

## ACC9 CATEGORIES – EXPENSE ITEMS

### 5000 – ADMINISTRATIVE & OPERATING EXPENSES

<b>5010</b>	<b>Administration &amp; Office Supplies</b>	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• Printing/ink costs, toner</li> <li>• Lease copy costs</li> <li>• Stationary/printer paper</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• PO Box Rentals (#5050)</li> <li>• Printer rental/lease costs (#5020)</li> <li>• Shipping &amp; postage costs (#5150)</li> </ul>
<b>5020</b>	<b>Office Equipment</b>	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• Computers, laptops, printers, etc. for <b>SSC ONLY</b></li> <li>• Office furniture, filing cabinets, etc.</li> <li>• Printer rental/lease costs</li> <li>• Monthly Office 365 costs</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Printing/Ink costs or lease copy costs (#5010)</li> <li>• Computers, laptops, printers, etc. for officers &amp; cadets for training purposes only (#5350)</li> </ul>
<b>5030</b>	<b>Sqn Quarters Rental and/or Mortgage Costs</b> (including Mortgage Interest)	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• All LHQ rentals</li> <li>• All rentals for team practices when unable to use LHQ (Drill, band, ES, sports teams, first aid, etc.)</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Maintenance, expansion, repairs, etc. (#5040)</li> <li>• Storage rentals including containers/cans (#5160)</li> <li>• Insurance for building/contents (#5170)</li> </ul>
<b>5040</b>	<b>Sqn Quarters Expenditures</b> (Maintenance, repairs, expansion, etc.)	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• Cleaning costs</li> <li>• Garbage pick-up</li> <li>• Locks/Lock Changes</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Insurance for building/contents (#5170)</li> </ul>

5050	Utilities/Telephone/Internet/PO Box Rental	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Propane heating and gas heating costs</li> <li>• Squadron telephone/cell phone</li> <li>• PO Box Rental</li> <li>• Internet, website or video conferencing platform costs</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Shipping &amp; postage costs (#5150)</li> </ul>
5060	Committee/Staff AGM & Mtg Attendance	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• BCPC AGM attendance costs (hotel, meals, gas, etc.)</li> <li>• SSC Meeting/AGM costs</li> </ul>
5070	Committee/Staff Accoutrement & Such	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Gifts for committee members, staff, volunteers, etc.</li> <li>• Year-end dinner, BBQ, for SSC and/or Officers, etc.</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Year-end dinner, BBQ, for cadets/parents (#5410 sub-account)</li> </ul>
5080	Recruiting & Advertising	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• All advertising (except Tagging and ACR)</li> <li>• Legion wreaths for Remembrance Day</li> <li>• Handouts at parades, etc.</li> <li>• Printing for parent handbooks, etc.</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Tagging advertising costs (#5610/#5620)</li> <li>• ACR advertising costs (#5400)</li> </ul>
5090	Annual Provincial Committee Assessment	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Assessment payment(s) to BCPC</li> </ul>
5100	Air Group, Air Wing Dues and such	<b>Very rarely used</b>
5110	Financial & Bank Charges	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Cheque printing fees</li> <li>• Monthly statement printing and items deposited fees</li> <li>• Returned cheque fees</li> <li>• Stop payment fees</li> <li>• Square and PayPal fees</li> </ul>
5120	Professional Fees	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Accountant/Bookkeeper Fees</li> <li>• Legal fees</li> </ul>
5130	Compensation for Employee	<b>NOT USED IN BC</b>

5140	Donations made to qualified donees	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Donations made to other qualified donees by the SSC</li> </ul>
5150	Postage & Shipping Costs	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• All postage and shipping costs</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• PO Box rental (#5050)</li> </ul>
5160	Storage Rentals	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Storage rentals</li> <li>• Shipping container rentals</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Sqn quarters' rental costs (#5030)</li> </ul>
5170	Building & Contents Insurance	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Sqn quarters' building and contents insurance</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Vehicle/Trailer insurance – if required, use #5800 Other Expenses category</li> </ul>

### 5300 – SQUADRON/CADET ACTIVITIES EXPENSES

5310	<b>Field Training</b> <i>(pick a sub-account &amp; rename if required)</i>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• FTX/Bush weekends</li> <li>• CO's discretionary</li> <li>• Any activity that is DND sanctioned</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Rental costs for training (#5030)</li> </ul>
5320	<b>Band Equipment, Accessories, Maint. &amp; Music Pgm.</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• All items relating to band including purchased instruments, instrument rentals, equipment, maintenance and sheet music</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• Rentals for band practice facilities (#5030)</li> <li>• Band comp related costs (food, travel) (#5310 or #5360)</li> <li>• Clothing/hat purchases for band participants (#5820)</li> </ul>

5330	Sports & Phys Ed Related Activities	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• Activities include: Swimming, rock climbing, sports day, paint gun, biathlon, etc.</li> <li>• Includes registration fees for competitions (ie: Basketball, volleyball, etc.)</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Rentals for sport related activity practices (#5030) (ie: Basketball, volleyball, etc.)</li> <li>• Transportation expenses (#5310 or #5360)</li> <li>• Clothing/hat purchases for teams (#5820)</li> </ul>
5340	Flying and Gliding related outlays	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• Plane rentals</li> <li>• Pilot fees</li> <li>• Refreshments</li> <li>• Transportation</li> <li>• Flight simulators and related expenses</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Training materials (#5350)</li> <li>• Ground school related costs (#5440)</li> </ul>
5350	Training Equipment, Manuals & Durable Supplies	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• FTX equipment</li> <li>• Team equipment for teams (Drill, First Aid, Biathlon, ES, etc.), including white gloves, sashes, etc.</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Band equipment, accessories, maintenance and music (#5320)</li> </ul>
5360	Other Non-DND Supported Trg/Activities Outlays	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• Training/activity outlays not covered under #5310</li> <li>• Travel expenses not covered under #5310</li> </ul>
5370	Sqn Level Insurance	<p><b>BC DOES NOT USE</b></p> <ul style="list-style-type: none"> <li>• Building/liability insurance covered in #5170</li> <li>• Vehicle/Trailer insurance – if required, use #5800 Other Expenses category</li> </ul>

5380	<b>Volunteer Registration &amp; Screening Costs</b>	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• EPIC/BackCheck and Criminal Record Check (CRC) reimbursements</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Screening packages printing (#5080)</li> <li>• “Screening Parties” (#5080)</li> </ul>
5390	<p><b>Honours &amp; Awards</b> Including prizes, bursaries, grants, etc.</p>	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• Cadet Long Service medals, bars and rosettes</li> <li>• Gifts for aging out cadets</li> <li>• Trophy related costs</li> <li>• Keeper plaques for cadets</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Appreciation Certificates handed out at ACRs (#5080)</li> <li>• Gifts for officers (#5070)</li> </ul> <p><b>NOTE:</b> Officer Attestation Certificate framing: This should not be paid for by the SSC. It is the officer’s choice and responsibility to have it framed if they so choose.</p>
5400	<b>Annual Ceremonial Review (ACR)</b>	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• All costs related to ACR planning and day of expenses</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Trophy and keeper plaque costs (#5390)</li> <li>• Appreciation Certificates handed out (#5080)</li> </ul>
5410	<p><b>Cadet Banquets and Special Events</b> (pick a sub-account &amp; rename if required)</p>	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• Remembrance Day activity related costs</li> <li>• Mess Dinner</li> <li>• Battle of Britain activity related costs</li> <li>• Christmas Dinner/Banquet</li> <li>• Year-End BBQ/Dinner/Pot Luck</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Remembrance Wreaths for Legions (#5080)</li> <li>• ACR related costs (#5400)</li> </ul>

5420	<b>Cadet and Ceremonial Accoutrement</b> (Name tags, flags, etc.)	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Squadron banners</li> <li>• Medal mounting</li> </ul> <b>DOES NOT INCLUDE:</b> <ul style="list-style-type: none"> <li>• White gloves, sashes, etc. (#5350)</li> <li>• Long service medals, bars and rosettes (#5390)</li> </ul>
5430	<b>Bursaries</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• SSC/Sqn cadet bursaries</li> </ul>
5440	<b>Ground School</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• All ground school related expenses</li> </ul>

<b>5500 – Expenses – Gaming &amp; Lotteries Fundraising</b>
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5510	<b>Sqn Lottery/Raffle</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• All expenses related to SSC/Sqn lotteries/raffles</li> </ul>
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<b>5600 – Fund Raising Expenses</b>
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5610 & 5620	<b>Tagging Expenses (Fall/Spring)</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• Tagging cans</li> <li>• Food for volunteers/cadets</li> <li>• Advertising for tag days</li> </ul>
5630	<b>Canteen Expenses</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• All canteen expenses</li> <li>• Canteen floats</li> </ul>
5640	<b>Bottle Drive Expenses</b>	<b>INCLUDES:</b> <ul style="list-style-type: none"> <li>• All bottle drive expenses including advertising</li> </ul>

## 5800 Other Expenses

<b>5810</b>	<b>Travel Expenses</b> (not entered elsewhere)	<p><b>BC DOES NOT USE</b></p> <ul style="list-style-type: none"> <li>• There is a place for all travel expenses.</li> </ul>
<b>5820</b>	<b>Capital Loss</b>	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• Any losses related to investments and sale of property/assets</li> </ul>
<b>5830</b>	<b>Sqn Logo Clothing &amp; Other Sales Items</b>	<p><b>INCLUDES:</b></p> <ul style="list-style-type: none"> <li>• Purchasing of <b>all</b> clothing, hats, etc.</li> </ul> <p><b>DOES NOT INCLUDE:</b></p> <ul style="list-style-type: none"> <li>• Purchasing of fundraising items (5820)</li> </ul>
<b>5880</b>	<b>Other Expenses</b> (must not be excessive)	<p><b>VERY RARELY USED</b></p> <ul style="list-style-type: none"> <li>• There is a place for all expenses</li> </ul>