEMBERSHIPS	
79100	Membership-Academic Organizations	To be used only for institutional memberships such as AUCC & CAUBO.
79200	Membership-Business & Professional	To be used by individual faculty and staff members, for professional membership fees.
79300	Membership-Other Fees	
79999	Membership Fees Pool	Budget purposes only
8XXXX	COST OF SALES/COGS/DEBT REPAYMENT	
81XXX	COST OF SALES/COGS	
81100	Cost of Sales	IBME and Bookstore use only
81110	COGS - Inventory Prosthetic	For IBME use only
82XXX	Debt Repayment	
82100	Debt Repayment-Interest	
82200	Debt Repayment-Principal	
9XXXX	OTHER EXPENDITURES	
91XXX	INTERNAL COST RECOVERIES	Used when services are provided internally between departments. Both sides of the entry must use the same object to ensure revenue and expense is not inflated.
91010	ICR-Imaging & Print Services	
91015	ICR-Web & Media Services	
91020	ICR-Computing Services	
91025	ICR-VOIP	
91026	ICR-Project Management Fees	
91027	ICR-FM Vehicle Charges	
91028	ICR-FM Labour Charge	
91029	ICR-FM Labour Recovery	
91030	ICR-Central Heating Plant	
91031	ICR-SJ Water	
91032	ICR-SJ Steam	
91033	ICR-SJ Power	
91036	ICR-Univ Functions Non-Ancill	Charges between departments for University functions. e.g. Cost for Dean to attend awards dinner would use this for both sides of the journal entry.
91037	ICR-Conference Mgmt Fees	To charge departments conference management fees.
91040	ICR-Postage Charges	
91045	ICR-Library	
91055	ICR-Security	
91060	ICR-Work Study Program	
91065	ICR-Electron Microscopy Unit	
91066	ICR-MRI Instrument Time	
91070	ICR-College of Extended Learni	
91080	ICR-Shops	
91085	ICR-Support capital fund proj	
91095	ICR-Kinesiology Facilities	All Kinesiology Internal Charges including AUC, Currie Centre, Turf Field/Dome
91100	ICR-Manual Cheque Charges	Charge to Departments for issuing a manual cheque
91105	ICR-Internal O/H admin fee	
91999	Chargebacks Pool	Budget purposes only
93XXX	BUDGET CARRY FORWARD	
93010	Budget Carry Forward	Budget carry forwards only; no actual revenue/expense may be charged
94XXX	INTERFUND	Internal transfers are the movement of cash and fund balance from one fund to another. No goods or services are provided in exchange for the cash transfer. Transfers are not permitted between all fund combinations. Transfers require 94xxx object for both sides of the entry.
94000	Closed / use 94030	Use 94030
94010	AcadSal all funds to/fr 31-34	Academic Salary transfers to/from trust funds
94020	NonAcadSal all fds to/fr 31-34	Non Academic Salary transfers to/from Trust funds
94030	NonSal all funds to/fr 31-34	Non Salary transfers to/from Trust funds
94040	Within funds 31-33-34	Transfers within the trust funds
94100	NonSal 10-14 to/fr within 40-69	Non Salary transfers - operating to/fr Research funds
94110	AcadSal 10-14 to/fr 40-69	Academic Salary transfers - operating to/fr research

	OBJECT	DESCRIPTION	ADDITIONAL INFORMATION
	94120	NonAcadSal 10-14 to/fr 40-69	Non academic Salary transfers - operating to/fr Research funds
	94200	Transfers to/from Saint John	Transfers to/fr Saint John campus
	94300	NonSal all funds to/fr 21	Non Salary transfers to/from Capital funds
	94310	AcadSal all funds to/fr 21	Academic Salary transfers - to/from the capital fund
	94320	NonAcadSal all funds to/fr 21	Non academic Salary transfers - to/from the capital fund
	94500	Within 10-14	Non Salary transfers within the operating funds
	94520	Academic Sal within 10-14	Academic Salary transfers within the operating funds
	94530	NonAcad Sal within 10-14	Non academic Salary transfers within the operating funds
	94999	Interfund budget pool	Budget purposes only
	95000	GL CLEANUP PROCESS	Clearing object for expense transactions older than 10 yrs.
	99999	Non Salary Budget Pool	Budget purposes only