

EXPENSE AND REVENUE REFUND TRACKING  
Object/Sub-object and Source/Sub-source Codes  
**Directly Related to COVID-19**  
3/17/2020 9:00 AM

The Washington State Emergency Operations Center (SEOC) has asked state agencies to collect and report data regarding the cumulative cost to state government for COVID-19 related costs. While we are required to report this information, we do not anticipate reimbursement from the State, and ask that everyone be mindful of prudent spending practices.

In order for the University to track and report expenditures and refunds of revenue **directly related to COVID-19**, please use the following:

- **Coding Expenditures (all fund types/accounts with these open objects) & Refunds of Revenue:**

Please use these specific object/sub-object:

02-CA "Service Contracts Directly Related to COVID-19"

03-BU "Goods and Services Directly Related to COVID"

04-AP "Travel Directly Related to COVID-19"

Revenue code for refunds:

451-97 "Revenue Directly Related to COVID-19"

Please direct questions related to the use of these object and revenue codes to General Accounting via email at [gen.acct@wsu.edu](mailto:gen.acct@wsu.edu).

Additional information will be forthcoming regarding the tracking of salary and benefit costs and other lost revenues related to COVID-19 and how those costs should be reported.