

Expense Coding Refresher for 2014-15

As we start a new year, financial services would like to take the opportunity to re-visit some expense coding issues:

- **Expenses should be coded to the most logical/appropriate account based on the description of the expenditure. Expenses should NOT be coded based on budget availability in a particular account.**
- Only Human Resources can code expenses to any of the 70XXX accounts.
- Discretionary Expenses (account 73540) is a budgetary expense line only. Please consider the nature of the expenses (travel, business meetings, office supplies, etc.) and code them appropriately.
- General Expense (account 72075) should only be used if there is not a more logical account to code to.
- A new account (account 75209) has been set up to capture Honorariums. Honorariums are *ex gratia* payments made to a person for their services in a volunteer capacity or for services for which fees are not traditionally required.
- Departments should be careful to distinguish between the costs associated with visiting lectures/speakers including travel, meals and lecture fees (all charged to account 75206) and Honorariums.
- Meals & Entertainment costs should be coded to Business Meetings (account 73520)
- Meal allowances, as provided for in union agreements, should be charged to General Expenses (account 72075)
- Conference fees incurred with travel costs should be coded to Travel (account 73110). Local conference fees should be coded to Staff Training & Development (account 73550)
- Tournament fees should be coded to Team Travel (account 73130)

If you have any questions, please contact Frances Horch at f.horch@uwinnipeg.ca