

**FREQUENTLY USED
EXPENDITURE ACCOUNT CODES**

July 1, 2008

When Filing a Reimbursement Request (Form BO-266) substitute code 28994 for those account codes identified as 1099 reportable (). Otherwise, these expenses will accumulate toward tax reportable income of the employee/claimant.*

Call Business Office Accounting, Ext. 5-4731, for assistance in coding transactions. You can also look on line at:

[HTTP://www1.ous.edu/owfp/plsql/fpm.index_list](http://www1.ous.edu/owfp/plsql/fpm.index_list) for the entire list of account codes.

modified: 07/01/08

20100 SUPPLIES

- 20101 Office & Admin Supplies
- 20102 General Operating Supplies
- 20103 Laboratory Supplies
- 20105 Data Processing Supplies
- 20106 Books Publ & Other Ref
- 20107 Diplomas & Certificates
- 20108 Subscriptions
- 20110 Student Proj Supplies (Resale)
- 20111 Instructional Supplies
- 20112 Electronic Supplies
- 20113 Photocopy Supplies
- 20114 Library Supplies
- 20115 Audio/Video Supplies
- 20116 Cartography Supplies
- 20117 Art/Graphic Arts Supplies
- 20118 Photography Supplies
- 20119 Archival Supplies
- 20120 Performing Arts Supplies
- 20121 Costume Supplies
- 20122 Stage Materials
- 20160 Ticket/Ticket Stock
- 20166 Athletic Supplies
- 20168 Awards
- * 20169 Award/Prizes-Non Employee
- 20185 Uniforms (Athletic Clothing)
- 20187 Employee Safety Apparel
- 20190 Testing Group Incentives
- 20199 Miscellaneous Supplies – Bottled Water
- 20200 Minor Equipment < \$5,000
- 20201 Computer (Non-capitalized)
- 20202 Software
- 20203 Printers (Non-capitalized)
- 20204 Other IT Related Peripherals (Non-capitalized)
- 20210 Office Equip/Furniture (Non-capitalized)
- 20215 Special Equip (Non-capitalized)
- 20216 Sports Equip (Non-capitalized)

- 20219 Inventoried Minor Eqp (Non-cap)
\$2500 to \$4999
 - Required for grant funds
 - Required for High risk equipment
- 20250 Parts-Auto & Equip Replacement
- 20251 Vehicle Tires
- 20252 Automotive Fuels/Lubricate
- 20300 Student Meals (Athletic Training)

21000 AGRICULTURAL RELATED

- 21007 Animals
- * 21008 Animal Care
- 21050 Fertilizers
- 21051 Plant Materials
- 21060 Herbicides
- 21061 Pesticides
- 21062 Chemicals

22000 COMMUNICATIONS

- 22002 FAX Expense
- 22005 Pager Costs
- 22010 Telecom Recurring Charges
- 22011 Telecom Usage Charges
- 22012 Telecom One-Time Charges
- 22016 Communications – Network Access
- 22030 Teleconference Fees
- 22031 Transmission Fees - Downlink
- 22032 Computer Conferencing Fee
- 22099 Misc. Communications

22500 POSTAGE & SHIPPING

- 22502 Postage
- 22503 Mailing Services – includes postage
- * 22505 Express Mail
- * 22511 Freight/Moving - Not employee related
- 22521 Delivery Service
- 22599 Misc Postage/Shipping

FREQUENTLY USED EXPENDITURE ACCOUNT CODES

July 1, 2008

23000 UTILITIES

- 23001 Electricity
- 23002 Pressurized Gas (butane, propane)
- 23003 Conveyance Fee-Natural Gas
- 23004 Steam
- 23006 Fuel Oil (heating purposes)
- 23010 Water
- 23012 Sewage
- 23099 Misc Utilities

23300 WASTE DISPOSAL

- *23301 Garbage
- *23310 Infectious Waste Disposal
- *23311 Hazardous Waste On Site Disp
- *23312 Hazardous Waste Off Site Disp
- *23313 Biological Waste Disposal
- *23314 Radiological Waste Disposal
- *23370 Recycling Expense i.e. Iron Mountain

23500 MAINTENANCE & REPAIRS

- *23501 Equip Maint & Repairs
- *23502 Building Maint & Repairs
- *23503 Grounds Maint & Repairs
- *23504 Data Proc Eqp Maint/Rpr
- *23505 Major Recondition Equip
- *23510 Contract Maint/Rpr Eqp
- *23511 Contract Maint/Rpr Bldg
- *23512 Contract Maint/Rpr Grounds
- *23513 Software Maint Contracts
- *23514 IT Hardware Maint Contracts
- 23520 Physical Plant Supplies
- 23521 Chemicals Maintenance
- 23523 Data Processing/Elect Equip Parts
- *23530 Custodial Non-Contract
- *23531 Custodial Contract
- *23599 Misc Maint & Repairs

24000 RENTALS & LEASES

- *24020 Film Rentals
- *24053 Storage Rentals/Fees
- *24101 Equipment Rental
- *24102 Data Processing Equip Rent
- *24150 Land Rentals
- *24151 Building Rentals
- *24199 Misc. Rentals
- *24201 Equipment Leases (Photocopy, FAX & postage machines)
- *24202 Data Processing Equip Lease (computers & accessories)
- *24203 Software Rental Costs

- *24250 Land Leases
- **24251 Building Leases
- *24299 Miscellaneous Leases

24500 FEES AND SERVICES

- *24501 Accounting Service
- *24502 Legal Service
- *24503 Data Processing Service
- *24504 Auditing Services
- *24505 Performance Fees
- *24506 Trustee Service
- *24507 Management Consult Serv
- 24508 Dept Development Costs
- *24510 Laundry & Dry Cleaning
- *24511 Plant Care Services
- **24520 Security Service
- *24525 Word Processing Service
- *24526 Web Design Services
- **24527 IT Related Personnel Service Contracts
- *24530 Contract Personnel Service
- *24531 Contract Educational Services
- **24535 Broadcast Program Service
- 24540 Contract Course
- **24545 Dispute Resolution Services
- *24595 Nonres Alien Prof Service
- *24599 Other Professional Service (1)
- *24602 Duplicating & Copying
- *24604 Photo Services/Processing
- *24605 Microfilming/Processing
- *24606 Printing & Publishing
- *24608 Graphic Design Service
- *24609 Professional Photography Service
- *24610 Video Production Services
- *24611 Advertising – Personnel Recruitment
- *24612 Advertising – Institutional Promo/Public Relations
- *24615 Engraving Services
- *24616 Editing Services
- *24617 Non-medical Lab Services
- *24702 Engineering & Architect
- *24703 Environmental Lab Service Fee
- 24704 Construction Permits/Fee
- 24705 Conditional Use/Plan Fee
- **24910 Vehicle and Equipment Use Charge
- *24995 Construction Contr Service
- *24998 Other Misc Fees/Services
- 24999 Misc Fees/Services

(1) Use this Code for Personal Service contracts.

* 1099 or W-2 TAX Reportable

** 1042 TAX Reportable

FREQUENTLY USED EXPENDITURE ACCOUNT CODES

July 1, 2008

25000 MEDI/SCIENTIFIC SVC/SUPL

- 25001 Pharmaceutical
- 25010 Oxygen/Other Compressed Gases
- 25011 Cryogen
- 25012 Laboratory Reagents
- 25020 Radioactive Materials
- *25021 Radiology Films
- *25022 Radiology Procedures/Rea
- 25044 Specialty Cleaning Supplies
- *25051 Appliances Braces
- 25099 Other Medical Care Mat/Supplies
- *25101 Laboratory Services
- *25108 Drug Testing Service
- *25120 Medical Services
- *25140 Research Subjects
- *25180 Athletic Med Ins Reimb
- *25199 Other Med/Sci Services

28501 EMPLOYEE RELATED & 1099

- 28502 Overtime Meal Allowance

28600 CONFRNCES/ENTERTAINM/ETC

- 28601 Conference Registration Fees
- 28602 Conference Housing
- 28603 Conference Meals
- 28604 Conference Refreshments
- 28605 Conference Events
- 28610 Entertainment
- 28611 Refreshments/Food - Departmental
- 28612 Hosting Groups & Guests
- 28613 Hosting - Public Relations/Fund Raising
- 28620 Non-Stipend Room and Board
- 28630 Non-OUS Participant Support - Tuition & Registration Fees
- 28631 Non-OUS Participant Support - Other
- **28632 Non-OUS Participant Support - Non Resident Alien
- 28633 Non-OUS Participant Support - Book Allowance
- 28634 Non-OUS Participant Support - Room & Board
- 28635 Non-OUS Participant Support - Travel Payment
- *28636 Non-OUS Participant Support - No Receipts

- 28650 Trade Show/Event Fees
- 28699 Other Conference/Entrtnmn

28700 FISCAL MANAGEMENT EXPS

- 28701 Insurance
- 28702 Fidelity Bonds
- 28703 Taxes & Licenses
- 28704 Medical Insurance-Nonemp
- 28710 Credit Card Discounts
- 28725 Trademark/Patent Reg Fee

28900 MISC SERVICES & SUPPLIES

- 28901 Dues/Membrshps-Prgm Relat
- 28902 Membership Civic/Comm Org
- 28910 Fines & Penalties 2/3's of 1% or 8% per year
- 28911 Late Charge, Vendor Pymt
- 28920 Athletic Guarantees
- 28921 Entry Fee-Competitors
- 28931 Selling & Marketing Cost
- 28935 Mailing List Purchase
- 28990 Withdrawals & Advances
- 28994 Reimb S&S Exp to Employee (2)
- 28995 Procurement Card Purchases
- 28999 Misc Services & Supplies

29000 TRAINING

- 29001 Training-Books
- 29002 Training-Publications
- 29005 Membership-Prof Org Training
- 29010 Training-Supplies
- 29020 Training-Equip (non-cap)
- 29030 Ed-Net Training
- 29040 Training-Tuitn/Reg Empl
- 29050 In-House Training (OSSHE)
- 29051 Interagency Tng-Ed Instr
- 29052 Outside Tng-Ed Instr Svc

(2) Substitute this code when reimbursing an employee for expenses coded * 1099 Reportable

- *1099 or W-2 Tax Reportable
- ** 1042 TAX Reportable

FREQUENTLY USED EXPENDITURE ACCOUNT CODES

July 1, 2008

39000 TRAVEL

39400 IN-STATE TRAVEL

- 39415 In-State Empl Program
- 39416 In-State Empl Training
- 39445 In-State Non-empl Program
- 39446 In-State Student Group Travel

39500 OUT-OF-STATE TRAVEL

- 39515 Out-of-State Empl Program
- 39516 Out-of-State Empl Training
- 39545 Out-of-State Non-empl Program
- 39546 Out-of-State Student Group Trav

39600 FOREIGN TRAVEL

- 39615 Foreign Empl Program
- 39616 Foreign Empl Training
- 39645 Foreign Non-empl Program
- 39645 Foreign Group Travel

39900 SUB-CONTRACTS & SUB-GRANTS

- 39902 Subcontr/Subgrants < = \$25,000
- 39921 Subcontr/Subgrants > \$25,000
- See OUS Fiscal Policy

40000 EQUIPMENT

40100 PERSONAL PROPERTY

- 40101 Equipment >\$5,000 (Except Auxiliaries and Service Depts use A8011)
- 40103 Artwork/Collection Items
- 40104 Vehicles (registered for road use)
- 40111 Equipment Lease-Purchase
- 40190 Library Purchases
- 40199 Equipment in Progress (except Auxiliaries and Service Depts – use A8014)

40400 IMPROVEMENTS OTHER THAN BLDGS

- 40401 Imprvmnts Other Than Bldgs
- 40403 Artwork-IOTB

40500 BUILDINGS

- 40503 Artwork-Buildings

55000 PARTICIPANT SUPPORT

These transaction codes apply to expenses related to scholarships, fellowships, grants-in-aid, waivers of fees and participant support for OUS students. These codes DO NOT cover payments to individuals for services rendered. Not allowable on 001100 Funds.

- 55102 Stipends
- 55104 Tuit/Fee Pymt Participa
- 55105 Travel Pymt Partici
- 55106 Book Allowance Particip
- 55107 Room/Brd Participant
- 55108 Group Activities
- 55110 Misc Participant Support

**60000 MERCHANDISE
RESALE/REDIST**

Primarily for Auxiliary Enterprise purchases

**61000 GENERAL COMMODITIES -
RESALE**

- 61002 Misc Resale Merchandise
- 61013 General Books/Publications
- 61021 Supplies
- 61032 Health/Personal Care Pro
- 61033 Wearing Apparel
- 61034 Gifts/Novelties

62000 FOOD STUFFS - RESALE

- 62008 Milk & Ice Cream
- 62009 Snack & Candy
- 62010 Beverages

FREQUENTLY USED EXPENDITURE ACCOUNT CODES

July 1, 2008

65000 OTHER RESALE ITEMS

65199 Misc Resale Items

**79000 INTERNAL SALES
REIMBURSEMENT**

<i>Budgeted</i>	<i>Operations</i>	<i>Journal</i>
<i>Vouchers ONLY</i>		

**79100 PUBL/GRAPHICS INTERNAL
REIMBURSEMENT**

79107 Duplicating/Copying Reimb
79110 Copy Service Reimbursement

**79200 COMP SVC INTERNAL
REIMBURSEMENT**

79205 Computer Service Materials &
Supplies Reimb
79209 Comptr Ctr Services Reimb

**79300 GEN/MISC INTERNAL
REIMBURSEMENT**

79301 Instructional Sales Reimb
79302 Noninstruction Sales Reimb
79313 Rentals Reimbursement
79320 Telecomm Service Reimb
79343 Technical Serv Reimburse
79390 Admin Services Reimburse
79391 Misc Sales Reimbursement
79392 Misc Service Reimbursement

09000 INTERNAL SALES

<i>For Service Auxiliary, Designated Operations. 09XXX Internal Sales & Services Journal Vouchers ONLY</i>
--

**09100 PUBLICATIONS/GRAPHICS SVC
DEPT REIMB**

09107 Duplicating/Copying Internal Sales
09108 Printing/Publishing Internal Sales
09110 Copy Service Internal Sales

09300 GENERAL/MISC INTERNAL SVC

09313 Rentals Internal Sales
09320 Telecomm Service Internal Sales
09343 Technical Serv Internal Sales
09385 Vehicle/Equip Use Internal Sales
09391 Misc Internal Sales
09392 Misc Service _ Internal Sales

<i>For Service Departments, Auxiliary and Reserve Funds: Fixed Asset Related</i>
--

A8011 Equipment
A8012 Vehicles
A8511 Acc Dep – Equipment
A8512 Acc Dep – Vehicles