

St Francis Xavier University
Standard Sub-Accounts Guide - Expense Accounts
Last updated September 2025

Sub-Account	Description	Purpose
COMPENSATION		
6000	SALARIES - INST.& RES.	Payment of Salary to AUT faculty & Instructors
6001	SALARIES	Payment of Salary to non-AUT full time employees
6002	FRINGE BEN.	Employment Benefits Expenses
6201	SALARIES-CASUAL	Payment of Wages to student & casual employees
GENERAL OPERATING EXPENSES		
6003	EQUIPMENT	Equipment & instruments for office, Lab and operational use
6004	SUPPLIES	Supplies used for operations
6009	POSTAGE	Mailing & shipping costs
6011	PRINTING	Internal (Papercut) & external printing costs for pamphlets, etc.
6013	OFFICE SUPPLIES	Office Supplies (optional - if tracked separate from 6004)
6015	ADVERTISING	Print, radio, social media ads.
6019	TELEPHONE	Mobility, long-distance, internet charges.
6034	PROMOTION	Items and expenses to promote the university or specific purpose.
6039	PROFESSIONAL DEVELOPMENT	PD expenses & professional fees (does not include AUT PE Fund)
6048	DUES & FEES	Fees for membership to Associations
6099	MISC. EXPENSE	Other expenses * when no other sub-accounts are available *
6234	CREDIT CARD FEES	Credit Card Processing Fees on sales
6319	SOFTWARE	Software Expenses
TRAVEL		
1200	TRAVEL CLEARING	Payment of Travel Advances (to be claimed with a Travel Claim)
6005	TRAVEL-DEPT.	Travel for department purposes - does NOT include faculty travel funded by AUT Travel fund or travel for recruitment of faculty/staff.
6006	FIELD TRIPS	Trips with students in relation to their course/program.
6007	RECRUITING -EMPLOYEE/ATHLETICS	Travel expenses related to faculty/staff/athlete candidate recruitment.
HOSTING		
6008	VISITORS & SPEAKERS	Expenses related to visitors - gifts, honorariums, expenses, etc.
6126	MEALS & REFRESHMENTS NONTRAVEL	Meals & Catering expenses not related to Travel
6237	MEETINGS & CONFERENCES	Expenses related to hosting conferences other than 6126/6239
6239	RENTAL OF FACILITIES	Rental of facilities (Internal or External)
ACADEMIC & STUDENT PROGRAMMING		
6211	DEPT STUDENT FEE EXPENSES	Academic only - Expenses related to Miscellaneous Course Fees (6210)
6324	PROGRAM DEVELOPMENT	Expenses related to Program Development
6339	STUDENT AWARDS	Expenses for Student Award
CONSULTING & CONTRACTING		
6320	CONSULTANCY FEES	Fees for Consultant Services
6160	CONTRACTS	Ongoing Service Contracts

* To request the addition of sub-accounts to an account, please email finance@stfx.ca

** Other Specialized Sub-accounts exist. This list provides the list of accounts relevant to most budget stakeholders.