

WCH Commonly Used Account Codes		Updated - Jan 28, 2016
SAP Account #	Description	Definition
23109000	Purchased Service - Management & Operational Support	Used when the facility hires individuals to perform tasks normally provided by health service Management & Operational Support WCH employees. Services are normally provided on site and personnel are supervised. Hours need to be coded as below: 23109000 - \$ 3109000 - # hrs
23509000	Purchased Service - Unit Producing Personnel (not for R/Ns or Drs)	Used when the facility hires individuals to perform tasks normally provided by health service Unit Producing WCH employees. Services are normally provided on site and personnel are supervised (i.e. Altis HR). Hours need to be coded as below: 23509000 - \$ 3509000 - # hrs
24103000	Printing - Publication/Reprints	Publication and re-printing costs i.e. posters, signs, annual reports, journal submissions & publications.
24105000	Photocopying & Supplies	Supplies used specifically in photocopying (toner). Does not include paper or lease/rental costs.
24109000	Office Supplies	Expenses associated with administrative functions such as pens, paper, pencils, paperclips, file folders and other misc. office supplies.
24900099	Supplies Education Other	Supplies used in the education of staff and by the hospital library including in-service education costs. Also used for Residents academic allowances.
24901000	Education Texts	Textbooks, reference books, library books.
24950000	General Other	Miscellaneous costs not elsewhere classified.
24952000	Services Rendered	Services rendered by a privately owned company (HST charged) or individual (SIN # required).
26101000	Postage	Stamps and postage meter refill.
26101500	Delivery & Courier	Atripco, Purolator, FedEx costs. Also used for brokerage fees.
26102000	Telephone - landlines	Landline monthly costs. Does not include equipment or installation fees.
26102001	Telephone - devices	Blackberries, Cell Phones, Pagers & data plans
26102200	Telephone - long distance & conference calls	Long Distance and Conference Call charges. Does not include equipment or installation fees.
26103001	Sundry Staff Education	Courses, training and workshop registration fees including associated materials (textbooks/workbooks). Also includes fees paid to outside instructors.
26103002	Conference & Conventions	Conference & convention registration fees and associated materials (textbooks/workbooks). Does not include travel expenses.
26201000	Travel Expense - Patients & Participants	Ambu-trans, TTC, Taxis - not for staff. Also used in Research as cash advances for participant travel costs.
26240000	Travel Expense - Out of Province	Out-of-Province and foreign travel. Includes transportation, accommodation and meal costs when traveling for hospital business.
26241000	Travel Expense - In Province (local)	Expenses for local and in-province travel for staff when attending continuing education or meetings at another location. Includes transportation, accommodation and meal costs when traveling for hospital business.
26504000	Professional Fees Legal	Legal services provided by an outside agency including the cost of retainers. All legal costs should first be vetted through our internal legal council.
26505000	Professional Fees	Professional fees that are not consulting. Please contact finance for further clarification.
26505001	Professional Fees Consulting	Due to additional procurement requirements, please contact finance before using this code.
26562000	Catering - Staff	Food for staff - see catering policy before ordering.
26571000	Catering - Patients and/or Participants	Food for patients and Research participants.
26601000	License Fees	Licenses for vehicles, elevators and telecommunications.
26602000	Membership Fees	Membership fees paid to organizations such as provincial hospital associations, regional councils and professional associations.
26604000	Subscription Fees	Subscription fees used for journals, periodicals and on-line search associations (incl. Survey Monkey)
26700000	Adverting - Job Postings	Expenses to advertise for public relations purposes, i.e. notices of meetings, special events, employee position vacancies etc.
26959104	Honorarium / Stipend / Awards	Lump sum fee paid with no hourly rate associated. Considered taxable income, SIN # required for T4A (over \$500.). Also used in Research as cash advances for participants.
26960000	Business Meeting Expenses - for visitors not for staff	Expenses related to meetings hosted by the health service organization. Includes room charges/rentals, travel expenses, meals and any entertainment costs associated with an outside business meeting.

SAP Account #	Description	Definition
27100000	Equipment Repairs	Performed by external personnel or agencies on a ad-hoc as required basis. Excludes software maintenance and service contracts.
27102000	Equipment Maintenance - Service Contracts	Expenses related to equipment maintenance and repairs performed by external personnel or agencies on a contract basis.
27102200	Equipment Maintenance - Software Contracts	Used to record the expenses relating to equipment maintenance and repairs to software performed by external personnel or agencies on a contract basis. Restricted to use by IMIT.
27650000	Minor Equipment Purchases	Minor equipment & furniture. Requires plant operations, procurement oversight and approval prior to purchasing.
27650099	Minor Equipment Purchases - SRM	Minor equipment & furniture for e-requisitioning (SRM). Requires plant operations, procurement oversight and approval prior to purchasing.
27650001	Minor Equipment IT and Software	All IMIT expenses including computers, monitors and software applications. Requires IMIT oversight and approval prior to purchasing.
2805_000	Contracted Out Services (with other Healthcare Providers)	Services provided by another healthcare organization e.g. SHSC, UHN, St. Michael's. Can only be used by cost centres noted below, otherwise use 24952000.
28051000		Used by Admin. cost centres starting with 711
28054000		SHSC Lab SLA , used by cost centres starting with 714, stats required
2825_000	Contracted Out Services (with non Healthcare Providers)	Services provided by a privately owned company that has a formal relationship (contract/agreement) with the hospital. Can only be used by cost centres noted below, otherwise use 24952000.
28251000		Used by Admin. cost centres starting with 711
28254000		Dynacare , used by cost centres starting with 714, stats required
If you are unclear about which account code to use please contact Finance		