

## Sum Total Expense Definitions

EXPENSE TYPE	TYPES OF CHARGES	G/L ACCOUNT
Accommodations	<i>Hotel accommodations</i>	6171
Accommodations (Int'l Per Diem)	<i>Accommodations with family or friends out of Canada</i>	6171
Accommodations (Per Diem)	<i>Accommodations with family or friends in Canada</i>	6171
Airfare	<i>Costs including airport improvement charges, travel agency fees, and baggage</i>	6172
Books – electronic (CD, DVD, online only)	<i>Electronic version of books, DVD's, music scores</i>	6015
Books – printed (not CD or DVD)	<i>Books (non-electronic versions)</i>	6036
Bus Fare	<i>Costs associated with bus travel</i>	6174
Capital – Buildings (exterior)	<i>Construction costs related to the exterior structure classified as buildings.</i>	8050
Capital – Buildings (interior)	<i>Renovation/construction costs related to the interior structure of a building</i>	8040
Capital – Library Acquisitions	<i>All print material (library books, periodicals, etc.), purchased as part of the Curriculum Lab and Library collections.</i>	8093
Car/Vehicle Rental	<i>Costs associated with car/vehicle rental agreements with car rental companies. Use expense type "Fuel-Rental vehicles only" for rental fuel costs.</i>	6123
Catering	<i>Prearranged food and beverage charges provided by a catering services provider not including restaurant charges, public relations, or meals non-travel.</i>	6025
Cellular Charges	<i>Charges relating to the use of cellular phones</i>	6057
Computer – Desktop or Laptop	<i>All desktop and laptop computers costing less than \$5,000. Put location in description.</i>	6116
Duplicating	<i>Duplicating services and copier charges, (eg. photocopier charges).</i>	6016
Equipment - Other Equipment <\$5,000	<i>Miscellaneous equipment costing less than \$5,000 and scientific equipment less than \$2,500. Does not include software (Software &lt; \$10,000), mobile devices (use Mobile Devices&lt;\$5,000), or new desktop or laptop computers (use Computer-Desktop or Laptop).</i>	6118
Equipment-Scientific \$2,500-\$5,000	<i>Scientific/research equipment costing between \$2,500 and \$5,000. Put location in description.</i>	6119
Freight	<i>Shipping, freight and delivery charges</i>	6024
Freight In (Bookstore only)	<i>Bookstore use only</i>	6154
Fuel-Personal vehicles	<i>Fuel purchased for personal vehicles (cannot claim mileage if claiming fuel)</i>	6173
Fuel-Rental vehicles only	<i>Fuel purchased for rental vehicle</i>	6123
Fuel-UofL owned vehicles	<i>Fuel purchased for vehicles owned by the University of Lethbridge</i>	6174
Furnishings < \$5,000	<i>Furnishings costing less than \$5,000, e.g. desks, tables, chairs, other furnishings that exceed the standard office furnishing list, ergonomic equipment, etc.</i>	6115
Ground Transportation	<i>Costs of travel associated with train or ferry</i>	6174
Insurance	<i>Charges for all insurance coverage</i>	6196

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Internet Access	<i>Charges for the use of remote access to a data network</i>	6058
Lab Instructional Supplies	<i>All instructional supplies and teaching aids. This does not include charges for chemical products</i>	6012
Materials & Supplies	<i>Materials and supplies used in normal operations, not elsewhere specified in accounts</i>	6015
Meal (Breakfast CAD per diem)	<i>Flat rate for cost associated with breakfast purchased without a receipt in Canada</i>	6175
Meal (Breakfast not North America per diem)	<i>Flat rate for cost associated with breakfast purchased without a receipt outside North America</i>	6175
Meal (Breakfast US/North American per diem)	<i>Flat rate for cost associated with breakfast purchased without a receipt in the US and other countries in North America outside of Canada</i>	6175
Meal (Daily CAD per diem)	<i>Flat rate for cost associated with breakfast, lunch, and dinner purchased without a receipt in Canada</i>	6175
Meal (Daily not North America per diem)	<i>Flat rate for cost associated with breakfast, lunch, and dinner purchased without a receipt outside North America</i>	6175
Meal (Daily Int'l per diem)	<i>Flat rate for costs associated with breakfast, lunch and dinner purchased without a receipt in the US and other countries in North America outside of Canada</i>	6175
Meal (Dinner CAD per diem)	<i>Flat rate for cost associated with dinner purchased without a receipt in Canada</i>	6175
Meal (Dinner not North America per diem)	<i>Flat rate for cost associated with dinner purchased without a receipt outside North America</i>	6175
Meal (Dinner US/North America) per diem)	<i>Flat rate for cost associated with dinner purchased without a receipt in the US and other countries in North America outside of Canada</i>	6175
Meal (Lunch CAD per diem)	<i>Flat rate for cost associated with lunch purchased without a receipt in Canada</i>	6175
Meal (Lunch not North America per diem)	<i>Flat rate for cost associated with lunch purchased without a receipt outside North America</i>	6175
Meal (Lunch US/North America per diem)	<i>Flat rate for cost associated with lunch purchased without a receipt in the US and other countries in North America outside of Canada</i>	6175
Meal (Public Relations)	<i>Used to record food expenses to promote the University, generally used for hospitality functions</i>	6030
Meals (Receipts) Non-Travel	<i>Meal costs not associated with travel or external individuals, (e.g., off campus staff meetings including a non-catered meal).</i>	6040
Meal (Receipts) Travel	<i>Meal costs incurred with a trip (include the detailed receipt along with credit card slip if applicable)</i>	6175
Membership	<i>Corporate membership to a professional or technical association as required by University departments, schools and faculties.</i>	6081
Mileage per diem	<i>Kilometers multiplied by the current kilometer rate</i>	6173
Mileage per diem (International)	<i>Kilometers primarily travelled in the United States multiplied by the current kilometer rate paid at the US rate</i>	6173
Mileage-Other (Flat Rate)	<i>Flat rate paid for travel (must include kilometers in description)</i>	6173
Monitor	<i>Monitor less than \$1000</i>	6118

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Mobile Devices < \$5,000	<i>Hand-held data storage devices, such as smartphones, iPads and tablets. For desktops and laptops use Computer – Desktop or Laptop</i>	6112
Parking	<i>Parking Costs</i>	6174
Payroll Deduction-Computer Purchase	<i>Purchase of a computer through the computer purchase plan</i>	5373
Prepaid (Fin Services use only)	<i>Do not use</i>	
Printing & Publication	<i>Printing services charges, (eg. printing of brochures, posters, publishing journal articles/books, etc.).</i>	6017
Public Relations	<i>Expenses to promote the University (entertainment, flowers, visitor parking permits), generally used for hospitality functions</i>	6030
Public Relations (alcohol)	<i>Expense of alcohol to promote the University, generally used for hospitality functions</i>	6030
Registration Fees	<i>Registration fees in courses, conferences, meetings, workshops, etc. This does not include registration fees specifically related to training</i>	6026
Relocation	<i>All costs relating to actual relocation for new staff as per the relocation allowance agreement, (eg. mover's charges, transportation, meals, truck rentals, etc.).</i>	6177
Rental - Facilities	<i>Cost of renting space for classrooms, storage, etc.</i>	6122
Resale items (Bookstore Only)	<i>Do not use</i>	6152
Software <\$10,000	<i>Computer software costing less than \$10,000</i>	6111
Software Licence	<i>Contracts or agreements which allow the university to use or maintain computer software or hardware for a specified period of time. This may include technical support, updates, service agreements or renewals.</i>	6191
Staff Prospects	<i>All costs associated to the employee recruitment process including meals, airfare, hotels, mileage, per diems, etc.</i>	6037
Study Leave: Accommodations	<i>Expenses incurred while on study leave (as per study leave contract)</i>	5364
Study Leave: Airfare		
Study Leave: Ground Transportation		
Study Leave: Meals		
Study Leave: Mileage		
Study Leave: Shipping		
Subject payment	<i>Costs associated with awards, trophies, prizes, research subject payments for participation in study/experiment, etc.</i>	6039
Subscriptions	<i>Magazines, newspapers, journals (including online versions of a printed subscription), cable, and satellite subscriptions</i>	6027
Supplies - Stationery	<i>Supplies used for administrative purposes, (eg. paper, pens, office supplies).</i>	6011
Taxi	<i>Costs of travel associated with a taxi</i>	6174
Telephone Charges	<i>Telephone charges incurred while travelling</i>	6055
Training	<i>Expenses associated with the upgrading of non-academic employees' skills, (eg. registration fees specifically related to training, books &amp; supplies). This does not include travel expenses</i>	6031
Travel Advance	<i>Use as a separate line item to reverse amount of travel advance (record as a "-") on the same claim recording the appropriate expenses (note: total claim cannot be a negative)</i>	1158