

## 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](http://cfaesfinance.osu.edu/resources)

	<b>Expense</b>	<b>Description</b>		<b>Expense</b>	<b>Description</b>	
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	Software & Computer Services
	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	63625		Pest Control/Pesticides	
	61230	Food and Meal Costs	63631		Transportation	
	61234	Catering	63634		Waste Removal	
	61240	Agricultural Supplies	63632		Vet Services	
	61241	Animal Bedding	63637		Housekeeping Service	
	61242	Animal Food	63646		Honorarium	
	61243	Animals	63651		Security Service - Background Checks	
	61245	Breeding Supplies	63652		Farrier Services	
	61247	Computer Supplies	63679		Gift Cards	
	61249	Fertilizer/Lime	Other Expenditures		64401	Dues and Memberships
	61250	Forage		64402	Subscriptions, Periodicals & Books	
61252	Grain	64403		Contributions		
61256	Maintenance Supplies	64404		Insurance		
61259	Seed	64405		Advertising		
61287	Computer Software	64408		Business Meals		
61325	Parking Permit and Key Cards	64409		Faculty Recruiting		
61342	Veterinary Supplies	64411		Employee Recognition		
Mailing	61801	Postage		64412	Meetings	
	61802	Express/Parcel		64413	Conferences & Training Registration	
	61804	Meter Postage		64415	Lodging	
Communication	62002	Long Distance Charges		64416	Moving & Freight	
	62003	Special Circuit & Data Service		64430	Entertainment & Gifts	
	62005	Local Call Charges		64437	Graduate/Professional Student Recruiting	
	62008	Cable		64440	Licenses/Permits	
Utilities	62203	Natural Gas	64443	Staff Recruiting		
	62205	Electricity	64444	Undergraduate Student Recruiting		
	62207	Water and Sewage	64458	Special Events		
	62208	Gas	64459	Exhibits and Displays		
Equip. Repair	62401	Equipment Repair & Maintenance	64493	Meals at University Functions		
	62402	Computer Repairs & Maintenance	64494	Refreshments at Meetings		
	62405	Vehicle Repair and Maintenance	64504	Signage		
Phys. Fac	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)	
Rent	63001	Space Rentals		65317	Capitalized Equipment Other (>\$5,000)	
Copies	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

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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](#).