Western Washington University Annotated Chart of Accounts – 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 document
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 (FWRCLST) or the “Data Entry” column in the FAST Finance report. If the account code has “N” in those columns, no data may be entered using that account code. If the columns are marked “Y”, then you may use that account to record your expense.

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 contact Accounting.Services@wwu.edu

E050 – Personal Services Expense - Non Data Entry
Personal services or consulting services, include a variety of types of professional and technical services or contracts such as: financial/statistical analysis, strategic or environmental planning, management consulting, actuarial, legal or marketing services, needs assessment, quality assurance, and research.

Personal Services expense represent amounts expended for professional or technical expertise provided by a consultant to accomplish a specific study, project, task, or other work statement. These account codes are not to be used for services performed by architects and engineers on capital projects. Such services are recorded under account E490. 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 requires that payments for personal service contracts that directly benefit clients of the University must be recorded in an account under E600. 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 – Personal Services – IT Consulting
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 hire a provider of 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, such as webinars. 
**Does not include** training provided directly to university clients.  
**Does not include** amounts paid to trade magazines, or newspapers for publishing open position announcements.

**E063 – Law Enforcement Incidentals**  
Miscellaneous expenses related to police case incidentals such as towing or court ordered reimbursements.

**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 E123 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.

**E110 – Cost Share Supplies**
This account code is used exclusively by Research and Sponsored Programs to record expenditures not funded by grant funds.

**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 Office Deposit, Keeney’s, the Bookstore, or miscellaneous noncapitalized items.

**E112 – Books & Pamphlets Expense**
Printed matter including catalogues, textbooks, manuals, workbooks, maps, etc. Non-library.

**E115 – Lab Supplies** General purpose, noncapitalized laboratory equipment and supplies.

**E116 – Computer Paper**
Standard paper, single sheet, colored paper and card stock, utilized for computer laser printers, inkjet printers, etc.

**E117 – Computer Supplies and Accessories**
Amounts expended for computer printer ribbons, printer toner cartridges, and reinking cartridges, cables or accessories.

**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.
**E122 – Medical Supplies Expense**
Amounts expended for medical supplies and expenses at the Student Health Center, excluding pharmaceuticals expense (E119).

**E123 – Janitorial Supplies Expense**
Amounts expended for janitorial supplies. See E168 for Janitorial Services.

**E130 Communications Expense – Non Data Entry**
The amounts expended for transmission of voice and data messages. This category includes: contractual charges for land telegraph service, radio and wireless telegraph services, telephone, including wireless service, teletype, and facsimile services; letter postage; rental of post office boxes or postage meter machines and/or mailing machines; contractual messenger service; switchboard service charges; telephone installation costs; and internet access charges. Also includes amounts expended for videoconferencing and data communication, such as data line costs, modems, routers, gateways, Internet and other bundled service costs.

**E131 – Telephone Expense**
Charges for rental of telecommunications services, including analog or digital telephone lines, and line features. Purchase of calling cards is prohibited.

**E132 – Postage and Mail Expense**
Amounts expended for postage and delivery services such as FEDEX. All mail/package delivery services must be sent through University Mail Services. Directly using and paying for an external mail/delivery service vendor is prohibited.

**E133 – Other Communications Expense**
Miscellaneous telecommunications charges not listed.

**E135 – Data Communications Expense**
Miscellaneous data communications charges such as internet connection charges, video conferencing, data line costs.

**E140 – Utilities Expense – Non Data Entry**
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 (see E147).
E146 – Steam Plant
Nonrecurring and miscellaneous charges for steam plant services.

E147 – Recycling Charge
Amounts expended for recycling of mixed paper, aluminum/tin, glass and plastic bottles, and cardboard. Also shredding fees.

E148 – Hazardous Material Disposal
Charges for disposal of hazardous materials waste.

E149 – Other Utilities Expense
Miscellaneous charges for utility services not previously referenced.

E150 RENTALS AND LEASES – Non Data Entry
Codes E151 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.

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 Mike Ulrich, Accounting Manager, at X3675. 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.

E151 – Computer Rent/Lease Expense
Amounts expended for the possession and use of computing equipment owned by others.

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 telecommunication, 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.

E159 – Other Rent/Lease Expense
Amounts expended for rental of items other than listed above.
**E160R Repairs/Alterations/Maintenance - Non Data Entry**

For normal upkeep and restoration of buildings, structures, equipment, or other improvements. Codes E160 through E168 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/remodels 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.

- **E166 – Parking Lot Maintenance**
  Parking lot maintenance expenses separate from Facilities Design and Capital Budget projects.

- **E167 – Vehicle Collision Repair**
  Facilities maintenance expenses related to vehicle repairs from collisions.

- **E168 – Janitorial Services**
  Facilities maintenance and other expenses related to janitorial services.

**E170 PRINTING/REPRODUCTION EXPENSE – Non Data Entry**

Codes E171 through E179 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.

- **E171 – Printing Expense**
  Amounts expended for printing jobs handled by University Print Plant.

- **E172 – Print and Copy Center**
  Amounts expended for copy, duplication and reproduction services performed by a University Copy Center.

- **E173 – Self-Serve Copier**
  Amounts expended for copies made on a self-serve 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.

E178 – Outside Printing Expense
Amounts expended for miscellaneous printing and reproduction services, excluding printing services performed by University Print and Copy Services, but includes name badges, slides, photos, graphics, novelties, trophies, art scans, etc.

E179 – Course Packs
Manuals, booklets, graduation packets, etc. prepared by copy duplicating.

E190 Education & Training Expense – Non Data Entry
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.

E191 – Education & Training Fees
The amounts expended for education and training fees including registration, workshops, tuition and classes.

E192 – Dues & Memberships Expense
Amounts expended for individual and/or agency participation in associations or organizations, and the annual dues/subscriptions of such memberships.

E193 – Convention Fees & Registration Expense
Amounts expended for the payment of attending a convention and/or other related expenses such as registration or materials. 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
Includes cost of professional licenses, permits and fees and 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 nontaxable employee recognition and productivity awards of nominal economic value. Does not include cash or cash equivalents, such as gift certificates, which are taxable.

E200 Subscriptions Expense
The amounts expended for subscriptions to newspapers, magazines, periodicals, and/or services providing informational reports. Excludes items cataloged for use in state libraries, which are classified as capital outlays. Excludes subscriptions that come with individual and/or University memberships which should be recorded under E192 Dues and Memberships Expenses. Excludes subscription-based computing services that should be recorded to E157 Software Leases/License Agreements.

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 – Non Data Entry
The amounts expended for contractual services not otherwise specifically mentioned and not included under accounts E050 (Personal Services), accounts E600 or account E490 (Architecture and Engineering Services).

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.

E209 – Security Expense
Expenses related to the contractual security services for the University such as Public Safety security services and background check fees.

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. Includes services provided by coaches, moderators, and other payment for services to a person other than University employee for which wages are not traditionally set. These payments are reportable to the IRS on Form 1099-MISC

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. Includes services provided by a vendor to accomplish routine, continuing, and necessary functions. These payments are reportable to the IRS on Form 1099-MISC
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. Examples would include computing services, hosting services and network 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.

E222 – Web Service Activity Fee
The amounts expended for contractual web services.

E223 – Ticket Service Fee
Goods and services provided by the University Box Office in the course of producing tickets.

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, 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. Do not use for parking expenses incurred during travel status.

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.
E239 – Cost Share – Goods and Services
This account code is used exclusively by Research and Sponsored Programs to record expenditures not funded by grant funds.

E240 – Other Goods & Services Expense – Non Data Entry
This account code acts as a roll up code for a variety of miscellaneous expense categories beneath it.

E240 – Other Goods & Services Expense
The amounts expended for goods and services other than those described below.

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 to 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. Not to be used for food/beverages purchased for events (see E263/E287). To be used for miscellaneous catering expenses such as linens and china.

E244 – Promotional Items/T-shirts
Items of nominal value, such as pens, buttons, T-shirts, etc. purchased that will be given away to current or prospective customers with the intent to promote Western.

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
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 campus food service contractor.
E250 – Overhead/Administrative Expense – Non Data Entry
These codes are intended to be used by the University Budget Office, Business Services, and Research and Sponsored Programs (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 Recharge
This account should only be used by Research and Sponsored Programs (RSP). 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.

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.

E267 – Administrative Assessment Fees
Used by the Budget Office to record fees charged to self-support, internal service, and auxiliary funds for state supported services.

E255 – Hand Tools Expense
Amounts expended for hand tools.

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. Do not use for Safety Shoes (see E256)
E258 – Expendable Material Expense
Expenses for any non-inventorial, sundry item normally used up or consumed in service, such as materials purchased for a project.

E260 – Tax Expense
Amounts expended for sales tax, city tax, state tax, use tax, federal tax, etc. that is not included on an invoice. Sales tax included on an invoice is part of the total cost of the items and is not coded separately.

E262 – Penalties & Fines Expense
Amounts expended for penalties and fines. Please contact Accounting Services prior to recording transactions to this account code.

E263 – Food (not covered by attendee fee)
Amounts expended for food and beverages subject to WWU’s Purchasing Food and Beverages policy, which are not supported by fees charged to attendees. See E287 for food covered by attendee fee.

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 and Stage Props
Amounts expended to design and construct theatre backdrops and stage sets, equipment, stage costumes, models or stunt accessories utilized in theatrical productions.

E269 – Stage Lighting and Sound Production
Amounts expended for stage lighting or sound production services and equipment.

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.

E281 – Conference/Event Expense
Expenditures related to conferences or events put on by Western, not including food (see E287).

E282 – Property Tax Expense
To record expenditures related to state/county property taxes, such as special assessments.

E287 – Food (covered by attendee fee)
Amounts expended for food and beverages which are supported by fees charged to attendees. See also E263 Food (not covered by attendee fee).
E270 – Expenditure Transfer – Non Data Entry
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.

Code E284 is 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 E284. The department receiving the support records the support as revenue using H254.

E271 – Expenditure Transfer – Supplies & Materials
E272 – Expenditure Transfer – Overhead
E273 – Expenditure Transfer – Repairs & Maintenance
E274 – Expenditure Transfer – Electricity
E276 – Expenditure Transfer – Labor
E277 – Expenditure Transfer – Natural Gas

E284 – 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.

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 any invoices 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, Associated Students and Chemistry Department.

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.

E307 – ADJC Adjustments
Inventory value and quantity adjustments for Central Stores use only.

E308 – Other Central Stores Adjustments
Inventory value and quantity adjustments not recorded in E307 for Central Stores use only.

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.

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<th>Code</th>
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<td>In-State Lodging/Subsistence</td>
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<tr>
<td>E372</td>
<td>Cost Share – Travel</td>
</tr>
<tr>
<td>E373</td>
<td>Travel Gas Reimbursement with Receipt</td>
</tr>
<tr>
<td>E374</td>
<td>Out-of-State Air</td>
</tr>
</tbody>
</table>

E351 – In-State Lodging/Subsistence
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
The amounts paid for air transportation expenses incurred while traveling within the state’s boundary on official state business.

E353 – Private Auto
Amounts expended to reimburse a traveler for use of their privately-owned automobile on official state business.

E354 – Other Travel Expense
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
Amounts expended to reimburse a traveler for foreign airfare, food, lodging and miscellaneous expenses.

E356 – Interview Expenses
Amounts expended to reimburse an interviewee for airfare, meals, per diem and miscellaneous expenses.

E357 – Relocation Expenses
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 pay for or reimburse a non-employee for their travel expenses.

E370 – Out-of-State Lodging/Subsistence
The amounts paid for lodging and meal expenses incurred while traveling outside the state’s boundary on official state business.

E372 – Cost Share – Travel
Account code for exclusive use by Research and Sponsored Programs

E373 – Travel Gas Reimbursement with Receipt
Amounts expended to reimburse a traveler for gas purchased to support travel for official state business when a receipt is provided; such as fuel for a rental car. This is not for mileage reimbursement – see E353.

E374 – Out-of-State Air
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.

E376 — Taxable Reimbursements
Reimbursements made beyond the 60 day IRS rule which make the payment taxable income to the payee.

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.

E379 — Taxable Relocation Expense

E381 — Ground Transportation
Travel related transportation expenses such as rental car, ferry, train or taxi.

E391 — Airfare Non-Employee
The amounts paid for air transportation expenses incurred by a non-employee while traveling on official state business.

E399 — Non-Reconciled Travel Card Expense
This code is automatically assigned via the PCard download process and indicates a transaction that was not reconciled in the PaymentNet system.

E400 — Non-Capitalized Fixed Assets — Non Data Entry
The amount expended for furniture, equipment and software with a useful life greater than one year but 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: cameras, tablets, firearms, chemicals.

*Non-inventoriable* furniture and equipment includes those items with a per unit (including ancillary costs such as taxes, freight, warranties) 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.

E402 — Non-Cap/Non-Inventory Computer Component Parts
The amounts expended on internal computer parts with a useful life greater than one year with a unit cost of less than $1,000. Also includes amounts expended on miscellaneous external parts such as USB flash drives, external drives, keyboard and mice with a unit price under $300. 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.

E407 – Non-Cap/Non-Inventory Computer Equipment
The amounts expended on computer equipment, cables, keyboards, etc. with a unit cost under $5,000 and not considered Small and Attractive (See E409).

E408 – Inventoriable/Small & Attractive
Amounts expended on cameras, photographic projection equipment, weapons/firearms and chemicals between $300 and $4,999. (Requires a tag)

E409 – Inventoriable/Small & Attractive Comp IT
Amounts expended on laptops, notebooks, tablets and smart phones between $300 and $4,999. (Requires a tag)

E416 – Cost Share – Equipment
This account code is used exclusively by Research and Sponsored Programs to record expenditures not funded by grant funds.

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.

E411 – Capitalized Furniture & Equipment – Non Data Entry
The amounts expended for miscellaneous furniture and equipment not otherwise classified.

E412 – Capitalized F/A - Computer Equip>=5K
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>=1mil
The amounts expended for computer software with a unit cost of over $1,000,000. These items are capitalized at year end by Equipment Inventory Services and depreciated over their useful lives.

E414 – Capitalized F/A - Other Equipment>=5K
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>=5K
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.

E448 – SER – Print Serials
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 with the items having a
useful life of less than 1 year.

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. 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.

E450 – Land – Non Data Entry
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 – Non Data Entry
E461 – Buildings-Gen Contract Expense
E463 – Bldgs-Maintenance Operation Expense
E465 – Buildings-Material Testing

E470 – Improvements Other Than Buildings – Non Data Entry
E471 – Improvements - Gen Contract Expense
E473 – Improvements - Maint/Operations Expense
E476 – Improvements - Other Contracts
E477 – Improvements - Soils Investigation

E490 – Arch/Engineering Services – Non Data Entry
E491 – Arch/Engineering-Basic Fee Expense
E494 – Arch/Engineering-Consultant Svcs
E495 – Arch/Engineering-Other Expense

E530 – Other Capital Outlays – Non Data Entry
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
E537 – Capital Outlay-Planning Hold
E538 – Capital Outlay - Contingency
E539 – Capital Outlay-Works of Art/Landmrk

E540 – Capital Outlay-Administration Expense
Must have a corresponding G564 entry.

E599 – Capital Project Budget Transfer

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 Research and Sponsored Programs and Student Fiscal Services.

OFM requires that payments for personal service contracts that directly benefit clients of the University must be recorded in an account under E600. The services rendered can be the same as those listed under E050, but the beneficiary of the services is not the University, but rather the clients or students of the University.

E601 – Other Grant, Benefit, Client Svc Exp
Amounts expended for sponsored research grants. Grant programs are administered by the Research and Sponsored Programs. 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.

E607 – Tuition Expense – Student
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.

E610 – SW CSLP 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.
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>E613 – Scholarships - Tuition Waivers</td>
<td>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.</td>
</tr>
<tr>
<td>E614 – Work-study - Adult Literacy</td>
<td>Amounts expended on a Work-Study, adult literacy, off-campus program offered by the Whatcom Literary Council.</td>
</tr>
<tr>
<td>E617 – SWSP 93/94</td>
<td>Amounts expended for work study. This program is administered by Student Fiscal Services and that department should be contacted before using this account code.</td>
</tr>
<tr>
<td>E619 – SWSP - Off Campus - 100%</td>
<td>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.</td>
</tr>
<tr>
<td>E620 – Contribts Transferred to Other Inst</td>
<td>Sponsored research dollars transferred to another institution when the researching professor moves to a new university.</td>
</tr>
<tr>
<td>E621 – Donated Leave</td>
<td>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.</td>
</tr>
<tr>
<td>E622 – Other Grants &amp; Awards – taxable</td>
<td>Amounts expended for other grants, stipends and awards which are taxable to the recipient.</td>
</tr>
<tr>
<td>E623 – CSRT - Off Campus - 100%</td>
<td>Amounts expended for a Federal Work Study, Community Service Reading Tutors (CSRT) off-campus program, 100% reimbursement, under the America Reads program.</td>
</tr>
<tr>
<td>E661 – Cline Services – Paid to Providers</td>
<td>Amounts paid under client service contracts entered into for professional, technical or other services, which will result in the delivery of direct services to students. Client services include such items as medical and health services, and related transportation; disability services.</td>
</tr>
<tr>
<td>E700 – Debt Services Expense – Non Data Entry</td>
<td>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.</td>
</tr>
<tr>
<td>E702 – Debt Services-Principal</td>
<td>The amounts paid on principal for the redemption of bonds issued by or for the University.</td>
</tr>
<tr>
<td>E703 – Debt Services-Prin. Paid by Amort.</td>
<td>The amounts paid on principal for redemption of bonds issued by or for the University paid by amortizing the debt issuance costs over the life of the bond issue.</td>
</tr>
<tr>
<td>E704 – Debt Services-Interest Exp</td>
<td>The amounts expended for interest on bonded indebtedness incurred by or for the University.</td>
</tr>
</tbody>
</table>
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 – Bad Debt Expense – Non Data Entry
*Bad debt expense is the recording of uncollectible amounts owed to the University. These account codes should only be used by the Student Business Office, Bookstore, and Accounting Services.*

E805 – Principle/Interest Cancel Misc Perkins
E806 – Principle/Interest Cancelled VA Disability

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
E829 – Princ/Int Cancelled-Speech Path
E830 – Princ/Int Cancelled-Tribal Faculty
E831 – Princ/Int Cancelled-Death/Disab
E832 – Princ/Int Cancelled-Bankruptcy
E833 – Princ/Int Cancelled-Writeoffs
E837 – Princ/Int Cancelled-Staff Pre-K
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 Business Office - 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 Research and Sponsored Programs to record sponsored program over expenditures.

**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.

**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 – Pro Staff Salaries & Wages – Non Data Entry**
  - F206 – Permanent Pro Staff
  - F207 – Permanent Academic Librarians
  - F221 – Temporary Pro Staff
  - F271 – Faculty Assistant
  - F280 – Exempt One-Time Payment

**F300 – Faculty Salaries & Wages – Non Data Entry**
  - F310 – Permanent Faculty
  - F350 – Non-Credit Bearing – Non Data Entry
    - F351 – Permanent Faculty Non-Credit Bearing
    - F310 – Temp Faculty Non-Credit Bearing
  - F360 – Temporary Faculty
  - F371 – Summer Session Faculty
  - F380 – Faculty One-Time Payment

**F400 – Graduate Students Salary&Wage**
  - F401 – Graduate Teaching Assistant
  - F404 – Graduate Research Assistant
  - F407 – Graduate Research Assistant Hourly

**F500 – Wages – Other – Non Data Entry**
  - F501 – Americorps Wages

**F600 – Students Wages – Non Data Entry**
  - F601 – Student Hourly
  - F602 – Student Variable Rate OASI Exempt
  - F603 – Student Salary
  - F610 – Work Study Student Wages – Non Data Entry
    - F611 – WS CWSP Wages
F612 – WS CWLP Wages
F613 – WS SWSP Undergrad Wages
F614 – WS SWSS (Grad) Wages
F615 – WS IWSP Institutional Undergrad
F616 – WS SALP Adult Literacy
F619 – WS SWSM Community Service
F620 – WS WSCL Compass to Campus Comm Serv
F652 – Institutional Work Study
F663 – WS SWSP Undergrad Wgs Not OASI Exempt

F700 – Sick Leave Buyout – Non Data Entry
   F701 – Classified Sick Leave Buyout/Attend
   F702 – Classified Sick Leave Buyout R/D
   F703 – Pro Staff Sick Leave Buyout-Ret/Death
   F704 – Pro Staff Sick Leave Buyout-Attendance

F720 – Vacation Leave Buyout – Non Data Entry
   F721 – Classified Vacation Leave Buyout
   F722 – Pro Staff Vacation Leave Buyout

F740 – Overtime, Call Back, Comp Time PD – Non Data Entry
   F741 – Classified Overtime
   F742 – Classified Call Back
   F743 – Classified Comp Time Paid
   F744 – Pro Staff Overtime

F750 – Cell Phone Stipend

**F900 – Employee Benefits – Non Data Entry**
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
F940 – EMP Benefits – Health, Life, Disab Ins
F960 – EMP Benefits – Unemployment Comp
F970 – EMP Benefits – Supplemental Retirement
F971 – EMP Benefits – OPEB Liability
F972 – HERP UAAL Payments

F973 – Net Pension Liability Adjustment
F980 – Other Employee Benefits
F982 – Benefit – Vacation Leave Accrual
F983 – Accrued Sick Leave