

University of Manitoba

Aurora Expenditure Account Definitions

Travel Academic Domestic		Applies to staff in academic units who are travelling within Canada
700101	Airfare - Domestic Academic	Airfare expenses within Canada. Academic travel applies to staff in academic units.
700102	Other Travel - Domestic Academic	Transportation other than airfare including trains, bus, taxi and car rentals when travelling within Canada excludes local per km reimbursements
700103	Accommodations - Domestic Academic	Accommodation expenses for stays within Canada, typically hotel charges
700104	Meals/Per Diem - Domestic Academic	Meals/Per Diem expenses when travelling within Canada
700105	Conference Registration Academic	Registration fees for conferences held in Canada
700106	Misc Travel Expenses-Domestic Acad	Other expenses incurred when travelling within Canada including parking
Travel Academic - Foreign		Applies to staff in academic units who are travelling outside of Canada
700111	Airfare - Foreign Academic	Airfare expenses to leave or travel outside of Canada including legs of the trip within Canada. Academic travel applies to staff in academic units.
700112	Other Travel - Foreign Academic	Transportation expenses other than airfare including trains, bus, taxi and car rentals for travel outside of Canada
700113	Accommodations - Foreign Academic	Accommodation expenses for stays outside of Canada, typically hotel charges
700114	Meals/Per Diem - Foreign Academic	Meals/Per Diem expenses when travelling outside of Canada
700115	Conference Regist-Foreign Acad	Registration fees for conferences outside of Canada
700116	Misc Travel Expense-Foreign Acad	Other expenses incurred when travelling outside of Canada including parking
Travel Administration - Domestic		Applies to staff in administrative units who are travelling within Canada
700201	Airfare - Domestic Admin	Airfare expenses within Canada. Admin travel applies to staff in administrative units.
700202	Other Travel - Domestic Admin	Transportation other than airfare including trains, bus, taxi and car rentals when travelling within Canada excludes local per km reimbursements
700203	Accommodations - Domestic Admin	Accommodation expenses for stays within Canada, typically hotel charges
700204	Meals/Per Diem - Domestic Admin	Meals/Per Diem expenses when travelling within Canada
700205	Conference Registration Admin	Registration fees for conferences held in Canada
700206	Misc Travel Expenses-Domestic Admin	Other expenses incurred when travelling within Canada including parking
Travel Administration - Foreign		Administrative Staff travelling outside of Canada
700211	Airfare - Foreign Admin	Airfare expenses to leave or travel outside of Canada including legs of the trip within Canada. Admin travel applies to staff in administrative units.
700212	Other Travel - Foreign Admin	Transportation expenses other than airfare including trains, bus, taxi and car rentals for travel outside of Canada
700213	Accommodations - Foreign Admin	Accommodation expenses for stays outside of Canada, typically hotel charges
700214	Meals/Per Diem - Foreign Admin	Meals/Per Diem expenses when travelling outside of Canada
700215	Conference Regist - Foreign Admin	Registration fees for conferences outside of Canada
700216	Misc Travel Expense - Foreign Admin	Other expenses incurred when travelling outside of Canada including parking
Relocation		Expenses incurred to move new staff to Winnipeg
700301	Relocation Airfare	Airfare expense for new staff member to move to Winnipeg
700302	Relocation Accommodations	Accommodation expenses incurred by new staff member
700303	Relocation - Moving Expenses	Transportation of new staff member's belongings
700304	Relocation - Other Expenses	Other moving expenses incurred by new staff member
Staff Recruitment		Expenses relating to recruitment of new staff
700401	Staff Recruitment Airfare	Airfare expenses incurred to recruit new staff
700402	Staff Recruitment Accommodations	Accommodation expenses incurred to recruit new staff

Aurora Expenditure Account Definitions

700403	Staff Recruitment - Other Expenses	Other recruiting expenses incurred to recruit new staff members, ex. advertising
Field Trips		Expenses relating to field trips
700501	Airfare - Field Trips	Airfare expenses for field trips
700502	Other Travel - Field Trips	Transportation expenses other than airfare for field trips
700503	Accommodations - Field Trips	Accommodation expenses for stays while on field trips
700504	Meals/Per Diems - Field Trips	Meals/Per Diem expenses when travelling on a field trip
700505	Misc Travel Expenses - Field Trips	Other expenses incurred when travelling on field trips
Team Travel		Expenses relating to sports teams travel - only to be used by Physical Education
700601	Airfare - Teams	Airfare expenses for sports teams travel
700602	Other Travel - Teams	Transportation expenses other than airfare for sports teams
700603	Accommodations - Teams	Accommodation expenses for stays when travelling with sports teams
700604	Meals/Per Diems - Teams	Meals/Per Diem expenses when travelling with sports teams
700605	Misc Travel Expenses - Teams	Other expenses incurred when travelling with sports teams
Local Travel		Expenses relating to University business within Winnipeg
700701	Local Travel - Per KM	Expenses paid for using own vehicle for University business
700702	Parking	Parking expenses. Ex. parking passes, visitor/patient parking, parking expenses incurred for using own or University vehicle for University business
700703	Taxis	Taxi fares incurred while on University business in Winnipeg.
Course Delivery Travel		Expenses relating to course information delivery
700801	Course Delivery Travel	Travel expenses relating to course information delivery ex. airfare, mileage, meals, parking, hotel etc.
Student Recruitment		Expenses relating to recruitment of new students
700901	Student Recruitment -Airfare	Airfare expenses incurred to recruit new students
700902	Student Recruitment -Accommodatns	Accommodation expenses incurred to recruit new students
700903	Student Recruitment -Meals/Per diem	Meals/per diems for potential new students
700904	Student Recruitment -Other	Other recruiting expenses incurred to recruit new staff members, i.e. advertising
Student Travel		Expenses Related to Student Travel
701001	Student Travel -Airfare	Airfares incurred by students
701002	Student Travel -Accommodations	Accommodations related to student travel
701003	Student Travel -Meals/Per diem	Meals/Per diem related to student travel
701004	Student Travel -Other	Other student travel expenses
Library Acquisitions		Expenses relating to the acquisition of library materials - only to be used by Libraries
702001	Binding	Expenses relating to the binding of library materials
702002	Serials	Expenses relating to the acquisition of serials
702003	Monographs	Expenses relating to the acquisition of monographs
702004	Monos - Approval Plan	Expenses related to the acquisition of monographs through the Approval Plan
702005	Postage and Handling - Acquisitions	Postage and handling expenses incurred to acquire material
702006	GST - Acquisitions	GST Self assessed on acquisitions
702007	PST - Acquisitions	PST Self assessed on acquisitions
702008	Rare Books and Manuscripts	Expenses relating to the acquisition of monographs

Aurora Expenditure Account Definitions

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Printing		Expenses relating to the printing of materials
704001	Printing	Expenses relating to the printing of materials such as books, university forms
704002	Graduate Calendar Printing	Expenses relating to the printing of the graduate calendar
704003	Undergraduate Calendar Printing	Expenses relating to the printing of the undergraduate calendar
704004	Registration Guide	Expenses relating to the printing of registration guide
704005	Calendar Printing	Expenses relating to the printing of the calendar
704006	Faculty Publications	Expenses incurred in printing faculty publications
704007	Course Publications	Expenses incurred in printing course publications ex. course manuals
704008	Classroom Materials	Expenses incurred in printing classroom materials
704009	Campus Directory	Expenses incurred in printing the campus directory
704010	Annual Report	Expenses incurred in printing the annual report
704011	Microfiche	Expenses incurred in printing microfiche
704012	Brochures	Expenses incurred in printing brochures
704013	Exam Printing	Expenses incurred printing exams
Copying		Expenses relating to the copying of materials
704101	Copying	Expenses relating to the copying of materials
704102	Photocopier rental	Expenses relating to the rental of photocopiers
704103	Photocopier Maintenance Charges	Expenses relating to the maintenance/upkeep of photocopiers
704104	Unit Copying	Per unit internal charges to other units or organizations
Office Supplies		Expenses relating to the purchase of office supplies
706001	Stationery	Expenses relating to the purchase of stationery, business cards, forms, envelopes etc.
706002	Toner and Ink	Expenses relating to the purchase of photocopy and printer toner and ink cartridges
706003	Office Consumables	Purchases of small office related supplies such as pens, staplers, ink pads, diskettes, CD's etc.
706004	Office Furnishings - Under \$1000	Expenses relating to the purchase of office furnishings not considered to be capital equipment such as chairs, book cases, filing cabinets etc.
706005	Office Equipment - Under \$1000	Expenses relating to the purchase of office equipment not considered to be capital equipment.
706007	Paper	Expenses relating to the purchase of paper. Ex. photocopy paper.
Lab Supplies		Expenses relating to the purchase of laboratory supplies
706101	Glassware	Expenses relating to the purchase of glassware
706102	Other Lab Supplies	Expenses relating to the purchase of laboratory supplies not defined elsewhere
706103	Experimental Animals	Expenses relating to the purchase of animals for research purposes
706104	Radioisotopes	Expenses related to the purchase of Radioisotopes
706105	Chemicals	Expenses relating to the purchase of chemicals
706106	Laboratory Consumables	Expenses relating to the purchase of consumable laboratory supplies
706107	Lab Equipment - Under \$1000	Expenses relating to the purchase of laboratory equipment - not considered to be capital equipment.
Audio Visual Supplies		Expenses relating to the purchase of audio visual supplies
706201	Film Purchases	Expenses relating to the purchase of films
706202	Audio Visual Equip - Under \$1000	Expenses relating to the purchase of audio visual equipment not considered to be capital
706203	Bulbs/Lamps	Expenses relating to the purchase of bulbs and/or lamps
706204	Audio/Video Media	Expenses relating to the purchase of audio visual media. Ex. audio tapes, VHS tapes, CDs, DVDs

Aurora Expenditure Account Definitions

706205	Film Processing	Expenses relating to the processing of film by outside developing services as well as chemicals etc. for in-house developing
706206	Imaging Supplies	Expenses relating to the purchase of imaging supplies
706207	Audio Visual Field Supplies	Expenses relating to the purchase of audio visual field supplies
Agricultural Supplies		Expenses relating to the purchase of animals and their upkeep
706301	Cattle	Expenses relating to the purchase of cattle
706302	Swine	Expenses relating to the purchase of swine
706303	Chickens	Expenses relating to the purchase of chickens
706304	Feed	Expenses for feed for University animals
706305	Hay/Straw	Expenses for hay and straw for University animals
706306	Veterinary Services	Veterinary fees for University animals as well as medicines etc. related to the care of animals
706307	Field Supplies	Purchase of seeds, plants flowers etc.
Safety Supplies		Expenses relating to the purchase of safety supplies
706401	Safety Supplies	Expenses relating to the purchase of safety supplies such as first aid kits etc.
706402	Fire Supplies	Expenses relating to the purchase of fire safety supplies ex. fire extinguishers
Sports and Athletic Supplies		Expenses relating to the purchase of sports and athletic supplies
706510	Sports and Athletic Supplies	Expenses relating to the purchase of sports and athletic supplies i.e. free weights, balls, bats etc.
706520	Sports/Athletic Eq - Under \$1000	Expenses relating to the purchase of sports/athletic equipment not considered to be capital equipment. Ex. balls, mats, raquets.
Books and Subscriptions		Expenses relating to the purchase of books
706601	Books GST Rebate	Expenses relating to the purchase of books not subject to 100% GST recovery such as journals and magazines which contain advertising
706602	Books GST Tax Credit	Expenses relating to the purchase of books which receive 100% GST recovery, generally books with little or no advertising ex. textbooks
706603	Subscriptions and Journals	Expenses relating to the purchase of subscriptions and journals
Other Supplies		Misc. expenses
706701	Resident Student Meals	Expenses relating to meals for resident students
706702	General Equipment - Under \$1000	Expenses relating to the purchase of equipment under \$1,000
706703	Medals	Expenses relating to the purchase of graduation medals
706704	Signs/Meters	Expenses relating to the purchase/upkeep of signs and meters
706705	Team Uniforms	Expenses relating to the purchase of sports teams uniforms
706706	Other Clothing	Expenses relating to the purchase of clothing other than team uniforms
706708	Laundry Supplies	Expenses relating to the purchase of laundry supplies
706709	Exam Supplies	Expenses relating to the purchase of exam supplies
706710	Other Materials & Supplies	Expenses relating to other materials and supplies which are not listed in any other category.
Staff Related Supplies		Expenses relating to the purchase of items consumed by staff members
706751	Staff Clothing and Uniforms	Expenses relating to the purchase of required clothing and uniforms for staff members
706752	Meals for Staff Meetings	Expenses relating to the purchase of food for staff meetings
706753	Water, Coffee, Drinks etc.	Expenses relating to the purchase of beverages for staff. Ex. Culligan water
706754	Clothing Allowance	Reimbursement to staff members for the purchase of job-related clothing, as per collective agreements

Aurora Expenditure Account Definitions

706755	Overtime Staff Meals	Expenses relating to the purchase of meals for staff members when required to work overtime
706756	Entertainment	Expenses relating to entertainment i.e. meals for visiting Professors
Computing Supplies		Expenses relating to the purchase of computing supplies
706801	Computer Hrdwre - Under \$1000	Expenses relating to the purchase of computer hardware not considered to be capital equipment
706802	Computer Sftwre - Under \$1000	Expenses relating to the purchase of computer software not considered to be capital equipment
706803	Networking Hrdwre - Under \$1000	Expenses relating to the purchase of networking hardware not considered to be capital equipment
Maintenance Supplies		Expenses relating to the purchase of required supplies to maintain University operations
706901	Gasoline	Expenses relating to the purchase of gasoline
706902	Diesel	Expenses relating to the purchase of diesel
706903	Maintenance Equip - Under \$1000	Expenses relating to the purchase of bldg maintenance equipment not considered to be capital equipment. Ex. hammers, tools etc.
Cleaning Supplies		Expenses relating to the purchase of required cleaning supplies to maintain University operations
706910	Cleaning Supplies	Expenses relating to the purchase of cleaning supplies to maintain University operations
706920	Cleaning Equipment - Under \$1000	Expenses relating to the purchase of cleaning equipment not considered to be capital equipment. Ex. mops, vacuums, buckets.
Dental Supplies		Expenses relating to the purchase of dental supplies
707001	Dental Consumable Supplies	Expenses relating to the purchase of dental supplies
707002	Dental Instruments/Equipmt (<\$1000)	Expenses relating to the purchase of dental equipment & instruments (not considered to be capital equipment).
707003	Implant Components	Expenses relating to the purchase of dental implant components.
707004	Gold	Expenses relating to the purchase of gold for dental work.
707005	Clinical Drugs	Expenses relating to the purchase of clinical drugs for dental work.
Lines		Used by IST to charge for various costs relating to telephones
708001	Toll Free	Used by IST to charge for various costs relating to telephones
708002	Telephone Equipment Rental	Used by IST to charge for rental of telephone equipment
708003	Elephant/Telephone Trunks	Used by IST to charge for various costs relating to telephones
708004	Long Distance	Used by IST to charge for long distance telephone calls
708005	Cabling	Used by IST to charge for cabling of telephones
708006	Software Support	Used by IST to charge for software support relating to telephones
708007	Maintenance Equipment	Used by IST to charge for maintenance equipment relating to telephones
708008	IB	Used by IST to charge for various costs relating to telephones
708009	Special Circuits	Used by IST to charge for various costs relating to telephones
708010	Data Circuits	Used by IST to charge for various costs relating to telephones
708011	Internet Charges	Used by IST to charge for internet service
708012	Cellular/Pager	Used by IST to charge for cell phone or pager services
Sets		Used by IST to charge for various costs relating to telephones
708101	Telephone Sets	Used by IST to charge for telephone sets
708102	Telephone Parts	Used by IST to charge for telephone parts
708104	Directory Advertising	Used by IST to charge for advertising in the U of M directory
Physical Plant Postage		Postage expense for mail sent through mail services - Physical Plant

Aurora Expenditure Account Definitions

708201	Physical Plant Postage	Postage expense for mail sent through mail services - Physical Plant
Departmental Communications		Used by IST to charge for various costs relating to telephones
708501	Telephone Line Rental	Used by IST to charge for line rental
708502	Long Distance	Used by IST to charge for long distance telephone calls
708503	Cell Phone rental	Used by IST to charge for cell phone rentals and direct charges paid by units to external agencies for cellular service
708504	Pager	Used by IST to charge for pager rentals
708505	Postage	Used by IST to charge for postage and for the direct purchase of stamps and postage by units
708506	Courier	Used by IST to charge for campus courier
708507	Line to Downtown (CED)	Used by IST to charge CED for downtown telephone service
708508	Voice Mail	Used by IST to charge for voice mail service
708509	Fax - Line Rental	Used by IST to charge for fax machine hook-up
708510	Remove/Add Phones	Used by IST to charge for installing/removing telephone lines
Non-Employee Academic		Remuneration paid to Academics from other institutions but billed to the University
710001	Non-Employee Academic Salaries	Salaries paid to Academics from other institutions but billed to the University
710002	Non-Employee Academic Benefits	Benefits paid to Academics from other institutions but billed to the University
Non-Employee Special Academic		Remuneration paid to Special Academics from other institutions but billed to the University
710011	Non-Employee Spec Acad Salaries	Salaries paid to Special Academics from other institutions but billed to the University
710012	Non-Employee Spec Acad Benefits	Benefits paid to Special Academics from other institutions but billed to the University
Non-Employee Support		Remuneration paid to Support Staff from other institutions but billed to the University
710021	Non-Employee Support Salaries	Salaries paid to Support Staff from other institutions but billed to the University
710022	Non-Employee Support Benefits	Benefits paid to Support Staff from other institutions but billed to the University
Professional Development		Payment for approved courses for professional development of University staff
710101	PD-Degree courses	Payment for courses towards the attainment of a University Degree for University staff
710102	PD-Non-degree courses	Payment for approved non-degree courses for professional development of University staff
710105	PD-Workshop/Seminar/Conference Reg	Payment for registration of workshops/seminars/conferences for professional development of University staff
710106	PD-In-house Professional Devlpmt	Payment for course offered through the University of Manitoba for the professional development of staff
Institutional Memberships		Payment for memberships for job-related institutions on behalf of employee
710201	Institutional Memberships	Payment for memberships of the University in professional organizations (ex. CAUBO, AUCC) .
Employee Memberships		Payment for memberships in professional organization/associations paid on behalf of employees
710211	Professional Memberships - Bill 57	Payment for memberships of staff members in professional organization/associations required to retain a designation or professional standing.
710212	Professional Memb - Non-bill 57	Payment for memberships in organization/associations paid on behalf of employees
Conferences (Hosted by U of M)		
710301	Meals	Expenses relating to meals for staff members attending conferences hosted by the University of Manitoba
710302	Accommodations	Expenses relating to accommodations for staff members attending conferences hosted by the University of Manitoba
710303	Travel assistance	Travel assistance to those attending conferences hosted by the University of Manitoba

Aurora Expenditure Account Definitions

Software Maintenance		Expenses relating to the upkeep/maintenance of computer software
710901	Software Maintenance	Expenses relating to the upkeep/maintenance of computer software
710902	Annual Licence Fees	Expenses relating to the annual fees charged to enable continued usage of computer software
Other Services		
710401	Facilities Rental	Expenses incurred to rent facilities
710402	Classroom Rentals	Expenses incurred to rent classrooms
710403	Other Services	Expenses incurred for services which have not been included in any other category.
710404	Lab Charges	Expenses incurred for laboratory services or to rent laboratories (used internally to bill research accounts)
710405	Experimental Subjects	Fees paid to research study participants
710406	Royalties	Expenses incurred by paying for the right of use of another's work
710407	Commissions	A fee or percentage paid to an agent for services rendered
710408	Guest Speakers	A fee paid to a person that has been asked to speak at an event
710409	Computer Services	Expenses incurred for computer services
710410	Document Delivery (Libraries)	Expenses relating to the acquisition of papers not available in the University's libraries
710411	Police/Security	Expenses incurred for additional services provided by security i.e. Salkwalk
710412	Classroom Food Services	
710413	Agency Commission	Commissions paid to agents for services rendered
710414	Off-Site Data Storage	Expenses incurred to store data at a non-university location
710415	Honorariums	Payment given for services for which fees are not legally or traditionally required
710416	Parking Handheld Devices	Expenses incurred for the purchase of handheld equipment for parking Commissioners
710417	Laundry Services	Expenses incurred for laundry services
710418	Overhead	Overhead expenses
710435	Conference Sponsorships	Sponsorship of conferences
710436	Sampling	Testing of samples
710437	Swim Canada Fees	Fees paid to Swim Canada for lessons
710438	Caretaking Services	Caretaking charged to units by Physical Plant
710439	Audio Visual Rentals/Services	Expenses relating to the rental of audio visual equipment &/or the use of audio visual services such as videoconferences.
Student Services		
710421	Student Housing	Housing costs paid on behalf of students
710422	Homestay Housing	Fees collected by the University which are then paid to the Homestay family
710423	Student Testing	Student reimbursements for entrance exams ex. Cantest, graduate readiness exams
Duty and Shipping		Taxes and shipping charges
710431	Customs	Duties or taxes imposed on imported goods
710432	Brokerage	Fees paid to a Broker to facilitate the importing of goods
710433	Freight - Outbound	Expenses incurred when transporting goods - outbound
710434	Freight - Inbound	Expenses incurred when transporting goods - inbound
Insurance		Fees paid to insure the interests of the University of Manitoba
710501	CURIE - General Liab and Property	Fees paid to insure the interests of the University of Manitoba
710502	Limited Property	Fees paid to insure the interests of the University of Manitoba
710503	Comprehensive Crime	Fees paid to insure the interests of the University of Manitoba from crime

Aurora Expenditure Account Definitions

710504	Fine Arts	Fees paid to insure fine arts owned by the University of Manitoba
710505	Boiler and Machinery	Fees paid to insure boilers and machinery owned by the University of Manitoba
710506	Automobile	Fees paid to insure automobiles owned by the University of Manitoba
710507	Miscellaneous	Fees paid to insure the interests of the University of Manitoba
710508	Environmental Impairment	Fees paid for environmental impairment.
Bad Debts		Expense incurred when invoices remain unpaid
710601	Bad Debts	Expense incurred when invoices remain unpaid to be used by Financial Services only
710602	Tuition Write-Off	Uncollectible tuition revenue from University students.
Advertising and Promotion		Expenses incurred to promote events at the University of Manitoba
710701	Recruitment Advertising	Advertising relating to the recruitment of new staff
710702	Purchasing Tenders	Expenses relating to publicizing job tenders
710703	Television Advertising	Expenses relating to advertising on television
710704	Radio Advertising	Expenses relating to advertising on radio
710705	Newsprint Advertising	Expenses relating to advertising in newspaper
710706	Billboard Advertising	Expenses relating to advertising on billboards
710707	Advertising and Promotion-Other	Expenses relating to advertising & promotion other than those listed
710708	Calendars - Advertising	Expenses relating to advertising in calendars
710709	In-house Promotional Development	Expenses relating to promoting University events within the University
710710	Bulk Mail	Expenses relating to bulk mailing announcements including postage
710711	Sponsorships	Expenses relating to the sponsorship of events
Licenses and Permits		
710801	Licenses	Fees for legal permission to use registered items i.e. software
710802	Permits	Fees for legal permission to perform certain tasks i.e. building permits, liquor permits etc.
Staff Benefits		Benefit premiums paid on behalf of employees
711001	Rehabilitation	Used by Staff Benefits only
711002	Medical/Monitor	Used by Staff Benefits only
711003	Indemnity	Used by Staff Benefits only
711004	A.S.O.	Used by Staff Benefits only
711005	Benefit Recovery	Used by Staff Benefits only
711006	GST Paid	Used by Staff Benefits only
711007	GST Recovery	Used by Staff Benefits only
711008	Settlements	Used by Staff Benefits only
711009	Catastrophe	Used by Staff Benefits only
711010	Experienced Loss	Used by Staff Benefits only
Utilities		Expense relating to functionality of University buildings
712001	Heating Gas	Utility payments for natural gas
712002	Water	Utility payments for water
712003	Electricity	Utility payments for electricity
712004	Heating Oil	Utility payments for oil
712005	Steam	Utility payments for steam
712006	Cable Television	Utility payments for cable television
712007	Chilled Water	Utility payments for chilled water

Aurora Expenditure Account Definitions

712008	Propane	Utility payments for Propane
Externally Contracted Services		
716001	Northern Medical Unit Physicians	Payments to physicians contracted by the Northern Medical Unit
716002	Music Instructors	Payments to Music Instructors hired by the School of Music
716003	Externally contracted services	Payments for other externally contracted services, such as food services etc.
716004	Shredding Services	Payments for the shredding of confidential materials
716005	Alarm	Externally contracted alarm services
716007	Libraries	
716008	Snow Removal	Payments for snow removal
716009	Recycling	Payments for recycling services
716010	Contracts - Academic	CED Contracts
716011	Contracts - Administration	CED Contracts
716012	Commissionaires	Payments to commissionaires to enforce parking regulations
716013	Contracts Other	Payments for other contracts not defined elsewhere
716014	Music Services	Externally contracted music services
716015	Dentist ICA's	Dentists contracted by Dentistry
Athletic Services		
		Payments for externally contracted athletic services
716101	Referees	Payments for referees for sporting events
716102	Fitness Leaders	Payments for externally contracted athletic services
Programming		
716201	Software Development	Externally contracted software development
716202	Web Design	Externally contracted web design
716203	Graphic design	Externally contracted graphic design services
Professional Fees		
		Payments of fees for professional services
718001	Legal Fees	Payments for legal fees
718002	Audit Fees	Payments for audit fees
718003	Consulting Fees	Payments for consulting fees. Ex. economic impact studies, HR issues, tax matters
718004	Arbitration	payments for arbitration fees
718005	Actuarial Consulting	Payments for actuarial consulting fees
718006	Computer Consulting	Payments for computer consulting fees
718007	Actuarial Valuations	Payments for actuarial valuations
718008	Search Consultants	Payments for companies conducting employee searches (on behalf of University)
718009	Marketing Surveys	Payment for the preparation of marketing surveys
Investment Management Expenses		
718501	AMI Management	Used by Central Admin only
718502	AMI Consulting	Used by Central Admin only
718503	Commonfund Administration	Used by Central Admin only
718504	CIBC Custodian - AMI	Used by Central Admin only
718505	CIBC Custodian - Commonfund	Used by Central Admin only
718506	RBC Performance	Used by Central Admin only
718507	Internal Allocation	Used by Central Admin only
718508	Fund Manager Staff Benefits	Used by Central Admin only

Aurora Expenditure Account Definitions

718509	Investment Custodian - Staff Ben	Used by Central Admin only
718510	Performance Measurement - Staff Ben	Used by Central Admin only
718511	Misc Brokerage Collection Sundry	Used by Central Admin only
Cost of Goods Sold		Used by Ancillary Services to track inventory
720001	Opening Inventory	Used by Ancillary Services to record opening inventory
720002	Ancillary Purchases	Used by Ancillary Services to record inventory purchases
720003	Corkage	Expenses related to corkage
720004	Spectator Licenses	
720005	Other Direct Costs	Other costs of goods sold not specifically included in other categories
720006	Closing Inventory	Used by Ancillary Services to record closing inventory
Interest		Used to track interest expenses on funds owed by the University of Manitoba
722000	Paribas Repayments	Repayments to Parabis
722001	Interest on Parkade Loan	Used to track interest expenses on the parkade
722002	Residence Loan	Used to track interest expenses on residence loan
722003	Other Interest	Used to track interest expenses on funds owed by the University of Manitoba
722006	UMSU Loan	Used to track interest expenses on funds owed to the University of Manitoba from UMSU
722007	Capital Leases	Used to track interest expenses on capital leases
722008	Debt Servicing	Used to track funds repaid on loans by the University of Manitoba
Bank Charges		Bank charges
724001	TD Bank	Bank charges
724002	VISA Discount	Bank charges
724003	MasterCard Discount	Bank charges
724004	Royal Bank	Bank charges
724005	Beanstream	Bank charges
724006	A/P EDI Charges	Bank charges
724007	Payroll EDI and Transaction Fees	Bank charges
724008	Bank of Montreal Fees	Bank charges
724009	Funds In Charges (Private Funding)	Bank charges
724010	RBC Fees	Bank charges
724011	CIBC Fees	Bank charges
724012	MasterCard Merchant Fees	Bank charges
724013	VISA Merchant Fees	Bank charges
724014	Interac Transaction Fees	Bank charges
724015	Miscellaneous Charges	Bank charges
Works of Art		Expenses (over \$1,000) relating to the purchase of works of art
726001	Works of Art	Expenses (over \$1,000) relating to the purchase of works of art
Computers & Related Hardware		Expenses (over \$1,000) relating to the purchase of computer hardware
726101	Computer Systems & Related Hardware	Expenses (over \$1,000) relating to the purchase of computer hardware
726102	Laptops	Expenses (over \$1,000) relating to the purchase of lap tops
726103	Networking Hardware	Expenses (over \$1,000) relating to the purchase of Inetworking hardware

Aurora Expenditure Account Definitions

Computer Software		Expenses (over \$1,000) relating to the purchase of computer software
726151	Software Purchases	Expenses (over \$1,000) relating to the purchase of computer software
Audio Visual Equipment		Expenses (over \$1,000) relating to the purchase of audio visual equipment
726161	Audio Visual Equipment	Expenses (over \$1,000) relating to the purchase of audio visual equipment
Vehicle/Farm Implements		Expenses relating (over \$1,000) to the purchase of vehicles/farm implements
726201	Vehicles	Expenses (over \$1,000) relating to the purchase of vehicles
726202	Farm Equipment	Expenses (over \$1,000) relating to the purchase of farm equipment
Capital Leases		Expenses (over \$1,000) relating to the leasing of capital equipment
726301	Equipment Under Capital Lease	Expenses (over \$1,000) relating to the leasing of capital equipment
Office Furnishings & Equipment		Expenses (over \$1,000) relating to the purchase of office furniture
726401	Office Furnishings	Expenses (over \$1,000) relating to the purchase of office furniture ex. chairs, desks
726402	Office Equipment	Expenses (over \$1,000) relating to the purchase of office equipment
Scientific & Rsrch Equipment		Expenses (over \$1,000) relating to the purchase of laboratory equipment
726411	Scientific & Rsrch Equipment	Expenses (over \$1,000) relating to the purchase of laboratory equipment
Maintenance Equipment		Expenses (over \$1,000) relating to the purchase of maintenance equipment
726431	Ground Mtce Equipment	Expenses (over \$1,000) relating to the purchase of ground maintenance equipment
726432	Building Mtce Equipment	Expenses (over \$1,000) relating to the purchase of building maintenance equipment
Sports and Athletic Equipment		Expenses (over \$1,000) relating to the purchase of sporting equipment
726441	Sports and Athletic Equipment	Expenses (over \$1,000) relating to the purchase of sporting equipment
General Equipment		Expenses (over \$1,000) relating to the purchase of equipment
726421	General Equipment	Expenses (over \$1,000) relating to the purchase of equipment
Land		Expenses relating to the purchase of land
730011	Land	Expenses relating to the purchase of land
Land Improvements and Roads		Expenses incurred when improving University owned land and roads
730031	Landscaping	Landscaping expenses to University owned property
730032	Sewers	Expenses incurred when installing or upgrading sewers on University owned land
730033	Capital Road Improvement	Expenses incurred when installing or upgrading roads on University owned land
Construction and Major Renovations		
730051	General Cntrct Fees Planning Costs	General contracting fees for capital projects
730052	Profssnl Fees - Architect/Engineers	Architect or engineering fees for capital projects
730053	Mechanical Costs	Mechanical Costs
730054	Electrical Costs	Electrical Costs
730055	Structural Costs - Exterior	Structural Costs - Exterior
730056	Other Construction Costs - PPEM	Other Construction Costs - PPEM

Aurora Expenditure Account Definitions

730057	Site and Utility Costs	Site and Utility Costs
Parking Lots		Expenses incurred when building or upgrading parking lots on University owned land
730071	Parking Lots	Expenses incurred when building or upgrading parking lots on University owned land
Equipment Repairs & Maintenance		Equipment Repairs & Maintenance
740001	R & M - General Equipment	Repairs & Maintenance - Equipment
740002	R & M - Vehicles	Repairs & Maintenance - Vehicles (Ex. tires, oil changes, misc repairs)
740003	R & M - Computer Hardware	Repairs & Maintenance - Computer Hardware
740004	R & M - Computer Networks	Repairs & Maintenance - Computer Networks
740005	R & M - Office Equipment	Repairs & Maintenance - Printers
740006	R & M - Telecommunications Equip	Repairs & Maintenance - Telecommunications Equipment
Building Repairs & Maintenance		Expenses incurred to repair & maintain buildings
740101	R & M - Buildings	Repairs & maintenance - buildings
740102	R & M - Roofs	Repairs & maintenance - Roofs
740103	R & M - Roads	Repairs & maintenance - Roads
740104	R & M - Parking lots	Repairs & maintenance - Parking lots
740105	R & M - Doors and Windows	Repairs & maintenance - Doors and Windows
740106	R & M - Painting and Decorating	Repairs & maintenance - Painting and Decorating
740107	R & M - Architectural	Repairs & maintenance - Architectural
740108	R & M - Plumbing	Repairs & maintenance - Plumbing
740109	R & M - Heating	Repairs & maintenance - Heating
740110	R & M - Electrical	Repairs & maintenance - Electrical
740111	R & M - Controls	Repairs & maintenance - Controls
740112	R & M - Refrigeration	Repairs & maintenance - Refrigeration
740113	R & M - Machine Shop	Repairs & maintenance - Machine Shop
740114	R & M - Steam	Repairs & maintenance - Steam
740115	R & M - Chilled Water	Repairs & maintenance - Chilled Water
740116	R & M - Compressed Air	Repairs & maintenance - Compressed Air
740117	R & M - Natural Gas	Repairs & maintenance - Natural Gas
740118	R & M - Cathodic Protection	Repairs & maintenance - Cathodic Protection
740119	R & M - Domestic Water	Repairs & maintenance - Domestic Water
740120	R & M - Storm Sewer	Repairs & maintenance - Storm Sewer
740121	R & M - Sanitary Sewer	Repairs & maintenance - Sanitary Sewer
740122	R & M - Reverse Osmosis	Repairs & maintenance - Reverse Osmosis
740123	R & M - Grounds	Repairs & maintenance - Grounds
740124	R & M - Elevator Contract	Repairs & maintenance - Elevator Contract
Equipment Rental		Expenses incurred to rent equipment
740201	Tools	Expenses incurred to rent tools
740202	Faxes	Expenses incurred to rent faxes
740203	Equipment Rental	Expenses incurred to rent equipment
740204	Computer Rental	Expenses incurred to rent computers
740205	Capital Lease Payments	Principal & interest payments incurred for leased equipment such as computers, fax machines, tools etc.
Grounds Maintenance		Expenses incurred to maintain University property

Aurora Expenditure Account Definitions

740301	Grounds Maintenance	Expenses incurred to maintain University property
Amortization Expense		
Amortization Expense		Annual amortization charge determined by Financial Services
745001	Amort Exp - Buildings	Annual amortization charge determined by Financial Services
745002	Amort Exp - Major Renov 25 yrs	Annual amortization charge determined by Financial Services
745003	Amort Exp - Building Roofs	Annual amortization charge determined by Financial Services
745004	Amort Exp - Furniture & Equipment	Annual amortization charge determined by Financial Services
745005	Amort Exp - Computer Equipment	Annual amortization charge determined by Financial Services
745006	Amort Exp - Vehicles	Annual amortization charge determined by Financial Services
745007	Amort Exp - Capital Leases	Annual amortization charge determined by Financial Services
745008	Amort Exp - Library Books	Annual amortization charge determined by Financial Services
745009	Amort Exp - Parking Lots	Annual amortization charge determined by Financial Services
745010	Amort Exp - Major Renov 15 yrs	Annual amortization charge determined by Financial Services
Property Taxes		
Property Taxes		Property & school taxes for University leased or owned property
750001	Property Taxes - City of Winnipeg	Property & school taxes paid to the City of Winnipeg for University leased or owned property
750002	Property Taxes - RM of Portage	Property & school taxes paid to the RM of Portage for University leased or owned property
750003	Property Taxes - RM of Dufferin	Property & school taxes paid to the RM of Dufferin for University leased or owned property
750004	Property Taxes - RM of Richot	Property & school taxes paid to the RM of Richot for University leased or owned property
Accountable Advances		
760001	Accountable Advances	Accountable advances awaiting accounting
Scholarships		
770001	Undergraduate Scholarships	Scholarships paid to students
770002	Graduate Scholarships	Scholarships paid to students
770003	Entrance Scholarships	Scholarships paid to students
770004	Discretionary Scholarships	Scholarships paid to students
770005	Other Institution Scholarships	Scholarships paid to students
770006	Convocation Award Scholarships	Scholarships paid to students
770007	Mixed or Undefined Scholarships	Scholarships paid to students
Bursaries		
771001	Undergraduate Bursaries	Bursaries paid to students
771002	Graduate Bursaries	Bursaries paid to students
771003	Emergency Bursaries	Bursaries paid to students
Awards		
772000	Medal Awards	Student Awards
772001	Prize Awards	Student Awards
772002	Combined Medal and Prize Awards	Student Awards
772003	Athletic Awards	Student Awards
772004	Provincial Athletic Awards	Student Awards
772005	University Athletic Awards	Student Awards
772006	Book (and other goods) Awards	Student Awards
772007	Summer Research Awards	Student Awards

Aurora Expenditure Account Definitions

772008	Nursing Forgivable Loans	Student Awards
Research Unallocated Budget		Budget only - to be used only by Central Admin
799990	Research Unallocated Budget	Budget only - to be used only by Central Admin