



Standard Expense Account Numbers

This is the standard list of account numbers for FAES units - whenever possible use this list of account numbers for all transactions.
If you are unable to find something appropriate see the full account list at cfaesfinance.osu.edu/resources

Expense Description		Expense Description			
Supplies	61201	Office Supplies	Travel	63408	Foreign Travel - University Employee
	61203	Scientific & Educational Supply		63409	Foreign Travel - Student
	61204	Motor Vehicle Supplies		63412	Recruiting - Travel
	61205	Other Supplies		63415	Non OSU Employee - Foreign Travel
	61208	Food for Teaching and Research		Purchased Services	63601
	61210	Gases Medical and Other	63605		Laundry and Dry Cleaning
	61211	Chemicals	63606		Purchased Services General
	61217	Laboratory Supplies	63607		Consultants
	61219	Safety Supplies	63608		Temporary Hire
	61220	Wearing Apparel/Uniforms/Clothing	63622		Participant Stipends
	61230	Food and Meal Costs	63625		Pest Control/Pesticides
	61234	Catering	63631		Transportation
	61240	Agricultural Supplies	63634		Waste Removal
	61241	Animal Bedding	63632		Vet Services
	61242	Animal Food	63637		Housekeeping Service
	61243	Animals	63646		Honorarium
	61245	Breeding Supplies	63651		Security Service - Background Checks
	61247	Computer Supplies	63652		Farrier Services
	61249	Fertilizer/Lime	63679		Gift Cards
	61250	Forage	Other Expenditures	64401	Dues and Memberships
61252	Grain	64402		Subscriptions, Periodicals & Books	
61256	Maintenance Supplies	64403		Contributions	
61259	Seed	64404		Insurance	
61287	Computer Software	64405		Advertising	
61325	Parking Permit and Key Cards	64408		Business Meals	
61342	Veterinary Supplies	64409		Faculty Recruiting	
Mailing	61801	Postage		64411	Employee Recognition
	61802	Express/Parcel		64412	Meetings
	61804	Meter Postage		64413	Conferences & Training Registration
Communication	62001	Telephone equipment and service		64415	Lodging
	62002	Long Distance Charges		64416	Moving & Freight
	62003	Special Circuit & Data Service		64430	Entertainment & Gifts
	62005	Local Call Charges		64437	Graduate/Professional Student Recruiting
	62007	Moves, Adds and Changes		64440	Licenses/Permits
Utilities	62008	Cable	64442	Service Charge	
	62203	Natural Gas	64443	Staff Recruiting	
	62205	Electricity	64444	Undergraduate Student Recruiting	
	62207	Water and Sewage	64458	Special Events	
Equip. Repair	62208	Gas	64459	Exhibits and Displays	
	62401	Equipment Repair & Maintenance	64493	Meals at University Functions	
	62402	Computer Repairs & Maintenance	64494	Refreshments at Meetings	
Phys. Fac	62405	Vehicle Repair and Maintenance	64504	Signage	
	62601	Facilities & Ground Repair & Maintenance	Student Aid	65201	Scholarships
62617	Roads and Grounds Maintenance	65207		Medals & Prizes	
Equip. Rental	62801	Equipment Rental (Enterprise & OARDC)	Capitalized Equipment	65311	Capitalized Office Equip & Furniture (>\$5,000)
	62804	Lease/Purchase Equipment		65312	Capitalized Educational Equipment (>\$5,000)
	62806	Lease/Purchase Duplicating Equipment		65313	Capitalized Motor Vehicle Equipment (>\$5,000)
Copies	63001	Space Rentals		65317	Capitalized Equipment Other (>\$5,000)
	63201	Copy Services		65318	Capitalized Agricultural Equipment (>\$5,000)
	63204	Printing	Non Capitalized Equipment	65511	Non-Cap Office Equip & Furniture (<\$5,000) - printers/monitors
63206	Publication Services	65512		Non-Cap Educational Equip (<\$5,000)	
Travel	63401	Ohio Travel - University Employee		65514	Non-Cap Computer Equip (<\$5,000)
	63402	Ohio Travel - Non University		65517	Non-Cap Equipment Other (<\$5,000)
	63403	Ohio Travel - Student		65518	Non-Cap Agricultural Equipment (<\$5,000)
	63405	Out of State - University Employee	Library	65701	Books for Library Acquisitions
	63406	Out of State - Non University		65702	Subscriptions or Periodicals for Library Acquisitions
	63407	Out of State - Student	Highlighted cells are account codes required per University policy		

Expense Account Number Explanations

Certain types of expenditures require particular caution, including those for alcohol, food & beverages, recruiting expenses, gifts and entertainment, employee recognition/functions and travel. These expenses have specific account numbers assigned for their use.

Cost of Goods Sold (COS) Account Series 606XX-60899

These account numbers were not addressed in the committee to simplify accounts. COS account numbers are only to be used with approved earnings operations and earnings funds (1xxxxx) under the direction of the Office of Resource Planning and Institutional Analysis. <http://controller.osu.edu/acc/acc-doc-manfinres.shtml#5>

Food and Beverage - [Expenditures Policy, Procedure Sections 4, Pages 9-11](#)

The university may pay for properly documented meal expenses that fall into one of the categories of: business meals; university functions; non-university functions; teaching or research; sales

- **61208 - Food for Teaching and Research:** For teaching or research. **Not for consumption**
- **61230 - Food and Meal Costs:** For sale or bulk foods for use at events. **Purchases at grocery stores**
- **61234 – Catering:** For purchases of food for non-University functions. **Primarily non-employees present**
- **64408 - Business Meals:** At least one non-university employee is necessary for a business discussion. **Restaurants**
- **64430 – Entertainment and Gifts:** For **alcohol**
- **64493 - Meals at University Function:** Attendees **may include students, employees, or external stakeholders.** Occasional meals may be provided at seminars, workshops, orientation, student functions, board meetings, etc.
- **64494 - Refreshments at University Meetings:** Occasional light **snacks/refreshments** such as bagels and coffee. Payment could be made to a catering vendor or to a grocery store.

Entertainment and Gifts - [Expenditures Policy, Procedure Sections 1 and 3, Pages 4-9](#)

Additional restrictions apply for gifts, recognition and entertainment expenses.

- **61220 – Wearing apparel/Uniforms/Clothing:** Apparel for employees or non-employees.
- **63679 – Gift Cards:** Gift cards from external vendors
- **64403 – Contributions:** Donations for sympathy gifts
- **64411 – Employee Recognition:** Items to give to employees as gifts. (i.e. Plaques)
- **64430 – Entertainment and Gifts:** For **alcohol** and for entertainment or gifts for non-employees (i.e. disk jockeys)

Recruiting - [Expenditures Policy, Procedure Section 2, Pages 5 and 6](#)

Recruiting expenses must be reasonable, prudent and commensurate with the position being recruited.

- **63412 – Travel related to Recruiting**
- **64409 – Faculty Recruiting**
- **64437 – Graduate/Professional Student Recruiting**
- **64443 – Staff Recruiting**
- **64444 – Undergraduate Student Recruiting**

Travel – [Travel Policy](#)

Travel accounts include all travel related expenses including meals on overnight travel status, transportation, registration fees and lodging.

- **63401 – Ohio Travel – University Employee**
- **63402 – Ohio Travel – Non University**
- **63403 – Ohio Travel – Student**
- **63405 – Out of State Travel – University Employee**
- **63406 – Out of State Travel – Non University**
- **63407 – Out of State Travel – Student**
- **63408 – Foreign Travel – University Employee**
- **63409 – Foreign Travel – Student**
- **63415 – Foreign Travel – Non University**

Questions on the use of these account numbers can be directed to the [Business Operations Center](#).