



Expense Account Definitions

Account	Description	Definition
53010	Supplies Instructional Camp #1	Expenditures for supplies used in the delivery of academic programs.
53011	Supplies Instructional	Expenditures for supplies used in the delivery of academic programs.
53012	Supplies Instr Camp #2	Expenditures for supplies used in the delivery of academic programs.
53014	Field Work and Field Trips	Expenditures for providing students with curriculum related off-campus fieldwork including travel, meals and accommodations for students and staff.
53015	Computer software	Expenditures for all information technology software.
53016	Field Work Camp #1	Expenditures for providing students with curriculum related off-campus fieldwork including travel, meals and accommodations for students and staff.
53017	Field Work Camp #2	Expenditures for providing students with curriculum related off-campus fieldwork including travel, meals and accommodations for students and staff.
53021	Books	Expenditures for book purchases used in the delivery of academic programs.
53022	Periodicals	Expenditures for all periodical purchases used in the delivery of academic programs.
53023	Rental Film	Expenditures for all film rentals used in the delivery of academic programs.
53031	Small Items Furn Equip Academic	Expenditures for furniture and equipment used in the delivery of academic programs. Includes items which do not meet the threshold for capitalization.
53032	Small Items IT Academic	Expenditures for Information Technology equipment used in the delivery of academic programs. Includes items which do not meet the threshold for capitalization.
53041	Rental Acad Furniture Equip	Expenditures for the rental of instructional and other furniture and equipment used in the delivery of academic programs.
53050	Cleaning Supplies	Expenditures for all cleaning supplies purchases.

Account	Description	Definition
53051	Supplies Office	Expenditures for office supplies that are not used in the delivery of academic programs. This can include items such as stationary, calculators, staplers, etc.
53052	Postage	Expenditures made for all postage and rental/lease of postage meters/machines.
53053	Courier	Expenditures made for courier services.
53054	Freight	Expenditures made for freight costs.
53055	Supplies Other	Expenditures for other supplies which are not used in the delivery of academic programs. Excluding office supplies and cleaning supplies.
53056	Small Items Non Academic	Expenditures for furniture and equipment not used in the delivery of academic programs. Includes items which do not meet the threshold for capitalization.
53057	Rental Other Furniture Equip	Expenditures for the rental of furniture and equipment not used in the delivery of academic programs.
53060	Rental Copiers	Expenditures for the rental of photocopiers.
53061	Small Items IT Non Academic	Expenditures for Information Technology equipment not used in the delivery of academic programs. Includes items which do not meet the threshold for capitalization.
53062	Non-Academic Student Prog	Expenditures for various student programming/activities/events which do not relate to the delivery of academic programs. Includes items which do not meet the threshold for capitalization.
53101	Travel and Accommodations	Expenditures for travel (i.e. accommodations, meals, mileage, vehicle rental) on college business. Excluding intercampus, staff employment, and professional development travel as well as expenditures relating to business meetings and hospitality.
53102	Travel intercampus	Expenditures for travel between college campuses.
53103	Hospitality	Expenditures for food, beverage, accommodation, transportation and other amenities to people who are not engaged in work for the College, other designated Broader Public Sector organizations or any of the Ontario government ministries, agencies and public entities covered by the OPS Travel, Meal and Hospitality Expenses Directive.
53104	Staff Employment - Travel	Expenditures for travel directly associated with the recruitment of new employees.
53105	PD - Travel	Expenditures for travel (i.e. accommodations, meals, mileage, vehicle rental) directly associated with professional development.

Account	Description	Definition
53106	Busing - Field Work	Expenditures for busing while providing students with curriculum related off-campus fieldwork.
53108	Business Meetings	Expenditures for modest and reasonable meals and/or refreshments which extend over the normal meal hours with people who are engaged in work for the College, other designated Broader Public Sector organizations or any of the Ontario government ministries, agencies and public entities covered by the OPS Travel, Meal and Hospitality Expense Directive.
53201	Professional Development	Expenditures for courses, programs, and conferences attended for the professional development of college staff.
53305	Staff Employment - Advertising	Expenditures for advertising directly associated with the recruitment of new employees.
53311	Advertising and Promotions	Expenditures related to promotion, public relations events, or publications. Includes special events and ceremonies, College calendars, college brochures and convocation. Excludes advertising directly associated with the recruitment of new employees.
53312	Advertising Web	Expenditures related to internet advertising and promotions.
53315	Advertising Collateral	Expenditures related to marketing materials.
53411	Telephone Equipment	Expenditures for telephone equipment.
53412	Telephone Long Distance	Expenditures for telephone long distance charges.
53413	Telephone Cell	Expenditures for cellphone charges.
53453	Legal Fees	Expenditures related to legal fees.
53501	Maintenance Building	Expenditures for maintaining College buildings and associated minor modifications which does not meet criteria for capitalization.
53502	Maintenance Building Equipment	Expenditures for maintaining College building equipment and associated minor modifications which does not meet criteria for capitalization.
53503	Contract Services Building	Expenditures for services obtained by the College through contracts with third parties for services related to the building, other than cleaning.
53511	Grounds Maintenance	Expenditures related to the ground maintenance for the college.
53521	Maintenance Equipment	Expenditures related to the maintenance of equipment owned

Account	Description	Definition
		or leased by the college.
53531	Maintenance IT Hardware	Expenditures related to the maintenance of IT Hardware owned or leased by the college.
53532	Maintenance IT Equipment	Expenditures related to the maintenance of IT Equipment owned or leased by the college.
53541	Computer Software Maintenance	Expenditures for the maintenance of Computer Software owned or leased by the college.
53551	Maintenance AV Equipment	Expenditures related to the maintenance of AV Equipment owned or leased by the college.
53601	Vehicle Expense	Expenditures related to the operation of college owned vehicles, excluding fuel costs relating specifically to travel.
53706	Membership and Dues	Expenditures for memberships and professional dues.
53711	Professional Fees	Expenditures related to the engagement of professionals for items such as; curriculum development, management consulting, architectural and engineering services.
53714	Contract Services Teaching	Expenditures related to services obtained by the college through contracts with third parties for teaching services.
53716	Contract Services Other	Expenditures for contract services related to services obtained by the college through contracts with third parties excluding advertising, teaching, legal fees, professional development and professional fees.
53743	Department Chargebacks	Expenditures between departments relating to staffing chargebacks.
53901	Renovations Building	Expenditures for one-time renovation projects of College buildings and associated minor modifications which does not meet the criteria for capitalization.