

Account Code	Description	Type of Entries
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<b>Minor Equipment - Non-capital</b>	These accounts record the purchase of non-consumable, non-capital assets. Assets recorded here will have an individual value of less than \$1,000.	
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7311	Furnishings (non-capital)	Items such as chairs, bookshelves, mattresses, bed frames.
7312	Office Equipment (non-capital)	Items such as calculators, label makers, electric staplers.
7313	Computer Software (non-capital)	Single use software.
7314	Computer Equipment (non-capital)	Items such as small tablets, keyboards/mice or monitors, upgrades such as RAM.
7315	Printers/Scanners (non-capital)	Small printers and/or scanners.
7316	Equipment - Other (non-capital)	All equipment that does not fit in other categories, such as stoves and fridges for the residences, small appliances in the kitchen, sports equipment, etc. Do NOT include consumable items, please see accounts listed under "Office & Admin" or "Research."
7317	Research Equipment (non-capital)	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 (non-capital)	Power tools and other small tools.
7319	Audio Visual Equipment (non-capital)	Items such as speakers, microphones and projectors.
7320	Communication Equipment (non-capital)	Items such as phones and radios.
7321	Photography Equipment (non-capital)	Items such as small cameras, lenses, tripods.
7322	Scientific Equipment (non-capital)	Items such as burners, microscopes, small refrigerators, etc. Do NOT include consumable items, please see accounts listed under "Office & Admin" or "Research."

<b>Capital Furniture</b>	These accounts record the purchase of capital furniture. Assets of a capital nature have a unit value in excess of \$1,000 and a useful life in excess of one year.	
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8105	Capital Furniture - Office	Purchase of items for an office, such as a desk set, filing cabinet or chair where the unit cost is > \$1,000.
8110	Capital Furniture - Library	Purchase of items for the library such as reference tables, carrels, etc where the unit cost is > \$1,000.
8115	Capital Furniture - Laboratory	Purchase of items for the labs such as counters and cabinets where the unit cost is > \$1,000.
8120	Capital Furniture - Classroom	Purchase of items for the classrooms such as tables, whiteboards, etc where the unit cost is > \$1,000.
8125	Capital Furniture - Meeting Rooms	Purchase of items for the meeting rooms such as tables, whiteboards, etc where the unit cost is > \$1,000.
8130	Capital Furniture - Common Areas	Purchase of items for the common areas such as tables, couches, etc where the unit cost is > \$1,000.
8135	Capital Furniture - Residences	Purchase of furniture items for the residence buildings where the unit cost is > \$1,000.
8140	Capital Furniture - Other	All furniture items that don't fit in the categories above where the unit cost is > \$1,000.

<b>Capital Equipment</b>	These accounts record the purchase of capital equipment. Assets of a capital nature have a unit value in excess of \$1,000 and a useful life in excess of one year.	
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8205	Capital Equipment - Office	Items such as paper shredders where the unit cost is > \$1,000.
8210	Capital Equipment - Library	Library specific equipment where the unit cost is > \$1,000.
8215	Capital Equipment - Scientific	Equipment used in laboratories and field research such as microscopes, autoclaves, generators and analysis equipment where the unit cost is > \$1,000.
8220	Capital Equipment - Computer	Laptops and computers where the unit cost is > \$1,000, including the cost of the monitors and docking stations purchased as a set.
8222	Capital Equipment - Network	Includes all equipment purchased for the network infrastructure and other applicable items where the unit cost is > \$1,000.
8225	Capital Equipment - Audio Visual	Includes equipment such as projectors, portable monitors, dvd/vcr, projection screens, portable PA systems, etc where the unit cost is > \$1,000.
8230	Capital Equipment - Communications	Includes all equipment purchased for the telephone system and other items where the unit cost is > \$1,000 (such as smart phones or SAT radios).
8240	Capital Equipment - Printers/Scanners	Includes all network printers and/or scanners where the unit cost is > \$1,000.
8245	Capital Equipment - Mobile Vehicle	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) where the unit cost is > \$1,000.
8250	Capital Equipment - Kitchen/Servery	All equipment purchased for use in the kitchen (such as ovens, microwaves, dishwashers, mixers, etc) where the unit cost is > \$1,000.
8255	Capital Equipment - Other	To be used for equipment that does not fit into the categories above (eg fitness centre or facilities equipment) where the unit cost is > \$1,000.
8280	Capital Equipment - Parking	Includes all parking equipment such as ticket dispensers where the unit cost is > \$1,000.
8285	Capital Equipment - Photography	Includes large still cameras, digital cameras, lenses where the unit cost is > \$1,000.

<b>Other Capital</b>	These accounts are used to record the purchase of items to expand the physical library collectons.	
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8260	Capital - Library Books	
8265	Capital - Periodicals/Continuations	
8270	Capital - Collections	

<b>Land</b>	These accounts record the fair market value of purchased or donated land.	
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8700	Land	
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<b>Building &amp; Construction</b>	These accounts are used by the Facilities Department to record work-in-progress expenditures related to capital construction projects and major capital renovations. The following accounts should not be used by other departments without consultation with Finance. For regular repair and maintenance codes please refer to the Facilities and Space tab.
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8811	Major Capital - Sub Architect
8812	Major Capital - Architect Fees
8813	Major Capital - Site Services
8814	Major Capital - Planning and Design
8815	Major Capital - Building and Construction
8816	Major Capital - Insurance and Permits
8817	Major Capital - Landscaping
8818	Major Capital - Project Management
8819	Major Capital - Project Management Disbursements
8820	Major Capital - Architect Disbursements
8821	Major Capital - Mechanical Upgrades and Renovations
8822	Major Capital - Electrical Upgrades and Renovations
8823	Major Capital - Architectural Upgrades and Renovations
8824	Major Capital - Millwork / Cabinetry / Hardware
8825	Major Capital - Consultant Fees
8826	Major Capital - Consultant Disbursements
8827	Major Capital - Betterments
8828	Major Capital - Legal Fees
8829	Major Capital - Audit Fees