

EXPENDITURE CODE DEFINITIONS

The University records operating costs using the following expense categories and individual account codes. The purpose of this manual is to give general information about the codes and how they are intended to be used.

How to use this report

The account codes are set up to group similar expenses together under an upper level category that will summarize all the codes below it. This upper level account code is usually set up to be “non-data entry” which means that no data can be entered into the Banner system using that code. It simply acts as a roll-up grouping for the similar expenses codes listed below it.

You can tell which codes do not allow data entry by looking at the column titled “Entry” when you run a chart of accounts report. If the account code has “N” in that column, no data may be entered using that account code. If the column is marked “Y”, then you may use that account to record your expense.

All the expenditure codes established in Banner are shown below. The first code listed for a group is the roll-up code. Directly beneath each roll-up code title, we have given a broad definition of the code and those listed below it. We describe how they should be used and for whose use they were intended. Some groups of account codes were set up to track the costs of a specific area on campus and are not intended for general use. We have tried to explain the reasons for the restrictions.

Following the overview definition of each group of account codes, is a more detailed definition of the individual account codes.

Please read the italicized overviews at the beginning of each group of accounts. This is where you will find out about any restrictions that apply to a particular code or category of codes.

If you have questions about the codes, or if you need to record an expense and don’t find a code that you think is appropriate for it, or if you simply don’t know what code would be correct to use for your needs, please call the Accounting Services’ Help Desk at extension 5890.

E050 – PERSONAL SERVICES EXPENSE - Non Data Entry

Personal services or consulting services, as they are commonly called, include a variety of types of professional and technical services which Washington State agencies purchase such as: actuarial services, financial and economic analysis, environmental planning, legal services, management consulting, marketing services, needs assessment, quality assurance, research, scientific studies, statistical analysis, strategic planning, etc.

Personal Services Contracts represent amounts expended for professional or technical expertise provided by a consultant to accomplish a specific study, project, task, or other work statement. This includes new contracts and amendments and/or renewals of existing contracts. These account codes are not to be used to record amounts paid for services performed by architects

and engineers on capital projects. Such services are recorded under accounts E450 to E540. If you contract for services that may ultimately result in construction of a building or a piece of equipment that will be a capital asset, you must work with the Capital Budget office to establish a separate fund to accumulate all the costs associated with that project.

OFM is now requiring that payments for personal service contracts that directly benefit clients of the University must be recorded in a new account code, E661. The services rendered can be the same as those listed above, but the beneficiary of the services is not the University, but the clients or students of the University. A more detailed definition of client service is found at account code E661.

E051 – Auditing Services Expense

The expense of an external audit or examination required by State or Federal supervisory authorities.

E052 – Legal Expense

Fees paid to law firms or lawyers for interpretation or advice concerning legal matters. The amounts expended for non-state attorneys, bond counsel, patent counsel, and expert witnesses who provide research, opinion, litigation, collection, and/or consulting.

E053 – Medical and Health Services Expense

Special medical services relating to the prevention, cure, care, or diagnosis of diseased or injured humans, or to the training of individuals for rendering of such services. Includes amounts expended for services of nurses and physicians acquired from temporary employment services.

E054 – Research/Survey/Appraisals Expense

The amounts expended for environmental studies and assessments, transportation studies and personal services related to natural resources, agriculture, science, biology, and aquatic issues. Also includes historical research, property appraisals, real estate services, archaeological surveys, and aerial surveys.

E055 – Other Personal Service Contract Expense

Amounts expended for personal service contracts other than auditing, legal, medical/health services or research/survey/appraisals. Professional or technical expertise provided by a consultant to accomplish a specific study, project, task, or other work statement not identified above. May include services such as insurance brokering or labor negotiations.

E056 – Recruiting Services Expense

The amounts expended for the services performed by a professional search firm to assist in recruitment of successful candidates to fill vacant positions at the University. Does not include amounts paid to trade magazines or newspapers for publishing open position announcements. For those advertisements, use E261.

E057 – Management & Organizational Service

The amounts expended for services to provide management with recommendations on enhanced efficiencies, productivity improvements, quality control, program implementation or evaluation, or organization structure or framework. Includes expenditures for design, development, and/or implementation of major information processing or telecommunications systems. Also includes services for business process reengineering, strategic planning, goal setting, needs assessment, facilitators for staff functions or focus groups, harassment and related investigations, mediation, and lobbying.

E058 – Computer & Information Services

The amounts expended to analyze, enhance, modify, or implement computer systems or telecommunications systems.

E059 – Social Research Services

The amounts expended for studies or services related to health care, behavioral science, criminal justice education, medical issues, employment issues, or other social services.

E060 – Marketing Services

The amounts expended for services to develop or implement a marketing or advertising plan or campaign; services related to marketing the University's service; public relations or media services; market research and development; and services provided to promote the University or one of its programs. Also includes amounts expended for public involvement services; trade development and assistance; development of market research and customer satisfaction surveys and/or assessment of survey results; conference or trade show coordination; fund raising; and related types of services.

E061 – Communications Services

The amounts expended for the design, development, and/or oversight of audio/video media productions, brochures, manuals, newsletters, maps, signs, posters, annual reports, etc.; technical writing/editing; speech writing; grant writing; graphic design services;

development of communication strategies; and other related services to inform the public or other governmental agencies about a subject.

E062 – Employee Training Services

The amounts expended to provide training to meet employee training needs, managerial training, and employee counseling services, guest speakers, and curriculum development. Does not include training which is offered to all or most employees on a continual or recurring basis (more than six times per fiscal year) or satellite training.

E100 – GOODS & SERVICES EXPENSE – Non Data Entry

This is a very broad category of expenses that should encompass nearly all normal operating costs for most academic and administrative departments on campus. This is the top level in the expense code hierarchy. Beneath this header, are many sub-categories which break this broad category into more discrete items.

The account codes E111 through E129 are intended to include everyday supplies needed by the various departments, such as office supplies, computer supplies, lab supplies, etc. We also have some special codes here for departments whose supplies are a little out of the ordinary, such as stage props.

E111 – Supplies & Materials Expense

The amounts expended for all materials and supplies whether acquired by formal contract or an open account, which are (a) ordinarily consumed or expended within one year after being put into service, (b) converted in the process of construction or manufacture, or (c) used to form a minor part of equipment or fixed property. In general, small purchase items from Corporate Express, the Bookstore, or miscellaneous noncapitalized items.

E112 – Books & Pamphlets Expense

Printed matter including catalogues, textbooks, manuals, workbooks, maps, etc. Non-library.

E114 – Office Supplies & Materials Expense

Paper, staplers, diskettes, pens and pencils, and the like. Excluding equipment.

E115 – Lab Supplies & Materials Expense

General purpose, noncapitalized laboratory equipment and supplies.

E116 – Computer Supplies – Paper Expense

Standard paper, single sheet or continuous feed, colored paper and card stock, utilized for computer laser printers, inkjet and dot matrix printers, etc.

E117 – Computer Printer Ribs/Cart/Reinking Expense

Amounts expended for computer printer ribbons, printer toner cartridges, and reinking cartridges. No cables or accessories.

E118 – Stage Props Expense

Equipment, stage costumes, models or stunt accessories utilized in theatrical productions.

E119 – Pharmaceuticals Expense

Amounts expended for medical prescriptions, medications and non-prescription drugs.

E120 – Permit Supply Expense

Amounts expended for the printing and design of permits; especially parking permits.

E121 – Parking Signs Expense

The amounts expended for traffic control signs, parking and road safety signs; especially the replacement of such signs.

E122 – Medical Supplies Expense

Amounts expended for medical supplies and expenses at the Student Health Center, excluding pharmaceuticals expense (E119).

E130 Communications Expense - Data entry allowed

The amount expended for transmission of messages. This category includes: contractual charges for telephone, facsimile services, letter postage, rental of post office boxes and postage meter machines and/or mailing machines; contractual messenger services, switchboard service charges; and telephone installation costs. These codes are to record the cost of business communications.

E130 – Communications Expense

Amounts expended for telecommunications equipment, phones, and wireless devices.

E131 – Telephone Expense

Charges for rental of telecommunications services, including analog or digital telephone lines, and line features.

E132 – Postage and Mail Expense

Amounts expended for postage.

E133 – Other Communications Expense

Miscellaneous telecommunications charges.

E134 – Sound Production Expense

Amounts expended for sound productions.

E140 – Utilities Expense - Data entry allowed

The amount expended for water, sewer, garbage, and other utility services. These include recycling costs as well as the usual types of utilities.

E141 – Electricity Expense

Amounts expended for electricity used to heat, cool, operate, and light University-owned facilities, as well as facilities occupied through commercial leases when not included as part of the monthly lease payment.

E142 – Natural Gas Expense

Amounts expended for natural gas, propane, etc., used to heat, cool, operate, and light University-owned facilities, as well as facilities occupied through commercial leases when not included as part of the monthly lease payment.

E144 – Water/Sewer Expense

Amounts expended for water and sewer service.

E145 – Refuse Disposal Expense

Amounts expended for trash pickup and garbage service, excluding recycling charges.

E146 – Other Utilities Expense

Nonrecurring and miscellaneous charges for utility services.

E147 – Recycling Charge

Amounts expended for recycling of mixed paper, aluminum/tin, glass and plastic bottles, and cardboard. Also shredding fees.

E150 RENTALS AND LEASES - Data entry allowed

Codes E150 through E159, are to record operating rentals and leases. These codes are intended for recording the cost of month-to-month rental expenses and payments on operating leases. An operating lease means that you are basically renting whatever equipment you are making payments on. At the end of lease agreement, the equipment goes back to the lessor. You do not keep the item. Additionally, the length of rental agreement should not exceed the useful life of the equipment you are renting.

*The State prohibits us from entering into **lease purchases** except through the State's leasing program. A lease purchase occurs when the lease term is for almost as long as the expected life of the asset being leased or when you will own the asset at the end of the lease. If you have questions about renting or leasing equipment, please call Shonda Shipman, Financial Reporting Manager, at X3564. The State lease program is an excellent way to finance purchases in excess of \$10,000. Their interest rates are lower than you can obtain anywhere else.*

E150 – Rentals & Leases Expense

Amounts paid to individuals or nonincorporated organizations for the possession and use of land, rental of structures, or equipment owned by others.

E151 – Computer Rent/Lease Expense

Amounts expended for the possession and use of computing equipment owned by others. This code should not be used if title of equipment is expected to transfer to the University, and the value of the equipment is \$10,000 or more.

E152 – Office Machines Rent/Lease Expense

Amounts expended for rental or lease of office machines ex. typewriter, calculator.

E153 – Media Rent/Lease Expense

The rental or lease of audiovisual equipment (ex. data projectors) usually for group presentations.

E154 – Telecable Rent/Lease Expense

Amounts expended for rental or lease of cable telecommunications, ex. broadband cable.

E155 – Building Rent/Lease Expense

Amounts expended for the possession and use of land and structures owned by others.

E156 – Films Rent/Lease Expense

Amounts expended for rental or lease of videos and films.

E157 – Software Leases/License Agreements

Amounts expended for the possession and use of computer software owned by others. Includes the cost of site licenses.

E158 – Postage Meter/Mail Machines

Amounts expended for postage metering and/or mail machines (excluding E132 Postage and Mail Expense).

E159 – Tool Crib Tools

Amounts expended for the rental of tool crib tools as differentiated from the purchase of hand tools (E255).

E160 REPAIRS AND MAINTENANCE EXPENSE Data entry allowed

The amounts expended for the normal upkeep and restoration of buildings, structures, equipment, or other improvements. Codes E160 through E165 are to record general repairs and maintenance expenses. These codes are intended to record routine service on equipment, buildings or other items. It also covers the costs of parts and overhauling equipment. These codes are not intended to record costs for purchasing new or used equipment. Nor are they to record the cost of remodeling or renovating rooms or buildings. However, they may be used if the expenditure to remodel, restore, and recondition an item of equipment, does not extend the useful life of the asset.

E160 – Repairs/Alt/Maint Expense

Amounts expended for general repairs, alterations and maintenance.

E161 – Building Repairs/Alt/Maint Expense

Amounts expended for building repairs, alterations and maintenance.

E162 – Equipment Repairs/Alt/Maint Expense

Amounts expended for equipment repairs, alterations and maintenance.

E163 – Parts/Supply-Repairs/Alt/Maint Expense

Amounts expended for parts and supplies to assist repairs, alterations and maintenance.

E164 – Other-Repairs/Alt/Maint Expense

Amounts expended for other repairs, alterations and maintenance, e.g. keys.

E165 – Contracts-Equipment Maintenance

Amounts expended for equipment maintenance contracts e.g. computer service agreements.

E170 PRINTING/REPRODUCTION EXPENSE - Data entry allowed

Codes E170 through E180 are for printing and copying expenses. Specifically, the amounts expended for printing and reproduction, binding operations, and all common processes of duplication performed by the State, commercial and internal (in-house) printers. Includes printed matter such as publications, books, pamphlets, and the cost of office copier supplies. These codes should cover any type of printing, copying, dubbing, binding and photography costs you may incur. This could be any type of media, printed, audio or video tape.

E170 – Printing/Reproduction Expense

Amounts expended for printing or reproduction services by outside vendors.

E171 – Printing Expense

Amounts expended for printing jobs handled by University Print Plant.

E172 – Copy/Dup Reproduction Expense

Amounts expended for copy, duplication and reproduction services performed by a University Copy Center.

E173 – Xerox Copies Expense

Amounts expended for copies made on a hallway copy machine.

E174 – Media Reproduction Expense

Amounts expended for reproduction of videos, tapes, photographs, etc.

E175 – Library Binding Expense

Amounts expended for binding operations performed by the Print Shop or commercial printers.

E176 – State Printing Expense

Amounts expended for printing and reproduction performed by the State Printer.

E177 – In-House Copy/Dup & Printing

Amounts expended for printing, reproduction, and all common processes of duplication provided by campus Print Plant.

E178 – Other Printing/Repro Expense

Amounts expended for miscellaneous printing and reproduction services including name badges, slides, photos, graphics, novelties, trophies, art scans, etc.

E179 – Manuals

Manuals, booklets, graduation packets, etc. prepared by copy duplicating.

E180 – Library Binding – Serials

The amounts expended for the cost of library binding of serials such as periodicals and monographic serials formally cataloged by a library or audiovisual center.

E190 EDUCATION & TRAINING EXPENSE - Data entry allowed

The amounts expended for the payment of tuition, fees, and/or related expenses for individuals engaged in or conducting educational or training programs. Does not include lodging or subsistence costs except where meals and/or lodging are included as an integral part of the fee. Also includes the amounts expended for individual or agency participation in associations, organizations, conventions, and the cost of subscriptions that accompany these memberships. Education and training account codes are used for recording the cost of attending seminars, training classes, conferences, workshops, and other types of job-related instruction. This range

of codes also includes fees for professional licenses or permits. It covers payments for dues for memberships in professional organizations. Finally, it includes the costs for employee awards.

E190 – Education & Training Expense

The amounts expended for education and training e.g. seminars, field trips, career tracks, retreats, etc. excluding conference registrations, travel or class fees.

E191 – Education & Training Fees

The amounts expended for education and training fees including registration, workshops, and classes.

E192 – Dues & Memberships Expense

Amounts expended for individual and/or agency participation in associations or organizations, and the annual dues of such memberships. Includes renewals.

E193 – Convention Fees & Registration Expense

Amounts expended for the payment of tuition, fees, and/or other related expenses for individuals engaged in or conducting educational or training programs. Does not include lodging or meals except where meals and lodging are included as an integral part of the fee.

E194 – Professional Lic/Permits/Fees

The amounts expended for professional licenses, permits and fees. To accumulate expenditures associated with payments made to local, state or federal governments for permits, license or fees necessary to carry out the responsibilities and functions of the university.

E195 – Employee Awards Expense

The amounts expended for employee recognition and productivity awards of nominal economic value. Does not include cash or cash equivalents, such as gift certificates.

E200 SUBSCRIPTIONS EXPENSE

The amounts expended for subscriptions to newspapers and periodicals, and/or services providing informational reports. This category is for recording the cost of magazines or other periodicals subscriptions. Excludes items cataloged for use in state libraries, which are classified as capital outlays. Excludes subscriptions that come with individual and/or University memberships.

E204 through E208 - University Budget Office Use Only

These account codes are reserved for use by the University Budget Office to record various charges from other State Agencies for goods and services provided by these agencies.

E204 – WA St Facilities & Services Expense

The amounts expended for payments to Washington State for services or use of facilities e.g. WA Department of General Administration. Charges by the Department of General Administration for central services provided to agencies which includes maintenance of capital buildings and grounds, campus mail services, and parking, and cost allocation for the Office of State Procurement.

E205 – Labor & Industries Right-to-Know Expense

The amounts expended for payments to Washington State Department of Labor & Industries Right-to-Know program.

E206 – DIS Data Processing Services Expense

Charges by the Washington State Department of Information Services or other state agency processing installations for services.

E207 – WA St Attorney General Services Expense

Amounts paid to the Attorney General's Legal Service for University legal costs.

E208 – WA St HEPB Services Expense

Charges by the Department of Personnel and the Higher Education Personnel Board for services in connection with the appointment, training, promotion, transfer, layoff, recruitment, retention, classification, compensation, removal, discipline, labor relations, and welfare of classified state employees. Amounts paid to the Washington State Higher Education Personnel Board (HEPB) for services provided to University Operating Budget.

E210 – PURCHASED SERVICES EXPENSE

The amounts expended for contractual services not otherwise specifically mentioned and not included under accounts E051 to E055 (Personal Services Contracts), accounts E602 to E611 (Grants and Contracts), account E661 (Client Services), or account E490 (Architecture and Engineering Services). Account E211 includes services provided by speakers, performers, coaches, moderators, and other payment for services to a person other than University employee for which wages are not traditionally set.

Account E213 includes services provided by a vendor to accomplish routine, continuing, and necessary functions, such as: services for equipment maintenance and repair, operation of a physical plant; security; computer hardware and software maintenance; data entry; and computer time-sharing contracts, programming, and analysis. These payments are reportable to the IRS on Form 1099-MISC.

E203 – Asset Management Fees

Amounts expended for investment management expenses in local government investment pools and investment banking which are charged by external fund custodians e.g. LGIP, Common fund, etc.

E210 – Purchased Services Expense

The amounts expended for contractual services not otherwise specifically mentioned and not included under accounts E051 to E055 (Personal Services Contracts), accounts E602 to E611 (Grants and Contracts), account E661 (Client Services), or account E490 (Architecture and Engineering Services). Account E211 includes services provided by speakers, performers, coaches, moderators, and other payment for services to a person other than University employee for which wages are not traditionally set.

E211 – Honoraria Expense

Amounts expended on honoraria. An honorarium is a nominal fee paid to an individual as consideration for a speech, panel discussion, or other oral presentation.

E212 – Collection Agency Fee Expense

Amounts expended for collection agency fees and service charges.

E213 – Misc Purchased Services Expense

Payments to firms or individuals for services not included in previous listed categories. Repairs and other services by off campus services required for routine/continuing functions.

E214 – Speaker/Performer Expense

The amounts expended for speakers or artistic performances.

E215 – Office of Council of Presidents Expense

The amounts expended for the Office of Council of Presidents.

E216 – Purchased Computer Services Expense

The amounts expended to analyze, enhance, modify, or implement computer systems or telecommunications systems.

E217 – Bank Card Fees

The amounts expended on “transaction fees” paid to credit card companies and banks when accepting bill payments by credit or debit cards.

E218 – Technical Services – Data Processing

The amounts expended on data processing technical services.

E219 – Conference Housing Charges

The amounts expended on Western’s University Residences charges for on campus attendees of sports camps, seminars and conferences.

E220 – Insurance Expense

Amounts expended for liability, property, vehicle, fire, accident, and all other forms of insurance other than employee's insurance benefits; also includes contributions to reserves for self-insurance.

E230 – Vehicle Maintenance Expense

Amounts expended for the regular service, maintenance and operation of University-owned vehicles which include, but are not limited to, such costs as gasoline, oil, tires, parts, and supplies.

E231 – Vehicle Fuel Expense

Amounts expended for vehicle fuel, usually bulk fuel purchases by the motor pool.

E232 – Parking Expense

Amounts expended for parking expenses including lot attendants, visitor permits, reserved spaces, guest permits, etc.

E236 – WA State Audit Services Expense

The amounts paid to the State Auditor for auditing services. (Compare to E051 – Auditing Services Expense)

E237 – Archival/Records Mgmt Sec of State

Charges by the Washington Secretary of State for archiving, storage, and records management services.

E238 – Minority & Women’s Bus. Entrprs Expense

Charges by the Washington State Office of Minority and Women's Business Enterprises for services.

E240 – Other Goods & Services Expense - Data entry allowed

The amounts expended for goods and services other than those described above. Includes such items as freight, handling, taxes (when not allocable to items purchased) and other goods and services from vendors or other agencies. This account code allows data entry so may be used as a generic expenditure code. It acts as a roll up code for a variety of miscellaneous expense categories beneath it.

E241 – Advertising Expense

Amounts expended to proclaim the qualities and advantages of the University and its components, and to aid in the furthering of its mission. Excludes advertising faculty and staff job openings (see E261).

E259 – Advertising – Bid & Performance Bond Expense

Amounts expended to advertise for bids on construction projects and for performance bonds.

E261 – Recruitment Advertising Expense

Amounts expended for the advertising of vacant positions for employment.

E242 – Freight/Transport Expense

Amounts expended for transportation of goods and express delivery services provided from outside the University and not included as part of an invoice.

E243 – Receptions/Meetings Expense

Amounts expended as part of an official University-sponsored conference, meeting, or special event. This can be a reimbursement for an off-campus meeting.

E245 – Royalties Expense

Compensation for the use of property based on an agreed portion of the income arising from such use, payments made to an author or composer for each copy of his or her work sold, or amounts paid to an inventor for each article sold under a patent.

E246 – Student Activities, Field Trips Expense

Miscellaneous amounts expended for student activities and field trips expense (e.g. box lunches, ferry tolls, bus charters, and park passes).

E247 – Laundry Expense

Amounts expended for dry cleaning and laundry services.

E248 – Contractual Food Service

Amounts expended by Housing and Dining on contracted meal plans and the Marriott food service.

E250 – OVERHEAD/ADMINISTRATIVE EXPENSE – Non Data Entry

These codes are intended to be used by the University Budget Office, Business Services, and Bureau for Faculty Research (Grants and Contracts). They record facilities and administrative cost recoveries (formerly called indirect cost revenue and recovery) on grants. They record the University's Administrative Assessment Fee charged against internal service and auxiliary funds, and they record the administrative fee the University receives for administering certain Federal financial aid programs.

Facilities and Administrative (F&A) costs, formerly known as indirect costs and also called overhead, are the costs of doing research at WWU. F&A costs are those costs incurred for common or joint objectives, and, therefore, cannot be identified specifically with a particular grant/contract project. We recover some of the F&A costs by charging grants a percentage based on negotiations with the Federal government and with each grant or contract sponsor.

Grant projects may be either on-campus or off-campus. Projects are considered off-campus when most grant activities are conducted in facilities not owned or operated by WWU. Off-campus F&A costs go to E253 and on-campus F&A costs are recorded in E252.

E252 – Facilities & Admin Rec – On Campus

This account should only be used by the Bureau for Faculty Research. Amounts expended for performing research on campus. These costs are incurred for common or joint objectives and can't be identified to a particular grant or project. Some of these costs are recovered by charging the grant agency. There must be a corresponding revenue entry in account G562 equaling the expenditure.

E253 – Facilities & Admin Rec – Off Campus

This account should only be used by the Bureau for Faculty Research. Amounts expended for performing research in facilities not owned or operated by WWU. These costs are incurred for common or joint objectives and can't be identified to a particular grant or project. Some of these costs are recovered by charging the granting agency. There must be a corresponding revenue entry in account G562 equaling the expenditure.

E254 – Fin Aid/Other Admin Expense

Amounts expended for the approved administrative allowance for State and Federal Financial Aid programs. Must have a corresponding revenue entry in account G561. This account is used only by Student Fiscal Services. It is used to expense the approved administrative allowance for State and Federal Financial Aid programs.

E255 – Hand Tools Expense

Amounts expended for hand tools less than \$300.00.

E256 – Safety Shoes Expense

Amounts expended by university departments to provide work boots, safety shoes, and other foot protection as necessary, to all employees determined to need foot protection.

E257 – Clothing/Uniforms/Costumes

Amounts expended for those departments that supply apparel (clothing, uniforms or costumes) for personnel - i.e., uniforms, lab jackets, T-shirts etc.

E258 – Expendable Material Expense

Expenses for any non-inventorial, sundry item normally used up or consumed in service. May include scientific or laboratory supplies, janitorial supplies, general administrative items ex. ink, chemicals and other disposable items.

E260 – Tax Expense

Amounts expended for sales tax, city tax, state tax, use tax, federal tax, etc.

E262 – Penalties & Fines Expense

Amounts expended for penalties and fines.

E263 – Meals, Coffee & Light Refreshments Expense

Amounts expended for light refreshments subject to WWU's coffee and light refreshments/meals with meetings policy.

E264 – Hazardous Material Testing Expense

Amounts expended for "hazardous materials" testing including chemicals, asbestos, metals, and volatile and semi-volatile organic compounds.

E265 – Athletics Department Team Contracts

Amounts expended on bus service contracts and agreements with other universities regarding athletics department events.

E266 – Bond Cost Amortization

The amounts expended to amortize bonded indebtedness incurred by or for the University. To accumulate expenses associated with the amortization of bond placement and servicing costs.

E268 – Scenery Expense

Amounts expended to design and construct theatre backdrops and stage sets.

E269 – Stage Lighting Expense

Amounts expended for stage lighting services and equipment.

E270 – EXPENDITURE TRANSFER – Non Data Entry

Codes E271 through E277 were set up for use by Facilities Maintenance to transfer costs between State operating funds and internal service fund. The services they provide to the University cross funds and must be allocated to the proper fund type. An expenditure transfer moves expenditures (amounts already paid) from one account to another account. Reallocation of budgeted expenditures within the institution by transfers between programs, organizations, or funds. Only to be used by Facilities Maintenance

Code E278 was set up to record the cost of general support provided by one campus department to another. It is to be used in conjunction with H254, Interdepartmental Support. The department giving the support dollars records the cost using E278. The department receiving the support records the support as revenue using H254. See Guide to Accounting Transfers on the Business Services' website.

E271 – Expenditure Transfer – Supplies & Materials

E272 – Expenditure Transfer – Communications

E273 – Expenditure Transfer – Repairs & Maintenance

E274 – Expenditure Transfer – Electricity

E275 – Expenditure Transfer – Sales – Other

E276 – Expenditure Transfer – Labor

E277 – Expenditure Transfer – Natural Gas

E278 – Inter-Departmental Activity Support

This account code was established for campus departments to record the cost of general support provided to another campus department. It must be used with an offsetting entry to H254, Interdepartmental Support. Please see the Guide to Accounting Transfers on the Business Services' website.

E279 – Alternative Transportation Services

Amounts expended for the purchase of a Parking & Transportation Services Viking XPass or alternative transportation e.g. bus service provided by Whatcom Transportation Authority.

E300 – COST OF GOODS SOLD – Non Data Entry

These accounts are to be used by funds that operate like business enterprises. They record the cost of merchandise and equipment purchased that will be inventoried and then rented or resold to University departments, staff and students. These accounts are not intended to record the cost of occasional purchases made by departments that are re-sold. This account group should only be used by Internal Service Funds (FT 13) and Auxiliary Funds (FT 31).

E301 – Merchandise for Resale

This account records the cost of merchandise purchased for resale to University departments and clients or students of the University. It includes the Corporate Express invoices and rebates relating to Central Stores orders and Bookstore inventory purchases that will be re-sold to students. The only departments that should use this account code are the Bookstore, Central Stores, and Accounting Services.

E303 – Materials for Resale/Equipment Rental

This account records amounts expended for materials purchased that will be inventoried and resold to University departments. This account is used for raw materials purchased to be used in producing items for resale. It is also used to track amounts expended for sporting equipment purchased by the Associated Students for rental at the Outdoor Center and Lakewood. This account should only be used by Central Stores, Publishing Services, and Associated Students.

E304 – Materials Maint/Construction

Amounts expended by the Physical Plant for materials purchased that will be used on jobs for various departments on campus. These materials are purchased for jobs submitted through work requests and billed to the departments through the job cost system. This account code should only be used by the Physical Plant.

E305 – Automotive Supplies

Amounts expended for automatic transmission fluid, batteries, brake fluid, engine oil, grease, hoses, hubcaps, points and plugs, tires, and similar vehicle repair and maintenance materials included in the cost of work coordinated by the maintenance garage shop. This account code should only be used by the Physical Plant.

E306 – Discounts Allowed

Amounts recorded for discounts offered by the Bookstore. These amounts are recorded at the register during the sale. The only department using this account code should be the Bookstore.

E350 – TRAVEL EXPENSE – REIMBURSEMENT – Non Data Entry

By completing and submitting the necessary travel forms, obtaining the appropriate budget and supervisory approvals, and observing the state's spending limitations, your reimbursements for travel expenses will be reimbursed in the most efficient and effective manner. The necessary travel forms are: the Travel Authorization/Travel Justification/Travel Advance (available in ESign format) and the Travel Expense Voucher.

E351 – In-State Lodging/Subsistence-Reimbursement

The amount paid for lodging and meal expenses incurred while traveling within the state's boundary on official state business. Includes meals, coffee and light refreshments at meetings or formal training sessions.

E352 – In-State Air – Reimbursement

The amounts paid for air transportation expenses incurred while traveling within the state's boundary on official state business.

E353 – Private Auto – Reimbursement

Amounts expended to reimburse a traveler for his/her use of a privately-owned automobile on official state business.

E354 – Other Travel Expense – Reimbursement

The amounts paid for all other costs incurred while traveling on official state business. Includes, but it not limited to: rail, ferry, or taxi fares; parking fees; telephone calls; stenographic services; and other miscellaneous expenses.

E355 – Foreign Travel Expense – Reimbursement

Amounts expended to reimburse a traveler for foreign airfare, food, lodging and miscellaneous expenses.

E356 – Interview Expenses – Reimbursement

Amounts expended to reimburse an interviewee for airfare, meals, per diem and miscellaneous expenses.

E357 – Relocation Expenses - Reimbursement

Amounts expended for services provided for relocating an employee's family and household, incidental to a new place of employment. Use this code, also, for the expenses of a newly employed person when appropriately approved or in conjunction with the Uniform Relocation Act. Include expenses for travel mileage, fares, meals, lodging, transportation, and storage of household goods, temporary living allowance, search for a new residence, sale of former residence, and related authorized miscellaneous allowances.

E358 – Non Employee - Travel Reimbursement

Amounts expended to reimburse a non-employee for their travel expenses.

E359 – Travel Advances Issued

For Accounting Services use only.

E360 – TRAVEL EXPENSE PAID DIRECT TO VENDOR – Non Data Entry

E361 – In-State Lodging/Subs - Paid Direct

Amounts directly paid to Hotels in-state.

E362 – Out-of-State Lodging/Subs - Paid Direct

Amounts directly paid to Hotels out-of-state.

E363 – Foreign Travel - Paid Direct

E364 – Travel Brokers - Paid Direct

E365 – Ground Transportation - Paid Direct

Includes car rental, charters, airporter shuttle, etc.

E366 – In-State Air - Paid Direct

Charges paid directly to airline or travel agent.

E367 – Out-Of State Air - Paid Direct

Charges paid directly to airline or travel agent.

E368 – Interview Expenses - Paid Direct

Charges paid directly for interview expenses.

E369 – Relocation Expenses - Paid Direct

Charges paid directly to vendor for moving expenses.

E370 – Out-of-State Lodging/Subs Reimbursed

The amounts paid for lodging and meal expenses incurred while traveling outside the state's boundary on official state business.

E374 – Out-of-State Air – Reimbursement

The amounts paid for air transportation expenses incurred while traveling outside the state's boundary on official state business.

E375 – Taxable Meals

Amounts expended on a non-overnight traveler's meal costs and treating those costs as taxable, gross wages for tax purposes.

E378 – Motor Pool Services Expense

The amounts expended for use of vehicles obtained from either the central or agency operated motor pools. The expenditures incurred may be for vehicles used on either a specific trip(s) or permanently assigned basis.

E400 – NONCAPITALIZED FIXED ASSETS – Non Data Entry

The amount expended for furniture, equipment and software with a useful life greater than one year and not required by state policy to be capitalized (unit cost of less than \$5,000). Includes those items that are subject to inventory control by the University, although not considered as capital assets in accordance with state capitalization policy.

Inventoriable assets includes small and attractive items such as: camera, calculator, video camera, answering machine, firearms.

Non-inventoriable furniture and equipment includes those items with a unit cost of less than \$1,000 and those that are permanently affixed to another asset item.

When purchased, these items are assigned a WWU tag with a unique number so they can be inventoried and tracked by WWU Equipment Inventory.

E401 – Non-Capitalized Fixed Assets

This account code may be used to record the cost of inventoriable assets not covered by the codes following.

E402 – Non-Cap/Non-Inventory Internal Computer Parts

The amounts expended on internal computer parts (chips, motherboard, etc.) with a useful life of greater than one year but a unit cost less than \$1,000. These amounts are expensed by the departments throughout the year.

E403 – Non-Cap/Non-Inventory Software

The amounts expended on computer software that does not qualify for capitalization or inventory. These amounts are expensed by the departments throughout the year.

E404 – Non-Cap/Non-Inventory Other Equipment

The amounts expended on other equipment that do not qualify for capitalization or inventory. These amounts are expensed by the departments throughout the year.

E405 – Non-Cap/Non-Inventory Furnishings

The amounts expended on furnishings that do not qualify for capitalization or inventory. These amounts are expensed by the departments throughout the year.

E406 – Inventoriable/Non-Cap Fixed Assets**E407 – Inventoriable/Non-Cap Computer Equipment**

The amounts expended on computer equipment, cables, keyboards, etc. with a unit cost under \$5,000. These items are tracked as small and attractive.

E408 – Inventoriable/Non-Cap Other Equipment

Amounts expended on audiovisual equipment, office/classroom and lab equipment, VCRs, typewriters, between \$300 and \$5000. (Taggable)

E410 – CAPITALIZED FIXED ASSETS & OUTLAYS – Non Data Entry

This group of account codes is used to track all capitalizable expenditures. In general, a capital expenditure occurs when the item purchased has a useful life of more than one year and a cost of more than \$5,000. The codes E411 through E415 are intended to record the acquisition of all types of furniture and equipment whose cost is greater than \$5,000. Includes motor vehicles, computers and equipment.

The account codes E420 through E445 are intended for use by Library personnel only. These are to record library acquisitions and periodical purchases.

The account codes E450 through E540 are for use by the Capital Budget Office only. They record and track the purchase of land, buildings, improvements, infrastructure and other capital construction costs. These costs include architectural design and engineering as well as any costs related to construction and equipping buildings. Special funds are created to account for each capital project and are managed by the Capital Budget Office.

E411 – Capitalized Furniture & Equipment

The amounts expended for miscellaneous furniture and equipment not otherwise classified.

E412 – Capitalized F/A - Computer Equip

The amounts expended for computer equipment with a unit cost of over \$5,000. These items are capitalized at year end by Equipment Inventory Services and depreciated over their useful lives.

E413 – Capitalized F/A - Software

The amounts expended for computer software with a unit cost of over \$5,000. These items are capitalized at year end by Equipment Inventory Services and depreciated over their useful lives.

E414 – Capitalized F/A - Other Equipment

The amounts expended for motor vehicles and other equipment with a unit cost greater than \$5,000. These items are capitalized at year end by Equipment Inventory Services and depreciated over their useful lives.

E415 – Capitalized F/A – Furnishings

The amounts expended for furnishings with a unit cost of over \$5,000. These items are capitalized at year end by Equipment Inventory Services and depreciated over their useful lives.

E420 – LIBRARY RESOURCES – Non Data Entry - Library use only

All Library expense codes are reserved for use by Library staff. Library purchases are placed in two categories. Library Orders are materials generally purchased once a year or at a fixed interval. Library Subscriptions are items purchased on a recurring basis.

E421 – Library Orders

The amount expended for the cost of books, maps, and films formally cataloged by the library or audiovisual center; sound film strips, slide sets, prepared transparencies, and prerecorded audio and video recordings; periodicals purchased and cataloged for library; and museum and art collections. These are one time orders.

E446 – Library Subscriptions

The amounts expended for the cost of serials such as periodicals and monographic serials formally cataloged by a library or audiovisual center. These are recurring orders.

CAPITAL OUTLAYS - for use by Capital Budget Office only

The amount expended for the acquisition of, or addition of, fixed assets (land, buildings, etc.) intended to benefit future periods, which have a unit cost of at least \$1,000. Also includes those fixed assets acquired through capital leases. (Exclude those capitalized furniture and equipment classified under accounts E412 to E419 and Library resources classified under accounts E422 to E449 inclusive.)

These codes track individual expenses that are part of larger capital projects. They are accumulated in separate funds and managed by the Capital Budget Office.

E451 – Land Appraisals

Amounts expended on mortgage appraisals used to develop an opinion of the market value of a property.

E452 – Land Acquisition Costs

Amounts expended for the purchase of raw land and property. This includes the purchase price, earnest money, title charges, escrow fees, taxes, etc.

E453 – Preparation For Use

Amounts expended for clearing, filling, grading, grubbing, razing of structures, and similar site preparation expenses. Site improvements may include expenses for exterior lighting systems, fences, landscaping, parking areas, roadways, walks, and similar site improvements.

E460 – Buildings**E461 – Buildings-Gen Contract Expense****E463 – Bldgs-Maintenance Operation Expense****E465 – Buildings-Material Testing****E471 – Improvements - Gen Contract Expense****E473 – Improvements - Maint/Operations Expense****E476 – Improvements - Other Contracts****E477 – Improvements - Soils Investigation**

E491 – Arch/Engineering-Basic Fee Expense

E494 – Arch/Engineering-Consultant Svces

E495 – Arch/Engineering-Other Expense

E530 – Other Capital Outlays

E531 – Capital Outlay-Legal

E532 – Capital Outlay-Bond Sale Costs

E533 – Capital Outlay-Project Management

E534 – Capital Outlay-Advertising

E536 – Capital Outlay-Other Building Costs

E538 – Capital Outlay - Contingency

E539 – Capital Outlay-Works of Art/Landmrk

E540 – Capital Outlay-Administration Expense

Must have a corresponding G564 entry.

E542 – Grants-Academic Year Awards

E600 GRANTS, BENEFITS & CLIENT SERVICES – Non Data Entry

The amounts expended for sponsored faculty research grants, financial aid, federal and state work study, teaching assistants and summer stipends. These account codes are primarily used by the Bureau for Faculty Research and Student Fiscal Services.

E601 – Other Grant, Benefit, Client Svc Exp

Amounts expended for sponsored research grants. Grant programs are administered by the Bureau for Faculty Research. Please contact this department before using this account code.

E602 – Grants - Academic Year Awards

The amount expended for scholarship awards to students, housing and subsistence subsidies to foreign exchange faculty, and other subsidies not associated with employment or performance of services.

E603 – Grants - Summer Stipend

The amounts expended for summer stipends. These programs are administered through Student Fiscal Services and that department should be contacted before using this account code.

E608 – Adult Literacy Payroll Match

Amounts expended to match dollars in the Adult Literacy program. This program is administered by Student Fiscal Services and that department should be contacted before using this account code.

E610 – CWSP Off Campus (75/25)

Amounts expended for work study performed off campus. This program is administered by Student Fiscal Services and that department should be contacted before using this account code.

E611 – Work-study-SWSP Off Campus(65/35)

Amounts expended for work study performed off campus. This program is administered by Student Fiscal Services and that department should be contacted before using this account code.

E612 – Work-study-SWSP School Dist(80/20)

Amounts expended for work study. This program is administered by Student Fiscal Services and that department should be contacted before using this account code.

E619 – SWSP - Off Campus - 100%

Amounts expended for work study performed off campus. This program is administered by Student Fiscal Services and that department should be contacted before using this account code.

E621 – Donated Leave

The amounts expended by Western for sick leave hours and benefits donated by Western employees to employees of other state agencies. The Payroll office is the only department that should make entries to this account.

E623 – CSRT - Off Campus - 100%

Amounts expended for a Federal Work Study, Community Service Reading Tutors (CSRT) off-campus program, 100% reimbursement, under the America Reads program.

E607 – CSRT – Off Campus 100%

Amounts expended for work study performed off campus. This program is administered by Student Fiscal Services and that department should be contacted before using this account code.

E613 – Scholarships - Tuition Waivers

The amount of tuition waived during the school year. This program is administered by Student Fiscal Services and that department should be contacted before using this account code.

E614 – Work-study - Adult Literacy

Amounts expended on a Work-Study, adult literacy, off-campus program offered by the Whatcom Literary Council.

E617 – SWSP 93/94

Amounts expended for work study. This program is administered by Student Fiscal Services and that department should be contacted before using this account code.

E620 – Contribtns Transferred to Other Inst

Sponsored research dollars transferred to another institution when the researching professor moves to a new university.

E622 – Other Grants & Awards – taxable

Amounts expended for other grants, stipends and awards which are taxable to the recipient.

E661 – Client Service

Client services are defined as services provided directly to agency clients. Clients are generally members of the public, external to state government, who have social, physical, medical, economic, or educational needs. These individuals may require government assistance to meet those needs. Clients are those for whom the agency has statutory responsibility to serve, protect, or oversee. *Includes:* Internship, Interpreter, Performances, Lecturers and Facilitators, Training and Classes Directly to Clients, Services that Directly Benefit Students and Other Client Services Contracts.

E700 – DEBT SERVICES EXPENSE – Non Data Entry

The amount expended for the payment of principal, interest and related charges on the various forms of long-term indebtedness (e.g. Bonds) incurred. These accounts codes should only be used by the Financial Reporting Department.

E702 – Debt Services-Principal

The amounts paid on principal for the redemption of bonds issued by or for the University.

E703 – Debt Services-Prin. Paid by Amort.

The amounts paid on principal for redemption of bonds issued by of for the University paid by amortizing the debt issuance costs over the life of the bond issue.

E704 – Debt Services-Interest Exp

The amounts expended for interest on bonded indebtedness incurred by or for the University.

E705 – Debt Services - State Lease Prin.

The amounts expended for the payment of principal on capital lease contracts entered into by the University with the Office of the State Treasurer.

E706 – Debt Services - State Leases Int.

The amounts expended for interest on capital lease contracts entered into by the University with the Office of the State Treasurer.

E800 – DEPRECIATION, AMORTIZATION, BAD DEBT EXPENSE – Non Data Entry

Depreciation is the amount recorded to reflect the decline in economic potential of plant assets originating from wear, deterioration, and obsolescence. Amortization is the periodic charging to expense of some amount of cost associated with intangible assets. Bad debt expense is the recording of uncollectible amounts owed to the University. These account codes should only be used by the Bookstore, Equipment Inventory, and Financial Reporting.

E801 – Depreciation

The amount charged to departments holding fixed assets to record the decline in economic potential of plant assets originating from wear, deterioration, and obsolescence.

E820 – BAD DEBT EXPENSE – Non Data Entry

The amount of expense recorded that represents the portion of previously recorded revenue that is determined to be uncollectible.

Codes E822 through E833 were set up to record special Perkins Loan programs that qualified to reduce loans. These codes are only to be used by Student Fiscal Services.

E821 – Bad Debt Expense

The amount of expense that represents the portion of receivable balances, recorded previously as revenue, which are determined to be uncollectible.

Codes E822 through E833 are to be used by Student Fiscal Services Loans and Collections only.

E822 – Interest Cancelled

E823 – Princ/Int Cancelled-Assignments

E824 – Princ/Int Cancelled-Teach<7-1-72

E825 – Princ/Int Cancelled-Teach>7-1-72

E826 – Princ/Int Cancelled-Volunteer

E827 – Princ/Int Cancelled-Law Enf.

E828 – Princ/Int Cancelled-Military

E831 – Princ/Int Cancelled-Death/Disab

E832 – Princ/Int Cancelled-Bankruptcy

E833 – Princ/Int Cancelled-Writeoffs**E838 – Parking Tickets Waived**

Amounts recorded for parking tickets previously recorded as revenue or receivables that are determined to have the charges waived by the Parking department personnel.

E839 – Write - Offs Under \$2

Amounts expended for bank errors under \$2. These errors primarily occur when a check is cashed for a small amount over or under what the check was written for. This account is primarily used by the Financial Reporting department when reconciling the bank statements.

Codes E834 through E836 are to be used only by Student Fiscal Services Loans and Collections.

E834 – Pr/Int Can Teaching Svc Shortage**E835 – Pr/Int Can Health Svc Nurse/Med****E836 – Pr/Int Can Svc High Risk Children****E840 – Grant/Contract Over-expenditures**

This code is to be used only by the Bureau for Faculty Research to record sponsored program over expenditures.

E999 – Un-reconciled PCARD Transactions

Amounts expended on un-reconciled Purchasing Card (PCard) transactions. All PCard transactions are hard coded with the account code E999. During the Review or Approval process, this code must be changed to the proper account code.

F010 – SALARIES & WAGES – Non Data Entry

For assistance with these codes, please contact the Payroll Department. If you need to transfer salary dollars, contact Accounts Services for a payroll redistribution.

F099 – Budget Recapture Target**F100 – Classified Staff Salaries and Wages****F102 – Permanent Classified****F107 – Temporary Classified****F180 – Classified One-Time Payment****F190 – Classified Salary Recapture**

- F200 – Exempt Staff Salaries & Wages**
- F201 – Permanent Exempt Staff**
- F206 – Permanent Exempt**
- F207 – Permanent Academic Librarians**
- F220 – Temporary Exempt Staff**
- F221 – Temporary Exempt**
- F280 – Exempt One-Time Payment**
- F290 – Exempt Salary Recapture**
- F300 – Faculty Salaries & Wages**
- F310 – Permanent Faculty**
- F360 – Temporary Faculty**
- F371 – Summer Session Faculty**
- F380 – Faculty One-Time Payment**
- F390 – Faculty Salary Recapture**
- F400 – Graduate Students Salary & Wage**
- F401 – Graduate Teaching Assistant**
- F404 – Graduate Research Assistant**
- F407 – Graduate Research Assistant Hourly**
- F600 – Undergraduate Students Wages**
- F601 – Undergrad Student Hourly**
- F602 – Student Variable Rate OASI Exempt**
- F603 – Resident Advisors**
- F610 – WORK STUDY STUDENT WAGES**
- F611 – WS CWSP Wages**
- F612 – WS CWLP Wages**
- F613 – WS SWSP Undergrad Wages**
- F614 – WS SWSS (Grad) Wages**
- F616 – WS SALP Adult Literacy**
- F619 – WS SWSM Community Service**
- F652 – Student Variable Rate Not OASI Exempt**
- F653 – Student Variable Aids Not OASI Exempt**
- F663 – WS SWSP Undergrad Wgs Not OASI Exempt**
- F700 – SICK LEAVE BUYOUT**
- F701 – Classified Sick Leave Buyout/Attend**
- F702 – Classified Sick Leave Buyout R/D**
- F703 – Exempt Sick Leave Buyout-Ret/Death**
- F704 – Exempt Sick Leave Buyout-Attendance**
- F720 – VACATION LEAVE BUYOUT**
- F721 – Classified Vacation Leave Buyout**
- F722 – Exempt Vacation Leave Buyout**

- F740 – OVERTIME, CALL BACK, COMPT TIME PD**
- F741 – Classified Overtime**
- F742 – Classified Call Back**
- F743 – Classified Comp Time Paid**
- F744 – Exempt Overtime**

F900 – EMPLOYEE BENEFITS

The amounts expended for any benefit provided to employees other than wages and salary. This may include workers compensation, unemployment compensation, and social security and retirement contributions. For assistance with these codes, please contact the Payroll Department.

- F910 – OASDI – SOCIAL SECURITY**
- F915 – OASDI – MEDICARE**
- F920 – EMP BENEFITS – RETIREMENT**
- F930 – EMP BENEFITS – MED AID/IND INS.**
- F940 – EMP BENE – HEALTH, LIFE, DISABINS**
- F960 – EMP BENEFITS – UNEMPLOYMENT COMP**
- F970 – EMP BENEFIT – SUPPLEMNTL RETIRMT**
- F980 – OTHER EMPLOYEE BENEFITS**
- F982 – BENEFIT – VACATION LEAVE ACCRUAL**
- F983 – ACCRUED SICK LEAVE**