

**From:** Research Administration Network  
**Sent:** Thursday, December 21, 2017 11:59 AM  
**To:** 'research\_administration\_network@lists.mcgill.ca' <research\_administration\_network@lists.mcgill.ca>  
**Subject:** Update: Chart of Accounts Optimization project  
**Importance:** High

***This message is sent on behalf of Myriam Bensimon, Controller, Financial Services***

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Dear Colleagues,

As part of the Chart of Accounts Optimization project, Financial Services participated in the initiative to provide a relevant and streamlined set of account codes. This entailed a thorough analysis of account code usage and review of existing definitions for the **Revenue and Non-Salary Expenditure account codes**. The [Financial Services](#) website now hosts a dedicated account code section where all relevant information is published and can be readily consulted.

Salary account codes are being reviewed and streamlined in conjunction with the R2R project.

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Based on the survey results of user preferences as to account code documentation, whereby a self-service resource to store FOAPAL related information was recommended, we developed a user friendly excel reference document for all **active Revenue and Non-Salary Expenditure** account codes with the following notable improvements :

1. A **master** list of account codes **grouped by nature of activity** as opposed to numerical order (separate listing for Revenue and another for Non-Salary Expenditure account codes)
2. **Definitions** provided for **every active** account code including recommended **unit-specific usage**

Another recommendation was to provide a list of **terminated account codes** and alternate ones to use (where applicable) which we enclose in the attached pdf document for your reference.

#### **Questions?**

- Email: [fishelp.acct@mcgill.ca](mailto:fishelp.acct@mcgill.ca)
- Call the Finance Help Desk: 514-398-3463

Best Regards,

Myriam

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**TERMINATED Account Codes**

<b>Account Type</b>	<b>Account Code Grouping (Level 5 Hierarchy)</b>	<b>Account Code</b>	<b>Account Title</b>	<b>Alternate account code to use (if applicable)</b>
5:Revenue	Admission/Rereads/Transcripts/Fines	500051	Ee Stud Thesis Exam Charge Reven	
5:Revenue	Capital Withdrawal Operations	500102	Ee Cap W/D - JOG VI	
5:Revenue	Capital Withdrawal Operations	500104	Ee Cap W/D - Neuberger	
5:Revenue	Capital Withdrawal Operations	500114	Ee Cap W/D - State Street	
5:Revenue	Capital Withdrawal Operations	500115	Ee Cap W/D - Formula Growth	
5:Revenue	Capital Withdrawal Operations	500127	Ee CapWD-JarislowskyFraser CDNEquit	
5:Revenue	Capital Withdrawal Operations	500128	Ee Cap W/D - PH&N S/T Bond	
5:Revenue	Capital Withdrawal Operations	500131	Ee Cap W/D - Capital International	
5:Revenue	Capital Withdrawal Operations	500136	Ee Cap W/D - Silver Point	
5:Revenue	Capital Withdrawal Operations	500138	Ee Cap W/D - Winton	
5:Revenue	Capital Withdrawal Operations	500140	Ee Cap W/D - AllBlue	
5:Revenue	Capital Withdrawal Operations	500143	Ee Cap W/D - Van Berkom CAD	
5:Revenue	Capital Withdrawal Operations	500144	Ee Cap W/D - Van Berkom USD	
5:Revenue	Capital Withdrawal Operations	500147	Ee Cap W/D - Lodge Hill	
5:Revenue	Capital Withdrawal Operations	500148	Ee Cap W/D - Tiger Ratan	
5:Revenue	Capital Withdrawal Operations	500151	Ee Cap W/D - AEW VII	
5:Revenue	Capital Withdrawal Operations	500152	Ee Cap W/D - Forgestone I	
5:Revenue	Capital Withdrawal Operations	500346	Ee Cap W/D - Catalyst III	
5:Revenue	Capital Withdrawal Operations	500347	Ee Cap W/D - Commonfund Realty Inv	
5:Revenue	Capital Withdrawal Operations	500348	Ee Cap W/D - G/S Vintage Fund IV	
5:Revenue	Capital Withdrawal Operations	500349	Ee Cap W/D - Collier Int'l Partners	
5:Revenue	Capital Withdrawal Operations	500350	Ee Cap W/D - Commonfund Cap Natural	
5:Revenue	Capital Withdrawal Operations	500351	Ee Cap W/D - LSV Asset Management	
5:Revenue	Capital Withdrawal Operations	500368	Ee Cap W/D - Cooper Square	
5:Revenue	Capital Withdrawal Operations	500370	Ee Cap W/D - Nipun Asia	
5:Revenue	Capital Withdrawal Operations	500580	Ee Cap W/D - TDQC Bond	
5:Revenue	Capital Withdrawal Operations	500583	Ee Cap W/D - PH&N-CDN Equity	
5:Revenue	Capital Withdrawal Operations	500602	Ee CapWD-Jarislowsky Fraser USEquit	
5:Revenue	Capital Withdrawal Operations	500603	Ee Cap W/D - PH&N-Fixed Income	
5:Revenue	Capital Withdrawal Operations	500605	Ee Cap W/D-Brandes Investments	
5:Revenue	Capital Withdrawal Operations	500606	Ee Cap W/D-WilliamBlair	
5:Revenue	Capital Withdrawal Operations	500607	Ee Cap W/D-MFC Global	
5:Revenue	Capital Withdrawal Operations	500608	Ee Cap W/D-Acuity Inv Mgmt	
5:Revenue	Capital Withdrawal Operations	500609	Ee Cap W/D-Redbourne Realty I,LP	
5:Revenue	Capital Withdrawal Operations	500610	Ee CapWDLexington Cap Partners VI A	
5:Revenue	Capital Withdrawal Operations	500611	Ee Cap W/D-LaSalle CIGF II, LP	
5:Revenue	Capital Withdrawal Operations	500612	Ee Cap W/D-Commonfund-US Hedge	
5:Revenue	Capital Withdrawal Operations	500613	Ee Cap W/D-Commonfund-Global Hedge	
5:Revenue	Capital Withdrawal Operations	500614	Ee CapWD Commonfund Private Equity	
5:Revenue	Capital Withdrawal Operations	500615	Ee Cap W/D-Performance Global FofF	
5:Revenue	Capital Withdrawal Operations	500616	Ee Cap W/D-Pantheon Europe Fund IV	
5:Revenue	Capital Withdrawal Operations	500617	Ee CapWD InternallyHeld Investments	
5:Revenue	Capital Withdrawal Operations	500627	Ee Cap W/D - Comgest	
5:Revenue	Capital Withdrawal Operations	500628	Ee Cap W/D - Redbourne II	
5:Revenue	Capital Withdrawal Operations	500629	Ee Cap W/D - MSBi I	
5:Revenue	Capital Withdrawal Operations	500630	Ee Cap W/D - C/F Nat Res VII	
5:Revenue	Capital Withdrawal Operations	500636	Ee Cap W/D - Litespeed	
5:Revenue	Capital Withdrawal Operations	500637	Ee Cap W/D - King Street Cap	
5:Revenue	Capital Withdrawal Operations	500638	Ee Cap W/D - JOG LP IV	
5:Revenue	Capital Withdrawal Operations	500639	Ee Cap W/D - Lasalle III	
5:Revenue	Capital Withdrawal Operations	500686	Ee Cap W/D - Pyramis	
5:Revenue	Capital Withdrawal Operations	500687	Ee Cap W/D - Hexavest	
5:Revenue	Capital Withdrawal Operations	500691	Ee Cap W/D - Desautels	
5:Revenue	Capital Withdrawal Operations	500692	Ee Cap W/D - Transition Mgr	
5:Revenue	Capital Withdrawal Operations	500693	Ee Cap W/D - Catalyst IV	
5:Revenue	Capital Withdrawal Operations	500697	Ee CapW/D- JOG V	
5:Revenue	Cap'Z Interest, Construction Proj	500065	Ee Cap'Z Interest,Construction Proj	
5:Revenue	Central External Recoveries	500034	Ee Centr Recov Chapters Admin Fee	
5:Revenue	Central External Recoveries	500035	Ee Centr Recov Stale Dated Cheque	
5:Revenue	Central External Recoveries	500036	Ee Central Recov Research Contrac	
5:Revenue	Central External Recoveries	500037	Tt Central Recov. Lyreco	
5:Revenue	Central External Recoveries	500038	Ee Central Recov Shriner'S Hospital	500290
5:Revenue	Central External Recoveries	500039	Ee Central Recov. Returned Cheque	500290
5:Revenue	Central External Recoveries	500041	Tt Central Recov. Preferred Hotel	

**TERMINATED Account Codes**

<b>Account Type</b>	<b>Account Code Grouping (Level 5 Hierarchy)</b>	<b>Account Code</b>	<b>Account Title</b>	<b>Alternate account code to use (if applicable)</b>
5:Revenue	Central External Recoveries	500074	Ee Central Exp Recovered - MQUP	
5:Revenue	Central External Recoveries	500133	Ee Central Recov. Martinex	
5:Revenue	Central External Recoveries	500134	Ee Central Recov. Endow Ind. Cost	
5:Revenue	Central External Recoveries	500135	Ee Central Recov. Endow \$1.50	
5:Revenue	Company Discounts Revenue	500071	Ee Company Discounts Revenue	500307
5:Revenue	Computing Services	500023	Ee Computing Services Revenue	Appropriate sales account code based on tax implications.
5:Revenue	Computing Services	500024	Ee Connection Fees Revenue	Appropriate sales account code based on tax implications.
5:Revenue	Computing Services	500247	Ez Computing Services Revenue	
5:Revenue	Computing Services	500248	Te Computing Services Revenue	
5:Revenue	Computing Services	500250	Tz Computing Services Revenue	
5:Revenue	Computing Services	500251	Zz Computing Services Revenue	
5:Revenue	Computing Services	500252	Ez Connection Fees Revenue	
5:Revenue	Computing Services	500253	Te Connection Fees Revenue	
5:Revenue	Computing Services	500254	Tt Connection Fees Revenue	
5:Revenue	Computing Services	500255	Tz Connection Fees Revenue	
5:Revenue	Computing Services	500256	Zz Connection Fees Revenue	
5:Revenue	Computing Services	500286	H Computing Services Revenue	
5:Revenue	Computing Services	500287	H Connection Fees Revenue	
5:Revenue	Computing Services	500575	Wireless Connection External Revenu	500550
5:Revenue	Contract/Consulting Services Revenu	500240	Tz Contract/Consulting Services Rev	
5:Revenue	Contract/Consulting Services Revenu	500285	H Contract/Consulting Services Rev	
5:Revenue	Contract/Consulting Services Revenu	500363	H6 PEI Contract/Consulting Serv Rev	
5:Revenue	Contract/Consulting Services Revenu	500651	H3 NS Contract/Consulting Serv Rev	
5:Revenue	Contract/Consulting Services Revenu	500655	H4 NB Contract/Consulting Serv Rev	
5:Revenue	Contract/Consulting Services Revenu	500659	H5 NF Contract/Consulting Serv Rev	
5:Revenue	Contribution To Sinking Fund	500094	Ee Contribution To Sinking Fund	
5:Revenue	Distance Education Materials	500280	Te Course Materials Revenue	
5:Revenue	External Recoveries	500707	Tt Envir Handling Fee (EHF) Recov	
5:Revenue	Gifts & Bequests Revenue	500078	Ee Special Contrib From Endow Fund	
5:Revenue	Gifts & Bequests Revenue	500080	Ee Grant from Other Institutions	500272
5:Revenue	Gifts & Bequests Revenue	500098	Ee Restricted Operating Revenue	500121
5:Revenue	Gifts & Bequests Revenue	500124	Ee Refunds: Gifts & Bequests	
5:Revenue	Gifts & Bequests Revenue	500302	Ee Contra Gifts & Bequests Revenue	
5:Revenue	Gifts & Bequests Revenue	500330	Grant Revenue - lwc	
5:Revenue	Government Of Quebec Grant	500105	Ee Special Grant- Bond Expenses	
5:Revenue	Government of Quebec Grant	500123	Ee Gov Quebec Deficit Reduction	500082
5:Revenue	Levies	500042	Ee Levy On Restricted Donations	
5:Revenue	Levies	500043	Ee Levy On Estates, Trusts,..	
5:Revenue	Other Sales To Students	500060	Ee Student Room Fees Revenue	
5:Revenue	Other Sales To Students	500062	Ee Student Parking Revenues	
5:Revenue	Other Short Term Interest	500333	Ee Awarded Interest Income	500073
5:Revenue	Quebec Tuition Fees	500622	Ee McGill Int'l Tuition Supplement	
5:Revenue	Registration/Membership Fees	500029	H4 NB Non-Credit Non-Transcript Crs	
5:Revenue	Registration/Membership Fees	500284	H Registration/Membership Fees Rev	500004
5:Revenue	Registration/Membership Fees	500360	H6 PEI Non-Credit Non-Transcript Cr	
5:Revenue	Registration/Membership Fees	500362	H6 PEI Refund Registration/Membersh	
5:Revenue	Registration/Membership Fees	500621	Tt Stud Expt/Contra 5C-NonCR Tuitn	
5:Revenue	Registration/Membership Fees	500654	H4 NB Registration/Membership Fees	
5:Revenue	Registration/Membership Fees	500658	H5 NF Registration/Membership Fees	
5:Revenue	Registration/Membership Fees	500668	H3 NS Refund Registration/Membershi	
5:Revenue	Registration/Membership Fees	500671	H4 NB Refund Registration/Membershi	
5:Revenue	Registration/Membership Fees	500674	H5 NF Refund Registration/Membershi	
5:Revenue	Rental Revenue	500227	Ez Rental Revenue	
5:Revenue	Rental Revenue	500230	Tz Rental Revenue	
5:Revenue	Rental Revenue	500358	H6 PEI Rental Revenue	
5:Revenue	Rental Revenue	500359	H6 PEI Refunds: Rental Revenue	
5:Revenue	Rental Revenue	500365	Te Refunds: Rental Revenue	
5:Revenue	Rental Revenue	500649	H3 NS Rental Revenue	
5:Revenue	Rental Revenue	500653	H4 NB Rental Revenue	
5:Revenue	Rental Revenue	500657	H5 NF Rental Revenue	
5:Revenue	Rental Revenue	500661	H1 ON Refunds: Rental Revenue	
5:Revenue	Rental Revenue	500667	H3 NS Refunds: Rental Revenue	

**TERMINATED Account Codes**

<b>Account Type</b>	<b>Account Code Grouping (Level 5 Hierarchy)</b>	<b>Account Code</b>	<b>Account Title</b>	<b>Alternate account code to use (if applicable)</b>
5:Revenue	Rental Revenue	500670	H4 NB Refunds: Rental Revenue	
5:Revenue	Rental Revenue	500673	H5 NF Refunds: Rental Revenue	
5:Revenue	Rial Income - External	500099	Ee RIAL - Silver Point	
5:Revenue	Rial Income - External	500100	Ee RIAL - JOG VI	500161
5:Revenue	Rial Income - External	500103	Ee RIAL - Neuberger	
5:Revenue	Rial Income - External	500106	Ee Jarislowsky Fraser-CDN Equity	500161
5:Revenue	Rial Income - External	500107	Ee Rial- Ph & N - S/T Bond	500161
5:Revenue	Rial Income - External	500108	Ee RIAL-TDQC Bond	500161
5:Revenue	Rial Income - External	500109	Ee RIAL-State Street Global	
5:Revenue	Rial Income - External	500110	Ee RIAL-PH&N-CDN Equity	500161
5:Revenue	Rial Income - External	500111	Ee McGill Administered	500161
5:Revenue	Rial Income - External	500112	Ee RIAL-Holding	500161
5:Revenue	Rial Income - External	500137	Ee RIAL - Winton	
5:Revenue	Rial Income - External	500139	Ee RIAL - AllBlue	
5:Revenue	Rial Income - External	500141	Ee RIAL - Van Berkomp CAD	500161
5:Revenue	Rial Income - External	500142	Ee RIAL - Van Berkomp USD	500161
5:Revenue	Rial Income - External	500145	Ee RIAL - Lodge Hill	
5:Revenue	Rial Income - External	500146	Ee RIAL - Tiger Ratan	
5:Revenue	Rial Income - External	500149	Ee RIAL - AEW VII	500161
5:Revenue	Rial Income - External	500150	Ee RIAL - Forgestone I	
5:Revenue	Rial Income - External	500153	Ee RIAL - Colchester	
5:Revenue	Rial Income - External	500154	Ee RIAL - Comgest Europe	
5:Revenue	Rial Income - External	500155	Ee RIAL - Brookfield Inv Mgmt	
5:Revenue	Rial Income - External	500156	Ee RIAL - Ipso Facto	
5:Revenue	Rial Income - External	500157	Ee RIAL - Formula Growth Alpha	
5:Revenue	Rial Income - External	500158	Ee RIAL-Alphadyne Asset Management	
5:Revenue	Rial Income - External	500340	Ee RIAL - Catalyst III	500161
5:Revenue	Rial Income - External	500341	Ee RIAL - Commonfund Realty Inv	500161
5:Revenue	Rial Income - External	500342	Ee RIAL - G/A Vintage Fund IV	500161
5:Revenue	Rial Income - External	500343	Ee RIAL - Coller Int'l Partners	500161
5:Revenue	Rial Income - External	500344	Ee RIAL - Commonfund Cap Natural Re	500161
5:Revenue	Rial Income - External	500345	Ee RIAL - LSV Asset Management	500161
5:Revenue	Rial Income - External	500367	Ee RIAL - Cooper Square	
5:Revenue	Rial Income - External	500369	Ee RIAL - Nipun Asia	
5:Revenue	Rial Income - External	500555	Ee Dividend Income	500161
5:Revenue	Rial Income - External	500586	Ee RIALJarislowsky Fraser-US Equity	500161
5:Revenue	Rial Income - External	500587	Ee RIAL-PH&N-Fixed Income	500161
5:Revenue	Rial Income - External	500588	Ee RIAL-Capital International	
5:Revenue	Rial Income - External	500589	Ee RIAL-Brandes Investments	
5:Revenue	Rial Income - External	500590	Ee RIAL-WilliamBlair	
5:Revenue	Rial Income - External	500591	Ee RIAL-MFC Global	500161
5:Revenue	Rial Income - External	500592	Ee RIAL-Acuity Inv Mgmt	500161
5:Revenue	Rial Income - External	500593	Ee RIAL-Redbourne Realty Fund I, LP	500161
5:Revenue	Rial Income - External	500594	Ee RIAL-Lexington Cap Partners VI A	500161
5:Revenue	Rial Income - External	500595	Ee RIAL-LaSalle CIGF II, LP	500161
5:Revenue	Rial Income - External	500596	Ee RIAL-Commonfund-US Hedge	500161
5:Revenue	Rial Income - External	500597	Ee RIAL-Commonfund-Global Hedge	500161
5:Revenue	Rial Income - External	500598	Ee RIAL-Commonfund-Private Equity	500161
5:Revenue	Rial Income - External	500599	Ee RIAL-Performance Global Foff	500161
5:Revenue	Rial Income - External	500600	Ee RIAL-Pantheon Europe Fund IV	500161
5:Revenue	Rial Income - External	500623	Ee RIAL - Comgest	500161
5:Revenue	Rial Income - External	500624	Ee RIAL - Redbourne II	500161
5:Revenue	Rial Income - External	500625	Ee RIAL - MSBi I	500161
5:Revenue	Rial Income - External	500626	Ee RIAL - C/F Nat Res VIII	500161
5:Revenue	Rial Income - External	500632	Ee RIAL - Litespeed	
5:Revenue	Rial Income - External	500633	Ee RIAL - King Street Cap	
5:Revenue	Rial Income - External	500634	Ee RIAL - JOG LP IV	500161
5:Revenue	Rial Income - External	500635	Ee RIAL - Lasalle III	500161
5:Revenue	Rial Income - External	500684	Ee RIAL - Pyramid	500161
5:Revenue	Rial Income - External	500685	Ee RIAL - Hexavest	
5:Revenue	Rial Income - External	500688	Ee RIAL - Desautels	
5:Revenue	Rial Income - External	500689	Ee RIAL - Transition Mgr	500161
5:Revenue	Rial Income - External	500690	Ee RIAL - Catalyst IV	500161
5:Revenue	Rial Income - External	500696	Ee JOG V	500161

**TERMINATED Account Codes**

<b>Account Type</b>	<b>Account Code Grouping (Level 5 Hierarchy)</b>	<b>Account Code</b>	<b>Account Title</b>	<b>Alternate account code to use (if applicable)</b>
5:Revenue	Rial Income - External	500702	Ee RIAL - Aberdeen	
5:Revenue	Rial Income - External	500703	Ee RIAL - iNovia Capital II	500161
5:Revenue	Rial Income - External	500704	Ee Cap W/D - Aberdeen	
5:Revenue	Rial Income - External	500705	Ee Cap W/D - iNovia Capital II	
5:Revenue	Rial Income - Internal	500054	Ee Mip Under/Over - Rial Internal	
5:Revenue	Rial Income - Internal	500119	Ee Secur. Lending - Rial Internal	
5:Revenue	Sales Of Goods & Services	500222	Ez Refunds: Sales Of Goods/Service	
5:Revenue	Sales Of Goods & Services	500225	Tz Refunds: Sales Of Goods/Service	
5:Revenue	Sales Of Goods & Services	500226	Zz Refunds: Sales Of Goods/Service	
5:Revenue	Sales Of Goods & Services	500258	Forum of Federations	
5:Revenue	Sales of Goods & Services	500283	H Sales Of Goods & Services Rev	500001
5:Revenue	Sales Of Goods & Services	500305	Ee O/H Earned on Research Contracts	
5:Revenue	Sales Of Goods & Services	500317	Carleton Books Sales	
5:Revenue	Sales Of Goods & Services	500322	Contract Sales Revenue	
5:Revenue	Sales Of Goods & Services	500327	Fontanus Distributed Titles Sales	
5:Revenue	Sales Of Goods & Services	500337	Research Press - India Dist Books	
5:Revenue	Sales Of Goods & Services	500356	H6 PEI Refunds Sales Goods/Service	
5:Revenue	Sales Of Goods & Services	500357	H6 PEI Tickets	
5:Revenue	Sales Of Goods & Services	500660	H1 ON Refunds Sales Goods/Service	
5:Revenue	Sales Of Goods & Services	500666	H3 NS Refunds Sales Goods/Service	
5:Revenue	Sales Of Goods & Services	500669	H4 NB Refunds Sales Goods/Service	
5:Revenue	Sales Of Goods & Services	500672	H5 NF Refunds Sales Goods/Service	
5:Revenue	Sales Of Goods & Services	500677	H3 NS Tickets	
5:Revenue	Sales Of Goods & Services	500678	H4 NB Tickets	
5:Revenue	Sales Of Goods & Services	500679	H5 NF Tickets	
5:Revenue	Self Funded Tuition	500085	Ee Stud Services Tuition Component	
5:Revenue	Self Funded Tuition	500086	Ee Capital Grant Tuition Component	
5:Revenue	Self Funded Tuition	500087	Ee Scholar/Burs Tuition Component	
5:Revenue	Self Funded Tuition	500088	Ee Distance Ed. Delivery Componet	
5:Revenue	Short Term Interest, Core Income	500063	Ee Short Term Int, Core Income	
5:Revenue	Short Term Interest, Core Income	500304	Ee Capital Gain on Core Investment	
5:Revenue	Short Term Interest, Staff Loans/Mo	500126	Ee Short Term Int, Staff Mortgage	
5:Revenue	Telecommunication Services	500695	Te Telecom Equipment Revenue	
5:Revenue	Unit Distribution	500125	Ee Unit Dist - Special	
6:Salary	Academic - Nil Salary Appointment	600153	Academic - Nil Salary Appointment	
6:Salary	Benefits Clearing (A/R)	600083	Benefits Clearing (A/R)	
6:Salary	Benefits Clearing (A/R)	600087	Hospital Benefits Clearing	
6:Salary	Board & Lodging	600081	Value Of Board & Lodging	
6:Salary	Dental Insurance Benefits	600063	Dental Insurance - PST	
6:Salary	Graduate Student Aid - Foreign	600119	Foreign Graduate Bursaries	
6:Salary	Group Life Insurance Benefits	600058	Accidental Death/Dismemb. Insurance	
6:Salary	Group Life Insurance Benefits	600059	Life Insurance - PST	
6:Salary	Health Insurance Benefits	600061	Health Insurance - PST	
6:Salary	Internal Clearing Accounts	600662	Notional Salary Cut (Admin&Support)	
6:Salary	Ltd Insurance Benefits	600064	LTD Insurance	
6:Salary	Ltd Insurance Benefits	600065	LTD Insurance - PST	
6:Salary	Non Insured Benefit Pool	600126	Sick Leave Replacement	
6:Salary	Pension Payments	600124	MUHC Pension	
6:Salary	Pension Plan Benefits	600056	Quebec Teachers Pension Plan	
6:Salary	Settlements & Retiring Allowances	600097	Non Academ SettI - Paid leave	
6:Salary	Suspense - No Deduction	600080	Suspense - No Deduction	
6:Salary	Tuition Assistance Benefits	600070	Other Tuition Reimbursement	
6:Salary	Undergraduate Student Aid - Foreign	600116	Foreign Undergraduate Fellowships	
7:Expenditure - Non-Salary	Accountable Advances	700521	Accountable Advances - Prior Year	700405
7:Expenditure - Non-Salary	Advertising/Publicity	700548	Publicity	700042
7:Expenditure - Non-Salary	Books & Publications	700089	Language Learning Materials	
7:Expenditure - Non-Salary	Books & Publications	700537	Library Collections Cataloguing	
7:Expenditure - Non-Salary	Central Academic Charges	700449	Central-Hospital Research Overhead	

**TERMINATED Account Codes**

<b>Account Type</b>	<b>Account Code Grouping (Level 5 Hierarchy)</b>	<b>Account Code</b>	<b>Account Title</b>	<b>Alternate account code to use (if applicable)</b>
7:Expenditure - Non-Salary	Central Academic Charges	700451	Central-Mqup Contribution	700522
7:Expenditure - Non-Salary	Central Academic Charges	700452	Central-Sal Incr Macd Fac Club	700148
7:Expenditure - Non-Salary	Central Academic Charges	700454	Central-Deans' Selection Committee	
7:Expenditure - Non-Salary	Central Academic Charges	700456	Central-Cce Credit Courses	
7:Expenditure - Non-Salary	Central Academic Charges	700457	Central-Student Services	800002
7:Expenditure - Non-Salary	Central Academic Charges	700458	Central-Student Aid Funds	
7:Expenditure - Non-Salary	Central Academic Charges	700459	Central-Comp. Centre Info Tech Fee	
7:Expenditure - Non-Salary	Central Academic Charges	700460	Central-Student Svc - Fee Fully Fun	
7:Expenditure - Non-Salary	Central Academic Charges	700502	Central-Comp. Former Religios	
7:Expenditure - Non-Salary	Central Academic Charges	700520	Central-Med Res Biostats Rebate	700067
7:Expenditure - Non-Salary	Central Internal Recoveries	700153	Central Telecom Internal Revenue	
7:Expenditure - Non-Salary	Central Internal Recoveries	700155	Central Exp Recovered Mums	
7:Expenditure - Non-Salary	Central Internal Recoveries	700156	Central Exp Recovered Dairy Herd	
7:Expenditure - Non-Salary	Central Internal Recoveries	700157	Central Alcoholic Beverages Recov.	
7:Expenditure - Non-Salary	Central Internal Recoveries	700158	Central Exp Recovered Students Serv	770147 for credit sequence
7:Expenditure - Non-Salary	Central Internal Recoveries	700160	Central Exp Recvd-Cont Educ	770147 for credit sequence
7:Expenditure - Non-Salary	Central Internal Recoveries	700161	Central Exp Recvd-Pension Admin	
7:Expenditure - Non-Salary	Central Internal Recoveries	700162	Central Exp Recvd - Management Inst	
7:Expenditure - Non-Salary	Central Internal Recoveries	700164	Central Computing Centre O/H Recov.	
7:Expenditure - Non-Salary	Central Internal Recoveries	700165	Central Exp Recv'D-Diploma Agr	
7:Expenditure - Non-Salary	Central Internal Recoveries	700167	Central Admin. Exp.-Treasury Dept.	
7:Expenditure - Non-Salary	Central Internal Recoveries	700168	Central Exp Recvd - Printing	
7:Expenditure - Non-Salary	Central Internal Recoveries	700169	Central Exp Recvd - Residences	
7:Expenditure - Non-Salary	Central Internal Recoveries	700171	Central Exp Recvd - Mqup	
7:Expenditure - Non-Salary	Central Internal Recoveries	700172	Bdgt Reduction Measur Conf Off	
7:Expenditure - Non-Salary	Central Internal Recoveries	700173	Central Exp Recvd - Athletics	
7:Expenditure - Non-Salary	Central Internal Recoveries	700176	Central S Early Retire – Ubo	
7:Expenditure - Non-Salary	Central Operating Expenditures	700102	Computer Systems Dev. Loan Repay	
7:Expenditure - Non-Salary	Central Operating Expenditures	700103	Central Ex-Stipends	
7:Expenditure - Non-Salary	Central Operating Expenditures	700104	Central Merit Fund	
7:Expenditure - Non-Salary	Central Operating Expenditures	700108	Central Macdonald Real Estate Incom	
7:Expenditure - Non-Salary	Central Operating Expenditures	700115	Central Audit Fees	700495

**TERMINATED Account Codes**

<b>Account Type</b>	<b>Account Code Grouping (Level 5 Hierarchy)</b>	<b>Account Code</b>	<b>Account Title</b>	<b>Alternate account code to use (if applicable)</b>
7:Expenditure - Non-Salary	Central Operating Expenditures	700116	Central Bank Charges	
7:Expenditure - Non-Salary	Central Operating Expenditures	700118	Central Senior Citizen Fee Rebate	
7:Expenditure - Non-Salary	Central Operating Expenditures	700120	Central Membership Dues	700021
7:Expenditure - Non-Salary	Central Operating Expenditures	700121	Central Travel Expenses & Car Oper.	700512
7:Expenditure - Non-Salary	Central Operating Expenditures	700122	Central Moving Exp New-Staff	700507
7:Expenditure - Non-Salary	Central Operating Expenditures	700123	Central Travel Expenses New Staff	
7:Expenditure - Non-Salary	Central Operating Expenditures	700125	Central Telephone Equipment Costs	700015
7:Expenditure - Non-Salary	Central Operating Expenditures	700126	Central Legal Charges	
7:Expenditure - Non-Salary	Central Operating Expenditures	700130	Reserve For Pay Equity	
7:Expenditure - Non-Salary	Central Operating Expenditures	700131	Central Bad Debts	700481
7:Expenditure - Non-Salary	Central Operating Expenditures	700132	Central Faculty Club (Macdonald)	700148
7:Expenditure - Non-Salary	Central Operating Expenditures	700133	Central Faculty Club (Downtown)	700148
7:Expenditure - Non-Salary	Central Operating Expenditures	700135	Early Retirement Academic	
7:Expenditure - Non-Salary	Central Operating Expenditures	700138	Central Provision Music Records	
7:Expenditure - Non-Salary	Central Operating Expenditures	700140	Annuity 95/96 Special Retirement	
7:Expenditure - Non-Salary	Central Operating Expenditures	700142	Central Capital Campaign Write-Off	
7:Expenditure - Non-Salary	Central Operating Expenditures	700143	Non-Teaching Salaries & Wages	Use the appropriate 76* account based on the nature of the transaction.
7:Expenditure - Non-Salary	Central Operating Expenditures	700407	Central Cash Overage/Shortage	700476
7:Expenditure - Non-Salary	Central Operating Expenditures	700442	Central Bookstore Wrap-Up	
7:Expenditure - Non-Salary	Central Operating Expenditures	700443	Central Joint Phd Program	
7:Expenditure - Non-Salary	Central Operating Expenditures	700445	Central Contribution Solin	
7:Expenditure - Non-Salary	Communications	700533	Central Long Distance (Telecom)	700014
7:Expenditure - Non-Salary	Computer Charges	700513	Connection Fee	700013
7:Expenditure - Non-Salary	Construction In Progress Expenses	700301	Cip Stores Inventory	
7:Expenditure - Non-Salary	Construction In Progress Expenses	700302	Cip Work Order Purchases Clearing	
7:Expenditure - Non-Salary	Construction In Progress Expenses	700303	Cip Stores Inventory Clearing Accou	
7:Expenditure - Non-Salary	Construction In Progress Expenses	700333	Cip Legal Fees	
7:Expenditure - Non-Salary	Construction In Progress Expenses	700335	Construction In Progress Contra	
7:Expenditure - Non-Salary	Construction In Progress Expenses	700555	Cip General Contract 7	
7:Expenditure - Non-Salary	Contingencies Unrestricted	700410	Contingencies-Sabbatic Leave Repl	
7:Expenditure - Non-Salary	Contract Services	700073	Consultant'S Expenses	700046

**TERMINATED Account Codes**

<b>Account Type</b>	<b>Account Code Grouping (Level 5 Hierarchy)</b>	<b>Account Code</b>	<b>Account Title</b>	<b>Alternate account code to use (if applicable)</b>
7:Expenditure - Non-Salary	Contract Services	700536	Document Delivery Services	700504
7:Expenditure - Non-Salary	Contract Services	700900	Multimedia Services	700015 (telephone equipment) or 700047 (for other equipment rental)
7:Expenditure - Non-Salary	Cost Of Goods Sold	700461	Purchases At Retail	700570
7:Expenditure - Non-Salary	Cost Of Goods Sold	700463	Returns At Retail	
7:Expenditure - Non-Salary	Depreciation/Amortization Expense	700339	Depreciation Transitional Equipment	
7:Expenditure - Non-Salary	Depreciation/Amortization Expense	700403	Depreciation Other Assets	
7:Expenditure - Non-Salary	Depreciation/Amortization Expense	700404	Other Depreciation/Amortization	
7:Expenditure - Non-Salary	Depreciation/Amortization Expense	700707	Depreciation Support Structure	
7:Expenditure - Non-Salary	Dept. Research Appropriations	700080	Dept. Research Appropriations	
7:Expenditure - Non-Salary	Endowment Withdrawals	700196	Endowment Withdrawals	
7:Expenditure - Non-Salary	Equipment Expenditures	700719	Telecommunication Network Equipment	
7:Expenditure - Non-Salary	Federal Sales Tax Recovery	700151	Federal Sales Tax Internal Recovery	
7:Expenditure - Non-Salary	Field Work	700043	Field Work	Appropriate account based on the nature of the transaction.
7:Expenditure - Non-Salary	Indirect Costs (Endowment Income)	700145	Indirect Costs (Endowment Income)	
7:Expenditure - Non-Salary	Indirect Costs (Research Overhead)	700184	Profit - OIR Grants	
7:Expenditure - Non-Salary	Internal Sales	700207	Internal Recoveries (Rereads)	770012
7:Expenditure - Non-Salary	Internal Sales	770043	Field Work Internal Sales	
7:Expenditure - Non-Salary	Legal Fees Estates and Trusts	700528	Legal Fees Estates and Trusts	700430
7:Expenditure - Non-Salary	Livestock/Animals	700211	Cleaners For Livestock/Animals	700214
7:Expenditure - Non-Salary	Loans	700348	Other Loans	700567
7:Expenditure - Non-Salary	Management Fees	700186	RIAL- Silver Point	
7:Expenditure - Non-Salary	Management Fees	700187	RIAL- Winton	
7:Expenditure - Non-Salary	Management Fees	700188	RIAL- AllBlue	
7:Expenditure - Non-Salary	Management Fees	700195	Rial-Tdqc	
7:Expenditure - Non-Salary	Management Fees	700223	RIAL-Jarislowsky Fraser-CDN Equity	
7:Expenditure - Non-Salary	Management Fees	700224	Rial-Brandes Investments	
7:Expenditure - Non-Salary	Management Fees	700226	Rial- Tbd	
7:Expenditure - Non-Salary	Management Fees	700227	Rial-Ph&N-Cdn Equity	
7:Expenditure - Non-Salary	Management Fees	700228	Rial-Ph&N S/T Bond	
7:Expenditure - Non-Salary	Management Fees	700229	Rbc Dexia	
7:Expenditure - Non-Salary	Management Fees	700231	Rbc Benchmark	

**TERMINATED Account Codes**

<b>Account Type</b>	<b>Account Code Grouping (Level 5 Hierarchy)</b>	<b>Account Code</b>	<b>Account Title</b>	<b>Alternate account code to use (if applicable)</b>
7:Expenditure - Non-Salary	Management Fees	700237	RIAL- Forgestone I	
7:Expenditure - Non-Salary	Management Fees	700238	RIAL- Cooper Square	
7:Expenditure - Non-Salary	Management Fees	700239	RIAL- Nipun Asia	
7:Expenditure - Non-Salary	Management Fees	700240	RIAL- Brookfield Inv Mgmt	
7:Expenditure - Non-Salary	Management Fees	700353	RIAL- Comgest Europe	
7:Expenditure - Non-Salary	Management Fees	700354	RIAL- Ipso Facto	
7:Expenditure - Non-Salary	Management Fees	700355	RIAL- Formula Growth Alpha	
7:Expenditure - Non-Salary	Management Fees	700356	RIAL - Alphadyne Asset Management	
7:Expenditure - Non-Salary	Management Fees	700665	Rial-Jarislowsky Fraser-Us Equity	
7:Expenditure - Non-Salary	Management Fees	700669	Rial-Mfc Global	
7:Expenditure - Non-Salary	Management Fees	700670	Rial-Acuity Inv Mgmt	
7:Expenditure - Non-Salary	Management Fees	700674	Rial-Commonfund-Us Hedge	
7:Expenditure - Non-Salary	Management Fees	700675	Rial-Commonfund-Global Hedge	
7:Expenditure - Non-Salary	Management Fees	700690	RIAL-Comgest	
7:Expenditure - Non-Salary	Management Fees	700693	RIAL- C/F Nat Res VIII	
7:Expenditure - Non-Salary	Management Fees	700711	RIAL - Transit Mgr	
7:Expenditure - Non-Salary	Management Fees	700717	RIAL- Lodge Hill	
7:Expenditure - Non-Salary	Management Fees	700718	RIAL- Tiger Ratan	
7:Expenditure - Non-Salary	Materials & Supplies	700411	Tools & Minor Equipment	700001
7:Expenditure - Non-Salary	Materials & Supplies	700426	Microfiche	700001
7:Expenditure - Non-Salary	Miscellaneous	700183	Small A/P write offs	700012
7:Expenditure - Non-Salary	Miscellaneous	700232	Investment Expenses – Miscellaneous	
7:Expenditure - Non-Salary	Miscellaneous	700427	Small Reversals	Account code originally used.
7:Expenditure - Non-Salary	Miscellaneous	700541	BavI Query Account	
7:Expenditure - Non-Salary	Miscellaneous	700553	Payment of AR Billings-Trust Funds	Appropriate account based on the nature of the billing. (E.g. being charged postage would be 700011 Postage.)
7:Expenditure - Non-Salary	Miscellaneous	700576	Startup Reserve	Appropriate account based on the nature of the transaction. Most likely lab supplies/analysis or scientific equipment.
7:Expenditure - Non-Salary	Miscellaneous	700714	Internal Endowment Contributions	870714
7:Expenditure - Non-Salary	Photocopy Sales	700149	Photocopy Equipment Internal Sales	
7:Expenditure - Non-Salary	Photocopying	700434	Photocopy Equipment Rental	
7:Expenditure - Non-Salary	Postage,Freight,Shipping,Courrier	700503	Freight & Shipping	700504

**TERMINATED Account Codes**

<b>Account Type</b>	<b>Account Code Grouping (Level 5 Hierarchy)</b>	<b>Account Code</b>	<b>Account Title</b>	<b>Alternate account code to use (if applicable)</b>
7:Expenditure - Non-Salary	Professional Fees	700686	Honorarium Non-McGill Empl Can Res	700046
7:Expenditure - Non-Salary	Reallocation For Targeted Programs	700523	Reallocation Canada Research Chairs	
7:Expenditure - Non-Salary	Rental Expense	700026	Rental Expense	700047 (equipment or furniture) or 700048 (room/building)
7:Expenditure - Non-Salary	Repairs/Maintenance	700413	Elevator Maintenance	700065
7:Expenditure - Non-Salary	Salaries Paid to External Entities	760011	Teaching Assistant	
7:Expenditure - Non-Salary	Salaries Paid to External Entities	760095	Academic Settlements	
7:Expenditure - Non-Salary	Salaries Paid to External Entities	760096	Non Academic Settlements	
7:Expenditure - Non-Salary	Settlements	700061	Settlements-Tenant	700062
7:Expenditure - Non-Salary	Short Term Interest Distribution	700494	Interest Expense Special Distributi	700198
7:Expenditure - Non-Salary	Short Term Interest Distribution	700526	Interest Expense 21st Century/Capit	
7:Expenditure - Non-Salary	Short Term Interest Distribution	700527	Interest Expense Development Office	
7:Expenditure - Non-Salary	Suspense Transactions	700498	Accounts Payable Conversion	
				If transfer of profit to next organizers of conference, or share of profit to co-organizers - use account code 700522. For all other transactions - use the appropriate account based on the nature of the transaction.
7:Expenditure - Non-Salary	Suspense Transactions	700662	Revenue Refunds New Payment Request	
7:Expenditure - Non-Salary	Telephone Equipment/Services	700532	Central Telephone Equip (Telecom)	700015
7:Expenditure - Non-Salary	Telephone Internal Sales	770014	Communications Internal Sales	700233
7:Expenditure - Non-Salary	Uniforms/Laundry	700480	Uniforms - Purchases	700206
7:Expenditure - Non-Salary	Year End Balance Closing	700218	Year End Balance Closing	
8:Transfer	Transfers	800184	Profit - OIR Grants	
8:Transfer	Transfers - To/From RF Special	850068	T/F Short Term Interest, Bank Bal	
8:Transfer	Transfers - To/From RF Special	850069	T/F Short Term Interest, Investment	
8:Transfer	Transfers - To/From RF Special	850241	T/F Zz Contract/Consulting Serv.Rev	
8:Transfer	Transfers - To/From RF Special	860002	T/F Part Time Academic	
8:Transfer	Transfers - To/From RF Special	860009	T/F Research Leave Payment	
8:Transfer	Transfers - To/From RF Special	860025	T/F Subject Payments	
8:Transfer	Transfers - To/From RF Special	860089	T/F Gft U Staff In Medicine	
8:Transfer	Transfers - To/From RF Special	860101	T/F Can. Undergrad. Prizes	
8:Transfer	Transfers - To/From RF Special	860112	T/F Foreign Undergrad Scholarships	
8:Transfer	Transfers - To/From RF Special	860116	T/F Foreign Undergrad Fellowships	
8:Transfer	Transfers - To/From RF Special	860118	T/F Foreign Graduate Scholarships	
8:Transfer	Transfers - To/From RF Special	860122	T/F Foreign Graduate Fellowships	
8:Transfer	Transfers - To/From RF Special	860132	T/F Staff Tuition Reimburs.-Soft	
8:Transfer	Transfers - To/From RF Special	870023	T/F Staff Development - Travel	
8:Transfer	Transfers - To/From RF Special	870031	T/F Travel - Transportation Rail	
8:Transfer	Transfers - To/From RF Special	870032	T/F Travel - Transportation Rental	
8:Transfer	Transfers - To/From RF Special	870033	T/F Travel - Transportation Mileage	
8:Transfer	Transfers - To/From RF Special	870034	T/F Travel - Transportation Local	
8:Transfer	Transfers - To/From RF Special	870035	T/F Travel - Food Per Diem	
8:Transfer	Transfers - To/From RF Special	870068	Garbage Removal	
8:Transfer	Transfers - To/From RF Special	870087	T/F Hospital Benefits Clearing	
8:Transfer	Transfers - To/From RF Special	870125	T/F Central Tel Equip Costs	
8:Transfer	Transfers - To/From RF Special	870313	T/F Cip Consult Fees Elevator	
8:Transfer	Transfers - To/From RF Special	870314	T/F Cip Consult Fees Specialist 2	

**TERMINATED Account Codes**

<b>Account Type</b>	<b>Account Code Grouping (Level 5 Hierarchy)</b>	<b>Account Code</b>	<b>Account Title</b>	<b>Alternate account code to use (if applicable)</b>
8:Transfer	Transfers - To/From RF Special	870328	T/F Cip Telephone Equipment	
8:Transfer	Transfers - To/From RF Special	870331	T/F Cip Telephone Communication	
8:Transfer	Transfers - To/From RF Special	870412	T/F Travel - Car/Truck Mileage/Expe	
8:Transfer	Transfers - To/From RF Special	870414	T/F Travel - Field Trips	
8:Transfer	Transfers - To/From RF Special	870423	T/F Network Maintenance Contracts	
8:Transfer	Transfers - To/From RF Special	870434	T/F Photocopy Equipment Rental	
8:Transfer	Transfers - To/From RF Special	870485	T/F Purebred Livestock	
8:Transfer	Transfers - To/From RF Special	870508	T/F Accommodation Expenses	
8:Transfer	Transfers - To/From RF Special	870509	T/F Meals and Entertainment Expense	
8:Transfer	Transfers - To/From RF Special	870574	T/F Wireless Connection	