

OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

PERSONAL SERVICES - SALARY EXPENSE (6111xx)

Payroll - Payment of wages to employees for services to the state based on monthly, semi-monthly, bi-weekly or other fixed period, including hourly and salary basis for both full-time and permanent part-time employment. Also include salary adjustment payments.

NOTE: Includes permanent part-time salaried employees

61114x Salaries - Higher Education (H.E.) Teaching Pay & Salary Adjustments

611140 Teaching Salary
611141 Teaching Salary ADL Comp
611142 Salary - Summer

Payroll - Payment of salary compensation to regular full-time teaching staff of institutions of the system of H.E. for services to the state. Also include salary adjustment payments.

61115x Salaries - Higher Education Professional (Non-Teaching) & Salary Adjustments

611150 Salary Professional
611151 Salary Professional ADL Comp

Payroll - Payment of salary compensation for professional services other than teaching services (e.g., salaries paid for administrative services, separately budgeted research services and other such services). Also include salary adjustment payments.

61116x Salaries - Higher Education Non-Professional Pay & Salary Adjustments

611160 Salary Regular Student
611162 Salary Non Professional
611163 Salary Non Professional ADL Comp

Payroll - Payment of salary compensation not classified as "Teaching Salaries" or "Professional Salaries" (e.g., salaries of clerical personnel, maintenance personnel, students, etc.). Also include salary adjustment payments.

61117x Salaries - Higher Education Other Teaching Pay And Salary Adjustments

611170 Adjunct Salary
611171 Salary Part Time Teaching ADL Comp
611172 Hourly & Overtime Wages
611174 Salary Work Study Program

Payroll - Payment of salary compensation to adjunct, temporary, and substitute teachers for teaching services, and other teaching salaries not covered by any other teaching salary code. Also include salary adjustment payments.

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INSURANCE PREMIUMS - HEALTH, LIFE, ETC

Payroll Benefits Only

Insurance Premiums - Health, Life, Etc (State Plan) – (612xxx)

612113

Payment of contributions made by state agencies for the cost of group insurance covered under the Okla. State and Education Employee's Group Insurance Board (OSEEGIB) Program.

61212x Insurance Premiums - Health And Life (Other)

612121

612124

Payment of contributions by state agencies for employee coverage in group health and life insurance plans other than OSEEGIB (e.g., disability and dismemberment type insurance), including payments made directly to an insurance carrier. NOTE: May also include payments of premiums for insurance purchased for students, such as insurance covering participation in school athletic activities.

61213x Insurance Premiums - Retirees' Health (Higher Education)

Payments by institutions of the State System of Higher Education for health insurance premiums for retirees enrolled in the H.E. pension systems.

61214x Insurance Premium - Retirees' Health (State Pension Systems)

Payments by state agencies for health insurance premiums for retirees enrolled in the state pension systems.

61215x Insurance Premiums - Retirees' Life (Higher Education)

Payments by institutions of the state system of higher education for life insurance premiums for retirees enrolled in the pension system for higher education.

61221x Unemployment Compensation - Payroll

Payroll - Payment of unemployment compensation tax required for employees covered under the Oklahoma Employment Security Act.

61223x Unemployment Compensation Reimbursement

Payments by state agencies to reimburse the Oklahoma Employment Security Commission for paid-out benefits.

61231x Insurance Premium - Worker's Compensation

Payments to insurers for premiums covering workers' compensation insurance.

61233x WORKERS' COMPENSATION MEDICAL CLAIMS DEDUCTIBLE

Payment to insurers (e.g., CompSource) of employer's obligation for workers' compensation medical claims deductible expense.

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FICA AND RETIREMENT CONTRIBUTIONS

61311x State Share - FICA

613111
613113
613115
613116

Payments for the state's (employer) share contribution made under the Federal Insurance Contributions Act.

61312x State Share - MQFE/FICA (Medicare Qualified Federal Employees (MQFE))

613120
613121

Payments for the state's (employer) share contribution for Medicare qualified federal employees

61323x State Share - Oklahoma Public Employees Retirement System (O.P.E.R.S)

Payments for the state's (employer) share contribution to the Oklahoma Public Employee's Retirement Program. Also includes payments of employees' unused sick leave upon vesting or retirement.

61324x STATE SHARE - OTHER AUTHORIZED RETIREMENT SYSTEMS

Payment of the state's (employer) share contributions to other authorized state retirement programs (e.g., Oklahoma Law Enforcement Retirement System and the Oklahoma Teachers Retirement System)

61325x STATE RETIREMENT - PAYMENTS ON BEHALF OF LOCAL GOVERNMENTAL SUB-DIVISIONS

Payments by or through state agencies to an Oklahoma Retirement System on behalf of employees of participating local governmental sub-divisions.

61327x STATE SHARE - JUDICIAL RETIREMENT

Payments for the state's (employer) share contribution to the Oklahoma Public Employee's Retirement System for the State Judicial Retirement Program.

61328x STATE MATCH AND ADMINISTRATION FEE - STATE PLAN ANNUITY

Payments for the state's match under the State Plan Annuity. This will also include the administration fee to the Oklahoma Public Employee's Retirement System for administering the program.

61332x SUPPLEMENTAL RETIREMENT PLANS - HIGHER EDUCATION

Payments by institutions of the state system of higher education for authorized employee supplemental retirement plans.

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BENEFIT PAYMENTS

Payroll Only

61411x UNEMPLOYMENT COMPENSATION (AGENCY 290 - ASA)

614111

Payments by the Oklahoma Employment Security Commission for unemployment compensation claims made from their authorized depository funds.

61421x WORKERS' COMPENSATION

614211

Payments to employees resulting from judgments/settlements ordered by the Workers' Compensation Court.

61441x RETIREMENT & DISABILITY PAYMENTS - NON-PAYROLL

Non-payroll retirement & disability payments made to persons under the state's various employee retirement systems.

61442x RETIREMENT PAYMENTS (PUBLIC EMPLOYEES RETIREMENT SYSTEM) - PAYROLL

Payroll - Payments to retired employees covered under the state's public employees' retirement system.

61443x RETIREMENT PAYMENTS (HIGHER EDUCATION) - NON-PAYROLL

Non-payroll payments to retired employees of the system of higher education under plans adopted by the respective controlling boards.

61444x RETIREMENT PAYMENTS (HIGHER EDUCATION) - PAYROLL

Payroll - Payments to retired employees of the system of higher education under a plan adopted by the respective controlling board.

61451x DEATH BENEFITS PAYMENTS FOR RETIREES - PENSION SYSTEMS

Payments of death benefits for retirees covered under the state pension plans.

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PROFESSIONAL SERVICES

Cannot use ProCard for these services- 1099 reportable income.

71501 Offices Of Lawyers

Payments for legal services provided by offices of legal practitioners known as lawyers and attorneys. **Commodity:** P96150---Prof Services - Legal (incl Lawyers)

71502 Offices Of Notaries

Payments for services provided by establishments primarily engaged in drafting, approving, and executing legal documents.

71503 Other Legal Services

Payments for specialized legal and paralegal services provided by offices of legal practitioners, other than lawyers and attorneys.

71506 Accounting, Tax Preparation, Bookkeeping, And Payroll Services

Payments to establishments providing services for auditing, accounting, and preparation of financial records and statements, designing accounting systems, and etc.

Commodity: P95174---Prof Services - Accounting

71509 Contract Correctional Services (Adult & Juvenile)

Payments to facilities for providing housing, security and related services (per contractual requirements) for adult and juvenile offenders placed un-der State supervision.

71521 Payments For Contract Mentor Services

Payments to persons performing mentor-ship services under contract with the Oklahoma Military Department pursuant to the Department's authorized mentor-ship program(s).

71522 Architectural Services

Payments for services in the planning and designing of buildings and structures, whereby, applying knowledge of design, construction procedures, etc. **Commodity:** S90600---Prof Services - Architectural Plan & Design

71523 Landscape Architectural Services

Payments for services in the planning and designing development of land areas, whereby, applying knowledge of land characteristics, landscape design, etc. **Commodity:** P96134---Prof Services - Landscape Design Stand Alone Job

71524 Engineering Services

Payments for services providing plans, designs, and technical services during construction or installations, whereby, applying physical laws and principles of engineering. **Commodity:** P90601---Prof Services - Engineering/during construction

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PROFESSIONAL SERVICES

71525 Drafting Services

Payments for services providing the drawing of detailed layouts, plans, and illustrations related to engineering and architectural specifications.

71526 Building Inspection Services

Payments for services providing building inspections, whereby, evaluating building structures and physical conditions of property, and etc.

71527 Geophysical Surveying And Mapping Services

Payments for services providing the gathering, interpreting, and mapping of geophysical data, and conducting surveys for engineering purposes (e.g., for subsurface resources such as oil, gas).

71528 Surveying And Mapping (Except Geophysical) Services

Payments for services providing the surveying and mapping of areas (except geophysical) such as for easements, etc. **Commodity:** P96270---Prof Services - Surveying/Mapping

71529 Testing Laboratories

Payments for services providing physical, chemical and other analytical testing (except medical and veterinary) in a laboratory or on-site.

71530 Interior Design Services

Payments for services providing planning, designing, and administering projects in interior spaces.

71531 Industrial Design Services

Payments for services providing designs and specifications optimizing the use, value, and appearance of products.

71532 Graphic Design Services

Payments for services providing planning, designing, and managing the production of visual communications. **Commodity:** P96300---Prof Services - Web Design Services

71533 Other Specialized Design Services

Payments for services providing professional designs (except architectural, landscape, architecture, engineering, interior, industrial, graphic, and computer system design).

71535 Custom Computer Programming Services

Payments for services providing the writing, modifying, testing, and sup-porting of software to meet the agency's needs.

71536 Computer Systems Design Services

Payments for services providing the planning and designing of computer systems that integrate computer hardware, software, and communication technologies (The hardware and software components may be provided by the vendor, agency, or by a third party.).

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PROFESSIONAL SERVICES

71537 Computer Facilities Management Services

Payments for services providing on-site management and operation of the agency's computer systems and/or data processing facilities.

71538 Other Computer Related Services

Payments for services providing computer related services (except custom programming, systems integration design, and facilities management). Examples are computer disaster recovery services and software installation services. **Commodity:** S92019---Prof Services -Data Processing Computer & Software Management

71540 Administrative Management And General Management Consulting Services

Payments for services providing operating advice and assistance on administrative management issues. Also includes general management consultants. **Commodity:** P96120---Prof Services – Consulting; P96120---Prof Services - Consulting

71541 Human Resources And Executive Search Consulting Services

Payments for services providing advice and assistance in the area of human resources (i.e., personnel, benefits, compensation, search and recruitment).

71542 Marketing Consulting Services

Payments for services providing operating advice and assistance on marketing issues (e.g., objectives, sales forecasting, etc.). **Commodity:** M10500---Marketing Consulting Services

71543 Process, Physical Distribution, And Logistics Consulting Services

Payments for services providing operating advice and assistance in such areas as manufacturing, productivity, production planning, quality assurance/control, inventory, warehouse utilization, transportation, materials and handling.

71544 Other Management Consulting Services

Payments for services providing management consulting (except administrative and general management; human resources; marketing; or process, physical distributions, and logistics).

Commodity: P96117---Prof Services - Construction Management

71545 Environmental Consulting Services

Payments for services providing advice and assistance on environmental issues (i.e., environmental contamination, etc.).

71546 Other Scientific And Technical Consulting Services

Payments for services providing advice and assistance on scientific and technical issues (except environmental).

71547 Research And Development In The Physical, Engineering, And Life Sciences

Payments for services providing research and experimental development in the areas of physical, engineering, or life sciences (i.e., agriculture, health, medicine, food, botany, etc.).

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PROFESSIONAL SERVICES

71548 Research And Development In The Social Sciences And Humanities

Payments for services providing research and analysis in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

71549 Advertising And Related Services

Payments for services providing advertising campaigns and placing such advertising in newspapers, radio, television, etc. (not for just placing an ad in the newspaper - use OEC 73116)

71550 Marketing Research And Public Opinion Polling

Payments for services providing the systematically gathering, recording, tabulating, and presenting of marketing and public opinion data.

71551 Photographic Services

Payments for services providing still, video, or digital photography **Commodity:** S91507---Prof Services - Audio/Video Service P91572---Prof Services - Photographic Services

71552 Translation And Interpretation Services

Payments for services in translating written material and interpreting speech from one language to another and in providing sign language services. **Commodity:** P96280---Prof Services - Translation & Interpretation

71553 Veterinary Services

Payments for services providing veterinary medicine, dentistry, or surgery for animals. Also includes testing services for veterinarians.

71554 All Other Professional, Scientific, And Technical Services

Payments for providing professional, scientific, or technical services (except as provided for elsewhere). **Commodity:** P71554---All Other Professional, Scientific, and Technical Services

71555 Management Of Companies And Enterprises

Payments for services providing management under one of the following: 1) holding securities or other equity interests; 2) to administer, oversee, and manage but without holding securities or other equity interests; or 3) to both administer and have holdings.

71556 Office Administrative Services

Payments for providing a range of day-to-day office administrative services, such as financial planning; billing and record keeping; personnel; etc. But not providing the operating staff. (UCO e.g. temp staff, billing service) **Commodity:** S96201---Prof Services - Miscellaneous General Administrative. P964-01---Personnel - Temporary (Employment Agencies Service

71557 Employment Placement Services

Payments for services providing employment listings and placement (of new employees). Also include supplying workers for limited periods of time (temporary help). (UCO e.g. Outside employment agencies – typically for HR use.) **Commodity:** P96132---Professional Services - Employment Placement Svc

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PROFESSIONAL SERVICES

71558 Business Support Services

Payments for services providing activities that are ongoing routine, business support functions. (UCO e.g. developing your business, courier services, off site data storage services)
Commodity: S96224---Prof Services - Courier/Delivery Svc/Data Storage S96269---Prof Services - Records Management & Disposal Services

71559 Document Preparation Services

Payments for services providing such things as letter or resume writing; document editing or proofreading; typing, word processing, or desktop publishing; and stenographic (except court reporting), transcription, and other secretarial services dealing with documents.

71560 Telephone Call Centers

Payments for services providing primarily answering services and relaying messages, telemarketing on a fee basis, taking orders by phone, soliciting contributions, providing information, etc.

71561 Business Service Centers

Payments for services providing mailbox rental and other postal and mailing services (except direct mail advertising); copy centers or shops, providing photocopying, duplicating, blueprinting, and other document copying; etc. (UCO e.g. for campus mail use: to contract for bulk mailing services; for copy center use: to contract for bulk copy services.)
Commodity: P95178---Prof Services - Bulk Mail/Copy Services

71562 Collection Agencies

Payments for services providing payment collection and remitting such collection to the agency.
Commodity: P95180---Prof Services - Collection Agency

71563 Credit Bureaus

Payments for services providing credit and employment histories on individuals and credit histories on businesses, with information going to financial institutions, retailers, and others needing such information.

71564 Other Business Support Services

Payments for providing business support services (except as provided for elsewhere). (UCO e.g. Moody's investor service)

71565 Investigation And Security Services

Payments for providing such things as investigative and detective services, guard and patrol services, protected pickup and delivery of valuable items, security system sales with installation and repair, or system monitoring services.

71566 Educational Services

Payments for services providing instruction and training by specialized establishments such as schools, colleges universities and training centers. **Commodity:** P96130---Prof Services - Educational Instruction & Training S96278---Prof Services -Sewing & Alterations (costumes)

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PROFESSIONAL SERVICES

71570 Offices Of Physicians (Except Mental Health Specialists)

Payments for services provided by doctors (M.D. or D.O.) in the practice of general or specialized medicine (except psychiatry or psychoanalysis) or surgery.

Commodity: P94874---Prof Services - Medical (incl Physicians)

71571 Offices Of Physicians, Mental Health Specialists

Payments for services provided by doctors (M.D. or D.O.) primarily in the practice of psychiatry or psychoanalysis.

71572 Offices Of Dentists

Payments for services provided by doctors (D.M.D., D.D.S. or D.D.S.) in the practice of general or specialized dentistry or dental surgery.

71573 Offices Of Chiropractors

Payments for services provided by doctors (D.C.) in the practice of Chiropractic treatment.

71574 Offices Of Optometrists

Payments for services provided by doctors (O.D.) in the practice of Optometry.

71575 Offices Of Mental Health Practitioners (Except Physicians)

Payments for services provided by mental health practitioners (except physicians) in the practice of diagnosis and treatment of mental, emotional, and behavioral disorders.

71576 Offices Of Physical, Occupational And Speech Therapists, And Audiologists

Payments for services provided by health practitioners in the practice of administering medically prescribed physical therapy treatment. Also, providing educational, recreational, and social activities for patients or individuals with disabilities.

71577 Offices Of Podiatrists

Payments for services provided by doctors (D.P.) in the practice of podiatry (foot).

71578 Offices Of All Other Miscellaneous Health Practitioners

Payments for services provided by other health practitioners (except as provided for elsewhere).

71579 Family Planning Centers

Payments for services providing a range of family planning service on an outpatient basis (e.g., prenatal counseling, etc.).

71580 Outpatient Mental Health And Substance Abuse Centers

Payments for services providing outpatient diagnosis and treatment of mental health disorders and substance abuse.

71581 Other Outpatient Care Centers

Payments for services providing general or specialized outpatient care (except family planning and outpatient mental health and substance abuse centers).

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PROFESSIONAL SERVICES

71582 Medical And Diagnostic Laboratories

Payments for services providing analytical or diagnostic services, generally to the medical profession or patient referrals. **Commodity:** P96122---Prof Services - Diagnostic & Laboratory

71583 Home Health Care Services

Payments for in-home services providing skilled nursing, physical therapy, medical equipment,

71584 Ambulance Services

Payments for services providing transportation of patients by ground or air, along with medical care. **Commodity:** P68002---Prof Services - Ambulatory Transport Services

71585 All Other Ambulatory Health Care Services

Payments for services providing ambulatory health care (except as provided for elsewhere).

71586 General Medical And Surgical Hospitals

Payments for hospital services providing diagnostic and medical treatment to patients.

71587 Psychiatric And Substance Abuse Hospitals

Payments for hospital services specializing in psychiatric & substance abuse treatment.

71588 Specialty Hospitals (Except Psychiatric And Substance Abuse)

Payments for services provided by hospitals specializing in the diagnostic and medical treatment of inpatients with specific type of disease or medical condition (except psychiatric or substance abuse conditions).

71589 Nursing Care Facilities

Payments for services of an establishment providing inpatient nursing and rehabilitative treatment.

71590 Residential Mental Retardation Facilities

Payments for services of an establishment providing residential care for persons diagnosed with mental retardation.

71591 Residential Mental Health And Substance Abuse Facilities

Payments for services of an establishment providing residential care and treatment for patients with mental health and substance abuse illnesses.

71592 Community Care Facilities For The Elderly

Payments for services of an establishment providing residential and personal care for the elderly and other persons unable to care for themselves or to live independently.

71593 Other Residential Care Facilities

Payments for services of an establishment providing residential care (except as provided for elsewhere).

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PROFESSIONAL SERVICES

71594 Individual And Family Services

Payments for services providing nonresidential social assistance for children and youth, elderly, disabled, etc.; and for families.

71595 Community Food And Housing, And Emergency And Other Relief Services

Payments for services providing the collection, preparation, and delivery of food for the needy. Also, community housing; construction and housing repair for low-income individuals/families, disabled, and elderly; and other assistance (e.g., food, shelter, clothing, etc.). Payments for services providing the collection, preparation, and delivery of food for the needy. Also, community housing; construction and housing repair for low-income individuals/families, disabled, and elderly; and other assistance (e.g., food, shelter, clothing, etc.). Payments for services providing the collection, preparation, and delivery of food for the needy. Also, community housing; construction and housing repair for low-income individuals/families, disabled, and elderly; and other assistance (e.g., food, shelter, clothing, etc.).

71596 Vocational Rehabilitation Services

Payments for services of an establishment providing vocational or, rehabilitation services (e.g., job counseling, job training, work experiences, etc.).

71597 Child Day Care Services

Payments for services of an establishment providing day care of infants or children.

71598 Arts, Entertainment, And Recreation

Payments for services providing entertainment in the area of Performing Arts, Spectator Sports, and related entertainment/recreation industries. (UCO e.g. speakers or entertainers for campus celebrations or public events) **Commodity:** S96205---Prof Services - Arts, Entertainment,& Recreation

71599 Other Services (Except Public Administration)

Payments for professional services not provided for elsewhere. (excludes Public Administration services)(UCO e.g. visiting scholars, speakers for educational purpose).

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TRAVEL EXPENSES

72100 Travel - Reimbursements

Can use Pro-card for qualifying Registration fee only(72215)- see travel policy- Registration documentation required to be submitted with Pro-Card.

72111 In-State Mileage - Motor Vehicle

Reimbursement of mileage expense incurred with use of privately-owned automobile or contract leased/rented motor vehicle for in-state travel. NOTE: For automobile mileage to/from in-state airport or other terminal in connection with out-of-state travel, use OEC 72121.

72112 In-State Meals (Per Diem Subsistence) Expense

Reimbursement for meals expenses incurred for in-state travel.

72113 In-State Public Transportation Charges - Non-Mileage

Reimbursement for public transportation expenses (e.g., railroad, air-plane, bus, taxicab, limousine, etc.) incurred for travel to points within the state of Oklahoma. May also include local (vicinity) transportation charges incurred for in-state travel, except as noted below. NOTE: (1) For local transportation expenses (e.g., taxicab, limousine, local transit system, etc.) incurred in going to and coming from an in-state airport or other terminal in connection with out-of-state travel, use OEC 72124. (2) For rental car leased within the state or automobile mileage expense for travel within the state of Oklahoma, use OEC 72111.

72114 In-State Miscellaneous Charges

Reimbursement for other authorized miscellaneous charges (e.g., toll fees, parking fees. business related phone calls, registration fees, telegraph charges, fax charges, etc.) not covered by another in-state travel OEC.

72115 In-State Lodging

Reimbursement for hotel, motel, or other public lodging charges incurred with in-state travel.

72121 Out-Of-State Mileage - Private Vehicle

Reimbursement claimed on a mileage basis for use of privately-owned motor vehicle for travel outside the state of Oklahoma. May also include mileage expense for travel to/from the in-state airport or other terminal in connection with out-of-state travel.

72122 Out-Of-State Transportation Charges

Reimbursement for public transportation charges (i.e., common carrier - - bus, rail, airplane, etc.) incurred in connection with travel to and from points outside the State of Oklahoma.

72123 Out-Of State Meal (Per Diem Subsistence) Expenses

Reimbursement claimed for documented meals and incidental expenses by state officials and employees for out-of-state travel.

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TRAVEL EXPENSES

72124 Out-Of-State Local Transportation

Reimbursement for the cost of limousine, taxi, bus, rental car, etc., incurred while traveling on official business outside the State of Oklahoma. May also include local transportation charges incurred for travel to/from arrival/departure airport or other terminal in connection with out-of-state travel.

72125 Out-Of-State Miscellaneous Charges

Reimbursement for other authorized miscellaneous expenses (e.g., toll fees, parking fees, business related phone calls, registration fees, telegraph charges, fax charges, etc.) not covered by another out-of-state travel OEC.

72126 Out-Of-State Lodging

Reimbursement of out-of-state expenses for hotel, motel, or other public lodging charges.

72131 Travel Reimbursement - Non State Employees

Reimbursement of authorized travel to individuals who are not salaried officers or employees of the state.

72200 Travel - Agency Direct Payments

Payment for direct-purchase of commercial airline tickets from an approved travel agency and direct-purchase of other public transportation carriers (e.g., train and bus fares) for in-state and out-of-state travel by state employees, state officials, and other persons traveling on authorized official state business. May also include payment for Pike Pass toll collection fees for the Oklahoma Turnpike System. Rental of State Fleet Motor Pool Vehicles see OEC 73214.

72211 Purchase Of Transportation Costs – Agency Direct

Payment for direct-purchase of commercial airline tickets from an approved travel agency and direct-purchase of other public transportation carriers (e.g., train and bus fares) for in-state and out-of-state travel by state employees, state officials, and other persons traveling on authorized official state business. May also include payment for Pike Pass toll collection fees for the Oklahoma Turnpike System

72212 Travel Expenses - Student Activity Groups, Wards & Inmates, Etc.

Payment of travel related expenses, such as transportation, meals and lodging, etc., for students participating in school activities, inmates of a state penal institution and wards or patients of a state hospital or custodial institution. Also includes authorize travel by social services clients not covered under another code. **Commodity:** R98105---Rental - Mass Transit Bus Service

72213 Purchase Of Food And Lodging - Agency Direct

Payment for food, lodging and other expenses by state agencies authorized to contract for such travel related purchases for employees under 74 O.S., § 500.2, or other edict (e.g., grant or contract). **Commodity:** H96243---Hotel/Motel Reservations

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TRAVEL EXPENSES

72215 Registration - Agency Direct

Agency direct-payment of registration fees and similar charges for employees and officials to attend official workshops, seminars, conferences, meetings and other similar activities. May also include the cost of associated training materials required to complete the workshop, seminar, etc. NOTE: Registration paid by the agency is classified as a travel related expense whether or not the employee or officer is in official travel status for reimbursement of meals (per diem) and lodging expenses. UCO e.g. Can use Pro-card for qualifying Registration fee only- see travel policy- Registration documentation required to be submitted with Pro-Card.

Commodity: R92460---Registration -Not for Credit, Class, Seminar, Workshop

ADMINISTRATIVE EXPENSE - MISCELLANEOUS ADMINISTRATIVE EXPENSE

73111 Freight Expenses

Payment for incoming and outgoing transportation charges that cannot be charged as a part of the original cost of commodity (e.g., specimens received by laboratories, hire of freight vehicles, United Parcel Service (UPS) shipping charges, etc.). NOTE: Ordinarily, freight charges for delivery/shipping of a supply or piece of equipment are included under the same object of expenditure as the item of purchase. (UCO e.g. for capitalizable items over \$2,500 freight should be coded as 74xxx the same as the asset.)

73112 Postage

This account code should be used only for payments to the U.S. Post Master or U.S. Post Office (Title 74, § 90.2). If postage is provided by a mailing service, it would be considered a professional service and coded accordingly. Payments for purchase of stamps and for the cost of filling postage meters. Also, services provided by the U.S. Postal Service for reply mail, bulk mailing account, postage due account, etc. NOTE: (1) Postage expense does not include rental of postage equipment (OEC 73214), post office rental (OEC 73219), pre-sort mail, United Parcel Service (UPS) (freight) (OEC 73111), reimbursing other departments for postage (OED 75423). (2) Payment for purchase of postage stamps must be made only to the U.S. Post Office (74 O.S., § 90.2). Exception: postage meter refills paid to other suppliers (e.g., Pitney Bowes, Neopost, etc.) can be coded under the postage code-73112. **Commodity:** P999999---Postage Expense

73113 Telecommunications Services

Payments for communications charges for service required in the operation of an agency, such as telephone, telegraph, radio, mobile phone (cellular), pager (beeper), etc. May also include cable and satellite TV. service when required in operation of an agency. (Internet service provider charges with approval) NOTE: Does not include the rent of telecommunications equipment (see OEC 73215). **Commodity:** T91577---Telephone Services: Long Distance & Local

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ADMINISTRATIVE EXPENSE - MISCELLANEOUS ADMINISTRATIVE EXPENSE

73115 Printing & Binding Contracts

Reports/Brochures

Payments for printing and binding of reports, documents, books, etc., and other contractual printing costs. (UCO e.g. event programs, audit reports, annual budget reports, educational brochures) NOTE: Purchases of printed supplies (e.g., preprinted forms, letter head, envelopes, advertising, etc.) should be charged to the appropriate supply object of expenditure, OEC Class 73614 for office or 73619 for educational classroom use. **Commodity:** B90800---Book Binding - Rebinding or Repair, P96650---Printing - Event Programs/Audit

73116 Advertising And Promotional Expenses

Payments for advertisements (e.g., legal notices, job ads, tour ads, product/service ads, etc.) placed in newspapers, magazines, registers, etc. Also for payments of promotional type expenses authorized by law or other edict, for marketing programs or enterprise-like activities (e.g., Tourism and Recreation's Film Office, parks, resorts, golf courses, and Oklahoma Today Magazine, etc.). (UCO e.g. - T-shirts or hats for give away or resale where individual organizations are promoting themselves, cups, bookends, pens, lanyards.) **Commodity:** A91503---Advertising/Public Relations, A96679---Advertising-Promotional, & Souvenir Items, C84025---Clothing/Apparel Promotional for Give Away/Resale

73117 Informational Service

Payments for services and products used in collection and dissemination of information to the general public and for informational purposes within an agency, such as clipping service, newsletters, newspaper/magazine subscriptions, subscriptions for Internet service, etc., which are not included under another category of object of expenditure. (UCO e.g. - Wall Street Journal, Survey Monkey, for Library subscriptions see 74212.) **Commodity:** S71565---Subscriptions ex.Wall Street Journal, Internet Svc

73118 Bank Service Charges

Payments of bank service charges (e.g., charges for services to maintain state bank accounts), bank card service charges (e.g., charges in connection with accepting/processing customer credit card payments at state parks and lodges, maintenance of agency-owned corporate credit card, etc.), and other similar charges. NOTE: Include payment of charges the OST passes on to agencies for "stop pay" transactions.

73119 Exhibitions, Shows & Special Events

Payments for the expenses of agricultural shows, special cultural exhibits, historical celebrations, and etc. (UCO e.g. -Art exhibits, fabric and boards for exhibits –non curricula related) **Commodity:** E63119---Exhibition - Cultural ex. Art Show

73120 Convenience Fees – Portal

Payment of convenience fees to the portal developer (usually OSF).

73121 Data Center Charges - Portal

Payment to OSF for data center charges related to the portal.

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ADMINISTRATIVE EXPENSE - MISCELLANEOUS ADMINISTRATIVE EXPENSE

73123 E.R.P System Services

Payment of the State Enterprise Resources Planning system services for all defined transactions.

73125 License Fees, Permit Fees, Certificates And Other Rights Or Privileges

Payments for the purchase of licenses, permits, certificates and other rights or privileges as required in the operation of an agency (e.g., Notary Public Commission fee, hospital license fee, etc.). (UCO e.g. pay lot fees, parking permits) NOTE: Payments for purchase of "computer software licensing" in connection with purchase/ rent of computer software should be charged un-der OEC 73217 - Rent of Data Processing Software, or OEC 74113 - Purchase of Data Processing Software, as appropriate. **Commodity:** S20555---Software Under \$500L96257---Licenses, Fees, or Permits

73126 Membership In Organizations

Payments of dues and fees for agency (institutional/organizational) membership in authorized organizations, associations (e.g., Council of State Governments, etc.). May also include payment of individual (employee) memberships when authorized by state statute, grant, or other edict. (UCO e.g. Must be a transferable membership to qualify – see purchasing policy.) **Commodity:** M92440---Memberships and Dues

73128 Late-Payment Interest And Other Penalty Charges

Payment of interest under the provisions of 62 O.S., § 41.4A, B, C, & D, billed for late payment of vendor's invoice by a state agency. Also includes payment of other penalty type expenses for which a vendor is entitled to charge state agency customers (e.g., order cancellation fees, restocking service charges, etc.)

73129 Premiums - Surety & Other Required Bonds

Payments for the purchase of surety or other bonds required to operate an agency.

Commodity: I96248---Insurance Bonds

73131 Premiums - Property Or Liability Insurance (State Agencies)

Payments of premiums by state agencies for property and liability insurance. NOTE: For payments by institutions of the system of Higher Educ., use OEC 73152. (UCO e.g. errors & omission, vehicle liability, property See 73152)

73132 Evidence Fund Expenses

Payments made under special provisions of state statutes providing for the disbursement of funds to obtain evidence. NOTE: Payments under this OEC apply only to those agencies authorized by state statutes to maintain/disburse funds in connection with gathering of evidence under assigned investigative powers.

73133 Jury And Witness Fees

Payments made by state agencies to individuals for jury and witness fees authorized by state statute or other legal authority (e.g., 22 O.S., § 722, 28 O.S.,) such as flat fee amounts intended for per diem expenses, but would exclude reimbursements of actual costs such as mile-age.

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EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

ADMINISTRATIVE EXPENSE - MISCELLANEOUS ADMINISTRATIVE EXPENSE

73135 Utility Charges – Other Utilities

Payments to suppliers of utilities and utility type services, such as steam or other heat, water, sewage disposal, etc. NOTE: Do not include costs of producing these utilities by an agency itself.

Commodity: U8150---Utilities - Water, Heat, Sewage or Garbage W96240---Waste Removal - Hazardous/ Bldg, Etc.

73136 Utility Charges - Natural Gas

Payments to utility companies for natural gas services. **Commodity:** U8125---Utilities – Gas

73137 Utility Charges - Electricity

Payments to utility companies for electric services. **Commodity:** U8100---Utilities - Electric

73138 Inter-Governmental Payments

Payments to the U.S. Government, other states and inter-state agencies (e.g., state compacts, etc.). Include payments to Oklahoma state agencies only when there is not a specific vendor type code for the expense. Do not include local governmental subdivisions (See Category 555000 for payments subject to that category) unless for a purchase or service not otherwise covered by a regular code.

73139 Photographic Supplies

Payments for photographic supplies, such as photo film, film processing, flashbulbs, darkroom supplies, microfilm, etc. (UCO e.g. photography supplies – non educational) NOTE: For photographic services, see 71551 - PHOTOGRAPHIC SERVICES. **Commodity:** P65575---Photographic Supplies ex. Chemicals Non Educational

73141 Tuition - Trade/Vo-Tech Schools & Other Training Centers (Not Registrations)

Payments for tuition and related educational materials in connection with employee attendance at private or public sector trade schools and other training centers for job related vocational education and training. May also include payment of employee reimbursement (non-travel) of tuition costs when attendance is required/approved as part of the agency's authorized training program for employees and officials. NOTE: Tuition training shall be subject to the rules and regulations of the agency's/institution's governing board or other authority. (UCO e.g. Francis Tuttle, Metro Tech, Rose State technical classes)

73142 Tuition -- Higher Education Colleges/Universities

Payments for tuition and course materials in connection with job-related higher education or other academic training at an accredited college or university for attendance by state officials and employees. May also include payment of employee reimbursement (non-travel) of tuition costs when attendance is required/approved as part of the agency's authorized training program for employees and officials. NOTE: Tuition training shall be subject to the rules and regulations of the agency's/institution's governing board or other authority. **Commodity:** T96425---Tuition - For Credit, Class, Seminar, Workshop

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ADMINISTRATIVE EXPENSE - MISCELLANEOUS ADMINISTRATIVE EXPENSE

73147 Third Party Administrator - IRS Section 125

Payments to a third party administrator (TPA) of an IRS section 125 plan (Employees Benefit Council payments to American Fidelity; other plans payments to approved/selected TPA).

73150 Moving Expenses -- General

Payment of expenses related to the movement or relocation of a state agency's furniture and equipment, as when an office moves to a new location. (UCO e.g., - Non UCO personnel performing the service) NOTE: Does not cover moving expenses for an employee permanently transferred and relocated at the request of a state agency (74 O.S., § 500.51, et seq.) See OEC 71711. **Commodity:** M73150---Moving Expenses - General (non UCO personnel)

73152 Premiums - Property Or Liability Insurance (Higher Educ. ASA)

Payments of premiums for property and liability insurance, including payments through the state Risk Management Program. **Commodity:** I96247---Insurance and Risk Management Liability Coverage

73160 Miscellaneous Administrative Fee

Payment of miscellaneous administrative fees, including those associated with the purchase of goods or services where said fee would be better identified separately (or preferred) from the purchase and there is no specific fee code established (e.g., processing fees associated multiple invoicing by contract vendor gasoline purchases, etc.)

73165 Process Serving Fees

Payment of fees for process serving in legal or administrative actions (i.e., delivery by sheriffs or other authorized individuals the copy of a summons/petition to a person or to an agent authorized by appointment or by law, to receive service of process).

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EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

ADMINISTRATIVE EXPENSE – RENT EXPENSE

73211 Rent Of Office Space

Payment for rent of general office space used by staff personnel for and in the operation of a state agency. (UCO e.g. – NUC offices) **Commodity:** R98107---Rental - Office Space for Operations

73212 RENT OF LAND

Commodity: R98141---Rental - Land

Payment for rent of land required for and in the operation of a state agency. (UCO – Rental of land for parking lots)

73213 Rent Of Other Building Space

Payment for rent of other building space, e.g., warehouse, storage, dis-play booths, etc., used for and in the operation of a state agency. (UCO e.g. – Mid Con Storage, Central Plaza classroom space, Suites office space, Roberts Bldg, conference room rental) **Commodity:** R98102---Rental - Room for Conferences or Seminars, R98106---Rental - Storage Space, R97105---Rental - Booth, Convention/Exhibit

73214 Rent of Equipment And Machinery

Payment for rent of equipment and machinery used for and in the operation of a state agency, except payments for (1) rent of electronic data processing equipment/machinery (see OEC 73216), (2) rent of telecommunications equipment (see OEC 73215), and (3) lease purchase option on equipment (see OEC category 743xx). (UCO e.g. copier lease, rental car. Maintenance or Service agreements for rented or leased equipment are coded here. Maintenance & Service agreements for university owned equipment are coded to 73312. Uniform rental is coded here.) NOTE: Cost of rental of equipment used in producing or processing a commodity should be included in the aggregate cost of the commodity. **Commodity:** R98113---Rental & Laundry of Uniforms, M93202--Maint/Repair - Uniforms, Includes Service Contract R98101---Rental – Equipment R98111---Rental - Theatrical Equip (incl Costumes) R98112---Rental - Vehicles (Auto/Van/Truck) & Trailers L95403---Laundry & Dry Cleaning Srvs for Clothing

73215 Rent Of Telecommunications Equipment

Payment for rent of telecommunications equipment, e.g., telephone/fax, telegraph, radio, etc., excluding lease purchase options (OEC 74315). NOTE: Does not include monthly charges for telecommunications ser-vice, such as telephone (see OEC 73113). **Commodity:** R98104---Rental - Radio & Telecomm Equip Includes Lease

73216 LEASE OF ELECTRONIC DATA PROCESSING EQUIPMENT

Payments for lease of equipment utilized in data processing, excluding lease purchase (code 74312). **Commodity:** R98103---Rental/Lease-multifunctional copier /fax/scanning R97106---Rental - Electronic Data Processing Equipment

OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

ADMINISTRATIVE EXPENSE – RENT EXPENSE

73217 Rent of Data Processing Software

Payments to computer vendors and/or software companies for use of various programming aids (e.g., assemblers, generators, sub-routine libraries, compilers, operating systems and application programs), including related "software licensing" charges. Excludes lease purchase options, OEC 74313. NOTE: Purchase plans require review by OSF, Information Services Division.

Commodity: S98522---Rental - Software

73219 Other Rents

Payments of other rents, e.g., post office boxes*, books, films, parking space, etc. NOTE: Payment for rent of post office box must be made to the U.S. Post Office (74 O.S., § 91.2).

Commodity: R45057---Rental - Mailboxes/Post Office Boxes, F98104---Rental - Books, Films, Movies ,Tapes, Video R98110---Rental-(Events) Tables, Chairs, Drapes, Tents, etc.

ADMINISTRATIVE EXPENSE – MAINTENANCE & REPAIR EXPENSE

73310 Maintenance & Repair Of Other Items – Outside Vendor

Payments to an outside vendor for maintenance and repair of state-issued protective clothing and employees' uniforms; of clothing issued to inmates, patients and wards of the state; and institution-owned personal living items (e.g., linen, bedspreads, blankets, towels, bath cloths, gowns, etc.) supplied to inmates, patients and wards in custody of the state. This may also include maintenance and repair of other state-owned or state issued items (non-equipment and machinery). **Commodity:** M73310---Main&Repair- Outside Vendor for State Issued Uniform

73311 Maintenance & Repair Of Buildings And Grounds - Outside Vendor

Payments to outside vendors for on-going maintenance and repair of buildings and grounds, inclusive of materials, supplies and labor: (1) re-pair to buildings and grounds due to wear and tear and/or accidents (e.g., roof repairs, painting, plumbing, electrical, etc.); and (2) general maintenance services of building and grounds (e.g., housekeeping/maid/ janitorial, trash hauling, exterminator, lawn and garden, tree trimming, etc.) NOTE: Does not include alterations to buildings (see OEC 74621). **Commodity:** P29000---Pest Control Service Non UCO M9310---Maint/Recond/Repair - Bldg/Grounds Non UCO G91027---Garbage (Waste Removal) Non UCO L28556---Lighting Fixtures (Non UCO) C36010---Carpet/Tile includes Access.(Installed) Non UCO J91039---Janitorial/Custodial Services Non UCO

73312 Maintenance & Repair Of Equipment And Machinery- Outside Vendor

Payments to outside vendors for on-going repair and maintenance of equipment, machinery, motor vehicles, etc., due to routine wear and tear, as well as accidents, inclusive of parts, materials, supplies and labor. Also covers payment of maintenance contracts purchased on equipment/ machinery. (UCO e.g. recalibrating equipment, piano tuning. Maintenance or Service agreements for rented or leased equipment are coded to 73214. Maintenance & Service agreements for university owned equipment are coded here.) NOTE: Does not include maintenance and repair of telecommunications or data processing equipment. See OEC 73313/4.

OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

ADMINISTRATIVE EXPENSE – MAINTENANCE & REPAIR EXPENSE

73313 Maintenance & Repair Of Telecommunications Equipment- Outside Vendor

Payments for repair and maintenance of telecommunications equipment by outside vendor due to routine wear and tear, as well as accidents, inclusive of parts, materials, supplies and labor. Also covers payment of maintenance contracts purchased on telecommunications equipment.

Commodity: T73313---Telephone, cable & wiring - outside vendor Non-UCO

73314 Maintenance & Repair Of Data Processing Equipment - Outside Vendor

Payments for repair and maintenance of data processing equipment out-side vendor due to routine wear and tear, as well as accidents, inclusive of parts, materials, supplies and labor. Also covers payment of maintenance contracts purchased on the data processing equipment.

Commodity: M93103---Maint/Repair-Copiers, Fax, Scan Electronic DP-NonUCO

73315 Maintenance & Repair Of Data Processing Software - Outside Vendor

Payments for repair and maintenance of data processing software by out-side vendor, inclusive of materials and labor. Also covers payment of maintenance contracts purchased on data processing software.

Commodity: M92045---Maint/Support Software Non UCO S92045---Software Maint/Support Non UCO

73318 General Housekeeping/Janitorial/Sanitation Supplies And Materials

Payments for general housekeeping and janitorial supplies and materials (e.g., cleaning soaps, floor sweep compounds, mops and brooms, dust cloths, etc.) used in the upkeep of a building or facility. Also includes laundry supplies (e.g., detergents, bleaches, fabric softeners, etc.) used for cleaning of patients' and wards' of the state personal effects, rooms, dorms and other living areas. May also include payments for supplies and materials (e.g., toilet tissue, hand soap, hand towels, toilet bowl de-odorants, garbage/refuse bags, etc.) used for sanitation and health purposes in maintaining public-use facilities, e.g., rest rooms, roadside rest stops and similar type facilities. NOTE: OEC 73318 covers general housekeeping, janitorial and sanitation supplies and materials used in the daily upkeep and health sanitation of buildings and facilities maintained by in-house personnel. Use OEC 73311 or 73321 for ongoing maintenance and repair of buildings and grounds. **Commodity:** J48517---Janitorial/Custodial Supplies - General Non UCO

73319 Employee Maintenance Expense Allowance (Uniform, Etc.) - Reimbursement

Payments of expense reimbursement allowance to state employees for cleaning and repair of uniforms and other authorized maintenance expense allowance not considered reportable compensation outside of an accountable plan. NOTE: Payment claims for reimbursement of employees' uniform maintenance expense must include on the claim form the statutory authority for the expense allowance. **Commodity:** E73319--- Reimbursement for Uniforms

73321 Maintenance & Repair Of Buildings & Grounds - Same Agency Personnel

Payments for purchase of supplies and materials (e.g., lumber, paint, light bulbs, electrical fuses, pesticides, fertilizer, etc.), used in ongoing maintenance and repair of buildings and/or grounds by agency-assigned personnel. (UCO e.g. includes cleaning and kitchen supplies for in office use, small tools for physical plant see 74118.) **Commodity:** P290001---Pest Control Service - UCO Personnel P50000---Paint & Finishes - Maint. of Bldgs, UCO Personnel D26510---Draperies, Curtains Installed L28550---Lamps - Light Bulbs (Building & Equip)

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ADMINISTRATIVE EXPENSE – MAINTENANCE & REPAIR EXPENSE

73322 Maintenance & Repair Equipment (Non-Motor Vehicle) - Same Agency Personnel
Payments for purchase of parts, supplies and materials used in the maintenance and repair of equipment and machinery by agency in-house personnel. NOTE: (1) Does not include parts, supplies and materials for maintenance and repair of motor vehicles. See OEC 73729 or 73731. (2) Does not include parts, supplies and materials for maintenance and repair of telecommunications or data processing type equipment. See OEC 73323 or 73324. (UCO e.g., Golf carts are considered equipment and not motor vehicles. Charge parts, supplies and materials for golf cart maintenance here.) **Commodity:**M93201---Maint & Repair - Equip (UCO) L28545---Lamps - Projector (UCO)

73323 Maintenance & Repair Telecommunications Equipment - Same Agency Personnel
Payments for purchase of parts, supplies and materials used in the maintenance and repair of telecommunications equipment by agency-assigned personnel.

73324 Maintenance & Repair Of Data Processing Equipment - Same Agency Personnel
Payments for purchase of parts, supplies and materials used in the maintenance and repair of data processing equipment by agency-assigned personnel.

73325 Maintenance & Repair Of Data Processing Software - Same Agency Personnel
Payments for purchase of materials used in the maintenance and repair of data processing software by agency-assigned personnel.

ADMINISTRATIVE EXPENSE – SPECIALIZED SUPPLIES&MATERIALS EXPENSES

73411 Food And Kitchen Supplies And Materials
Payments for purchase of food commodities and ingredients used in pre-paring meals, such as by an institution's kitchen or cafeteria. Also includes dining room/kitchen expendable supplies (e.g., paper napkins, disposable flatware and dinnerware, etc.); non-expendable supplies (e.g., dishes, pots, pans, flatware, etc.); and cleaning supplies and materials (e.g., soaps, towels, etc.) (UCO e.g. For Central Station supplies, not in-office-use supplies. Coffee for general office consumption – not an allowable expense. Coffee, condiments see 73611) **Commodity:** F39299--Food/Utensils - Institutional Kitchen, Cafeteria

73416 Printing Supplies And Materials
Payments for purchase of supplies and materials (e.g., paper stock, offset plates, inks, etc.) used in the operation of a print shop or copying office. **Commodity:** P64500---Paper - Used in Print Shop & Copy Center P70000---Printing Print Shop Supplies (except Paper)

OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

ADMINISTRATIVE EXPENSE – SPECIALIZED SUPPLIES&MATERIALS EXPENSES

73422 Recreational Supplies & Materials For Students, Inmates & Wards Of The State

Payments for purchase of recreational supplies and materials (e.g., crayons, play dough, games, magazines, newspapers, etc.) used for entertainment and recreation purposes for students, patients, inmates and wards of the state. (UCO e.g. campus life public events, crown for homecoming queen, athletic and cheer uniforms, team t-shirts, including staff, for campus events, volunteerism T-shirts, ropes course supplies, expenses from athletic summer camps, student trophies, volunteer appreciation tokens. Trophies are required to be part of a qualified award program. Food for non-catered student function) **Commodity:** A80584---Athletic/Sporting Goods - Trainer Supplies F23235---Floral-Arrangement (incl artificial) T86070---Tickets - Group Activities/Events A05060---Art-Framing (pictures) & Framing Supplies A80501---Athletic/Sporting Goods - Equip., Accessories F35072---Flags-All Types; Banners, Pennants-Campus Activities A80515---Awards/Trophies/Medals/Plaques-Events for Students C23200---Crafts (General) for Recreational Purposes M20072---Uniforms - ex. Band, Guard F39298---Food/Utensils - Events held for Students E63422---Exhibition - Recreational ex. Homecoming C84026---Clothing for Teams/Volunteerism Projects

73425 Institutional-Supplied Personal Effects (E.G., Linens, Towels, Nightclothes, Etc.)

Payments for purchase of institution-owned personal living items (e.g., linen, bedspreads, blankets, towels, bath cloths, gowns, slippers, etc.) supplied to inmates, patients and wards in custody of the state. Also, may include the payment for services (e.g., cleaning, laundry, etc.) to maintain such items in repair and good order for use. (UCO e.g. expenses for furnishing an apartment for artist in residents) **Commodity:** L95404---Laundry & Dry Cleaning Rental & Srvs Linens, L45054---Linens/Towels/Bedspreads Includes Cleaning Svc

73426 MEDICAL SUPPLIES AND MATERIALS

Payments for purchase of expendable and non-expendable medical supplies and materials used in the prevention and treatment of injury, illness, and diseases (e.g., medicines, vaccines, cotton, alcohol, syringes, oxy-gen, occupational therapy, small items of equipment, etc.). Also includes payments for purchases made by the Oklahoma Medical Center for emergency medical supplies, pharmaceuticals and human organs, as authorized by the hospital's Board of Trustees and 74 O.S. Sec.. 85.12. (UCO e.g. student health center, athletic trainer supplies) **Commodity** D27097---Drug, Pharmaceuticals & Biologicals (Misc Products M47509---Medial Supplies - General (Dressings, Gloves, etc)

73427 ARCHITECTURAL AND ENGINEERING SUPPLIES

Payments for expendable architectural and engineering supplies (e.g., blueprints, maps, etc.).

73429 MOTOR FUELS - COMMON

Commodity: G40515---Gasoline – Automotive Payments for purchase of commonly used motor fuels (e.g., gasoline, diesel) for operation of motor vehicles, aircraft or marine crafts.

73431 MOTOR FUELS - SPECIAL

Payments for purchase of alternate fuels (e.g., propane, compressed natural gas, etc.) used in motor vehicles, aircraft or marine crafts.

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ADMINISTRATIVE EXPENSE – PRODUCTION, SAFETY, & SECURITY EXPENSES

73512 Uniforms, Clothing And Accessories

Payments for purchase of state-issued protective clothing, uniforms, shoes, accessories (e.g., identification badges), etc., such as required by law enforcement, hazardous waste and fire-fighting personnel.. Also covers payments for the purchase of clothing issued to inmates, patients and wards of the state, including materials and supplies to manufacture or re-pair such clothing. (UCO e.g. public safety and parking uniforms, shirts required for official university business – staff shirts for regular training sessions.) **Commodity:** U20072---Uniforms Safety (Including Shoes) A80400---Athletic Apparel (incl shoes) -Shirt/Uniforms C84027---Clothing/Uniforms Required for Job

73518 Safety & Security Supplies

Payments for purchase of non-equipment safety and security items (e.g., fire extinguishers, flashlights, ammunition, goggles, helmets, hard hats, etc.) required to safeguard and protect human life, equipment and other property. (UCO e.g. bullet proof vests, law enforcement ammunition and fire arms (under \$500), keys, locks, UCO re-coring charges, finger printing supplies) NOTE: Does not include clothing items, see OEC 535120. For services (e.g., security patrol, surveillance monitoring, etc.), see OEC 71565. (See 71565-Investigation and Security Services) **Commodity:** K13518---Keys, Locks, UCO Recoring Charges L45055---Locks, Locksmith Supplies & Tools Non UCO P68004---Police Supplies (General)

73521 Shop Supplies And Materials – Production

Payments for purchase of small-item shop tools, supplies and materials (e.g., solvents, hand cleaners, shop towels, cordless drills, drill bits, band/circular saw blades, sanding paper, holding clamps, carpenter squares, measuring tapes, etc.) used in producing goods or services for sale, as would be used in the industrial shops of Oklahoma State Industries. NOTE: Do not include shop equipment purchases (OEC 74118) or purchases of raw materials used in the manufacture of a finished product for sale. Instead, see OEC 76411 - Purchase of Merchandise for Resale.

OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

GENERAL OPERATING EXPENSES

General Operating Expenses

Payment for purchase of light food and drink items (e.g., doughnuts, cake, water, coffee, tea, soft drink, etc.) used as refreshments and required in connection with meetings or similar type activities held/conducted for and in the interest of the general public. May also include payment for purchase of related service items (e.g., disposable plates/flatware, stirrers, sweeteners, etc.). (UCO e.g. theater intermission refreshments, advertised events open to the public. MERF form required.) Per RUSO UCO policy – 3-3-5 refreshments for meetings, re-treats and other UCO gatherings for staff are allowed expenses with prior approved MERF form. Coffee for general office consumption – not an allowable expense.

73611 Meeting Refreshments

Payments for purchase of light food and drink items (e.g., doughnuts, cake, coffee, tea, soft drink, etc.) used as refreshments and required in connection with business meetings or similar type activities. As with all state expenditures such purchase must be for an official public purpose. May also include payment for purchase of related service items (e.g., disposable plates/flatware, stirrers, sweeteners, etc.). (UCO e.g. theater intermission refreshments, advertised events open to the public. MERF form required.) Per RUSO UCO policy - 3-3-5 refreshments for meetings, retreats and other UCO gatherings for staff are allowed expenses with prior approved MERF form. Coffee for general office consumption - not an allowable expense.

Commodity: F39300---Food/Utensils - Meeting Refreshments W39091---Water, Drinking (includes Distilled)

73613 Office Supplies - Non-Expendable

Payments for purchase of supplies used in the operation of an office (e.g., letter trays, waste baskets, desk staplers, etc.). (For UCO administrative offices. Supplies related to instruction see educational supplies 73619) NOTE: Non-expendable supplies are defined as items costing less than \$500.00 and not immediately consumed when placed in use. This may also include inexpensive office equipment/furniture type items costing less than the above limit. (UCO e.g. computer, monitor, calculator, lamp, pictures, cameras) **Commodity:** B61537---Boxes - Moving, Storage, Transfer, File Cases V84082---Video or Tape Recorders for Administrative Use P20579---Printer Accessories - Cables, Trays, Etc P20545---Printers - Dot Matrix & Inkjets (Deskjets) C20543---Computer Accessories-Memory Sticks/Cables/Monitors L28547---Lamps - Decorative, Desk, Floor, Table O66060---Office Machines, Calculator, Facsimile, Typewriters

73614 Office Supplies (Expendable)

Payment for purchase of expendable office supplies, such as letter head, file folders, notebooks, columnar pads, carbon paper, etc. (UCO e.g. includes copy paper, toner, and ink cartridges for in office administrative use) For classroom supplies see OES 73619. NOTE: Expendable supplies are defined as supply items that are immediately expended or used up when placed in service. This would not include inexpensive equipment/furniture type items (see OEC 73613). (UCO e.g. – Copy paper –administrative-, ink cartridge, toner.) **Commodity:** O61500---Office Supplies – General L52580---Library & Archival – Supplies P91576---Printing-Copying services for Administrative Use V84040---Video-Recording Tape, Cassettes & Video Tape Eval P20552---Printer - Toner Cartridges P64510---Paper - For Office Use P96654---Printing - Business Cards, Checks, Forms

OFFICE OF STATE FINANCE
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GENERAL OPERATING EXPENSES

73615 Data Processing Supplies

Payment for purchase of supplies (expendable and non-expendable) utilized in direct support of a data processing activity (e.g., ribbons, continuous form paper stock, card stock, special-designed form for collection, magnetic tape, disk packs, etc.). (UCO e.g. non administrative use, ex. I.T. center) NOTE: Does not include data processing supplies utilized strictly within a standard office, e.g., administration, personnel, etc. (See OEC 73613 or 73614). **Commodity:** D23615--Data Processing Supplies(I.T. Use) Cables/Mag Tape T20552---Toner Cartridges - Copiers, Printers (For I.T. Use)

73617 Food And Catering Service

Payments for purchase of vendor-prepared meals or foods when authorized by state statute, grant, or other edict. Examples are vendor-prepared meals or foods served for patients, inmates and wards at state-operated institutions and facilities; and payments/reimbursements for vendor-prepared foods (e.g., pizzas, hamburgers, etc.) purchased for wards or clients when approved and under the authority of state statute, grant, or other edict. Would also include meal costs associated with officially recognized employee recognition award ceremony, banquet, or reception authorized by statute. Can also include meals when appropriate for training classes or official meetings, must include justification statement and be authorized by agency head or designee. (UCO e.g. Chartwells, catered refreshments for staff meeting, purchase of ingredients for campus events. Must include MERF) **Commodity:** C96115---Catering & Concession Services F37015---Food - Catered for Meetings or Student Events

73619 EDUCATIONAL SUPPLIES – Related to Instruction, Classrooms and Labs

Payment for purchase of supplies used for education and training conducted in a classroom or other organized instructional setting. This may also include payments for purchase of supplies used for education and training for the general public (e.g., information binders, covers, jackets, notebooks, etc.). (UCO e.g., art supplies, books (non-library), videos, biology supplies, chemistry supplies, theater supplies including props, lumber and tools for sets, microscopes, NCS and Scantron forms, test book-lets for classroom purposes that includes service for scoring, rifle targets, paper used to produce class materials, qualified summer workshop expenses.)

Commodity: E01100---Educational Supplies E63619---Exhibition - Educational ex. Symposium P64509---Paper - For Classroom or Lab Use T78589---Test & Test Scoring Devices (In Classroom Use) V84081---Video or Tape Recorders for Educational Use B52551--Books, Pamphlets, Publications, Reprints, not Library M49058---Microscopes (All Types) L28551---Lamps -Scientific Instruments, Microscope, Oscillos M58035---Music - Sheet & Folio (Educational) T85515---Theatrical - Costume & Props (supplies) A49512---Animals/Cadavers Lab P96652---Printing-Copying (reproduction) services/classroom M47549--Medial - Instructional Aids & Training Programs G44007---Glass & Glazing Supplies L17503---Lab Suplies & Testing (BIO,BOT,PHY) Educational L17513---Laboratory Chemicals Educational V86485---Training & Audio Visual Cassettes, VHS

OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

GENERAL OPERATING EXPENSES - 7360

73621 RECREATIONAL ACTIVITY PAYMENTS - STUDENTS

Payments for recreational activities for students participating in an event as authorized by a state educational institution. (UCO e.g. cheer leading competition fees, conference fees, debate fees, pageant fees.) NOTE: Does not include the actual agency direct payment of travel related expenses. (See OEC 72212)

73623 EXAMINATIONS

Payments for purchase of examination and test materials (e.g., applicant employment tests, employee promotional tests, certification tests administered by controlling boards, licensing examinations, etc.). May also include the payment of fees associated with administering tests and/or examinations by a third party. (UCO e.g. Exams for acceptance, test book-lets for assessment that include service for scoring, counseling and career service assessment testing, on-line examinations) **Commodity:** T78590---Test & Test Scoring Devices for Assessment Only

SHOP EXPENSE – 7370

73715 Shop Supplies – Non-Production

Payments for purchase of small-item shop tools, supplies and materials (e.g., solvents, hand cleaners, shop towels, cordless drills, drill bits, band/circular saw blades, sanding paper, holding clamps, carpenter squares, measuring tapes, etc.) not used in producing goods or services for sale.

73716 Agriculture & Veterinary Supplies

Payments for purchase of feed and forage for farm or laboratory animals and purchase of veterinary medicines and supplies used for the care and keep of such animals. Also payments for the purchase of seeds, bulbs, plants, trees and fertilizer used on institutional farms and/or building grounds; expendable supplies used in operation of institutional dairies; and farm/ranch/agriculture supplies (e.g., halters, rope, hay forks, cinch ties, clippers, etc.) used in operation of a ranch/farm type facility. (UCO e.g. trees and plants for grounds maintenance.)

73717 Wildlife Research Supplies

Purchase of supplies and materials used in research, control, and conservation of wildlife. (UCO e.g. Selman Lab)

73719 Laboratory & Medical Supplies And Materials Excludes Educational Lab

Payments for purchase of supplies, materials, etc. used in diagnostic laboratory and medical testing and other testing when a service is not provided (e.g., reagents, glassware, x-ray film, laboratory animals, etc.). (UCO e.g. student health center supplies. Educational labs see 73619 Educational supplies)

OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

SHOP EXPENSE – 7370

73721 Laboratory Services

Payments for services used in diagnostic laboratory testing of human and animal specimens. Includes the cost of services used in other testing. (UCO e.g. outsourced diagnostic labs) NOTE: For laboratory supplies, see 73719 - LABORATORY & MEDICAL SUPPLIES AND MATERIALS **Commodity:** L49058---Lab Diagnostic Testing Non Educational

73729 Motor Vehicle Supplies (Expendable)

Payments for the purchase of expendable supplies (e.g., oil, grease, anti-freeze, etc.) used in the operation and maintenance of motor vehicles. **Commodity:** M48101---Motor Vehicle Supplies - Oil/AntiFreeze (not fuel)

73731 Motor Vehicle Parts, Accessories And Supplies (Non-Expendable)

Payments for the purchase of replacement parts, accessories and non-expendable supplies used in the operation and maintenance of motor vehicles (e.g., tires, batteries, wiper blades, spark plugs, head lamps, light bulbs, seat covers, bed liners , engine/chassis/electrical repair parts, etc.). NOTE: Normally, a motor vehicle is described as a vehicle that provides transportation, such as passenger cars, trucks, vans, buses, motor homes, and motor cycles. It would not include items such as forklifts, tractors, golf carts (unless street legal and for transportation), road graders, etc. These items would be considered equipment, but not motor vehicles. **Commodity:** M48100---Motor Vehicle Parts - Tires/Batteries/Bed liner

OFFICE FURNITURE, EQUIPMENT AND RELATED DEBT - 7410

OFFICE FURNITURE AND EQUIPMENT

NOTE:Furniture and Equipment items costing less than \$500.00 and where there is a similar supply category OEC, said OEC may be used in lieu of the furniture/equipment code. For example, a \$100.00 office printer may be charged to OEC 73613, Office Supplies - Non-Expendable.

74111 Office Furniture And Equipment

Payments for purchase of general office machines (e.g., typewriters, adding machines, postage machines, facsimile machines, etc.); furniture (e.g., desks, chairs, files, etc.); office equipment (e.g., copying/duplicating machines, typewriters, adding machines, etc.) used in operation of an office; and movable equipment and furniture purchased under authority granted in bond or capital outlay appropriations acts. (UCO e.g. workstations, desks) NOTE: For such items costing less than \$500.00, OEC 73613, Office Supplies - Non-Expendable, may be used.

Commodity: M60062---Mailing Equip-Folding/Inserting,Etc P70027---Printing Plant Equipment C65550---Cameras & Accessories (non & specialized)

OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

OFFICE FURNITURE, EQUIPMENT AND RELATED DEBT - 7410

74112 Data Processing Equipment

Payments for purchase of data processing equipment (hardware) (e.g., computers (including personal/lap top versions), punches, sorters, printers, etc.). NOTE: Purchase plans (campus master plan) require review by OSF, In-formation Services Division. **Commodity:** M20587---Monitors, Computer Over \$500 P20547---Printers - Laser/LaserJet & Plotters C20500---Computers & Info. Proc. Equipment

74113 Data Processing Software

Payments for purchase of computer software such as used in a data processing activity, including related "software licensing" costs. (UCO e.g. maintenance agreements see 73315. No ProCard purchases -Software purchases under \$500 see 73613.) NOTE: Purchase plans (campus master plans) require review by OSF, In-formation Services Division.

Commodity: S20557---Software-Over \$500

74115 Equipment & Furniture - Residential, Educational & Institutional

Payments for purchase of furniture and equipment used in a residence, school , institution, or facility operated by the state, including: kitchen equipment (e.g., stove, microwave, refrigerator, etc.), household furniture (e.g., beds, sofas, tables, etc.); school furniture (over \$500) (e.g., desks, chairs, etc.); sweepers, and mechanical floor cleaning machines; laundry or laundry service equipment (e.g., washers, dryers, etc.); fixed building equipment (e.g., hot water heaters, air conditioners, etc.) and other related equipment (e.g., playground, laboratory (non-medical), sports, occupational therapy, yard, museum , etc.). (UCO e.g. golf carts) **Commodity:** S85580-- -Stage-Lighting & Sound Equip P60538---Park, Playground & Swimming Pool Equip F35030---Flag Pole Affixed to ground – Institutional A05200---Art Objects Decorative Over \$500 M58000---Musical Instruments – General P88067---Projection Equip.(all) Movie, Multimedia, Overhead, M58060---Music Accessories B42004---Bleachers/Portable - Auditorium, Stadium, Team Seat A80500---Athletic/Physical Educ Equip T84001---Television Equip & Accessories P65530---Photographic Equip & Acc - Cameras, Still Movie, etc S80300-- -Sound Systems, Components & Accessories S79565---Sewing Machines (Equip) & Accessories Domestic F42001---Furniture - Classroom, Institutional F42002---Furniture - Dormitory/Mattresses & Box Spring, Stove F42003---Laboratory E03105---Equipment – Building F42005---Furniture - Office (incl Workstation, Modules V88000---Visual Ed Equip/Hardware/Accessories S55062---Signage Bldgs & Grounds V84086---Video Systems (for studio quality production G74115---Golf Carts

74116 Equipment - Medical

Payments for purchase of equipment utilized in a medical or nursing care facility (e.g., hospital beds, examining tables, operating room equipment, etc.). Also, includes payments for purchase of scientific equipment used in medical laboratory testing or diagnostic service. Do not include non-medical laboratory equipment or institutional-type furniture (see OEC 74115). (UCO e.g. Student Health Center) **Commodity:** M46590---Medial & Research - Sterilizing Equip M46514---Medical Equip (Minor) Cardio, Diagnostic, etc

OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

OFFICE FURNITURE, EQUIPMENT AND RELATED DEBT - 7410

74117 Equipment - Manufacturing And Production

Payments for the purchase of equipment used in the manufacture or production of goods or services (e.g., boilers, pumps, electric generators, etc. used in producing heat, electricity, water or other utilities; printing presses; equipment used to produce or process materials for sale or use by an agency (e.g., food canning machinery, auto tag production machinery, etc.)). (UCO e.g. Print Shop Equipment) **Commodity:** E54117---Equip - For Producing Revenue (Print Press)

74118 Equipment - Shop

Payments for purchase of equipment used to maintain and repair agency buildings and equipment (e.g., carpenter or automotive shop equipment - - table/radial arm saws, drill presses, motor hoists, floor jacks, etc.). **Commodity:** E54510---Equipment - Shop(Physical Plant Use) ex. Drill Press

74119 Equipment - Construction

Payments for purchase of machinery and equipment utilized in all phases of construction. Also purchase of drafting and surveying equipment associated with construction work.

74122 Equipment - Fire, Safety, And Law Enforcement

Payments for purchase of fire-fighting, safety, rescue and law enforcement equipment (e.g., alarm devices, guns, radar units, ham radios, etc.). **Commodity:** E34012---Equip - Firefighting, Safety, Law Enforcement

74123 Equipment - Telecommunications

Payments for purchase of equipment used in telecommunications (e.g., radios, television, fax machine and telephone equipment) (UCO e.g. cell phone purchase). **Commodity:** T72555---Telephone Equip & Accessories incl. Cell Phones B72509---Transmitters, AM/FM Broadcast

74124 EQUIPMENT - AGRICULTURE

Payments for purchase of machinery, equipment and tools used in operating farms, dairies or other agricultural-related activities.

74125 EQUIPMENT - LAB

Payments for purchase of scientific equipment used in the operation of a non-medical laboratory. **Commodity:** L49000---Lab Equip.,& Acc.(Analytical &Research) General

74126 EQUIPMENT - ENVIRONMENTAL

Payments for purchase of equipment used in connection with issues concerning the environment.

74127 EQUIPMENT - MOTOR VEHICLE (MOUNTED OR ATTACHED)

Payments for purchase of equipment mounted or attached on motor vehicles (e.g., winch, loader gate, spray tank, canopy, etc.).

74128 EQUIPMENT - MOTOR VEHICLES: COMMERCIAL TRUCKS AND BUSES

Payments for purchase of motor vehicles designed primarily for commercial use, e.g., trucks and buses. NOTE: Purchase requires review/approval of DCS/Fleet Manager.

OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

OFFICE FURNITURE, EQUIPMENT AND RELATED DEBT - 7410

74129 Equipment - Motor Vehicles: Passenger Cars

Payments for purchase of vehicles designed primarily for personal transportation, e.g., passenger cars, mini-vans, station wagons, etc.). NOTE: Normally, a motor vehicle is described as a vehicle that provides transportation, such as passenger cars, trucks, vans, buses, motor homes, and motor cycles. It would not include items such as forklifts, tractors, golf carts (unless street legal and for transportation), road graders, etc. These items would be considered equipment, but not motor vehicles. **Commodity:** V07006---Vehicles -Automobiles/ Vans/Trucks

LIBRARY EQUIPMENT AND RESOURCES - 7420

74211 Equipment - Library

Payments for purchase of book stacks and other specialized equipment utilized in the operation of libraries. **Commodity:** L52575---Library Machines/Equip F42004---Furniture - Library (Book Trucks, Cabinets, Shelving)

74212 Library Resource And Student Textbooks

Payments for purchase of publications or other library items for reference use. Also, may include payments for purchase of textbooks used for students in a classroom. NOTE: Does not include payments for purchase of textbooks by the State Textbook Committee (see OEC 75523).

Commodity: L42056---Library Publications/Library Reference Materials

LEASE PURCHASES - 7430

74311 Lease Purchase - Furniture And Equipment

Payments of a lease contract for furniture and equipment that provides for a purchase option at some price below the original sale price.

74312 Lease Purchase - Data Processing Equipment

Payments of a lease contract for electronic data processing equipment that provides for a purchase option at some price below the original sale price. NOTE: Purchase plans require review/approval of OSF, Information Services Division.

74313 Lease Purchase - Data Processing Software

Payments of a lease contract for data processing software that provides for a purchase option at some price below the original sale price. NOTE: Purchase plans require review/approval of OSF, Information Services Division.

74314 Lease Purchase - Land And Building

Payments of a lease contract for land and buildings that provides for a purchase option e below the original sale price.

OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

LEASE PURCHASES - 7430

74315 Lease Purchase - Telecommunications Equipment

Payments of a lease contract for telecommunications equipment that provides for a purchase option at some price below the original sale price.

74316 Interest Payments – Capital Leases

Payments for interest on capital lease purchases. (Requires OSF approval) UCO has approval from OSF to use this account number.

74500 LAND & RIGHT-OF-WAY, CONSTRUCTION IN PROCESS, & PASS THRU

74510 Purchase Of Land

Payments for purchase of land or an interest in land. **Commodity:** L52590---Land - Purchase

74511 Purchase Of Land Improvements

Payments for alterations and other improvements to land (e.g., fences, stone walls, roadways, walks, drainage, tunnels, grading and terracing and all ornamental and commemorative structures).(UCO e.g. parking lot maintenance) **Commodity:** L52585---Land Improvements - sidewalk, irrigation, fence G59510---Nursery Stock: Bedding Plants, Flowers, Trees, etc

74512 Right-Of-Way Purchase

Payments for purchase of right-of-way and related expenses (e.g., relocation of utilities, necessary court costs, relocating improvements, etc.).

74521 Construction In Progress - Land Improvements

Payments for new construction and alterations, additions and improvements to land before it will be placed in service (e.g., fences, stone walls, roadways, walks, drainage, tunnels, grading and terracing and all ornamental and commemorative structures). **Commodity:** C74521---Construction in Progress-Land Improvements

74522 Construction In Progress - Equipment

Payments incurred to construct or develop equipment before it will be placed in service.

Commodity: C74522---Construction in Progress - Equipment

74523 Construction In Progress - Software

Commodity: C74523---Construction in Progress- Software Payment incurred for software development during the application development stage, if incurred subsequent to the completion of the preliminary project stage. Capitalization is limited to situations where management authorized and commits to funding.

74599 Pass Thru Assets

Payments to vendors for capital asset items that are purchased on behalf of other entities.

Commodity: A74599---Asset items purchased on behalf of other entities

OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

BUILDING & OTHER STRUCTURES - PURCHASE, CONSTRUCTION RENOVATION

74611 Buildings And Other Structures - Purchase

Payments for purchase of buildings and other capital structures (e.g., boat docks, silos, etc.).

Commodity: BS4621---Buildings & Other Structure Purchase T72561---Tower
Broadcasting, Microwave, Transmitting

74621 Buildings And Other Structures - Construction And Renovation

Payments for new construction and alterations, additions and improvements to existing buildings; including permanent, fixed equipment (e.g., heat/air conditioning unit); installation of electric wiring and erection of power transmission and telephone lines. Also, includes payments for improvement and alterations to other capital structures. **Commodity:** BE4621---Building Fixed Equipment Construction/Renovation BR4621---Buildings - Construction/Renovation

74622 Major Maintenance And Repair Of Equipment

Payments for nonrecurring maintenance and repair of equipment (e.g., heavy equipment engine overhaul). (UCO e.g. does it extend the life of the asset?) **Commodity:** M93099---
Maint/Recond-Major Equip Overhaul Extends Asse tLife

BOND INDEBTEDNESS AND EXPENSES - 7480

74811 Principal Payments - Bond Debt

Payments on the principal of bonded indebtedness.

74812 Interest Payments - Bond Debt

Payments for interest on bonded indebtedness.

74813 Other Expenses - Bond Debt

Payments for other expenses pertaining to bond fund administration, (e.g., Bond Commission expenses, legal services, printing, etc.).

OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

SCHOLARSHIPS, TUITION, AND OTHER INCENTIVE-TYPE PAYMENTS -7520

75210 Stipends – Other Non-Employee

Payments for non-employee stipends pursuant to laws, grants, or other authorized directives. Such as stipend payments to non-state employees serving as council members or panelist for advisory boards and/or council meetings (e.g., Too Much To Lose advisory council, Resource Parent/Teen Panel advisory board, etc.). May also include stipend payments specifically authorized in federal grants (stipends for participants in programs to attend scheduled events, etc.) (UCO e.g.- stipends for participants in programs to attend summer bridge programs, summer academies, training programs, etc.)

75211 Scholarships – Students

Payments of scholarships and stipends to students for educational purposes.

Commodity: S30000---Scholarships

75212 Teacher Stipends

Payments to teachers or instructors (not employed by the State) in the form of “incentive” compensation stipends and which are, therefore, IRS reportable. (This code represents payments where a service is not provided, however, if a service is provided, the appropriate professional services 715XX object code should be used.)

75213 Oklahoma Police Corps Stipends

Payments to individuals under the Oklahoma Police Corps Act training program administered by the Department of Public Safety. These payments are “incentive” compensation stipends and which are, therefore, IRS reportable

75214 Incentive Awards - Monetary And Material

Payments for monetary and material incentive awards authorized by a bona fide incentive awards program (e.g., the Incentive Awards for State Employees Act*, National Guard Recruitment Incentive program, National Army Guard Incentive program, etc.) Also includes associated materials costs, such as lapel pins, paper certificates, etc. (UCO e.g. gift cards, plaques for qualified award programs – see purchasing policies. Payments for summer camps, research stipends, etc. Must NOT meet scholarship criteria or be reimbursement of expenses. See 75211)

*NOTE: Incentive compensation to state employees and unit incentive pay for employees are payroll disbursements. See OEC 61112 and 61115, respectively.

OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

REFUNDS, INDEMNITIES, RESTITUTION – 7530

75315 Indemnities, Restitution, Settlements

Payments to victims for losses and damages suffered due to natural or man-made causes. Also includes payments of court-ordered restitution or settlements, and other associated costs as ordered by the Courts. Also includes payments of compensation to waste tire facilities made pursuant to the Oklahoma Waste Tire Recycling Act. (27A O.S., § 2-11-401, et Seq.) NOTE: May be used for the resolution of out-of-date (prior FY) invoice payment disputes pursuant to a properly executed settlement agreement and release by the state agency and the vendor.

75316 Legal Settlements Reportable To The IRS

Payments identified in court-ordered or other legal authority settlements which would otherwise have been coded with one of the object of expenditure codes identified for tracking as 1099 reportable. (Said codes identified by the OSF Accounting Dept.) (UCO e.g. KSCS Tower Settlement Payments) These would be payments reported in Box 7-Non employee Compensation on the IRS Form 1099. Legal settlements are considered non-encumbered payments. NOTE: This may be used for the resolution of out-of-date (prior FY) invoice payment disputes pursuant to a properly executed settlement agreement and release by the state agency and the vendor. It should not normally be used for settlements to employees since such payments are normally subject to payroll processing. Exceptions are on a case by case basis.

75317 Royalties

Payments of royalties, to individuals or corporations, resulting from sale of publications, research, inventions, etc.

75318 Settlements - Paid To/Thru Attorney

Payments for settlements of litigation when checks are issued to (either as sole payee or joint payee) or delivered to an attorney not retained by the State. NOTE: The total amount of the settlement, not just the attorney's portion, should be included on the 1099 form issued to the attorney. Agencies will need to adjust the 1099 registers to reflect the total amount of the settlement. If the settlement is determined to be reportable to the individual, additional reporting requirements exist. **Commodity:** S10010---Settlements Paid To/Thru Attorney S75318--- Payment for settlements of litigation to Attorney

75319 Refunds -- Overpayment Charges

Payments of refunds for overpayments received for licenses or other fees collected by a controlling agency, board or commission. Also may include payments of returned unused funds received under a grant or similar contractual agreement. May further include payment to a bank to cover loss of monies released by the bank for deposit to an agency's account (maintained for such deposits) when due to redemption of customer's bad check for purchase of services (e.g., fishing/hunting license) from the state. (UCO e.g. student refunds, correspondence fees)

OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

REFUNDS, INDEMNITIES, RESTITUTION – 7530

75322 Other Irs Reportable Indemnities, Restitution, And Settlements

Payments include prizes and awards paid to individuals other than employees (Note: employee awards and prizes must go through payroll); legal settlements for punitive damages, damages for nonphysical injuries or sickness, and any other taxable damages (this would be for non-employee and non-contractor settlements but not settlement payments to attorneys); payments made to individuals for participating in a medical research study or studies; payments made to individuals for a deceased employee's final wages (normally these are processed through payroll and should only be used on a case by case basis); and payments such as those made to individuals under the Firefighter Death Benefit (excluding spouse, former spouse, or child - use code 75315).

Payments under this code would be reported in Box 3-Other Income on the IRS Form 1099.

Commodity: R75322---Restitution, Indemnities and Settlements

75325 Payments Of Collections Made For Another Jurisdiction

Payments by state agencies of collections made on behalf of another jurisdiction, e. g., garnishment court costs collections to the Courts.

PROGRAM REIMBURSEMENT, LITIGATION COSTS - 7540

75411 Withdrawals - Agency / Trust Funds

Payment of withdrawals and disbursements of funds held by the state in an agency or trust relationship (i.e., where only at the request or direction of the principal or beneficiary can the money be withdrawn. For example, an inmate directs payment from funds held by the institution in trust for the inmate). (UCO e.g. Agency organization payments and Chartwells pass through payments only) NOTE: Used for reporting Agency Special Account disbursements only.

75422 Public Health Preparedness & Response – Payments & Reimbursements

Payments and reimbursements for expenditures incurred by facilities in order to increase response in the event of a public health and/or terrorist event.

75423 Reimbursements And Repayments – Other

Commodity: R75423---Other Reimbursements and Repayments under qualified program

Payment of reimbursements and repayments under qualified programs established by state, federal, or other edict, when a separate account code is not available. This includes state authorized reimbursement payments by D.E.Q. for Wheel Wash Systems at Landfills (27A O.S., § 2-10-802.B.3.c.), the Oklahoma Dental Loan Repayment Program by the State Dept. of Health (63 O.S., § 1-2710), reimbursement to businesses under student internship grant programs by colleges and universities, and other reimbursements not otherwise covered by a separate account,

OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

ASSISTANCE PAYMENTS TO AGENCIES

75911 Assistance Payments To Agencies

Payments to a state agency for appropriate expenditures enumerated under object of expenditure category 75500, such as programs under grants that provide for assistance payments. NOTE: For both inter and intra-agency payments.

TRANSFERS AND OTHER DISBURSEMENTS - 7610

76100 Loans, Taxes, And Other Disbursements

76113 Employee Reimbursements (Non-Travel)

Payments on a reimbursement basis to employees and officials for certain miscellaneous emergency purchases or other purchases not available through their agency's normal purchasing process. (74 O.S., § 250.6, as amended.) (UCO e.g. Must fill out OSF Form 3, and/or if food, MERF, attach all receipts, do not include tax, liquor or postage. Submit all to a/p.) NOTE: This Object of Expenditure was created for identification and tracking purposes for employees' non-travel expenditure reimbursements, as required. However, these payments at the agency's option may be coded under the detailed object of expenditure so designated for the purchased item(s), e.g., 536130, Office Supplies; 531120, Postage*; etc. *Postage stamps and rent of post office box excepted (74 O.S., § 90.2). Payment of these expenses must be made to the U. S. Post Office only. **Commodity:** ER76113---Employee Reimbursement Non-Travel Related Expenses

76114 Pollution Remediation

Payments to remedy the current or potential detrimental effects of existing pollution. Examples include outlays to clean up spills of hazardous wastes or hazardous substances and outlays to remove contamination, such as, leaking underground storage tanks; asbestos removal; chemical spills; water pollution; EPA Superfund sites; and Brownfield remediation. Excludes prevention and control activities with respect to current operations, future pollution remediation activities required upon retirement of an asset, landfill closure, and post closure care.

Commodity: P76114---Pollution Remediation

76115 Mansion And Other Allowances

Allowance payments to the Governor for operating the mansion; also payments to the college presidents and vice presidents for allowances provided for under state statutes.

76117 Loans

Disbursements of loan funds by authorized state agencies.

76118 Taxes & Fees - Remittance To The Federal Government

Payment of Federal taxes and fees collected by a state agency and remit-ted to the Federal Government. Also includes payments of assessments levied by the Federal Government.

76119 TAXES & FEES- REMITTANCE TO THE STATE GENERAL FUND

Payment of taxes, fees, etc., collected by a state agency and remitted to the State General Revenue Fund

OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

TRANSFERS AND OTHER DISBURSEMENTS - 7610

76121 Taxes Remitted To Oklahoma Tax Commission

Payment of state sales and other taxes collected by a state agency and remitted to the Oklahoma Tax Commission.

76123 Purchase Of Securities And Other Investments

Payment for securities purchased with retirement fund reserves, Land Commission investments, Bond Fund Reserves, etc.

76124 Investments - Federal Funds

Purchase of investments made with federal funds.

76125 OCAST Program Award Payments

Payments by the Oklahoma Center for the Advancement of Science and Technology (OCAST) for research and development and technology commercialization program contract awards.

76130 Arbitrage Rebate

Payments to the U. S. Treasury of cumulative earnings from the investment of bond proceeds that exceed the yield on the bond. This payment represents a reduction of investment earning.

76131 Handicapped Vendor Levy (Credit) And Payment To Division Of Central Services

Agencies' handicapped vendor levy credit adjustment on payments for products and services purchased from severely handicapped qualified vendors. Also, includes payment of the handicapped vendor levy collected by state agencies and remitted to the Department of Central Services. (74 O.S., § 3004.1, et seq.)

TRANSFERS - 7620

76212 Invalid Number ***Transfer To Treasury Funds – Onus**

*****This account code will be removed by OMES effective 7/1/2013**DO NOT USE***Cash transfers from official depository funds to operating funds (e.g., annually appropriated funds and revolving funds) made by ONUS transfer. NOTE: Used for reporting Agency Special and Clearing Account disbursements only.

76213 Transfer To Special Account Funds

Commodity: T98111---Transfer of Funds (for Accounting Use)

Cash transfers from official depository funds to special, dedicated funds (e.g., the annually appropriated funds or revolving funds transferred to an agency special account.) NOTE: Used for reporting Agency Special and Clearing Account disbursements only.

76214 Invalid ***Transfer To Clearing Account Funds**

This account number will be removed by OMES effective 7/1/2013 *****DO NOT USE*****Cash transfers from official depository funds to a clearing account. NOTE: Used for reporting Agency Special and Clearing Account disbursements only.

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TRANSFERS - 7620

76215 Transfer To Treasury Funds - J.E. Only

Cash payments from official depository funds to operating funds (e.g., annually appropriated funds and revolving funds) made by journal entry only. NOTE: Used for reporting Agency Special and Clearing Account disbursements only.

76216 Transfer Of Investment Funds To Master Custodians

Transfer of funds by authorized pensions systems and the State and Education Employees' Group Insurance Program to master custodians, and authorized transfer of other dedicated funds to master custodians.

76219 Establishment Or Increase Of Imprest (Petty) Cash Account

Payments made to establish an imprest (petty) cash account or increase an existing account amount. NOTE: Payments to replenish a petty cash fund must be charged to the applicable object(s) of expenditure (OEC(s)) relating to the various purposes for which the funds being replenished were paid out (e.g., 73613- Office Supplies; 73112 - Postage (i.e., postage due), etc.). **Commodity:** P29100---Petty Cash Establish/Increase (for Accounting Use)

MERCHANDISE FOR RESALE - 7640

76411 Merchandise For Resale - Raw Materials And Stock/Supply Items

Purchase of stock items or supplies used for resale. Also includes the purchase of supplies and materials used in the production or preparation of merchandise for sale (e.g., lumber, food ingredients, assembly items, etc.). (UCO e.g. computers purchased for resale at Tech Store, t-shirts purchased for resale, promotional items purchased for resale.)

Commodity: R76411---Raw Materials & Supply Items Used for Resale Merchandise