

# OFFICE OF STATE FINANCE

## OBJECT OF EXPENDITURE CODE (OEC) LISTING AND DEFINITIONS

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#### **6100 PERSONAL SERVICES**

##### **61000 PERSONAL SERVICES**

##### **61100 SALARY EXPENSE**

##### **61111 SALARIES - REGULAR PAY AND SALARY ADJUSTMENTS**

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

##### **61112 SALARIES - REGULAR PAY AND SALARY ADJUSTMENTS (LEGISLATURE)**

Payroll - Payment of salary compensation to members of the State Legislature. Also include salary adjustment payments.

**61113 SALARIES - NON-REGULAR PAY AND SALARY ADJUSTMENTS (E.G., PART-TIME, SEASONAL, TEMPORARY, ETC.)**

Payroll - Payment of salary compensation to non-permanent employees for services to the state based on hourly, daily or other short-term wage rate period. Also include salary adjustment payments. NOTE: Permanent part-time salaried employees are included under OEC 71111.

**61114 SALARIES - HIGHER EDUCATION (H.E.) TEACHING PAY AND 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.

**61115 SALARIES - HIGHER EDUCATION PROFESSIONAL (NON-TEACHING) PAY AND 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.

**61116 SALARIES - HIGHER EDUCATION NON-PROFESSIONAL PAY AND 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.

**61117 SALARIES - HIGHER EDUCATION OTHER TEACHING PAY AND SALARY ADJUSTMENTS**

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.

**61121 LONGEVITY PAY - STATE EMPLOYEES (NON-HIGHER EDUC.)**

Payroll - Longevity payment for state employees as authorized under the state longevity pay plan (74 O.S., § 805.2).

**61122 LONGEVITY PAY - INSTITUTIONS OF HIGHER EDUCATION (H.E.)**

Payroll - Longevity payment for employees of institutions of the Higher Education system under the approved H.E. longevity pay plan.

**61123 INDIVIDUAL INCENTIVE PAY AND SAFETY AWARDS**

Payroll - Payment of individual incentive pay to employees of a participating agency as approved by the Committee for Incentive Awards for State Employees (74 O.S., § 4111, et Seq.). This code also includes authorized payments to individuals for safety awards, such as under the Department of Veteran Affairs' Safety Awards program (72 O.S., § 63.10A).

**61124 DATA PROCESSING SIGNING INCENTIVE PAYMENTS**

Payroll - Payment of individual incentive pay to individuals hired to fill professional - level data processing positions. One or two payments not to exceed a total of \$5,000. (Executive Order 98-05, 2/18/98)

**61125 UNIT INCENTIVE PAY**

Payroll - Payment of unit incentive pay for employees of a participating agency as approved by the Committee for Incentive Awards for State Employees (74 O.S., § 4111, et Seq.).

**61126 INDIVIDUAL HEALTH INCENTIVE PAYMENTS**

Payroll - Payment of monetary incentives to employees participating in an approved personal health improvement program (e.g., OK Health Program).

**61127 OVERTIME WAGES**

Payroll - Payment of authorized employees' overtime hours worked.

**61128 HOLIDAY PAY**

Payroll - Payments of authorized holiday pay.

**61129 PAY DIFFERENTIAL**

Payroll - Payments of authorized differential.

**61130 EDUCATION LOAN INCENTIVES**

Payroll – Payment of educational loan incentives to eligible employees under a qualified educational loan expense program allowing payments by state agencies on behalf of eligible employees to any private or public entity for qualified educational loan expenses, not to exceed \$5,000.00 in any 12-month period and a cumulative total reimbursement not to exceed \$15,000.00. (Financial Reimbursement for Educational Expenses Act of 2007, per HB 1114, Second Regular Session of the 50th Legislature)

**61131 TERMINAL LEAVE**

Payroll - Payment of unused accrued annual leave to an employee upon termination of employment with a paying agency.

**61132 DEFERRED COMPENSATION - OPERS**

Payroll - Payments to the Oklahoma Public Employees Retirement System (OPERS) on behalf of employees participating in the state tax-sheltered income deferral plan. (74 O.S., § 1701, et Seq.)

**61133 DEFERRED COMPENSATION - EDUCATION**

Payroll - Payments made on behalf of the state education system teachers and full-time employees participating in tax-sheltered income deferral plans. (Section 403 (b) of the Internal Revenue Code and 70 O.S., § 6-102)

**61135 CAFETERIA PLAN - STATE**

Payroll - Payment of adjustments to employees' gross salary for the State Cafeteria Plan as administered by the Office of Personnel Management.

**61137 CAFETERIA PLAN - GROUP INSURANCE**

Payroll - Payment of adjustments to employees' gross salary for the Group Insurance Cafeteria Plan as administered by the Employees' Bene-fit Council.

**61139 CAFETERIA PLAN - OTHER (e.g., HIGHER EDUCATION)**

611138 Employee Benefits Other

611139 Employee Waivers

Payroll - Payment of adjustments to employees' gross salary for other cafeteria plans as administered by individual agencies and institutions (e.g., system of higher education).

**61140 COMPENSATION - BOARD AND COMMISSION MEMBERS**

Payroll - Reportable payments subject to IRS regulations covering miscel-laneous compensation and reimbursements to individuals.

**61142 EXCESS BENEFIT ALLOWANCE**

Payroll - Payment of excess allowance authorized state employees for purchase of insurance over the actual cost of the elected insurance.

**61143 EMPLOYEE EXPENSE ALLOWANCE-REPORTABLE**

Payroll - Payment of reportable expense reimbursement allowance under non-accountable plan established for employee expense reimbursement (e.g., uniform maintenance allowances).

**61144 SIGNING INCENTIVE PLAN PAYMENTS - NON DATA PROCESSING**

Payroll - Payment of individual sign-on incentive pay to individuals hired to fill positions in any job family for which the Appointing Authority has identified as having critical recruitment and retention

problems. Author-izes a lump-sum payment not to exceed a total of \$5,000 during the week of the individual's enter-on-duty date or in two equal payments during the first six months of state employment. May also apply to current and for-mer state employees meeting certain criteria. (OPM 01-02, Emergency Amendments to the Merit Rules - OAC 530:10-7-6) See OEC 71124 - Data Processing Signing Incentive Payments, for the data processing job families.

#### **61145 CONTINUOUS SERVICE INCENTIVE PLAN PAYMENTS**

Payroll - Payment of individual incentive pay to individuals hired to fill po-sitions in any job family for which the Appointing Authority has identified as having critical recruitment and retention problems. Authorizes sched-uled payments not to exceed a total of \$5,000, with no more that \$2,500 in any 12-month period. May also apply to current and former state em-ployees meeting certain criteria. (OPM 01-02, Emergency Amendments to the Merit Rules - OAC 530:10-7-11)

#### **61200 INSURANCE PREMIUMS - HEALTH, LIFE, ETC**

Payroll Benefits Only

##### **61211 INSURANCE PREMIUMS - HEALTH AND LIFE (STATE PLAN)**

612113

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

##### **61212 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.

##### **61213 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 sys-tems.

**61214 INSURANCE PREMIUM - RETIREES' HEALTH (STATE PENSION SYSTEMS)**

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

**61215 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.

**61221 UNEMPLOYMENT COMPENSATION - PAYROLL**

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

**61223 UNEMPLOYMENT COMPENSATION REIMBURSEMENT**

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

**61231 INSURANCE PREMIUM - WORKER'S COMPENSATION**

Payments to insurers (e.g., CompSource) for premiums covering workers' compensation insurance.

**61233 WORKERS' COMPENSATION MEDICAL CLAIMS DEDUCTIBLE**

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

**61300 FICA AND RETIREMENT CONTRIBUTIONS**

**61311 STATE SHARE - FICA**

613111

613113

613115

613116

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

**61312 STATE SHARE - MQFE/FICA (MEDICARE QUALIFIED FEDERAL EMPLOYEES (MQFE))**

613120

613121

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

**61323 STATE SHARE - OKLAHOMA PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)**

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.

**61324 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)

**61325 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.

**61326 EMPLOYEE DEFERRED INCENTIVE SAVINGS PLAN (AGENCY 515 ONLY)**

Payment of the \$25 match to the covered employees accounts under the SoonerSave Deferred Compensation Plan.



**61327 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.

**61328 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.

**61332 SUPPLEMENTAL RETIREMENT PLANS - HIGHER EDUCATION**

Payments by institutions of the state system of higher education for au-thorized employee supplemental retirement plans.

**61400 BENEFIT PAYMENTS**

Payroll Only

**61411 UNEMPLOYMENT COMPENSATION (AGENCY 290 - ASA)**

614111

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

**61421 WORKERS' COMPENSATION**

614211

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

**61431 DISABILITY BENEFITS (AGENCY 516-ASA)**

DISABILITY BENEFITS (AGENCY 516-ASA) Payments by the Oklahoma State and Education Employees' Group In-surance Program from their special account for disability payments.

**61435 HEALTH, DENTAL & LIFE INSURANCE - CONTRACT PLANS CLAIMS  
(Agency 516 - ASA)**

Payments by the Oklahoma State & Education Employees Group Insur-ance Plan to vendors who operate employees' Health Maintenance Or-ganization (HMO) and other approved insurance plans.

**61441 RETIREMENT & DISABILITY PAYMENTS - NON-PAYROLL**

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

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

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

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

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

**61444 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.

**61451 DEATH BENEFITS PAYMENTS FOR RETIREES - PENSION SYSTEMS**

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

## **7150 PROFESSIONAL SERVICES**

### **71500 PROFESSIONAL SERVICES**

Can not use procard for these services- 1099 reportable income.

#### **71501 OFFICES OF LAWYERS**

**Commodity:** P96150---Prof Services - Legal (incl Lawyers)

Payments for legal services provided by offices of legal practitioners known as lawyers and attorneys.

#### **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**

**Commodity:** P95174---Prof Services - Accounting

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

#### **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 author-ized mentor-ship program(s).

### **71522 ARCHITECTURAL SERVICES**

**Commodity:** S90600---Prof Services - Architectural Plan & Design

Payments for services in the planning and designing of buildings and structures, whereby, applying knowledge of design, construction proce-dures, etc.

### **71523 LANDSCAPE ARCHITECTURAL SERVICES**

**Commodity:** P96134---Prof Services - Landscape Design Stand Alone Job

Payments for services in the planning and designing development of land areas, whereby, applying knowledge of land characteristics, landscape design, etc.

### **71524 ENGINEERING SERVICES**

**Commodity:** P90601---Prof Services - Engineering/during construction

Payments for services providing plans, designs, and technical services during construction or installations, whereby, applying physical laws and principles of engineering.

### **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, etc.).

## **71528 SURVEYING AND MAPPING (EXCEPT GEOPHYSICAL) SERVICES**

**Commodity:** P96270---Prof Services - Surveying/Mapping

Payments for services providing the surveying and mapping of areas (except geophysical) such as for easements, etc.

## **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**

**Commodity:** P96300---Prof Services - Web Design Services

Payments for services providing planning, designing, and managing the production of visual communications. (UCO e.g. Web Design)

## **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 supporting 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.).

### **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**

**Commodity:** S92019---Prof Services -Data Processing Comptr&Software Mgt

Payments for services providing computer related services (except cus-tom programming, systems integration design, and facilities manage-ment). Examples are computer disaster recovery services and software installation services.

### **71540 ADMINISTRATIVE MANAGEMENT AND GENERAL MANAGEMENT CONSULTING SERVICES**

**Commodity:** P96120---Prof Services - Consulting  
P96120---Prof Services - Consulting

Payments for services providing operating advice and assistance on ad-ministrative management issues. Also includes general management consultants.

### **71541 HUMAN RESOURCES AND EXECUTIVE SEARCH CONSULTING SERVICES**

Payments for services providing advice and assistance in the area of hu-man resources (i.e., personnel, benefits, compensation, search and re-cruitment).

### **71542 MARKETING CONSULTING SERVICES**

**Commodity:** M10500---Marketing Consulting Services

Payments for services providing operating advice and assistance on mar-keting issues (e.g., objectives,

sales forecasting, pricing, etc.).

#### **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**

**Commodity:** P96117---Prof Services - Construction Management

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

#### **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, electronics environmental, health, medicine, food, botany, etc.).

#### **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**

**Commodity:** S91507---Prof Services - Audio/Video Service  
P91572---Prof Services - Photographic Services

Payments for services providing still, video, or digital photography.

### **71552 TRANSLATION AND INTERPRETATION SERVICES**

**Commodity:** P96280---Prof Services - Translation & Interpretation

Payments for services in translating written material and interpreting speech from one language to another and in providing sign language services.

### **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**

**Commodity:** P71554---All Other Prof.,Scientific,and Technical Services

Payments for providing professional, scientific, or technical services (except as provided for elsewhere).

### **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**

**Commodity:** S96201---Prof Services - Misc General/Administrative  
P964-01---Personnel - Temporary (Employment Agencies Service)

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)

### **71557 EMPLOYMENT PLACEMENT SERVICES**

**Commodity:** P96132---Prof Services - Employment Placement Svc

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.)

### **71558 BUSINESS SUPPORT SERVICES**

**Commodity:** S96224---Prof Services - Courier/Delivery Svc/Data Storage  
S96269---Prof Services - Records Management & Disposal Svcs

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)

### **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**

**Commodity:** P95178---Prof Services - Bulk Mail/Copy Services

Payments for services providing mailbox rental and other postal and mail-ing services (except direct mail advertising); copy centers or shops, pro-viding photocopying, duplicating, blueprinting, and other document copy-ing; etc. (UCO e.g. for campus mail use: to contract for bulk mailing ser-vices; for copy center use: to contract for bulk copy services.)

## **71562 COLLECTION AGENCIES**

**Commodity:** P95180---Prof Services - Collection Agency

Payments for services providing payment collection and remitting such collection to the agency.

## **71563 CREDIT BUREAUS**

Payments for services providing credit and employment histories on indi-viduals and credit histories on businesses, with information going to fi-nancial 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 ser-vices, guard and patrol services, protected pickup and delivery of valu-able items, security system sales with installation and repair, or system monitoring services.

## **71566 EDUCATIONAL SERVICES**

**Commodity:** S96278---Prof Services -Sewing & Alterations (costumes,etc)  
P96130---Prof Services -Educational Instruction & Training

Payments for services providing instruction and training by specialized establishments such as schools, colleges universities and training cen-ters.

**71570 OFFICES OF PHYSICIANS (EXCEPT MENTAL HEALTH SPECIALISTS)**

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

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.

**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.Sc.) 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 Chiro-practic treatment.

**71574 OFFICES OF OPTOMETRISTS**

Payments for services provided by doctors (O.D.) in the practice of Op-tometry.

**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, emo-tional, 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, pro-viding educational, recreational, and social activities for patients or indi-viduals 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).

**71582 MEDICAL AND DIAGNOSTIC LABORATORIES**

**Commodity:** P96122---Prof Services - Diagnostic & Laboratory

Payments for services providing analytical or diagnostic services, generally to the medical profession or patient referrals.

**71583 HOME HEALTH CARE SERVICES**

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

**71584 AMBULANCE SERVICES**

**Commodity:** P68002---Prof Services - Ambulatory Transport Services

Payments for services providing transportation of patients by ground or air, along with medical care.

**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 services provided by hospitals specializing in psychiatric and 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 per-sonal 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 (ex-cept as provided for elsewhere).

**71594 INDIVIDUAL AND FAMILY SERVICES**

Payments for services providing nonresidential social assistance for chil-dren 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, reha-bilitation 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**

**Commodity:** S96205---Prof Services - Arts,Entertainment,&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)

**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).

**7170 REPORTABLE COMPENSATION**

**71700 REPORTABLE COMPENSATION**

**71711 MOVING EXPENSES - - EMPLOYEE TRANSFER**

**Commodity:** M71711---Moving Expenses- pymt to certified carrier

Payment to a certified carrier for the cost of moving an employee permanently transferred at the request of a state agency. (See 74 O.S., § 500-51 et Seq.). This may also include payment/reimbursement of moving expenses for "new hires" of certain constitutionally created institutions of the state H.E. system. NOTE: Does not include moving expenses for "new hires" or state employees transferred from another state agency, as with inter-agency transfers, except as noted for institutions of the state H.E. system.

**7190 FLEXIBLE BENEFITS - ADMINISTRATION**

**71900 FLEXIBLE BENEFITS - ADMINISTRATION**

**71913 FLEXIBLE BENEFITS - ADMINISTRATION**

**Commodity:** B71913---Flexible Benefit Payments

Payments for deposit into the General Revenue Fund of inter-agency reimbursements for employer Social Security (FICA) savings made pursuant to the State Employee Flexible Benefits Plan Act (74 O.S., § 1347).

## **7200 TRAVEL EXPENSES**

### **72000 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, tele-graph 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 in connection 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.

**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, tele-graph 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 of-ficers or employees of the state.

**72200 TRAVEL - AGENCY DIRECT PAYMENTS**

Payment for direct-purchase of commercial airline tickets from an ap-proved 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 PikePass toll collec-tion fees for the Oklahoma Turnpike System. Rental of State Fleet Motor Pool Vehicles see OEC 73214.

**72211 OUT-OF STATE PURCHASE OF TRANSPORTATION COSTS-AGENCY DIRECT**

Payments for direct-purchase of commercial airline tickets as authorized and direct-purchase of other public transportation carriers (e.g., train and bus fares) for out-of-state travel by state employees, state officials, and other persons traveling on authorized official state business.

**722111 IN-STATE PURCHASE OF TRANSPORTATION COSTS-AGENCY DIRECT**

Payments for direct-purchase of public transportation carriers (e.g., train and bus fares) for in-state travel by state employees, state officials, and other persons traveling on authorized official state business.

**72212 TRAVEL EXPENSES - STUDENT ACTIVITY GROUPS, WARDS & INMATES, ETC.**

**Commodity:** R98105---Rental - Mass Transit Bus Service/Student Activity

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 custo-dial institution. Also includes authorize travel by social services clients not covered under another code.

**72213 OUT-OF-STATE PURCHASE OF FOOD AND LODGING-AGENCY**

DIRECT

**Commodity:** H96243---Hotel/Motel Reservations

Payment for direct-purchase of food, lodging and related expenses for out-of-state travel by state agencies authorized to contract for such travel related purchases for employees, state officials and other persons traveling on authorized official state business under 74 O.S. § 500.2, or other edict (e.g., grant or contract).

**72213 OUT-OF-STATE PURCHASE OF FOOD AND LODGING-AGENCY**

**DIRECT**

Payment for direct-purchase of food, lodging and related expenses for in-state travel by state agencies authorized to contract for such travel related purchases for employees, state officials, and other persons traveling on authorized official state business under 74 O.S. § 500.2, or other edict (e.g., grant or contract).

**72215 REGISTRATION - AGENCY DIRECT**

**Commodity:** R92460---Registration -Not for Credit, Class, Seminar, Wrkshp

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.

**7300 ADMINISTRATIVE EXPENSE**

**73000 ADMINISTRATIVE EXPENSE**

**73100 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****Commodity:** P999999---Postage Expense

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.

**73113 TELECOMMUNICATIONS SERVICES****Commodity:** T91577---Telephone Services: Long Distance & Local

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).

**73115 PRINTING & BINDING CONTRACTS****Commodity:** P96650---Printing - Event Programs/Audit Rpts/Brochures  
B90800---Book Binding - Rebinding or Repair

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.

**73116 ADVERTISING AND PROMOTIONAL EXPENSES****Commodity:** A91503---Advertising/Public Relations  
A96679---Advertising-Promotional, & Souvenir Items  
C84025---Clothing/Apparel Promotional for Give Away/Resale

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.)

### **73117 INFORMATIONAL SERVICE**

**Commodity:** S71565---Subscriptions ex.Wall Street Journal, Internet Svc

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.)

### **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**

**Commodity:** E63119---Exhibition - Cultural ex. Art Show

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)

### **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.

### **73123 ERP SYSTEM SERVICES**

Payment of the State Enterprise Resources Planning system services for all defined transactions. (IT Audit) HB 1046 (2005)

### **73125 LICENSE FEES, PERMIT FEES, CERTIFICATES AND OTHER RIGHTS OR**

**PRIVILEGES**

**Commodity:** L96257---Licenses, Fees, or Permits  
S20555---Software Under \$500

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 under OEC 73217 - Rent of Data Processing Software, or OEC 74113 - Purchase of Data Processing Software, as appropriate.

**73126 MEMBERSHIP IN ORGANIZATIONS**

**Commodity:** M92440---Memberships and Dues

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.)

**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, re-stocking service charges, etc.)

**73129 PREMIUMS - SURETY & OTHER REQUIRED BONDS**

**Commodity:** I96248---Insurance Bonds

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

**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., § 81, etc.) such as flat fee amounts intended for per diem expenses, but would exclude reimbursements of actual costs such as mileage.

### **73135 UTILITY CHARGES - OTHER UTILITIES**

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

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.

### **73136 UTILITY CHARGES - NATURAL GAS**

**Commodity:** U8125---Utilities - Gas

Payments to utility companies for natural gas services.

### **73137 UTILITY CHARGES - ELECTRICITY**

**Commodity:** U8100---Utilities - Electric Payments

to utility companies for electric services.

### **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**

**Commodity:** P65575---Photographic Supplies ex.Chemicals Non Educational

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

**73141 TUITION - TRADE/VO-TECH SCHOOLS AND OTHER TRAINING CENTERS – (not for 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 au-thorized 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. Fran-cis Tuttle, Metro Tech, Rose State technical classes)

**73142 TUITION -- HIGHER EDUCATION COLLEGES/UNIVERSITIES**

**Commodity:** T96425---Tuition - For Credit, Class,Seminar,Workshop

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 in-clude 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.

**73147 THIRD PARTY ADMINISTRATOR - IRS SECTION 125**

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

**73150 MOVING EXPENSES -- GENERAL**

**Commodity:** M73150---Moving Expenses - General (non UCO personnel)

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.

**73152 PREMIUMS - PROPERTY OR LIABILITY INSURANCE (HIGHER EDUC. ASA)**

**Commodity:** I96247---Insurance and Risk Management Liability Coverage

Payments of premiums for property and liability insurance, including payments through the state Risk Management Program.



### **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 vendo 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 sum-mons/petition to a person or to an agent authorized by appointment or by law, to receive service of process).

### **73200 RENT EXPENSE**

#### **73211 RENT OF OFFICE SPACE**

**Commodity:** R98107---Rental - Office Space for Operations

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)

#### **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**

**Commodity:** R98102---Rental - Room for Conferences or Seminars  
R98106---Rental - Storage Space  
R97105---Rental - Booth, Convention/Exhibit

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)

## **73214 RENT OF EQUIPMENT AND MACHINERY**

**Commodity:** L95403---Laundry & Dry Cleaning Svcs for Clothing  
R98101---Rental - Equipment  
R98111---Rental - Theatrical Equip (incl Costumes) R98112---  
Rental - Vehicles (Auto/Van/Truck) & Trailers M93202---  
Maint/Repair - Uniforms, Includes Service Contract R98113---  
Rental & Laundry of Uniforms

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.

## **73215 RENT OF TELECOMMUNICATIONS EQUIPMENT**

**Commodity:** R98104---Rental - Radio & Telecomm Equip Includes Lease

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 service, such as telephone (see OEC 73113).

## **73216 LEASE OF ELECTRONIC DATA PROCESSING EQUIPMENT**

**Commodity:** R98103---Rental/Lease-multifunctional copier w/fax/scanning  
R97106---Rental - Electronic Data Processing Equipment

Payments for lease of equipment utilized in data processing, excluding lease purchase (code 74312).

## **73217 RENT OF DATA PROCESSING SOFTWARE**

**Commodity:** S98522---Rental - 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.

### **73219 OTHER RENTS**

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

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).

### **73300 MAINTENANCE & REPAIR EXPENSE**

#### **73310 MAINTENANCE & REPAIR OF OTHER ITEMS – OUTSIDE VENDOR**

**Commodity:** M73310---Main&Repair- OutsideVendor for StateIssued Uniform

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).

#### **73311 MAINTENANCE & REPAIR OF BUILDINGS AND GROUNDS - OUTSIDE VENDOR**

**Commodity:** L28556---Lighting Fixtures (Non UCO)  
 C36010---Carpet/Tile includes Access.(Installed) Non UCO  
 J91039---Janitorial/Custodial Services Non UCO  
 M9310---Maint/Recond/Repair - Bldg/Grounds Non UCO  
 G91027---Garbage (Waste Removal) Non UCO  
 P29000---Pest Control Service Non UCO

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).

**73312 MAINTENANCE & REPAIR OF EQUIPMENT AND MACHINERY- OUTSIDE VENDOR**

**Commodity:** M58040---Musical Instrument Repair - Parts&Supplies  
M93101---Maint/Recond/Repair - Equip Non UCO  
M93102---Maint/Recond/Repair - Vehicles Non UCO  
M93966---Maint/Recond/Repair - Photographic Equip Non UCO  
M93958---Maint/Recond/Repair - Musical Instruments Non UCO  
M93856---Maint/Recond/Repair - Medical Equip Non UCO

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 or 73314.

**73313 MAINTENANCE & REPAIR OF TELECOMMUNICATIONS EQUIPMENT- OUTSIDE VENDOR**

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

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.

**73314 MAINTENANCE & REPAIR OF DATA PROCESSING EQUIPMENT - OUTSIDE VENDOR**

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

Payments for repair and maintenance of data processing equipment 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 the data processing equipment.

**73315 MAINTENANCE & REPAIR OF DATA PROCESSING SOFTWARE - OUTSIDE VENDOR**

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

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

**73318 GENERAL HOUSEKEEPING/JANITORIAL/SANITATION SUPPLIES AND MATERIALS****Commodity:** J48517---Janitorial/Custodial Supplies - General Non UCO

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.

**73319 EMPLOYEE MAINTENANCE EXPENSE ALLOWANCE (UNIFORM, ETC.) - REIMBURSEMENT****Commodity:** E73319---Employee Main.Exp. Reimbursement for Uniforms

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.

**73321 MAINTENANCE & REPAIR OF BUILDINGS & GROUNDS - SAME AGENCY PERSONNEL**

**Commodity:** L28550---Lamps - Light Bulbs (Building & Equip) UCO  
 T28070---Telephone Cable & Wiring UCO  
 L28554---Lighting Fixture (UCO)  
 M93200---Maint & Repair - Bldgs/Grounds (UCO)  
 D26510---Draperies, Curtains Installed  
 P50000---Paint & Finishes - Maint.of Bldgs, UCO Personnel  
 P290001---Pest Control Service - UCO 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.)

**73322 MAINTENANCE & REPAIR OF EQUIPMENT (NON-MOTOR VEHICLE) - SAME AGENCY PERSONNEL**

**Commodity:** L28545---Lamps - Projector (UCO)  
M93201---Maint & Repair - Equip (UCO)

Payments for purchase of parts, supplies and materials used in the main-tenance and repair of equipment and machinery by agency in-house per-sonnel. 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.)

**73323 MAINTENANCE & REPAIR OF TELECOMMUNICATIONS EQUIPMENT - SAME AGENCY PERSONNEL**

Payments for purchase of parts, supplies and materials used in the main-tenance and repair of telecommunications equipmment 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 main-tenance 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.

**73400 SPECIALIZED SUPPLIES AND MATERIALS EXPENSES**

**73411 FOOD AND KITCHEN SUPPLIES AND MATERIALS**

**Commodity:** F39299---Food/Utensils - Institutional Kitchen, Cafeteria

Payments for purchase of food commodities and ingredients used in pre-paring meals, such as by an institution's kitchen or cafeteria. Also in-cludes dining room/kitchen expendable supplies (e.g., paper napkins, dis-posable 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 al-lowable expense. Coffee, condiments see 73611)

**73416 PRINTING SUPPLIES AND MATERIALS**

**Commodity:** P64500---Paper - Used in Print Shop & Copy Center  
 P70000---Printing Print Shop Supplies (except Paper)

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.

**73422 RECREATIONAL SUPPLIES AND MATERIALS FOR STUDENTS, INMATES AND WARDS OF THE STATE**

**Commodity:** M20072---Uniforms - ex. Band, Guard  
 C23200---Crafts (General) for Recreational Purposes  
 A80501---Athletic/Sporting Goods - Equip.,Accessories  
 F35072---Flags-All Types;Banners,Pennants-Campus Activities  
 A80515---Awards/Trophies/Medals/Plaques-Events for Students  
 A80584---Athletic/Sporting Goods - Trainer Supplies  
 A05060---Art-Framing (pictures) & Framing Supplies  
 F23235---Floral-Arrangement (incl artificial)  
 T86070---Tickets - Group Activities/Events  
 C84026---Clothing for Teams/Volunteerism Projects  
 E63422---Exhibition - Recreational ex. Homecoming  
 F39298---Food/Utensils - Events held for Students

Payments for purchase of recreational supplies and materials (e.g., cray-ons, 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)

**73424 PERSONAL-USE SUPPLIES - INMATES, PATIENTS & WARDS OF THE STATE - Not for UCO use**

Payments for purchase of personal-use supplies (e.g., tobacco, cosmetics, toothbrushes, combs, etc.) furnished to inmates, patients, and wards in residence at state institutions, hospitals or other facilities.

### **73425 INSTITUTIONAL-SUPPLIED PERSONAL EFFECTS (E.G., LINENS, TOWELS, NIGHTCLOTHES, ETC.) AND RELATED SERVICES**

**Commodity:** L95404---Laundry & Dry Cleaning Rental & Srvs Linens  
L45054---Linens/Towels/Beadspreads Includes Cleaning Svc

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)

### **73426 MEDICAL SUPPLIES AND MATERIALS**

**Commodity:** D27097---Drug, Pharmaceuticals & Biologicals (Misc Products  
M47509---Medial Supplies - General (Dressings,Gloves,etc)

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)

### **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, die-sel) 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.



**73500 PRODUCTION, SAFETY, AND SECURITY EXPENSES****73512 UNIFORMS, CLOTHING AND ACCESSORIES**

**Commodity:** U20072---Uniforms Safety (Including Shoes)  
 A80400---Athletic Apparel (incl shoes) -Shirt/Uniforms  
 C84027---Clothing/Uniforms Required for Job

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.)

**73518 SAFETY & SECURITY SUPPLIES**

**Commodity:** L45055---Locks, Locksmith Supplies & Tools Non UCO  
 P68004---Police Supplies (General)  
 K13518---Keys, Locks, UCO Recoring Charges

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)

**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.

**73600 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 re-quired 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 re-quired.) 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 al-lowable expense.

**73611 MEETING REFRESHMENTS**

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

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.

**73613 OFFICE SUPPLIES - NON-EXPENDABLE**

**Commodity:** C20543---Computer Accessories-Memory Sticks/Cables/Monitors  
L28547---Lamps - Decorative,Desk,Floor,Table  
O66060---Office Machines, Calculator, Facsimile,Typewriters  
P20545---Printers - Dot Matrix & Inkjets (Deskjets)  
P20579---Printer Accessories - Cables, Trays, Etc  
V84082---Video or Tape Recorders for Administrative Use  
B61537---Boxes - Moving, Storage, Transfer,File Cases

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)

**73614 OFFICE SUPPLIES (EXPENDABLE)**

**Commodity:** L52580---Library & Archival - Supplies  
O61500---Office Supplies - General  
P20552---Printer - Toner Cartridges  
V84040---Video-Recording Tape, Cassettes & Video Tape Eval

P91576---Printing-Copying services for Administrative Use  
 P96654---Printing - Business Cards, Checks, Forms (not cont  
 P64510---Paper - For Office Use

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.)

### **73615 DATA PROCESSING SUPPLIES**

**Commodity:** T20552---Toner Cartridges - Copiers,Printers (For I.T. Use)  
 D23615---Data Processing Supplies(I.T. Use) Cables/Mag Tape

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).

### **73617 FOOD AND CATERING SERVICE**

**Commodity:** C96115---Catering & Concession Services  
 F37015---Food - Catered for Meetings or Student Events

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)

### **73619 EDUCATIONAL SUPPLIES – Related to Instruction, Classrooms and Labs**

**Commodity:** B52551---Books,Pamphlets, Publications,Reprints,not Library  
 M49058---Microscopes (All Types)  
 L28551---Lamps -Scientific Instruments, Microscope,Oscillos  
 M58035---Music - Sheet & Folio (Educational)

P96652---Printing-Copying (reproduction) services/classroom  
 A49512---Animals/Cadavers Lab  
 L17503---Lab Suplies & Testing (BIO,BOT,PHY) Educational  
 T85515---Theatrical - Costume & Props (supplies)  
 L17513---Laboratory Chemicals Educational  
 V86485---Training & Audio Visual Cassettes,VHS  
 G44007---Glass & Glazing Supplies  
 M47549---Medial - Instructional Aids & Training Programs  
 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

Payment for purchase of supplies used for education and training con-ducted 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, bi-ology supplies, chemistry supplies, theater supplies including props, lum-ber 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 ex-penses.)

### **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 re-lated expenses. (See OEC 72212)

### **73623 EXAMINATIONS**

**Commodity:** T78590---Test & Test Scoring Devices for Assessment Only

Payments for purchase of examination and test materials (e.g., applicant employment tests, employee promotional tests, certification tests adminis-tered by controlling boards, licensing examinations, etc.). May also in-clude the payment of fees associated with administering tests and/or ex-aminations by a third party. (UCO e.g. Exams for acceptance, test book-lets for assessment that include service for scoring, counseling and ca-reer service assessment testing, on-line examinations)

**73700 SHOP EXPENSE****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 build-ing grounds; expendable supplies used in operation of institutional dair-ies; 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 con-servation of wildlife. (UCO e.g. Selman Lab)

**73719 LABORATORY & MEDICAL SUPPLIES AND MATERIALS Excludes Educational Lab Supplies see 73619**

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)

**73721 LABORATORY SERVICES**

**Commodity:** L49058---Lab Diagnostic Testing Non Educational

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

**73729 MOTOR VEHICLE SUPPLIES (EXPENDABLE)**

**Commodity:** M48101---Motor Vehicle Supplies - Oil/AntiFreeze (not fuel)

Payments for the purchase of expendable supplies (e.g., oil, grease, anti-freeze, etc.) used in the operation and maintenance of motor vehicles.

**73731 MOTOR VEHICLE PARTS, ACCESSORIES AND SUPPLIES  
(NON- EXPENDABLE)**

**Commodity:** M48100---Motor Vehicle Parts - Tires/Batteries/Bed liner

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.

**7400 PROPERTY, FURNITURE, EQUIPMENT AND RELATED DEBT**

**74000 PROPERTY, FURNITURE, EQUIPMENT AND RELATED  
DEBT**

**74100 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**

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

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.

**74112 DATA PROCESSING EQUIPMENT**

**Commodity:** C20500---Computers & Info.Proc. Equipment  
P20547---Printers - Laser/LaserJet & Plotters  
M20587---Monitors, Computer Over \$500

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, Information Services Division.

**74113 DATA PROCESSING SOFTWARE****Commodity:** S20557---Software-Over \$500

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.

**74115 EQUIPMENT AND FURNITURE - RESIDENTIAL, EDUCATIONAL AND INSTITUTIONAL**

**Commodity:** M58000---Musical Instruments - General  
 P88067---Projection Equip.(all) Movie,Multimedia,Overhead,  
 B42004---Bleachers/Portable - Auditorium, Stadium,Team Seat  
 M58060---Music Accessories  
 A80500---Athletic/Physical Educ Equip  
 S85580---Stage-Lighting & Sound Equip  
 P60538---Park, Playground & Swimming Pool Equip  
 F35030---Flag Pole Affixed to ground - Institutional  
 A05200---Art Objects Decorative Over \$500  
 P65530---Photographic Equip&Acc - Cameras, Still,Movie,etc  
 S80300---Sound Systems, Components & Accessories  
 S79565---Sewing Machines (Equip) & Accessores Domestic  
 F42001---Furniture - Classroom, Institutional  
 F42002---Furniture - Dormitory/Mattresses & Boxspg, Stove  
 F42003---Laboratory  
 F42005---Furniture - Office (incl Workstation, Modules  
 E03105---Equipment - Building  
 T84001---Television Equip & Accessories  
 S55062---Signage Bldgs & Grounds  
 V88000---Visual Ed Equip/Hardware/Accessories  
 V84086---Video Systems (for studio quality production  
 G74115---Golf Carts

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 re-lated equipment (e.g., playground, laboratory (non-medical), sports, oc-cupational therapy, yard, museum , etc.). (UCO e.g. golf carts)

## **74116 EQUIPMENT - MEDICAL**

**Commodity:** M46590---Medial & Research - Sterlizing Equip  
M46514---Medical Equip (Minor) Cardio,Diagnostic,etc

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)

## **74117 EQUIPMENT - MANUFACTURING AND**

**PRODUCTION Commodity:** E54117---Equip - For Producing

Revenue (Print Press)

Payments for the purchase of equipment used in the manufacture or pro-duction 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 machin-ery, etc.). (UCO e.g. Print Shop Equipment)

## **74118 EQUIPMENT - SHOP**

**Commodity:** E54510---Equipment - Shop(Physical Plant Use)ex.Drill Press

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.).

## **74119 EQUIPMENT - CONSTRUCTION**

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

## **74122 EQUIPMENT - FIRE, SAFETY, AND LAW**

**ENFORCEMENT Commodity:** E34012---Equip -



Firefighting,Safety,Law Enforcement

Payments for purchase of fire-fighting, safety, rescue and law enforcement equipment (e.g., alarm devices, guns, radar units, ham radios, etc.).

**74123 EQUIPMENT - TELECOMMUNICATIONS**

**Commodity:** T72555---Telephone Equip & Accessories incl. Cell Phones  
B72509---Transmitters, AM/FM  
Broadcast

Payments for purchase of equipment used in telecommunications (e.g., radios, television, fax machine and telephone equipment) (UCO e.g. cell phone purchase).

**74124 EQUIPMENT - AGRICULTURE**

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

**74125 EQUIPMENT - LAB**

**Commodity:** L49000---Lab Equip.,&Acc.(Analytical &Research)General

Payments for purchase of scientific equipment used in the operation of a non-medical laboratory.

**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.

## **74129 EQUIPMENT - MOTOR VEHICLES: PASSENGER**

**CARS Commodity:** V07006---Vehicles -Automobiles/Vans/Trucks

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.

## **74200 LIBRARY EQUIPMENT AND RESOURCES**

### **74211 EQUIPMENT - LIBRARY**

**Commodity:** L52575---Library Machines/Equip  
F42004---Furniture - Library (Book Trucks,Cabinets,Shelving

Payments for purchase of book stacks and other specialized equipment utilized in the operation of libraries.

### **74212 LIBRARY RESOURCE AND STUDENT TEXTBOOKS**

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

Materials

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).

## **74300 LEASE PURCHASES**

### **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 below the original sale price.

**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 AND RIGHT-OF-WAY, CONSTRUCTION IN PROCESS, AND PASS THRU ASSETS**

**74510 PURCHASE OF LAND**

**Commodity:** L52590---Land -

Purchase

Payments for purchase of land or an interest in land.

## **74511 PURCHASE OF LAND IMPROVEMENTS**

**Commodity:** G59510---Nursery Stock: BeddingPlants,Flowers,Trees,etc  
L52585---Land Improvements - sidewalk, irrigation, fence

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)

## **74512 RIGHT-OF-WAY PURCHASE**

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

## **74521 CONSTRUCTION IN PROGRESS - LAND**

**IMPROVEMENTS Commodity:** C74521---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).

## **74522 CONSTRUCTION IN PROGRESS -**

**EQUIPMENT Commodity:** C74522---Construction in

Progress - Equipment

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

## **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**

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

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

**74600 BUILDING AND OTHER STRUCTURES - PURCHASE, CONSTRUCTION AND RENOVATION**

**74611 BUILDINGS AND OTHER STRUCTURES - PURCHASE**

**Commodity:** T72561---Tower -

Broadcasting,Microwave,Transmitting

BS4621---Buildings & Other Structure  
Purchase

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

**74621 BUILDINGS AND OTHER STRUCTURES - CONSTRUCTION AND RENOVATION**

**Commodity:** BE4621---Building Fixed Equipment Construciton/Renovation  
BR4621---Buildings -  
Construction/Renovation

Payments for new construction and alterations, additions and improve-ments 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.

**74622 MAJOR MAINTENANCE AND REPAIR OF EQUIPMENT**

**Commodity:** M93099---Maint/Recond-Major Equip Overhaul

ExtendsAssetLife

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?)

**74800 BOND INDEBTEDNESS AND EXPENSES**

**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.).

**7500 GENERAL ASSISTANCE , AWARDS, GRANTS, AND OTHER PROGRAM-DIRECTED PAYMENTS (E.G., SCHOLARSHIP & INCENTIVE PROGRAMS, PAYMENT & REIMBURSEMENT APPROVED PROGRAMS, PAYMENTS TO LOCAL GOVERNMENTS, ETC)**

**75000 GENERAL ASSISTANCE , AWARDS, GRANTS, AND OTHER PROGRAM-DIRECTED PAYMENTS (E.G., SCHOLARSHIP & INCENTIVE PROGRAMS, PAYMENT & REIMBURSEMENT APPROVED PROGRAMS, PAYMENTS TO LOCAL GOVERNMENTS, ETC.)**

**75200 SCHOLARSHIPS, TUITION, AND OTHER INCENTIVE-TYPE PAYMENTS**

**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**

7521110

752111

752112

**Commodity:** S30000---Scholarships

Payments of scholarships and stipends to students for educational purposes.

**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.

**75300 REFUNDS, INDEMNITIES, RESTITUTION**

**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 Commodity:** S10010---Settlements Paid

To/Thru Attorney

S75318---Payment for settlements of litigation to 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.

### **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 (main-tained 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)

**75322 OTHER IRS REPORTABLE INDEMNITIES, RESTITUTION,  
AND SETTLEMENTS**

**Commodity:** R75322---Restitution, Indemnities 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.

**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.

**75400 PROGRAM REIMBURSEMENT, LITIGATION  
COSTS**

**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 Reimb.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, etc.

**75523 TEXTBOOK PURCHASE - TEXTBOOK PROGRAM**

Purchase of books made by the State Textbook Committee under the provisions of the State Textbook Program. (Also see OEC 74212)

**75500 PAYMENTS TO GOVERNMENTAL SUBDIVISIONS AND NON-PROFIT ENTITIES FOR ASSISTANCE, GRANTS AND APPORTIONMENTS**

NOTE: The term governmental subdivisions includes: water districts; school districts; fire districts; multi-county; multi-city; counties; cities; towns; tribal governments; schools controlled by a state agency; etc., including another state agency when applicable and meeting the following criteria. This category of expenditures covers payments of assistance, grants, and apportionment type disbursements; whether they are paid from federal grant funds, state appropriations, or other revenue sources. This category of object of expenditure should not be used for operational-type expenses. We normally think of payments using these codes as pass-through funds, local project awards, etc., whereby, the state and/or paying agency does not receive a direct benefit such as goods or services.

**75900 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.

## **7600 TRANSFERS AND OTHER DISBURSEMENTS**

### **76000 TRANSFERS AND OTHER DISBURSEMENTS**

#### **76100 LOANS, TAXES, AND OTHER DISBURSEMENTS**

##### **76113 EMPLOYEE REIMBURSEMENTS (NON-TRAVEL)**

**Commodity:** ER76113---Employee Reimbursement Non-Travel Related Expenses

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, at-tach 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.

##### **76114 POLLUTION REMEDIATION**

**Commodity:** P76114---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.

**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

**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 invest-ment 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 col-lected by state agencies and remitted to the Department of Central Ser-vices. (74 O.S., § 3004.1, et seq.)

### **76200 TRANSFERS**

#### **76212 INVALID NUBMER \*\*\*\*\*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., an-nually appropriated funds and revolving funds) made by ONUS transfer. NOTE: Used for reporting Agency Special and Clearing Account dis-bursements 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 dis-bursements only.

#### **76214 INVALID \*\*\*\*\*TRANSFER TO CLEARING ACCOUNT FUNDS**

This account number will beremoved 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 dis-bursements only.

**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 Commodity:** P29100---Petty Cash Establish/Increase (for Accounting Use)

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.).

**76400 MERCHANDISE FOR RESALE**

**76411 MERCHANDISE FOR RESALE - RAW MATERIALS AND STOCK/SUPPLY ITEMS**

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

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.)