

Accounting Services Guide

Explaining the Chart of Accounts

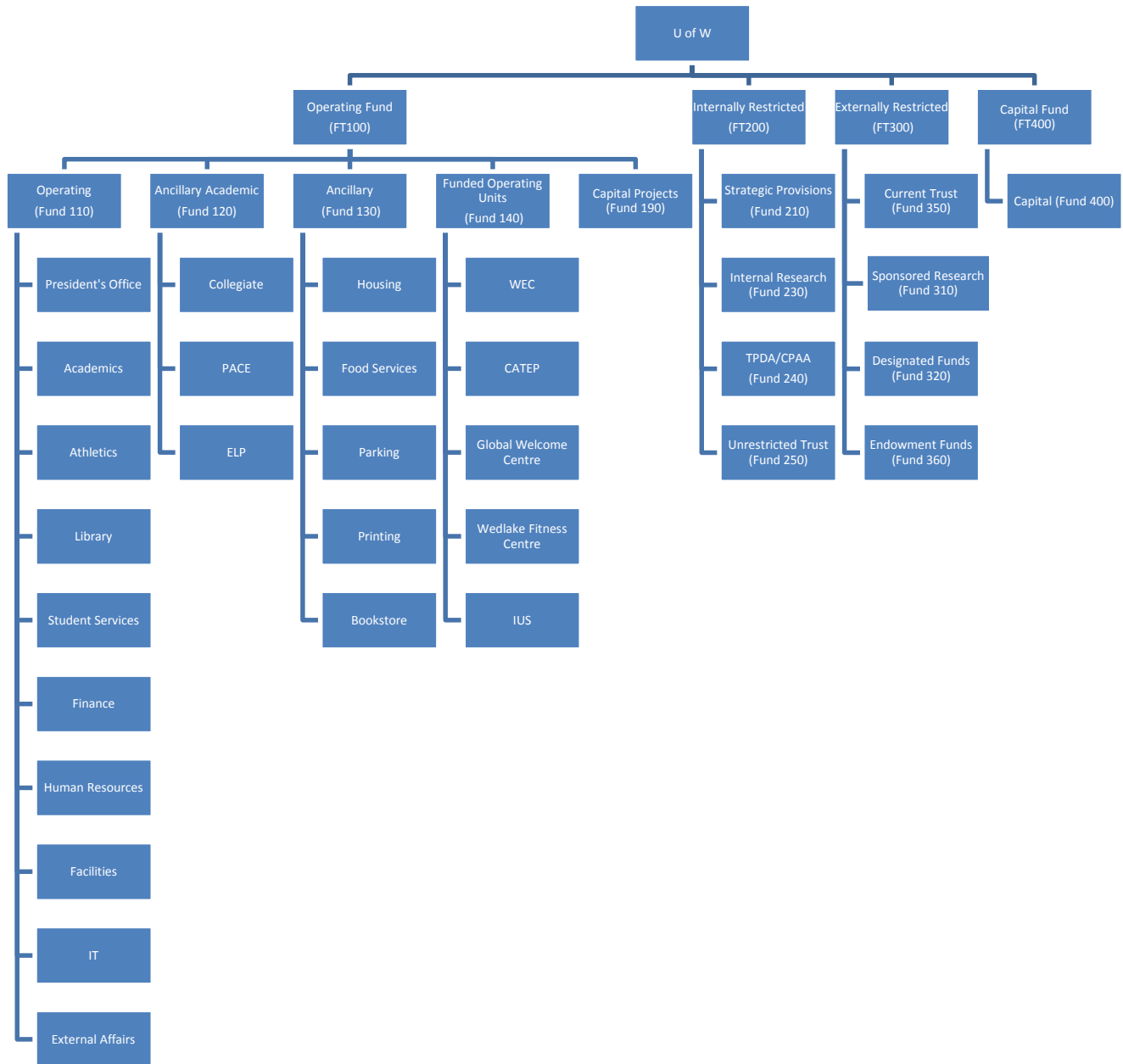
The University's business processes and decisions are anchored on the flow of specific financial information/data between various stakeholders. Providing such information on the University's activities is an important function of the accounting and reporting system which should capture, classify, record, and communicate relevant, reliable, and comparable financial information for purposes of:

- Budgetary accounting and reporting, including reporting of actual against approved budget estimates
- General purpose financial reporting
- Management information
- Statistical reporting

The Chart of Accounts (COA) serves as the foundation of the University's financial record keeping system. It provides a logical structure that facilitates the classifying and recording of financial information. An account is a unique record for each type of asset, liability, surplus, revenue and expense. An important purpose of the COA is to segregate expenditures, revenues, assets and liabilities so that the reader can quickly get a sense of the financial health of the specific department/organization they are reviewing.

Accounting Services Guide
Explaining the Chart of Accounts

High level overview of account structure



Accounting Services Guide

Explaining the Chart of Accounts

Chart of Accounts Structure

In the University's general and restricted financial system there are 9 components available to capture and report financial information, as follows:

Required on all transactions				Optional				
Fund (3 digits)	Account (5 digits)	Sector (3 digits)	Department (4 digits)	Sub- Department (4 digits)	Award (5 Digits)	Sub-Award (3 digits)	Project (4 Digits)	Travel Authorization (5 digits)

Fund	Identifies restrictions on the sources and uses of funds
Account	Identifies the nature of the expenditure, revenue, asset or liability. E.g.: salaries, travel, office supplies, utilities. You are expected to choose the most appropriate, logical account number/description when determining the account code
Sector	Identifies the major units of the UW
Department	Identifies the University operating unit E.g.: President's Office, Theology, Kinesiology. This number is assigned by Financial Services. You can request a new/additional department number if you want to track a specific grouping of revenue/expenses.
Sub-Department	An optional code to identify a sub-set of a department where there is a need to track revenues and expenses for a particular project. E.g: I heart UW Dinner is a sub-department of External Affairs
Award	An optional code (mandatory for Research Grants and Trust) to identify Internal Research grants, External Research grants, Trust Funds, Designated Accounts, TPDA/CPAA
Sub-Award	An optional code to identify a third-party that is performing a portion of UW's grant from a different institution. E.g.: a co-researcher at UM
Project	An optional code used specifically for capital or other projects.
Travel Authorization	Anyone that travels on UW business will require a travel authorization number that will be used to track the expenses against the authorization. A travel authorization number will be obtained online when the request to travel form is completed.

Accounting Services Guide

Explaining the Chart of Accounts

Account

Assets:

Start		Finish	Description
10100	-	10299	Cash and cash equivalents
11000	-	11299	Short term Investments
12000	-	12999	Accounts receivable
13000	-	13999	Current portion of long term receivable
14100	-	14999	Due to/from related parties
15000	-	15899	Prepaid & other assets
16100	-	16199	Long term investments
17000	-	17999	Long term receivables
18000	-	18999	Capital assets

Liabilities:

30003	-	30499	Accounts payables and accrued liabilities
30500	-	31999	Payroll accruals
32000	-	32199	Deferred revenue
32400	-	32499	Deferred contributions
32500	-	32599	Accrued vacation pay
33100	-	33999	Short term lease obligations
34000	-	34999	Current portion of long term debt
37100	-	37999	Obligations under capital leases
38000	-	39999	Long term debt
40000	-	40099	Deferred capital contributions
40100	-	40199	Obligation – Compensated absences
40200	-	40299	Pension obligation

Net Assets:

50001	-	50099	Unrestricted net assets
50501	-	50599	Internally restricted net assets
50701	-	50799	Externally restricted net assets
50801	-	50899	Investment in capital assets

Accounting Services Guide

Explaining the Chart of Accounts

Revenues:

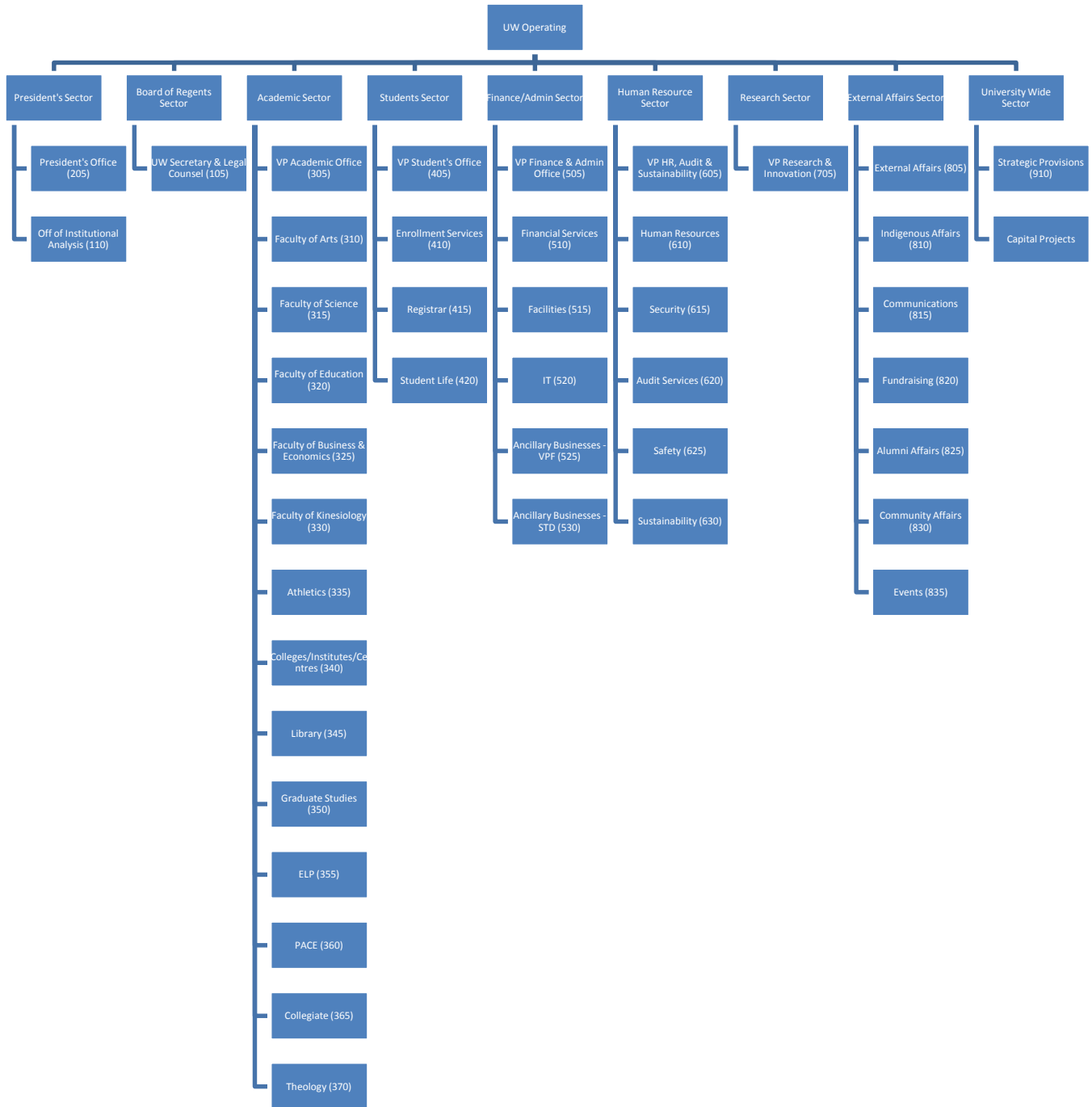
61000	-	61799	Government grants
62000	-	63999	Student academic fees
64001	-	64999	Gifts, grants & bequests
65001	-	65999	Interest & investment income
66001	-	67999	Sales of services & products & other revenues
68001	-	68999	Amortization of deferred capital contributions

Expenses:

70001	-	71999	Salaries & benefits
72002	-	72799	Supplies
73002	-	74999	Services
75003	-	75999	Travel expenses
76403	-	76899	Advertising & marketing
76903	-	76999	Bad debts expense
77003	-	77099	Professional development
77103	-	77399	Library expenses
78003	-	78699	Building, furniture, equipment & vehicle expenses
80002	-	80299	Cost of sales
81002	-	81999	Facilities management expenses
82002	-	82199	Interest expense
83002	-	83999	Scholarships & awards
84002	-	84199	Gifts to related parties
84202	-	84999	Intra-department/intercompany charges & recoveries
85002	-	85999	Amortization of capital assets

Accounting Services Guide
Explaining the Chart of Accounts

Sector – UW Operations
(Based on current Organizational Structure)



Accounting Services Guide

Explaining the Chart of Accounts

Department

The Department code is a four digit number assigned by Financial Services to help units within the University track revenues and monitor expenditures for a particular group of services. There is a relationship between the sector code and the department code. The first two digits of your department code will always be the same as the first two digits of your sector code. Department codes will typically end in an even number.

Fund Code	Sector Code	Dept Start		Dept Finish	Description
110	105	1052	-	1098	University Secretary & legal counsel
110	110	1102	-	1198	Office of Institutional Analysis
110	205	2052	-	2098	President's
110	305	3052	-	3098	VP Academic
110	310	3102	-	3148	Faculty of Arts
110	315	3152	-	3198	Faculty of Science
110	320	3202	-	3248	Faculty of Education (less 3216 & 3218)
140	321	3216	&	3218	WEC & CATEP
110	325	3252	-	3298	Faculty of Business & Economics
110	330	3302	-	3348	Faculty of Kinesiology
110	335	3352	-	3398	Athletics (less 3356)
140	336	3356	-	3356	Bill Wedlake Fitness Centre
140	340	3402	-	3448	Colleges/Institutes/Centres
110	345	3452	-	3498	Library
110	350	3502	-	3548	Graduate Studies
130	355	3552	-	3598	ELP
130	360	3602	-	3648	PACE
130	365	3652	-	3698	Collegiate
110	370	3702	-	3748	Theology
110	405	4052	-	4098	VP Student Life
110	410	4102	-	4148	Enrollment Services
110	415	4152	-	4198	Registrar
110	420	4202	-	4248	Student Life
110	505	5052	-	5098	VP Finance & Administration
110	510	5102	-	5148	Financial Services
110	515	5152	-	5198	Facilities
110	520	5202	-	5248	IT
120	525	5252	-	5298	Ancillary Business – VPF
120	530	5302	-	5348	Ancillary Business – STD
110	610	6102	-	6148	Human Resources

Accounting Services Guide

Explaining the Chart of Accounts

Fund Code	Sector Code	Dept Start		Dept Finish	Description
110	615	6152	-	6198	Security
110	620	6202	-	6248	Audit Services
110	625	6252	-	6298	Safety
110	630	6302	-	6348	Sustainability
110	705	7052	-	7098	VP Research (less 7054)
140	706	7054		7054	IUS
110	805	8052	-	8098	External Affairs
110	810	8102	-	8148	Indigenous Affairs
110	815	8152	-	8198	Communications
110	820	8202	-	8248	Fundraising
110	825	8252	-	8298	Alumni Affairs
110	830	8302	-	8348	Community Affairs
110	835	8352	-	8398	Events
110	905	9052	-	9098	University Wide
210	910	9102	-	9148	Strategic Provisions
190	990	9902	-	9902	EAL – Deferred Maintenance Projects
190	990	9904	-	9904	Capital Projects – EAL Grants
190	990	9906	-	9906	Capital Projects –EAL Sustainability Grants
190	990	9908	-	9908	Capital Projects – Major
190	990	9910	-	9910	Capital Projects – Minor
190	990	9912		9912	Capital Projects – Non EAL Grants

Sub-Departments

Not all departments will have sub-departments. A sub-department is an optional four digit number that can be used by departments to track revenues and expenses for a particular purpose. In the previous USL system some departments used “future codes” for this purpose. Sub-department numbers will be assigned on a case by case basis. Sub-department codes will start with the same digit as your department code and will typically end in an odd number.

Accounting Services Guide

Explaining the Chart of Accounts

Grants/Awards/Projects

Award codes are assigned for the specific purposes noted below. All Award codes will be linked to a fund, sector and department for purposes of analysis.

Fund Code	Start		End	Description
310	10000	-	19999	External Research - Tri-Council
310	20000	-	29999	External Research - Other
230	30000	-	47999	Internal Research Grants
230	48000	-	49999	Internal Work Study
240	50000	-	57999	Internal – TPDA
240	58000	-	58999	Internal – Chair’s Stipend
240	59000	-	59999	Internal – CPAA
320	60000	-	69999	Designated Funds
350	70000	-	74999	Trust - Student Awards – Undergrad
350	75000	-	75999	Trust - Student Awards – Graduate
350	76000	-	76999	Trust - Student Awards – Collegiate
350	77000	-	77499	Trust - Student Awards – PACE
350	77500	-	77599	Trust - Student Awards – Theology
350	77600	-	77699	Trust - Student Awards – ELP
350	79000	-	79999	Trust - Student Awards – Other
350	80000	-	81999	Trust Funds – Non-student Restricted
350	82700	-	82899	Trust Funds – Library
250	82900	-	82999	Trust Funds - Unrestricted
190	99000	-	99999	Capital Projects and Deferred Maintenance
360	variable			Endowments

- Sponsored Research funds are resources dedicated to research activities at the University where funding is received from external sources.
- Internal research grants are resources dedicated to research activities where funding is sourced from the University’s operating budget.
- Internal – TPDA are resources provided to University academic staff per Collective Agreement so that they may attend workshops, study sessions or conferences. necessary to communicate and extend their knowledge and/or purchase items such

Accounting Services Guide

Explaining the Chart of Accounts

- as books, journals, equipment, membership in professional associations, related to the performance of their professional and teaching duties.
- Internal – CPAA are resources provided to University Chairs to defray expenses related to the performance of his/her duties as Chair, exclusive of hiring any staff or contractors.
 - Designated Funds are resources and expenditures designated for a specific purpose that are managed by University staff but do not originate with the University.
 - Student awards and trust funds are resources provided by donations that are expended in accordance with donor imposed restrictions

Sub-Awards

Sub-Award codes are an optional code to identify a third-party that is performing a portion of the University's grant from a different institution. E.g.: a co-researcher at UM. Sub-Awards occur infrequently.

Projects

An optional code used specifically for deferred maintenance and other capital projects. This code will be assigned by Financial Services and provided to those employees involved in the specific project.

Travel Authorizations

University Employees that wish to travels on University business will require a travel authorization number that will be used to track the expenses against the authorization. The Employee will be required to complete an Application for Travel on-line which will automatically generate a travel authorization number. The travel authorization number must be referenced on all documentation pertaining to the trip.