

## **Building Classification of Accounts (BCA)**

### **Coding Chart 2014-2015 v.1**

For descriptions of qualifier groups, please consult “Your Guide to Qualifiers”, available at <http://source.tpsgc-pwgsc.gc.ca/bi-rp/fichiers-files/pdf/md92-eng.pdf>

Please note that descriptions may not match the Chart of Accounts G/L descriptions. If you need assistance in applying any of these codes, please contact Angela McCarthy at 613-736-3132 or Angela Melanson at 613-736-2748.

The G/Ls below are to be used for COGS, PWGSC and Third Party building operating costs. Please ensure your revenues are coded as per the revenue table as this will ensure that they are captured in the BMP.

## **BUILDING O&U COSTS**

QU	DESCRIPTION	G/L ACCOUNT
<b>1</b>	<b>CLEANING</b>	
<b>1A</b>	<b>Payroll</b>	
	Travel Public Service excluding training	502000
	RPS labour - PWGSC facilities	504100
	COGS for OGD RPS labour greater than 1 x HBR - COGS	508055
<b>1B</b>	<b>Service Contracts</b>	
	Laundry/dry cleaning services (excl.uniforms)	504122
	Interior building cleaning	504080
	Window cleaning	504081
	Cleaning of furnishings (drapes, blinds ...)	504113
	COGS - Laundry/dry cleaning services (excl.uniforms)	508114
	COGS - Interior building cleaning	508097
	COGS - Window cleaning	508098
	COGS - Cleaning of furnishings (drapes, blinds ...)	508105
<b>1C</b>	<b>Supplies/Materials</b>	
	Laundry/ dry cleaning services (uniforms)	504122
	Misc. manufactured articles (walk-off mats)	507076
	Cleaning preparations - includes toiletries	507050
	Clothing (other than uniforms)	507048
	Cleaning equipment, parts	509050
	COGS - Laundry/ dry cleaning services ( uniforms)	508114
	COGS - Misc. manufactured articles (walk-off mats)	508174
	COGS - Cleaning preparations - includes toiletries	508225
	COGS - Clothing (other than uniforms)	508219
	COGS - Cleaning equipment, parts	508278
<b>1D</b>	<b>Trash Removal</b>	
	Waste disposal - municipal & private sector	507007
	Recyclable waste removal	507008
	Miscellaneous municipal services	507012
	Hazardous waste removal	507009
	COGS - Waste disposal - municipal & private sector	508180
	COGS - Recyclable waste removal	508181
	COGS - Miscellaneous municipal services	508185
	COGS- Hazardous waste removal	508182

**Building Classification of Accounts (BCA)**  
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QU	DESCRIPTION	G/L ACCOUNT
<b>2</b>	<b>O&amp;M AND MINOR REPAIRS</b>	
<b>2A</b>	<b>Payroll</b>	
	Travel - within Canada employees taking courses (including training)	502010
	Travel Public Servants excluding training	502000
	Foreign Travel - Public Servants	502001
	Travel within USA - Public Servants	502002
	Foreign Travel - related to Training/Conference/Seminars	502011
	Travel within USA - related to Training/Conference/Seminars	502012
	Tuition fees/courses related to bldg. operation	504035
	RPS labour - PWGSC facilities	504100
	Automotive gasoline	507023
	COGS - Travel Public Servants excluding training	508031
	COGS - OGD RPS labour greater than 1 x HBR	508055
	COGS - Automotive gasoline	508196
<b>2B</b>	<b>Vertical/Horizontal Transportation</b>	
	Maint OPEX Conveying/Elevating/Handling Eqpt	506037
	Materials Handling Equipment , parts	509000
	COGS - Vertical/horizontal transport. service contracts	508123
	COGS - Materials Handling Equipment , parts	508246
<b>2C</b>	<b>HVAC</b>	
	HVAC service contracts	504129
	Chemicals and related products	507037
	Hand and power tools <\$1K	509015
	Refrigeration, A/C equipment, parts	509001
	Pumps, compressors equipment, parts	509002
	Furnace, steam plant , drying equipment, parts	509003
	COGS - HVAC service contracts	508121
	COGS - Chemicals and related products	508208
	COGS - Hand and power tools <\$1K	508250
	COGS - Refrigeration, A/C equipment, parts	508247
	COGS - Pumps, compressors equipment, parts	508248
	COGS - Furnace, steam plant , drying equipment, parts	508249
<b>2D</b>	<b>Electrical</b>	
	Electrical service contracts	504128
	Appliance Service Contracts (Housing)	504136
	Electrical fixtures & supplies	509048
	Fluorescent tubes, light bulbs, starters	509039
	House Furnishings	507064
	Hand and power tools <\$1K	509015
	Electrical and Electronic Equipment, parts	509040
	COGS - Electrical service contracts	508120
	COGS - Appliance Service Contracts (Housing)	508111
	COGS - Electrical fixtures & supplies	508276
	COGS - Fluorescent tubes, light bulbs, starters	508267
	COGS - House Furnishings	508275
	COGS - Hand and power tools <\$1K	508250
	COGS - Electrical and Electronic Equipment, parts	508268
<b>2E</b>	<b>Structural/Roof</b>	
	Structural/roof equipment and parts	509051
	COGS - Structural/roof equipment, parts	508279

**Building Classification of Accounts (BCA)**  
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QU	DESCRIPTION	G/L ACCOUNT
<b>2F</b>	<b>Plumbing</b>	
	Scientific services	504031
	Plumbing service contracts	504130
	Plumbing equip. & fittings	509037
	Hand and Power Tools <\$1K	509015
	Plumbing fixtures & accessories; waste disposal equipment, parts	509037
	COGS - Plumbing service contracts	508122
	COGS - Plumbing equip. & fittings	508266
	COGS - Hand and Power Tools <\$1K	508250
	COGS - Plumbing fixtures & accessories; waste disposal equipment, parts	508266
<b>2G</b>	<b>Fire and Life Safety</b>	
	Service contracts	504041
	RPS labour - PWGSC facilities	504100
	First aid supplies	507033
	Miscellaneous hardware	507055
	Fire Fighting, Rescue, Safety Equipment, parts	509046
	COGS - Fire, Life Safety Service Contracts	508072
	COGS - OGD RPS labour greater than 1 x HBR	508055
	COGS -First aid supplies	508206
	COGS - Miscellaneous hardware	508226
	COGS - Fire Fighting, Rescue, Safety Equipment, parts	508274
<b>2H</b>	<b>Other Building Maintenance/Supplies</b>	
	Transportation (includes moving of equip.)	502030
	Realty management services - private sector	504076
	Temporary help services	504083
	Non-professional personal service contracts	504086
	Indoor horticultural services	504133
	Pest control	504135
	Housing minor works contracts	504137
	Fees - AFD Property Management Services External	504078
	Performance Fees - AFD Property Mgmt. Services External	504079
	Pest Control - West Nile Virus Only	504139
	Rental of machinery	505044
	Labor - AFD Property Mgmt. Services External	506016
	Disbursements - AFD Property Mgmt. Services External	506017
	Bottled drinking water	507020
	Paints, glues and related products	507032
	Petty cash purchases	507072
	Signage acquired from private sector	507074
	Wood and lumber	507039
	Metal products (includes wire ...)	507058
	Misc. manufactured articles	507076
	Chemical products	507037
	Clothing (uniforms)	507047
	Hand and power tools <1K	509015
	House furnishings (rugs, curtains, bedding ...)	507064
	Miscellaneous hardware	507055
	COGS - Transportation (includes moving of equip.) under 5K	508034
	COGS - Transportation (includes moving of equip.) over 5K	508032
	COGS - Realty management services - private	508093
	COGS - Temporary help services	508100
	COGS - Non-professional personal service	508101

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QU	DESCRIPTION	G/L ACCOUNT
	COGS - Indoor horticultural services	508125
	COGS - Laundry/dry cleaning services	508114
	COGS - Fees - AFD Property Mgmt. Services External	508095
	COGS - Performance Fees - AFD Property Mgmt Services External	508096
	COGS - Pest Control - West Nile Virus Only	508111
	COGS - Rental of Office Machinery/Furniture/Equip	508128
	COGS - Bottled drinking water	508193
	COGS - Paints, glues and related products	508205
	COGS - Petty cash purchases	508242
	COGS - Wood and lumber	508210
	COGS - Metal products (includes wire ...)	508228
	COGS - Misc. manufactured articles	508174
	COGS - Chemical products	508208
	COGS - Clothing (uniforms)	508218
	COGS - Hand and power tools <1K	508250
	COGS - House furnishings (rugs, curtains, bedding ...)	508234
	COGS - Miscellaneous hardware	508226
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<b>2I</b>	<b>Preventive Maintenance</b>	
	Travel Public Servants excluding training	502000
	RPS labour - PWGSC facilities	504100
	OGD RPS labour greater than 1 x HBR - COGS	508055
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<b>2J</b>	<b>Minor Repairs &lt; \$5000</b>	
	Repairs and maintenance to waterworks and sewage systems	506008
	Repairs - Dam	506009
	Repairs - Bridges	506011
	Repairs - Office buildings	506014
	Repairs - Commercial buildings (warehouses..)	506025
	Repairs - Industrial buildings (plants ...)	506028
	Repairs - Institutional buildings (schools...)	506031
	Repairs - Laboratories, camps, drill halls, armouries	506035
	Repairs - Farms	506027
	Repairs - Permanent dwellings (excl. barracks)	506036
	Repairs - Conveying/elevating equipment	506037
	Repairs - HVAC and refrigeration equipment	506039
	Repairs - Electrical equipment	506040
	COGS - Repairs - Office buildings	508145
	COGS - Repairs - Commercial buildings (warehouses..)	508150
	COGS - Repairs - Industrial buildings (plants ...)	508015
	COGS - Repairs - Institutional buildings (schools...)	508152
	COGS - Repairs - Laboratories equipment	508162
	COGS - Repairs - Farms	508151
	COGS - Repairs - Laboratories, camps, drill halls, armouries	508156
	COGS - Repairs - Permanent dwellings (excl. barracks)	508157
	COGS - Repairs - Conveying/elevating equipment	508158
	COGS - Repairs - HVAC and refrigeration equipment	508160
	COGS - Repairs - Electrical equipment	508161
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<b>2K</b>	<b>Potable Water Testing</b>	
	Potable Water Testing	504032
	COGS - Potable Water Testing	508069
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QU	DESCRIPTION	G/L ACCOUNT
	<b>Masonry Inspection</b>	
<b>2L</b>		
	RPS Labour - PWGSC facilities	504100
	Masonry Inspection Service Contracts	504023
	Hand and Power Tools <\$1K	509015
	Stone, grout, mortar and cement products	507021
	Rental of Machinery	505044
	Consulting Services	504022
	COGS - Masonry Inspection Service Contracts	508060
	COGS - Hand and Power Tools <\$1K	508250
	COGS - Stone, grout, mortar and cement products	508194
	COGS - Rental of Machinery	508128
	Consulting Services	508111
	OGD RPS Labour greater than 1x HBR- COGS	508055
<b>3</b>	<b>UTILITIES</b>	
<b>3A</b>	<b>Electricity</b>	
	Electricity - consumption	507002
	Electricity - demand	507003
	COGS - Electricity - consumption	508175
	COGS - Electricity - demand	508176
<b>3B</b>	<b>Natural Gas</b>	
	Natural gas	507004
	Propane	507029
	COGS - Natural gas	508177
	COGS - Propane	508202
<b>3C</b>	<b>Fuel Oil</b>	
	Diesel fuel	507024
	Light fuel oil for heating	507025
	COGS - Diesel fuel	508197
	COGS - Light fuel oil for heating	508198
<b>3D</b>	<b>Steam/Hot Water</b>	
	High temp. hot water from central plant	507014
	Steam from central heating plant	507016
	Steam purchased from third party	507017
	COGS - High temp. hot water from central plant	508187
	COGS - Steam from central heating plant	508189
	COGS - Steam purchased from third party	508190
<b>3E</b>	<b>Chilled Water</b>	
	Chilled water from central plant	507015
	Chilled water purchased from third party	507018
	COGS - Chilled water from central plant	508188
	COGS - Chilled water purchased from third party	508191
<b>3F</b>	<b>Water and Sewage</b>	
	Water and water rates	507005
	Sewage	507006
	COGS - Water and water rates	508178
	COGS - Sewage	508179

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QU	DESCRIPTION	G/L ACCOUNT
	<b>Energy Retrofit Projects - 3rd Party Funding</b>	
<b>3G</b>		
	Payment - energy retrofit projects	504012
<b>4</b>	<b>ROADS / GROUNDS / SECURITY</b>	
<b>4A</b>	<b>Roads/Grounds - Payroll</b>	
	RPS labour - PWGSC facilities	504100
	RPS labour greater than 1 x HBR - COGS	508055
<b>4B</b>	<b>Roads/Grounds - Service Contracts</b>	
	Snow removal - contractors only	504126
	Grounds upkeep service contracts	504132
	Misc. municipal services (incl. snow removal)	507012
	COGS - Snow removal - contractors only	508118
	COGS - Grounds upkeep service contracts	508124
	COGS - Misc. municipal services (incl. snow removal)	508185
<b>4C</b>	<b>Roads/Grounds - Other Expenses</b>	
	Repair other equipment	506042
	Horticultural products (seeds, nursery stock ...)	507022
	Lubricating oils and grease	507027
	Textile fabricated materials (flags, rope ...)	507053
	Misc. manufactured articles	507076
	Automotive gasoline	507023
	Chemical products (fertilizer, ice melting chemicals)	507037
	Hand and power tools < \$1K	509015
	Miscellaneous hardware	507055
	Signage - acquired from private sector	507074
	Wood and lumber	507039
	Metal products (guard rails, pipe, hardware ...)	507058
	Lawn and Garden Equipment, parts	509052
	COGS - Repair other equipment	508163
	COGS - Horticultural products (seeds, nursery stock ...)	508195
	COGS - Lubricating oils and grease	508200
	COGS - Textile fabricated materials (flags, rope ...)	508224
	COGS - Misc. manufactured articles	508174
	COGS - Automotive gasoline	508196
	COGS - Chemical products (fertilizer, ice melting chemicals)	508208
	COGS - Hand and power tools < \$1K	508250
	COGS - Miscellaneous hardware	508226
	COGS - Wood and lumber	508210
	COGS - Metal products (guard rails, pipe, hardware ...)	508228
	COGS - Lawn and Garden Equipment, parts	508280
<b>4D</b>	<b>Security - Payroll</b>	
	RPS labour - PWGSC facilities	504100
	COGS - OGD RPS labour greater than 1 x HBR	508055
<b>4E</b>	<b>Security - Service Contracts</b>	
	Protection services-external (intrusion alarm..)	504040
	COGS - Protection services-external (intrusion alarm..)	508071
<b>4F</b>	<b>Security - Other Expenses</b>	
	Photographic films and supplies	507035
	Misc. manufactured articles (access cards, batteries, etc..)	507076

**Building Classification of Accounts (BCA)**  
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QU	DESCRIPTION	G/L ACCOUNT
	Miscellaneous hardware (bolts, keys ...)	507055
	COGS - Photographic films and supplies	508272
	COGS - Miscellaneous hardware (bolts, keys ...)	508226
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<b>4G</b>	<b>Minor Repairs &lt; \$5000</b>	
	Repairs - Dam	506009
	Repairs - Bridges	506011
	Repairs - Office buildings	506014
	Repairs - Commercial buildings (warehouses.)	506025
	Repairs - Industrial buildings (plants ...)	506028
	Repairs - Institutional buildings (schools ...)	506031
	Repairs - Laboratories, camps, drill halls, armouries	506035
	Repairs - Farms	506027
	Repairs - Permanent dwellings (excl. barracks)	506036
	COGS - Repairs - Office buildings	508145
	COGS - Repairs - Commercial buildings (warehouses.)	508150
	COGS - Repairs - Industrial Buildings (plants ...)	508015
	COGS - Repairs - Institutional buildings (schools ...)	508152
	COGS - Repairs - Laboratories equipment	508162
	COGS - Repairs - Farms	508151
	COGS - Repairs - Laboratories, camps, drill halls, armouries	508156
	COGS - Repairs - Permanent dwellings (excl. barracks)	508157
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<b>5</b>	<b>ADMINISTRATION</b>	
<b>5A</b>	<b>Payroll</b>	
	RPS labour - PWGSC facilities	504100
	COGS - OGD RPS labour greater than 1 x HBR	508055
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<b>5B</b>	<b>Management Fees</b>	
	Realty management services - priv. sector	504076
	COGS - Realty management services - priv. sector	508093
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<b>5C</b>	<b>Professional Fees</b>	
	Professional Service Fees - Lease Administration	504063
	Legal services	504004
	Surveys excluding A&E	504007
	COGS - Legal services	508050
	COGS - Surveys excluding A&E	508053
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<b>5D</b>	<b>Other Administration Expenses</b>	
	Courier services	502053
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	Video Comm Svc-Videoconference/Cable TV	502206
	Travel - isolated posts - annual leave	502006
	Travel - isolated posts - medical leave	502007
	Travel - isolated posts - bereavement	502008
	Postage and parcel post external	502049
	Voice Comm Svc-Access/Usage charge/LD	502188
	Data Com Svc-Blackberry Air Time/Support	502198
	Travel Agency Transaction Fees, including Government Surcharge	502013
	Travel Public Servants excluding training	502000
	Advertising services from outside government	503002
	Printing services from outside government	503009
	Translation services - external	504054

**Building Classification of Accounts (BCA)**  
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QU	DESCRIPTION	G/L ACCOUNT
	COGS translations	504055
	Temporary Help Services	504083
	Rental-Comm/Network Eqt incl Blackberry	505105
	Rental of other office informatics eqpt	505044
	Rental of office furniture/fixtures	505044
	Rental of Automobiles	505047
	Automotive gasoline	507023
	Stationery and office supplies	507000
	Photographic films and supplies	507035
	Misc. manufactured articles	507076
	General admin. services from OGD/programs	512042
	Licenses and permits	504117
	Voice Com Svc-COGS-Access/Usage chrg/LD	502189
	COGS - Rental of other office informatics eqpt	508128
	COGS - Rental of office furniture/fixtures	508128
	COGS - Rental of Automobiles	508130
	COGS - Automotive gasoline	508196
	COGS - Stationery and office supplies	508173
	COGS - Misc. manufactured articles	508174
	COGS - General admin. services from OGD/programs	508108
	COGS - Licenses and permits	508109
<b>5E</b>	<b>RPS Management of AFD Contract</b>	
	RPS labour - PWGSC facilities	504100
<b>5F</b>	AFD Contractor Incentive Program Award - Ext.	504026
<b>6</b>	<b>FIXED EXPENSES</b>	
<b>6A</b>	<b>PILT</b>	
	Payments in lieu of property taxes	512070
<b>6B</b>	<b>Other Fixed Expenses</b>	
	Realty tax reimbursement-lease-purchase bldg	505016
	Insurance reimbursement- lease-purchase bldg	505004
	Property business taxes	507011
<b>K</b>	<b>RENTAL EXPENSES</b>	
<b>K1</b>	<b>Basic Rent - Carry Over/Option</b>	
	Rental - land without buildings	505000
	Rental of Land without Building for Parking	505001
	Rental - buildings residential	505002
	Rental - office admin buildings	505006
	Rental - basic operating	505007
	Rental - industrial commercial buildings, parking garages	505021
	Rental - other buildings external	505024
	Lease purchase office admin buildings	505015
	Insurance premiums related to rental payments	505057
	Basic Tax (for Net Leases only)	505008
	Reduction of Lease inducements - Rent-free period	215016
	Reduction of Lease inducements - Leasehold improvements	215018
	Reduction of Lease inducements - Lump Sum payments	215011
	Reduction of Lease Inducements on a Capital Lease - Rent-Free Period - Other	215015
	Operating Costs	
	Rental - Basic utilities	505005
	Reduction of lease inducements - Rent Expense Reimbursement	215012



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QU	DESCRIPTION	G/L ACCOUNT
	Interest expense on capital lease	512021
	Reduction of the Lease inducements on capital lease	215019
	Capital lease - obligation on land	242001
	Capital lease - obligation on office building	242006
	Capital lease - obligation on commercial bldg.	242006
<b>K2</b>	<b>Basic Rent - Renegotiation/Replacement</b>	
	Rental - basic operating	505007
	Lease purchase office admin buildings	505015
	Insurance premiums related to rental payments	505057
	Basic Tax (for Net Leases only)	505008
	Rental - residential buildings	505002
	Rental - office admin buildings	505006
	Rental - other buildings external	505024
	Rental of Land without Building for Parking	505001
	Rental - land without buildings	505000
	Rental - industrial commercial buildings, parking garages	505021
	Interest expense on capital lease	512021
	Capital lease - obligation on land	242001
	Capital lease - obligation on office building	242006
	Capital lease - obligation on commercial building	242006
<b>K3</b>	<b>Basic Rent - Expansion Space</b>	
	Rental - basic operating	505007
	Lease purchase office admin buildings	505015
	Insurance premiums related to rental payments	505057
	Basic Tax (for Net Leases only)	505008
	Rental - land without buildings	505000
	Rental - residential buildings	505002
	Rental - office admin buildings	505006
	Rental of Land without Building for Parking	505001
	Rental - Industrial Commercial Buildings, parking garages	505021
	Interest expense on capital lease	512021
	Capital lease - obligation on land	242001
	Capital lease - obligation on office building	242006
	Capital lease - obligation on commercial building	242006
<b>K4</b>	<b>Escalation - Carry Over/Option</b>	
	Realty tax escalation payments office admin	505010
	Operating escalation payments office admin	505009
	Rental - Utilities escalation	505012
	COGS - Rental - Utilities escalation	508183
<b>K5</b>	<b>Escalation - Renegotiation/Replacement</b>	
	Realty tax escalation payments office admin	505010
	Operating escalation payments office admin	505009
	Rental - Utilities escalation	505012
	COGS - Operating escalation payments office admin	508126
	COGS - Rental - Utilities escalation	508183
<b>K6</b>	<b>Escalation - Expansion Space</b>	
	Realty tax escalation payments office admin	505010
	Operating escalation payments office admin	505009
	Rental - Utilities escalation	505012
	COGS - Operating escalation payments office admin	508126

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QU	DESCRIPTION	G/L ACCOUNT
	COGS - Rental - Utilities escalation	508183
<b>K7</b>	<b>Escalation - previous year</b>	
	Realty tax escalation payments office admin	505010
	Operating escalation payments office admin	505009
	Rental - Utilities escalation	505012
	COGS - Operating escalation payments office admin	508126
	COGS - Rental - Utilities escalation	508183

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***Building Classification of Accounts (BCA)***  
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***FACILITIES MANAGEMENT - COGS***

**Building Classification of Accounts (BCA)**  
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<b>QU</b>	<b>DESCRIPTION</b>	<b>G/L ACCOUNT</b>
<b>8A</b>	<b>Payroll</b>	
	COGS - RPS Labour (Time Entry Generation)	508102
	COGS - Labour fees (system generate for fixed labour)	508102
<b>8B</b>	<b>Professional and Special Services</b>	
	COGS - Advertising Services	503004
	COGS - Printing	503011
	COGS - Consulting & Audit Canada	508076
	COGS - Catering services	508107
	COGS - Professional services under \$10K	508086
<b>8C</b>	<b>Furniture, Equipment and Supplies</b>	
	COGS - Rental of equipment - other	508128
	COGS - Hand and power tools <\$1K	508250
	COGS - Furnishing Incl. Carpet and Rugs	508275
	COGS - Miscellaneous Hardware - screws, bolts, keys, and nails	508226
	COGS - Textile fabricated materials (flags)	508224
	COGS - Materials handling equipment, parts	508246
	COGS - Office furniture, fixtures, and screens	508263
<b>8D</b>	<b>Health, Safety, Security, and Cleaning Mtce.</b>	
	COGS - Cleaning service contract	508097
	COGS - Cleaning furnishings (blinds, drapes, etc.)	508105

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COGS - Fire/life/alarm service contract	508072
COGS - Water/sewage service contract	508122
COGS - Grounds upkeep service contract	508124
COGS - Indoor horticulture service contract	508125
COGS - Vertical/horizontal transport. service contracts	508123
COGS - First aid supplies	508206
COGS - Waste disposal	508180
COGS - Bottled drinking water	508193
COGS - Fire fighting, rescue, safety equipment, and parts	508274

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**8E Telecommunications**

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Acq COGS-Analogue Voice Communication Eqpt	508253
COGS-Digital Communication EqptCOGS	512202
COGS - Cable and other	508155
Acq COGS-Image & Video Eqpt/Facsimile/TV	508256

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**8F Moving**

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COGS - Transportation, moving under 5K	508034
COGS - Transportation, moving over 5K	508032
COGS - Transportation - Freight Express	508035
COGS - Transportation - Item other	508033

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**Building Classification of Accounts (BCA)**  
**Coding Chart 2014-2015 v.1**

<b>QU</b>	<b>DESCRIPTION</b>	<b>G/L ACCOUNT</b>
<b>8G</b>	<b>Parking and Fleet Management</b>	
_____	COGS - Motor Vehicle Licenses	508104
_____	COGS - Rental of trucks	508129
_____	COGS - Rental of automobiles	508130
_____	COGS - Fuel for vehicles	508196
_____	COGS - Diesel fuel	508197
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<b>8H</b>	<b>Tenant Services funded through Management Agreement</b>	
_____	COGS - Parking lots, sidewalks & paths	508135
_____	COGS - Monuments, landscaping, sodding	508141
_____	COGS - Fences, guardrails	508143
_____	COGS - Construction & mtce. equipment	508159
_____	COGS - Cooking equipment for food	508192
_____	COGS - Other electrical equipment & appliances	508268
_____	COGS - Safety, sani & alarm sprinkler	508164
_____	COGS - Repair furniture & fixtures	508165
_____	COGS - Locks & doors	508226
_____	COGS - Mtce. & Repair Other Building	508156
_____	COGS - Mtce & Repair Office Buildings	508145
_____	COGS - Heating & A/C equipment	508160
_____	COGS - Electrical light distribution	508161
<hr/>		
<b>8I</b>	<b>Administration</b>	
_____	OGD - Purch of Licenses (excluding Motor Vehicle License)	508116

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***Building Classification of Accounts (BCA)***  
***Coding Chart 2014-2015 v.1***

_____	COGS - Info. tech. books, subscriptions	508214
_____	COGS - Clothing	508219
_____	COGS - Office equipment and supplies	508173
_____	COGS - Clothing (Uniforms)	508218
_____	COGS - Facilities management fees AFD Property Mgt	508095

**Building Classification of Accounts (BCA)**  
**Coding Chart 2014-2015 v.1**

# REVENUES

**Please note that the qualifier for all revenue is 00**

OBJ	Revenue Type	DESCRIPTION	GIL ACCOUNT
4101	Commercial	Rental of unimproved (vacant) land. REVENUE - External	423001
4103	Commercial	Rental of non-residential buildings. REVENUE rental additional services - External	423016
4104	Commercial	Rental of non-residential buildings, REVENUE rental of conference facilities - External	423007
4105	Commercial	Rental of non-residential buildings. REVENUE rental buildings annual minimum fixed amount - External	423005
4106	Commercial	Rental of non-residential buildings. REVENUE escalation cost recovery - External	423008
4107	Commercial	Rental of non-residential buildings. REVENUE rental of buildings based on % of sales - External	423014
4108	Commercial	Rental of non-residential buildings. REVENUE rental - external recoveries for common-areas maintenance (CAM) costs.	423009
4109	Commercial	Rental of non-residential buildings. REVENUE rental - external recoveries for utilities.	423006
4110	Commercial	Rental of non-residential buildings. REVENUE rental - external recoveries for realty tax.	423010
4111	Commercial	Rental of non-residential buildings. REVENUE rental - external recoveries for promotional items.	423011
4112	Commercial	Rental of parking space. REVENUE - External	423003
4114	Reimbursing	Rental of unimproved (vacant) land. REVENUE - Internal	423000
4115	Reimbursing	Rental of non-residential buildings. REVENUE rental additional services - Internal	423013
4116	Reimbursing	Rental of non-residential buildings. REVENUE rental of conference facilities - Internal	423015
4117	Reimbursing	Rental of non-residential buildings. REVENUE rental of buildings - Internal (excluding special compensation framework)	423012
4119	Reimbursing	Other returns from lease and use of public property. REVENUE escalation cost recovery - Internal	423021
4120	Reimbursing	Rental of Parking Space. REVENUE - Internal	423004
4121	Reimbursing	Other returns from lease and use of public property. REVENUE service fees refits - Internal	423020
4122	Reimbursing	Other returns from lease and use of public property. REVENUE ECF buildings fit-up recovery - Internal	423017
4123	Reimbursing	Other returns from lease and use of public property. REVENUE Non-ECF buildings fit-up recovery - Internal	423022
4124	Reimbursing	Other returns from lease and use of public property. REVENUE from service fees for catering facilities - Internal	423019
4208	Commercial	Other revenues from services of a non-regulatory nature. REVENUE project fee - External	423066
4210	Commercial	Other revenues from services of a non-regulatory nature. REVENUE inventory management fee - External	423078
4211	Commercial	Other revenues from services of a non-regulatory nature. REVENUE miscellaneous revenue to RPSRF - External	423070
4227	Reimbursing	Public Utility Services, including water, waste water, and other utilities. REVENUE hydro for utilities.	423032
4228	Reimbursing	Public Utility Services, including water, waste water, and other utilities, REVENUE water for utilities.	423029
4229	Reimbursing	Public Utility Services, including water, waste water, and other utilities. REVENUE steam for utilities.	423030
4324	Reimbursing	Other revenues from services of a non-regulatory nature. REVENUE assets management - Internal	423040



**Building Classification of Accounts (BCA)**  
**Coding Chart 2014-2015 v.1**

<b>OBJ</b>	<b>Revenue Type</b>	<b>DESCRIPTION</b>	<b>G/L ACCOUNT</b>
4329	Reimbursing	Other revenues from services of a non-regulatory nature. REVENUE all other Real Property revenue - Internal	423038
4330	Reimbursing	Other revenues from services of a non-regulatory nature. REVENUE distribution of Central Heating Plant generated cst - Internal	423035
4346	Reimbursing	Recoveries for general admin. services from COGSs or within PWGSC. REVENUE internal recoveries - occupancy costs - non-regulatory.	423090
4517	Reimbursing	Recoveries from allocation of expenditures/costs within revolving funds. REVENUE PWGSC vehicle & equipment rental fee- Internal	423134
_____	Reimbursing	Rental of Residential Buildings - Internal	423148
_____	Reimbursing	Rent Building - ECF Occupancy Instrument	423149
4902	Commercial	Other services of a regulatory nature. REVENUE earnings from dry docks - External	423025
4904	Reimbursing	Other services of a regulatory nature. REVENUE earnings from dry docks - Internal	423023

**Building Classification of Accounts (BCA)  
Coding Chart 2014-2015 v.1**

## **PROJECT CODING**

<b>QU</b>	<b>DESCRIPTION</b>
<b>P</b>	<b>REPAIRS</b>
P0	Repairs - Electrical
P1	Repairs - HVAC
P2	Repairs - Fire Protection; Life Support; Alarm; Security
P3	Repairs - Vertical/Horizontal Transportation
P4	Repairs - Water and Sewage
P5	Repairs - Grounds
P6	Repairs - Building - Exterior (includes AMPs)
P7	Repairs - Building - Interior
P8	Repairs - Building - Structure
P9	Repairs - Building - Roof
<b>X</b>	<b>TENANT SERVICE SPACE OPS/FIT-UPS/REFITS</b>
X1	Tenant Service Work - <b>should not included in BMP workplan</b>
X2	Space Optimization
X3	Fit-ups - Renegotiation/Replacement Leases
X4	Fit-ups - Expansion/Temporary Leases
X5	Refit

<b>T</b>	<b>LEASE PURCHASE IMPROVEMENTS</b>
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T1	Improvements for Lease-Purchase (excluding space-ops, fit-ups and refits)
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<b>Y</b>	<b>CAPITAL</b>
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Y1	Capital - Projects equal to or over \$1 million
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Y2	Capital - Projects under \$1 million
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Y3	Capital - Acquisition
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<b>C</b>	<b>ADVISORY SERVICES</b>
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C1	AFMS - Advisory and Other Services
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C2	OARES - Advisory and Other Services
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C3	AES - Advisory and Other Services
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<b>Q</b>	<b>GREEN PLAN</b>
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Q2	Green Plan
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<b>V</b>	<b>ACCOMMODATION SERVICES</b>
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V1	Accommodation Service Leasing/Letting
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V2	Accommodation Service Implementation
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V3	Accommodation Service Advisory
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