

Lakehead University

Code of Accounts

Structure of an account

AA-BB-CCCCCCCC-DDDDD

A = Location

B = Fund

C = Cost Centre or Department

D = Object code = Asset, Liability, Revenue or Expense

Example:

11-50-11000000-61220

Location - 11 - Thunder Bay

Fund - 50 - Research

Cost Centre - 11000500 - Research Account for Dr Smith in Social Sciences

Object Code - 61220 - Supplies Consumable

Location

11 Thunder Bay

22 Orillia

25 Lakehead/Georgian

GL Fund (See Funding Source tab for HR Funding Sources)

10 Operating

11 Library Book Purchases

12 Private Funded Programs

13 Strategic Initiatives

15 Ancillaries

20 Capital

30 Trust Endowed

40 Trust Expendable

50 Research

Research Signing Authority Listing

Can be found on the Research and Trust Accounting Web Page at

<https://www.lakeheadu.ca/faculty-and-staff/departments/services/finance/research-trust-accounting>

Revenue should be recorded in a Revenue Code

4XXXX Revenue

79XXX Misc Revenue / Cost Recovery

9XXXX Transfers from other funds

Expenses should be recorded in an Expense Code

5XXXX Salary Costs

6XXXX Operational Costs

7XXXX Furn & Equip Costs

Object codes beginning with 1,2 or 3 should not be used for research activity without prior approval

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Most Commonly Used for coding Revenue (there are 100's):

Use these codes to record revenue received for your research grant.

Goal is to match the code to the agency who you have received the funds from

If there is not a code specific to your funding agency then match it to the best category.

ie match Heart & Stroke Foundation to #44210 Foundation grants

Federal

40120 NSERC - CURRENT YEAR
40125 CIHR GRANTS
40130 SSHRC - CURRENT YEAR
40135 CANADA RESEARCH CHAIRS
40142 MITACS
40160 CDN FOUNDATION FOR INNOVATION
40420 FEDERAL CONTRACTS

Provincial

41190 MTCU OTHER GRANTS
41410 ONT PROV GRANTS
41412 MIN OF RESEARCH INNOVATION
41415 NORTHERN ONT HERITAGE FUND
41420 ONT PROV CONTRACTS
41610 Other Provincial Grants

41910 MUNICIPAL CONTRACTS

Donations - To be processed through External Relations

43125 DONATION - CORP & BUSINESS
43500 COLLEAGUE ADV DONATIONS
43505 CA GIFT IN KIND

Non Government

44110 CORP & BUSI GRANTS
44130 CORP & BUSINESS CONTRACTS
44210 FOUNDATIONS - GRANTS
44230 FOUNDATIONS CONTRACTS
44310 INDIVIDUALS - GRANT
44410 NOT FOR PROFIT - GRANTS
44430 NOT FOR PROFIT CONTRACTS
44530 INTERNATIONAL ASSOC CONTRACTS

Sundry

46161 SPONSORSHIPS
46489 MISC UNIVERSITY INCOME
46491 REGISTRATION INCOME
46492 WORKSHOP INCOME
46495 MEMBERSHIP INCOME
46802 INCOME - LUCAS
46870 OVERHEAD ALLOCATION - RESEARCH
79550 INCOME CHARGES OUTSIDE LU
79560 INCOME

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Code of Accounts
As of September 23, 2016

Most Commonly Used for coding EXPENSES (there are 100's):

Note : Codes in red are specific to the HR/Payroll system

Specifically for Tri - Agency grants

50511	Bachelor CDN Salary
50521	Bachelor FGN Salary
50531	Masters CDN Salary
50541	Masters FGN Salary
50551	Doctoral CDN Salary
50561	Doctoral FGN Salary
50571	Post Doc CDN Salary
50581	Post Doc FGN Salary
50591	Bachelor CDN chgs to/fr
50592	Bachelor FGN chgs to/fr
50593	Masters CDN chgs to/fr
50594	Masters CDN chgs to/fr
50595	Doctoral CDN chgs to/fr
50596	Doctoral CDN chgs to/fr
50597	Post Doc CDN chgs to/fr
50598	Post Doc CDN chgs to/fr
61860	UG CDN External Student
61861	UG FGN External Student
61862	GR CDN External Student
61863	GR FGN External Student
61864	PhD CDN External Student
61865	PhD FGN External Student
61866	PDF CDN External Student
61867	PDF FGN External Student
61868	Non Student - External
75655	FRA Masters CDN
75656	FRA Masters FGN
75657	FRA Doctoral CDN
75658	FRA Doctoral FGN

For Non Tri-Agency Research Accounts

50351	Research F/T Salary
50371	Research PT Salary
50381	Research PT Salary Overtime
51061	Schedule 2 Salary
51101	COPE Office Salary
51131	OPSEU Salary
54224	Support Overtime Salary
54244	Support Part Time Salary
54290	Support PT Sal/Ben Chrg to/from

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As of September 23, 2016

Most Commonly Used for coding EXPENSES (there are 100's):

For All research accounts

61805	Independent Contractor
61820	Honorarium Visiting Lecturer
61821	Honorarium LU Employee
61822	Honorarium/Awards
61823	Honorarium Rsch T4A

Operating Costs

61100	LU Print Shop Charges
61101	Publications
61202	Lab Supplies
61220	Supplies Consumable
61221	Computer Software
61223	Meeting Expenses
61226	Furniture & Equip Purchase < \$5,000
61227	Computer Equipment < 1,500
61236	Hospitality
61245	Vehicle Supplies
61280	Postage
61281	Courier Services
61285	Telephone Long Distance
61320	Catering
62400	Books
65200	Advertising
65230	University Sponsorship
75300	Memberships

Travel

63700	Travel
63710	Travel Field Work
63750	Visiting Lecturers Travel
63770	Professional Development

Equipment & Other

71120	Space Rental
71210	Repairs & Renewals
71220	Computer Repairs & Maintenance
71310	Maintenance Agreements
71320	Computer Maintenance Agreement
71470	Furniture & Equip Purchase > \$5,000.
71475	Computer Hardware Purchase > \$5,000