FREQUENTLY USED ACCOUNT CODES

When Filing a Reimbursement Request, 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 Campus Accounting Services, Ext. 5-4918, for assistance in coding transactions. You can also look online at:
http://www1.ous.edu/owfp/plsql/fpm.index_list for the entire list of account codes.

20XXX 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 Wearing Apparel
20190 Testing Group Incentives
20199 Misc. 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 Equipment & Furniture (Non-Capitalized)
20215 Specialized Equipment (Non-Capitalized)
20216 Sports Equip (Non-Capitalized)
20219 Inventoried Minor Equipment (Non-Capitalized)
20250 Parts-Auto & Equip Replacement
20251 Vehicle Tires
20252 Automotive Fuels/Lubricate
20300 Student Meals (Athletic Training)

220XX 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

(1) Use this Code for Personal Service Contracts
(2) Substitute this code when reimbursing an employee for expenses coded *1099 Reportable

*1099 or W-2 Tax Reportable
** 1042S Tax Reportable
### 225XX POSTAGE & SHIPPING

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>22502</td>
<td>Postage</td>
</tr>
<tr>
<td>22503</td>
<td>Mailing Services – incl postage</td>
</tr>
<tr>
<td>22505</td>
<td>Express Mail</td>
</tr>
<tr>
<td>22511</td>
<td>Freight/Moving - Not Empty rltd</td>
</tr>
<tr>
<td>22521</td>
<td>Delivery Service</td>
</tr>
<tr>
<td>22599</td>
<td>Misc Postage/Shipping</td>
</tr>
</tbody>
</table>

### 230XX UTILITIES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>23001</td>
<td>Electricity</td>
</tr>
<tr>
<td>23002</td>
<td>Pressurized Gas (butane, propane)</td>
</tr>
<tr>
<td>23003</td>
<td>Conveyance Fee-Natural Gas</td>
</tr>
<tr>
<td>23004</td>
<td>Steam</td>
</tr>
<tr>
<td>23006</td>
<td>Fuel Oil (heating purposes)</td>
</tr>
<tr>
<td>23010</td>
<td>Water</td>
</tr>
<tr>
<td>23012</td>
<td>Sewage</td>
</tr>
<tr>
<td>23099</td>
<td>Misc Utilities</td>
</tr>
</tbody>
</table>

### 233XX WASTE DISPOSAL

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>*23301</td>
<td>Garbage</td>
</tr>
<tr>
<td>*23310</td>
<td>Infectious Waste</td>
</tr>
<tr>
<td>*23311</td>
<td>Hazardous Wste On Site Disp</td>
</tr>
<tr>
<td>*23312</td>
<td>Hazardous Wste Off Site Disp</td>
</tr>
<tr>
<td>*23313</td>
<td>Biological Waste Disposal</td>
</tr>
<tr>
<td>*23314</td>
<td>Radiological Waste Disposal</td>
</tr>
<tr>
<td>*23370</td>
<td>Recycling Expense i.e. Iron Mountain</td>
</tr>
</tbody>
</table>

### 235XX MAINTENANCE & REPAIRS

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>*23501</td>
<td>Equip Maint &amp; Repairs</td>
</tr>
<tr>
<td>*23502</td>
<td>Building Maint &amp; Repairs</td>
</tr>
<tr>
<td>*23503</td>
<td>Grounds Maint &amp; Repairs</td>
</tr>
<tr>
<td>*23504</td>
<td>Data Proc Eqp Maint/Rp</td>
</tr>
<tr>
<td>*23505</td>
<td>Major Recondition Equip</td>
</tr>
<tr>
<td>*23507</td>
<td>Vehicle Maint &amp; Repairs</td>
</tr>
<tr>
<td>*23510</td>
<td>Contract Maint/Rpr Eqp</td>
</tr>
<tr>
<td>*23511</td>
<td>Contract Maint/Rpr Bldg</td>
</tr>
<tr>
<td>*23512</td>
<td>Contract Maint/Rpr Grounds</td>
</tr>
<tr>
<td>*23513</td>
<td>Software Maint Contracts</td>
</tr>
<tr>
<td>*23514</td>
<td>IT Hardware Maint. Contracts</td>
</tr>
<tr>
<td>23520</td>
<td>Physical Plant Supplies</td>
</tr>
<tr>
<td>23521</td>
<td>Chemicals Maintenance</td>
</tr>
<tr>
<td>23522</td>
<td>Maintenance Supplies</td>
</tr>
<tr>
<td>23523</td>
<td>Data Processing/Elect Equip Parts</td>
</tr>
<tr>
<td>*23530</td>
<td>Custodial Non-Contract</td>
</tr>
<tr>
<td>*23531</td>
<td>Custodial Contract</td>
</tr>
<tr>
<td>*23599</td>
<td>Misc Maint &amp; Repairs</td>
</tr>
</tbody>
</table>

### 240XX RENTALS & LEASES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>*24020</td>
<td>Media Rentals</td>
</tr>
<tr>
<td>*24053</td>
<td>Storage Rentals/Feels</td>
</tr>
<tr>
<td>*24101</td>
<td>Equipment Rentals</td>
</tr>
<tr>
<td>*24102</td>
<td>Data Processing Equip. Rentals</td>
</tr>
<tr>
<td>*24103</td>
<td>Software Rental Costs</td>
</tr>
<tr>
<td>*24151</td>
<td>Building Rentals</td>
</tr>
<tr>
<td>*24199</td>
<td>Misc Rentals</td>
</tr>
<tr>
<td>*24201</td>
<td>Equipment Leases (Fax &amp; Postage Machines)</td>
</tr>
<tr>
<td>*24202</td>
<td>Data Processing Equip Leases (Comp &amp; Access)</td>
</tr>
<tr>
<td>*24203</td>
<td>Software Lease Costs</td>
</tr>
<tr>
<td>*24250</td>
<td>Land Leases</td>
</tr>
<tr>
<td>*24251</td>
<td>Building Leases</td>
</tr>
<tr>
<td>*24299</td>
<td>Misc Leases</td>
</tr>
</tbody>
</table>

(1) Use this Code for Personal Service Contracts
(2) Substitute this code when reimbursing an employee for expenses coded *1099 Reportable

*1099 or W-2 Tax Reportable
** 1042S Tax Reportable
# FREQUENTLY USED ACCOUNT CODES

**245XX-249XX FEES & SERVICES**

- 24501 Accounting Service
- 24502 Legal Service
- 24503 Data Processing Serv
- 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
- 24521 Shuttle Service
- 24522 Traffic Control Service
- 24523 Event Services
- 24524 Stagehand Services
- 24525 Word Processing Service
- 24526 Web Design Services
- 24527 IT Related Pers Serv Contracts
- 24530 Contract Personnel Serv
- 24531 Contract Educational Serv
- 24535 Broadcast Program Serv
- 24540 Contract Course
- 24545 Dispute Resolution Services
* 24595 Non-Resident Alien Prof Serv
** 24599 Other Professional Serv (1)
* 24602 Duplicating & Copying
* 24604 Photo Services/Processing
* 24605 Microfilming/Processing
* 24606 Printing & Publishing
* 24608 Graphic Design Service
* 24609 Professional Photography Serv
* 24610 Video Production Services
* 24611 Advertising – Recruitment
* 24612 Advertising – Public Relations
* 24615 Engraving Services
* 24616 Editing Services
* 24617 Non-medical Lab Services
* 24618 Embroidery/Sewing Service
* 24701 Appraisal Service
* 24702 Engineering & Architect
* 24703 Environmental Lab Serv Fee
24704 Construction Permits/Fee
24705 Conditional Use/Plan Fee
** 24995 Construction Contr Serv
** 24998 Other Misc Fees/Service
24999 Misc Fees/Services

**25XXX MEDICAL & SCIENTIFIC SERV & SUPPLIES**

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

**285XX EMPLOYEE RELATED & 1099 EXP**

- *28502 Overtime Meal Allowance

**286XX CONFERENCES/ENTERTAINMENT/ETC**

- 28601 Conference Registration
- 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 Supp – Tuition/Regis Fees
- 28631 Non-OUS Participant Supp – Other
** 28632 Non-OUS Participant Supp – 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/Entrtnmnt

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*1099 or W-2 Tax Reportable

** 1042S Tax Reportable
### FREQUENTLY USED ACCOUNT CODES

#### 287XX FISCAL MANAGEMENT EXPENSE
- 28701 Insurance
- 28702 Fidelity Bonds
- 28703 Taxes & Licenses
- 28704 Medical Insurance-Nonemp
- 28710 Credit Card Discounts
- 28725 Trademark/Patent Reg Fees

#### 289XX MISCS SERVICES & EXPENSE
- 28901 Dues/Membshps-Prgm Relat
- 28902 Membership Civic/Comm Org
- 28910 Fines & Penalties
- 28911 Late Charge, Vendor Pymt
- 28920 Athletic Guarantees
- 28921 Entry Fee-Competitors
- 28931 Selling & Marketing Cost
- 28935 Mailng List Purchase
- 28990 Withdrawals & Advances
- 28995 Procurement Card Purchas
- 28999 Misc Services & Supplies

#### 290XX TRAINING
- 29001 Training-Books
- 29002 Training-Publications
- 29005 Membership-Prof Org Trng
- 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-Tgnd
- 29052 Outside Tng-Ed Instr

#### 394XX 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

#### 395XX 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 Travel

#### 396XX FOREIGN TRAVEL
- 39615 Foreign Empl Program
- 39616 Foreign Empl Training
- 39645 Foreign Non-empl Program
- 36946 Foreign Group Travel

#### 399XX SUB-CONTRACTS & SUB-GRANTS
- 39902 Subcontr/Subgrants <= $25,000
- 39921 Subcontr/Subgrants > $25,000

#### 40000-49999 FIXED ASSET RELATED – CAPITALIZED
- 40101 Equipment >$5000
- 40103 Artwork/Collection Items
- 40104 Vehicles
- 40111 Equipment Lease – Purchase
- 40190 Library Purchases
- 40201 Vessels (boat >25 feet)
- 40401 Imprvmnts Other Than Bldgs (IOTB) >$5000
- 40403 Artwork-IOTB
- 40503 Artwork-Buildings

#### FIXED ASSET RELATED
- SERVICE DEPT/AUXILIARY/RESERVE FUND
  - A8011 – Equipment >$5000
  - A8012 – Vehicles
  - A8131 – Improvements Other Than Buildings

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*1099 or W-2 Tax Reportable

** 1042S Tax Reportable
FREQUENTLY USED ACCOUNT CODES

55XXX PARTICIPANT SUPPORT

These transaction codes apply to expenses related to scholarships, fellowships, grants-in-aid, waivers of fees and participant support for OUS. 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

79XXX INTERNAL SALES REIMBURSEMENT

Budgeted Operations Journal Vouchers ONLY

79107 Duplicating/Copying Reimb
79110 Copy Service Reimb
79205 Materials/Supplies Reimb
79209 Comptr Ctr Services Reimb
79301 Instructional Sales Reimb
79302 Noninstruction Sales Reimb
79313 Rentals Reimbursement
79320 Telecomm Service Reimbrs
79343 Technical Serv Reimburse
79390 Admin Services Reimburse
79391 Misc Sales Reimbursement
79392 Misc Service Reimbursement

60000-69999 MERCHANDISE FOR RESALE OR REDIST

Primarily for Auxiliary Enterprise purchases

61002 Misc Resale Merchandise
61013 General Books/Publications
61021 Supplies
61032 Health/Personal Care Pro
61033 Wearing Apparel
61034 Gifts/Novelties
62008 Milk & Ice Cream
62009 Snack & Candy
62010 Beverage
65199 Misc Resale Items

09XXX INTERNAL REVENUE

For Service Auxiliary, Designated Operations. 09XXX Internal Sales & Services Journal Vouchers ONLY

09106 Photography & Artist Re
09107 Duplicating/Copying Reim
09108 Printing/Publishing Reim
09110 Copy Service Reimbursement
09313 Rentals Reimbursement
09320 Telecomm Service Reimbrs
09343 Technical Serv Reimburse
09385 Vehicle/Equip Use Reimburs
09391 Misc Internal Sales
09392 Misc Service _ Internal Sales

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