An expense account categorizes the object of expenditure. In an integrated Budgetary and Accounting System, an account is used to manage a given type of expense by indicating the amount of funds allocated (budgeted) to be spent, as well as the actual amount spent. An expense should not be recorded to an expense account simply because there are funds available in that category of expenditure. It is necessary to record the object of expense that is the closest type of expense activity described and then transfer budgeted funds to cover the cost. These accounts are utilized by the University as a whole so many of the accounts listed will not be used. If there is more than one account that could be used, choose the one that mostly describes the expense and stay consistent in its use.

**GENERAL OPERATING EXPENSES**

**70001 Advertising**

This account is used to record charges paid for advertising through outside media such as newspapers, radio, and/or printing brochures, announcements, etc.

**70010 Promotion**

This account is used to record the cost of materials or services used to promote the University Programs through fund raising activities, seminars, speaking engagements, etc.

**70040 Organizational Sponsorships**

This account is used to record the cost incurred when sponsoring organizations or clubs not affiliated with the University, for example, Little League, soccer, etc.

**70050 Mailings**

This account is used to record payments made to organizations or private contractors to insert mailers in envelopes, sort, and distribute. This account is not used for mailing through the U.S. Postal Services.

**70055 Marketing**

This account is used to record the costs incurred in the development, “Packaging” a product or service offered to the public or potential students.

**70200 Answering Services**

This account is used to record payments to vendors providing telephone answering services.

**70205 Beepers**

This account is used to record payments for beepers.

**70210 Cellular Phones**

This account is limited to specific departments and used to record payments made to vendors for air cards.
70250 Radios

This account is used to record payments made for radio communication.

70280 Telephone

This account is used to record costs for telephone communication lines as well as those charged by the University through the call accounting system. Activity is normally allocated based on usage.

70300 Continuing Education

This account is used to record payments made to other educational institutions for faculty, staff and administrators for continued education. This account does not include Tuition Payments to other Universities for the purpose of obtaining a higher educational degree.

70301 Clinical Ed. Site Development

This account is used to record costs incurred by faculty for site visitation and evaluation of facilities that will enhance student educational opportunities.

70302 Faculty Development

This account is used to record cost incurred for faculty team building.

70304 Employee Events

This account can be used to record activities that help promote employee relations: parties, team building, rental space for employee event, etc. May include meals if included as group pricing purchase.

70305 Donor Entertainment

This account is mainly used by the Advancement department and can be used to record entertainment costs incurred to generate donors for the university.

70306 Employee Meals

This account can be used to isolate employee meal costs while conducting business on behalf of the university, i.e. business lunch meetings when meeting could not take place during normal business hours, committee meetings taking place during the lunch hour.

70307 Per Diem Meals

This account is used to charge meals while traveling paid at the university per diem travel rates.

70310 Registration Fees

This account is used to record registration fees paid to outside organizations to attend conferences or seminars. These charges should not be included in the Travel Accounts.

70311 Accommodations

This account is used to track Hotels or other forms of overnight staying costs.
70312 Incidental Travel Expenses

This account is used to charge expenses incurred while on business travel not related to travel.

70313 Transportation

This account is used to record transportation costs while on business travel, i.e. bus, taxi, car rental, etc.

70350 Training Seminars-Staff

This account is used to record cost for the attendance of seminars for the purpose of staff training. Such seminars or classes could include Training in certain Computer Applications, use of certain equipment, etc.

70360 Travel Local

This account is used to record Local Travel expenses while on Official University business. Local travel is defined as travel within one hundred miles from the University campus. Expenses may include mileage, taxi, rental, meeting costs etc. Do not include cost of meals.

70361 Travel Students

This account is used to record student related travel expenses, such as lodging, meals, transportation, etc.

70365 Travel-Out of Town

This account is used to record travel expenses when no other account is applicable. Registration fees, meals, accommodations, etc. accounts should be used instead. Out of town travel is defined as travel one hundred or more miles from the University campus, and includes an overnight stay.

70366 Airline Travel Clearing

This account is used by financial services to temporarily record American Airline charges paid by the university on account. Charges are later reclassified to the departments once employee travel report is received.

70367 Travel Advances Clearing

This account is used by financial services to temporarily record travel charges paid to employees in advance. Charges are later reclassified when travel report is submitted.

70368 Research Clearing

This account created to track research credit card activity for purchases.

70500 Accreditation Fees

This account is used to record payment of fees to accreditation organizations, such as WASC, EOA, etc.

70510 Copyrights

This account is used to record fees to Organizations or individuals for the use of, or duplication of printed materials, videos, etc., for which they have copyrights.
70540 Licenses
This account is used to record payments for all licensing fees except computer software.

70541 Software Licenses
This account is used to record payments for licensing fees computer software.

70545 Laboratory Fees
This account is used primarily by the Dental Center – PCC to isolate laboratory fees.

70550 Membership Dues
This account is used to record payments of dues to professional organizations.

70560 Other Dues and Fees
This account is used to record miscellaneous dues not defined above.

70705 Donor Life Insurance
This account is used to record premiums paid for Donor Life Insurance policies.

70715 Errors and Omissions
This account is used to record “Errors and Omissions” insurance policy premiums.

70725 Insurance Deductibles
This account is used to record the deductible portion of an Insurance Claim.

70750 Malpractice Insurance
This account is used to record for payment of premiums for “Malpractice Insurance” policies. This is primarily used for practicing physicians, Physical Therapists, Pharmacists, etc.

70760 Property Insurance
This account is used to record premiums paid for property insurance policies covering such things as buildings, equipment, etc.

70780 Umbrella Insurance
This account is used to record the premium paid for the Umbrella policy. This generally covers auto insurance, liability insurance, etc.

70799 Other Insurance Expenses
This account is used to record the premium payments for special policies not defined elsewhere in the Chart of Accounts.
70800 Administrative Allowance

This account is used to record indirect costs/overhead charges recovered from Federal, State, or Private grants, as well as amounts charged the various colleges for support services provided by General Administration.

70805 Applied Free Patient Care

This account is used to record Doctor Fees paid for by donations made by organizations or individuals to the university clinics.

70810 Bank Charges

This account is used to record charges made by banks and other financial institutions. Such charges could include fees charged for returned checks, or transaction fees charged to commercial accounts.

70812 Cadavers

This account is used to record the costs related to the acquisition and disposal of cadavers, processing costs, as well as fees and licensing. Costs for general operations of the Willed Body Program are recorded in the appropriate accounts as provided for in the Chart of Accounts.

70813 Investment Costs

This account is used to record costs and fees associated with university investments.

70815 Cash Over-Short

This account is used to record cash box or cash register shortages or overages. This account is primarily used be the Bookstore, Clinics, and Special Events.

70818 Comprehensive Science Exam

This account is used primarily by COMP to record national board examination fees.

70820 Credit Card Charges

This account is used to record fees charged by the Credit Card Companies when purchases by students and the general public are paid for by Credit Cards.

70821 Credit Card Clearing Expense

This account is used to record credit card charges that have been received prior to the cardholder’s expense report. This account should be zeroed out by the end of the month.

70823 Commencement

This account is used to record costs incurred for commencement exercises.

70824 Convocation

This account is used to record the costs incurred for the graduation process, diplomas, caps, gowns, etc.
70837 Donations to Outside Organizations

This account is used to record donations and contributions to other non-profit organizations.

70840 Discretionary Expenses

This account is used to record the amount budgeted for discretionary type expenses. When an expense is funded by discretionary funds, the required amount should be transferred to the appropriate expense category. The expense is then recorded in the proper account where funds are transferred.

70842 Interest Expense

This account is used to record interest expenses paid on loans and leases.

70845 Legal Fees

This account is used to record attorney fees, court costs, and other legal fees as appropriate.

70848 Collection Fees

This account is used to record expenses to collect on monies owed the university.

70850 Miscellaneous

This account is used to record expenses not defined elsewhere in the Chart of Accounts.

70860 Property Taxes

This account is used to record payment of property taxes to County/State Governments.

70865 Other Taxes

This account is used to record other taxes assessed by Federal, State, or local governments, such as penalties for late payment of taxes.

70898 Interdepartmental Income/Expense

This account is used to record the income and expense incurred between operating departments, as opposed to when an expense is being reclassified from one department to the next. This account must be used for both sides of the entry. Interdepartmental income account 5975 is used between discretionary funds.

70899 Clearing

This account is used to record charges that are not readily identifiable and will be reclassified at a later date. COMP utilizes this account to collect interdepartmental charges to other department for specialized patients. It is also used to create available budgets for discretionary funds and revenue for student clubs and organizations. This account is maintained by the UFST.

70900 Adjunct Faculty

This account is used to record payments made to contracted faculty for instructional services. These individuals are NOT employees of the University. If an employee, payment must be processed through payroll.
**70902 Research Costs**

This account is used to record non-specific costs related to research activities within a department. Program number 20 can also be used to identify expense as relating to research.

**70905 Billing Expenses**

This account is used specifically by the Bursar’s Office to record payments to outside vendors for billing services.

**70910 Consultants**

This account is used to record consulting fees paid to outside consultants.

**70911 Standardized Patients**

This account is used by departments to record payments for standardized patients consulting fees paid to outside consultants.

**70915 Contracted Services**

This account is used to record the costs for contracted services performed by organizations or individuals to perform specific tasks other than consulting and/or maintenance.

**70917 Tutorial**

This account is used to record payments made to non-employees for student tutoring.

**70920 Employee Assistance**

This account is used to record expenses related to employee assistance program. The Human Resources Department maintains this account.

**70925 Employment Agency Fees**

This account is used to record placement fees if temporary full or part-time staff to supplement existing staff. Cost includes both placement fees, as well as wages. Those individuals are paid directly by the agency. They are not employees of the University.

**70926 Employment Agency Fees Replacement**

This account is used to pay for placement fees for placing individuals to replace full or part-time faculty, staff, or administrators. This individual is considered an employee of the agency until officially hired by the University.

**70930 Warranty Contracts**

This account is used to record the cost of warranty contracts for equipment, vehicles, etc.

**70935 Honoraria**

This account is used to record fees paid to professionals, speakers, lecturers who are not employees of the University.
70940 Sterilization Services

This account is used to record costs for sterilization in Dental Center - PCC.

70945 Electronic Medical Record Service

This account is used to record billing services for the University Medical Centers – PCC.

70950 Printing

This account is used to record the cost of printing brochures, pamphlets, fliers, etc. This account is not used to record the cost of printing letterheads, envelopes, printed pads, etc. The cost of these items is recorded under the appropriate supply category.

70960 Rotations

This account is used to record costs of clinical education provided by Hospitals and other clinics to WesternU Students.

70970 Repairs and Maintenance Contracts

This account is used to record contractual obligations for repairs or maintenance of facilities and equipment, grounds, etc.

70980 General Maintenance & Repairs

This account is used to record general maintenance and repairs of facilities and equipment provided by the University Facilities Department.

70990 Security

This account is used to record security services provided to individual departments on special occasions or events.

70995 University Services

This account is used to record direct charges for services provided by one department to another within the University, such as audio-visual services, computer services, etc.

71050 Moving Expenses

This account is used to record the costs of transporting household furnishings for new employees and to record moving office furniture and equipment from one building to another within the campus.

71075 Recruitment

This account is used to record costs related to the recruitment of staff, and other professionals, such as the placement of advertisements in professional magazines, interview related costs, meals and entertainment, transportation, accommodations provided to candidates, etc.

71080 Recruitment – Students

This account is used to record expenses related to the recruitment of students, such as, the cost of printed matter, meals and entertainment and other incidental expenses related to student recruitment.
71085 Health Clearance Expenses

This account is used to record costs for required medical exams for employees.

71150 Leases

This account is used to record payments made for leases of computer equipment, and other specifics not described below.

71160 Parking Lots

This account is used to record lease payment for the University Parking Lots.

71175 Rent – Building

This account is used to record rental expenses for facilities used by the University for a limited duration.

71180 Rent – Equipment

This account is used to record rental expenses for equipment used by the University.

71200 Auto Expense

This account is used to record university owned and leased vehicles’ operating expenses, such as gasoline, oil, lubrication, car wash, tire repairs, etc.

71205 Auto Leases

This account is used to record lease payments for vehicles leased by the University.

71210 Auto Licenses

This account is used to record vehicle registration fees of University owned or leased vehicles.

71250 Maintenance – Autos

This account is used to record the cost of auto repairs, such as, wheel alignment, wheel balancing, tune-ups, etc., provided by outside vendors.

713010 Counseling

This account is used to record the cost of outside mental health counseling for students.

713015 Student Activities - Miscellaneous

This account is used to record expenses used for student events.

713020 Honors Day

This account is used to record cost incurred for the issuance of certificates for recognition of outstanding academic achievement by students.
713030 Interdisciplinary Activity

This account is used to record costs that cannot easily be charged against a particular medical school.

713040 Military Commissioning

This account is used to record costs incurred in recognizing students that are to be commissioned upon graduation.

713050 Neocortex

This account is used to record costs incurred for the yearbook.

713060 Orientation

This account is used to record costs associated with the orientation of new students and their families.

713070 Student Services – Health

This account is used to record costs incurred by students for membership with a fitness facility.

713080 White Coat Ceremony

This account is used to record cost incurred with awarding newly graduated students with the traditional doctors white coat.

71410 Books

This account is used to record the cost of books, such as textbooks, library books, reference books, etc.

71435 Journals

This account is used to record the cost of journals for the Library.

71450 Magazines

This account is used to record the cost of magazines. This account is not used to record subscriptions to magazines.

71455 Publications

This account is used to record the cost of developing publications, both outside vendors, as well as in-house production.

71475 Subscriptions

This account is used to record the cost of subscriptions.

71480 Tapes and Discs

This account is used to record the cost of videotapes, discs, used primarily by audio-visual programs.
71500 Bottled Water

This account is used to record the cost of bottled drinking water & rent of dispensers.

71501 Accommodations

This account is used to record expenses for handicapped student and faculty accommodations. This account is primarily used by the Center of Disability Department.

71505 Computer Supplies

This account is used to record computer supplies, such as accessories of less than Three Hundred Dollars in value; diskettes, CD’s, printer ribbons, cartridges, etc.

71510 Diplomas

This account is used to record the cost of diplomas to outside vendors.

71530 Event Supplies

This account is used to record one-time costs of coffee, sugar, cups, and other such items that are associated with special activities and meetings.

71545 Laboratory Supplies

This account is used to record the cost of supplies used in the different laboratories within the University.

71546 Grounds Keeping Supplies

This account is used to record the cost of supplies used to keep the University’s campus clean and orderly.

71547 Animals

This account is used to record the costs to purchase animals.

71548 Animal Care

This account is used to record the costs incurred for maintenance and care of animals.

71550 Maintenance Supplies

This account is used to record supplies used to repair or maintain equipment, facilities, or grounds.

71551 Medical Supplies

This account is used to record the cost of medical supplies used by faculty and students for educational and research projects.

71552 Pharmaceutical Supplies

This account is used to record the cost of pharmaceutical supplies used primarily by the medical centers.
**71553 Radioactive Supplies**

This account is not used.

**71555 Meeting Supplies**

This account is used to record the cost of supplies used in staff, faculty and other meetings. This may include an easel, refreshments, and other supplies specific to such meetings.

**71557 Notary**

This account is used to record the cost of Notary Supplies, such as stamp pads, certificates, etc.

**71560 Office Supplies**

This account is used to record office supplies, such as paper, ink, pads, staplers, tape dispensers, etc. and can include employee kitchen supplies.

**71563 Staff Uniforms**

This account is used to record the cost of staff uniforms, lab coats, etc. required by the university.

**71575 Postage**

This account is used to record the cost of Postage, Federal Express and other mail services. This does not include expenses for mailing services described elsewhere above.

**71580 Reprographics**

This account includes the cost of duplicating services as reported by the Mailroom. This account may include reprographic services by outside vendors when necessary.

**71583 Repairs and Maintenance:**

This account is used to record incidental repairs to equipment or furniture capitalized and does not increase the life of the asset. Can also be used for maintenance on property or equipment.

**71590 Student Supplies**

This account is used to record general supplies used for instructional purposes.

**71599 Other Supplies**

This account is used for other supplies not described elsewhere in accounts.

**71605 Electricity**

This account is used to record the cost of electricity used by the University.

**716020 Gas**

This account is used to record natural and bottled gas used by the University.
71670 Waste Disposal

This account is used to record the cost of waste disposal. This account does not include costs for the removal of hazardous waste.

71675 Waste Hazardous

This account is used to record the cost of removal and disposal of hazardous waste generated by laboratories, Anatomy, Willed Body Program, etc.

71690 Water

This account is used to record expenses for public water supply. This does not include bottled water and/or dispenser.

71699 Other Utilities

This account is used to record other utilities not defined above.

7400 Federal Scholarship Payment

This account is used to record amounts paid students from Federal Scholarships.

7405 State Scholarship Payment

This account is used to record amounts paid from State Scholarships.

7410 Private Scholarship Payment

This account is used to record amounts paid from private donations for scholarship awards.

7415 Stipends Scholarships

This account is used to record payments to students of designated stipends.

7417 Commencement Awards

This account is used to record payments to students. Used primarily by University Advancement.

7418 Honors Awards

This account is used to record payments to students. Used primarily by University Advancement.

7419 Graduate Awards

This account is used to record payments to students. Used primarily by University Advancement.

7420 Fellows Tuition Charge Back

This account is a contra-account used to record the amount of tuition otherwise charged to Fellows.
7425 Fellows Travel

Fellows use this account to record travel expense. This includes lodging, transportation, per diem, etc.

7430 Fellows Education Fund

This account is used to record costs incurred by fellows.

7490 Other Awards and Scholarships

This account is used to record other university awards and scholarships not listed above.
Following are a list of special purpose accounts

7719 North West Track Costs

This account is used for COMP and is the amount allowed from the annual operating budget to be carried over and transferred to a designated fund.

7720 Graduate Program

This account is only used by pharmacy in organization number 1503 Master of Science in Pharm Science.

7721 through 7725 and 7733 Essentials of Clinical Medicine

These accounts are used to track specific program activity, mainly fees for facilitators.

7726 Pelvic/Rectal Exam

This account is used to track specific costs associated with a program.

7727 Graduate Program Scholarships

This account is used for to award scholarships from the operating budget.

7728 Summer Research

This account is used to track facilitators costs associated with the summer program.

7729 General Research

This account is used for research costs from the operating budget.

7730 Humanism Activity

This account is used to track costs associated with the magazine Humanism in the Health Sciences.

7735 Intramural Research

This account is used for research costs from the operating budget.
Following is a list of accounts to be used if the purchase is for a tangible asset lasting more than one year.

7915 Improvements

This account is used to record the costs associated with major remodeling improvements for buildings. Usually used by the Facility department to track project costs.

7920 Equipment

This account is used to record the cost of acquisition of equipment. Equipment whose cost is less than Three Hundred Dollars could be recorded in supply expense accounts.

79200 Equipment – Computers

This account is used to record the cost of acquisition of Computers. This includes peripherals as well as printers, scanners, etc.

79201 Equipment – Telephone

This account is used to record the cost of telephone equipment such as Desk Units, Phones, Hardware, and Software for call accounting systems, etc.

79202 Equipment – Research

This account is used to record the cost of research equipment such as Desk Units, Hardware, and Software for call accounting systems, etc.

79203 Computer Upgrade

This account is used to record the cost of university computer upgrades from older obsolete systems to new hardware systems. Generally used by Information Technology Department.

79208 Equipment-Audio Visual

This account is used to record purchases for audio visual equipment.

79209 Equipment-Laptop Computers

This account is used to record laptop computers.

7925 Furniture

This account is used to record the cost of furniture and fixtures such as Office Desks, Chairs, Bookcases, etc.

7930 Capital Lease Obligations

This account is used to record the cost of capitalized leases. A capitalized lease is property acquired under a lease agreement that the University retains as its property upon the payment of the last installment, or upon payment of an additional nominal amount.