PERSONAL SERVICES - SALARY EXPENSE (6111xx)
Payroll - Payment of wages to employees for services to the state based on monthly, semi-
monthly, bi-weekly or other fixed period, including hourly and salary basis for both full-time and
permanent part-time employment. Also include salary adjustment payments.
NOTE: Includes permanent part-time salaried employees

61114x Salaries - Higher Education (H.E.) Teaching Pay & Salary Adjustments
  611140 Teaching Salary
  611141 Teaching Salary ADL Comp
  611142 Salary - Summer

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

61115x Salaries - Higher Education Professional (Non-Teaching) & Salary Adjustments
  611150 Salary Professional
  611151 Salary Professional ADL Comp

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

61116x Salaries - Higher Education Non-Professional Pay & Salary Adjustments
  611160 Salary Regular Student
  611162 Salary Non Professional
  611163 Salary Non Professional ADL Comp

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

61117x Salaries - Higher Education Other Teaching Pay And Salary Adjustments
  611170 Adjunct Salary
  611171 Salary Part Time Teaching ADL Comp
  611172 Hourly & Overtime Wages
  611174 Salary Work Study Program

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

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

612113

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

61212x Insurance Premiums - Health And Life (Other)

612121
612124

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

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

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

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

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

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

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

61221x Unemployment Compensation - Payroll

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

61223x Unemployment Compensation Reimbursement

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

61231x Insurance Premium - Worker's Compensation

Payments to insurers for premiums covering workers' compensation insurance.

61233x WORKERS’ COMPENSATION MEDICAL CLAIMS DEDUCTIBLE

Payment to insurers (e.g., CompSource) of employer’s obligation for workers’ compensation medical claims deductible expense.
OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

FICA AND RETIREMENT CONTRIBUTIONS

61311x  State Share - FICA
613111
613113
613115
613116

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

61312x  State Share - MQFE/FICA (Medicare Qualified Federal Employees (MQFE)
613120
613121

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

61323x  State Share - Oklahoma Public Employees Retirement System (O.P.E.R.S)
Payments for the state's (employer) share contribution to the Oklahoma Public Employee's Retirement Program. Also includes payments of employees' unused sick leave upon vesting or retirement.

61324x  STATE SHARE - OTHER AUTHORIZED RETIREMENT SYSTEMS
Payment of the state's (employer) share contributions to other authorized state retirement programs (e.g., Oklahoma Law Enforcement Retirement System and the Oklahoma Teachers Retirement System)

61325x  STATE RETIREMENT - PAYMENTS ON BEHALF OF LOCAL GOVERNMENTAL SUB-DIVISIONS
Payments by or through state agencies to an Oklahoma Retirement System on behalf of employees of participating local governmental sub-divisions.

61327x  STATE SHARE - JUDICIAL RETIREMENT
Payments for the state’s (employer) share contribution to the Oklahoma Public Employee’s Retirement System for the State Judicial Retirement Program.

61328x  STATE MATCH AND ADMINISTRATION FEE - STATE PLAN ANNUITY
Payments for the state’s match under the State Plan Annuity. This will also include the administration fee to the Oklahoma Public Employee’s Retirement System for administering the program.

61332x  SUPPLEMENTAL RETIREMENT PLANS - HIGHER EDUCATION
Payments by institutions of the state system of higher education for authorized employee supplemental retirement plans.
BENEFIT PAYMENTS
Payroll Only

61411x  UNEMPLOYMENT COMPENSATION (AGENCY 290 - ASA)
614111
Payments by the Oklahoma Employment Security Commission for unemployment compensation
claims made from their authorized depository funds.

61421x  WORKERS' COMPENSATION
614211
Payments to employees resulting from judgments/settlements ordered by the Workers’
Compensation Court.

61441x  RETIREMENT & DISABILITY PAYMENTS - NON-PAYROLL
Non-payroll retirement & disability payments made to persons under the state's various
employee retirement systems.

61442x  RETIREMENT PAYMENTS (PUBLIC EMPLOYEES RETIREMENT
SYSTEM) - PAYROLL
Payroll - Payments to retired employees covered under the state's public employees’ retirement
system.

61443x  RETIREMENT PAYMENTS (HIGHER EDUCATION) - NON-PAYROLL
Non-payroll payments to retired employees of the system of higher education under plans
adopted by the respective controlling boards.

61444x  RETIREMENT PAYMENTS (HIGHER EDUCATION) - PAYROLL
Payroll - Payments to retired employees of the system of higher education under a plan adopted
by the respective controlling board.

61451x  DEATH BENEFITS PAYMENTS FOR RETIREES - PENSION SYSTEMS
Payments of death benefits for retirees covered under the state pension plans.
OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

PROFESSIONAL SERVICES
Cannot use ProCard for these services- 1099 reportable income.

71501 Offices Of Lawyers
Payments for legal services provided by offices of legal practitioners known as lawyers and attorneys. Commodity: P96150---Prof Services - Legal (incl Lawyers)

71502 Offices Of Notaries
Payments for services provided by establishments primarily engaged in drafting, approving, and executing legal documents.

71503 Other Legal Services
Payments for specialized legal and paralegal services provided by offices of legal practitioners, other than lawyers and attorneys.

71506 Accounting, Tax Preparation, Bookkeeping, And Payroll Services
Payments to establishments providing services for auditing, accounting, and preparation of financial records and statements, designing accounting systems, and etc. Commodity: P95174---Prof Services - Accounting

71509 Contract Correctional Services (Adult & Juvenile)
Payments to facilities for providing housing, security and related services (per contractual requirements) for adult and juvenile offenders placed under State supervision.

71521 Payments For Contract Mentor Services
Payments to persons performing mentor-ship services under contract with the Oklahoma Military Department pursuant to the Department’s authorized mentor-ship program(s).

71522 Architectural Services
Payments for services in the planning and designing of buildings and structures, whereby, applying knowledge of design, construction procedures, etc. Commodity: S90600---Prof Services - Architectural Plan & Design

71523 Landscape Architectural Services
Payments for services in the planning and designing development of land areas, whereby, applying knowledge of land characteristics, landscape design, etc. Commodity: P96134---Prof Services - Landscape Design Stand Alone Job

71524 Engineering Services
Payments for services providing plans, designs, and technical services during construction or installations, whereby, applying physical laws and principles of engineering. Commodity: P90601---Prof Services - Engineering/during construction
OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

PROFESSIONAL SERVICES

71525  Drafting Services
Payments for services providing the drawing of detailed layouts, plans, and illustrations related to engineering and architectural specifications.

71526  Building Inspection Services
Payments for services providing building inspections, whereby, evaluating building structures and physical conditions of property, and etc.

71527  Geophysical Surveying And Mapping Services
Payments for services providing the gathering, interpreting, and mapping of geophysical data, and conducting surveys for engineering purposes (e.g., for subsurface resources such as oil, gas).

71528  Surveying And Mapping (Except Geophysical) Services
Payments for services providing the surveying and mapping of areas (except geophysical) such as for easements, etc.  Commodity:  P96270---Prof Services - Surveying/Mapping

71529  Testing Laboratories
Payments for services providing physical, chemical and other analytical testing (except medical and veterinary) in a laboratory or on-site.

71530  Interior Design Services
Payments for services providing planning, designing, and administering projects in interior spaces.

71531  Industrial Design Services
Payments for services providing designs and specifications optimizing the use, value, and appearance of products.

71532  Graphic Design Services
Payments for services providing planning, designing, and managing the production of visual communications.  Commodity:  P96300---Prof Services - Web Design Services

71533  Other Specialized Design Services
Payments for services providing professional designs (except architectural, landscape, architecture, engineering, interior, industrial, graphic, and computer system design).

71535  Custom Computer Programming Services
Payments for services providing the writing, modifying, testing, and sup-porting of software to meet the agency’s needs.

71536  Computer Systems Design Services
Payments for services providing the planning and designing of computer systems that integrate computer hardware, software, and communication technologies (The hardware and software components may be provided by the vendor, agency, or by a third party.).
OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

PROFESSIONAL SERVICES

71537  Computer Facilities Management Services
Payments for services providing on-site management and operation of the agency’s computer systems and/or data processing facilities.

71538  Other Computer Related Services
Payments for services providing computer related services (except custom programming, systems integration design, and facilities management). Examples are computer disaster recovery services and software installation services. **Commodity:** S92019---Prof Services - Data Processing Computer & Software Management

71540  Administrative Management And General Management Consulting Services
Payments for services providing operating advice and assistance on administrative management issues. Also includes general management consultants. **Commodity:** P96120---Prof Services – Consulting; P96120---Prof Services - Consulting

71541  Human Resources And Executive Search Consulting Services
Payments for services providing advice and assistance in the area of human resources (i.e., personnel, benefits, compensation, search and recruitment).

71542  Marketing Consulting Services
Payments for services providing operating advice and assistance on marketing issues (e.g., objectives, sales forecasting, etc.). **Commodity:** M10500---Marketing Consulting Services

71543  Process, Physical Distribution, And Logistics Consulting Services
Payments for services providing operating advice and assistance in such areas as manufacturing, productivity, production planning, quality assurance/control, inventory, warehouse utilization, transportation, materials and handling.

71544  Other Management Consulting Services
Payments for services providing management consulting (except administrative and general management; human resources; marketing; or process, physical distributions, and logistics). **Commodity:** P96117---Prof Services - Construction Management

71545  Environmental Consulting Services
Payments for services providing advice and assistance on environmental issues (i.e., environmental contamination, etc.).

71546  Other Scientific And Technical Consulting Services
Payments for services providing advice and assistance on scientific and technical issues (except environmental).

71547  Research And Development In The Physical, Engineering, And Life Sciences
Payments for services providing research and experimental development in the areas of physical, engineering, or life sciences (i.e., agriculture, health, medicine, food, botany, etc.).
OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

PROFESSIONAL SERVICES

71548   Research And Development In The Social Sciences And Humanities
Payments for services providing research and analysis in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

71549   Advertising And Related Services
Payments for services providing advertising campaigns and placing such advertising in newspapers, radio, television, etc. (not for just placing an ad in the newspaper - use OEC 73116)

71550   Marketing Research And Public Opinion Polling
Payments for services providing the systematically gathering, recording, tabulating, and presenting of marketing and public opinion data.

71551   Photographic Services
Payments for services providing still, video, or digital photography. Commodity: S91507---Prof Services - Audio/Video Service P91572---Prof Services - Photographic Services

71552   Translation And Interpretation Services
Payments for services in translating written material and interpreting speech from one language to another and in providing sign language services. Commodity: P96280---Prof Services - Translation & Interpretation

71553   Veterinary Services
Payments for services providing veterinary medicine, dentistry, or surgery for animals. Also includes testing services for veterinarians.

71554   All Other Professional, Scientific, And Technical Services
Payments for providing professional, scientific, or technical services (except as provided for elsewhere). Commodity: P71554---All Other Professional, Scientific, and Technical Services

71555   Management Of Companies And Enterprises
Payments for services providing management under one of the following: 1) holding securities or other equity interests; 2) to administer, oversee, and manage but without holding securities or other equity interests; or 3) to both administer and have holdings.

71556   Office Administrative Services
Payments for providing a range of day-to-day office administrative services, such as financial planning; billing and record keeping; personnel; etc. But not providing the operating staff. (UCO e.g. temp staff, billing service) Commodity: S96201---Prof Services - Miscellaneous General Administrative. P964-01---Personnel - Temporary (Employment Agencies Service

71557   Employment Placement Services
Payments for services providing employment listings and placement (of new employees). Also include supplying workers for limited periods of time (temporary help). (UCO e.g. Outside employment agencies – typically for HR use.) Commodity: P96132---Prof Services - Employment Placement Svc
PROFESSIONAL SERVICES

71558  Business Support Services
Payments for services providing activities that are ongoing routine, business support functions.  
(UCO e.g. developing your business, courier services, off site data storage services)
Commodity: S96224---Prof Services - Courier/Delivery Svc/Data Storage  S96269---Prof Services - Records Management & Disposal Services

71559  Document Preparation Services
Payments for services providing such things as letter or resume writing; document editing or proofreading; typing, word processing, or desktop publishing; and stenographic (except court reporting), transcription, and other secretarial services dealing with documents.

71560  Telephone Call Centers
Payments for services providing primarily answering services and relaying messages, telemarketing on a fee basis, taking orders by phone, soliciting contributions, providing information, etc.

71561  Business Service Centers
Payments for services providing mailbox rental and other postal and mailing services (except direct mail advertising); copy centers or shops, pro-viding photocopying, duplicating, blueprinting, and other document copying; etc.  (UCO e.g. for campus mail use: to contract for bulk mailing services; for copy center use: to contract for bulk copy services.)
Commodity: P95178---Prof Services - Bulk Mail/Copy Services

71562  Collection Agencies
Payments for services providing payment collection and remitting such collection to the agency.
Commodity: P95180---Prof Services - Collection Agency

71563  Credit Bureaus
Payments for services providing credit and employment histories on individuals and credit histories on businesses, with information going to financial institutions, retailers, and others needing such information.

71564  Other Business Support Services
Payments for providing business support services (except as provided for elsewhere).  (UCO e.g. Moody’s investor service)

71565  Investigation And Security Services
Payments for providing such things as investigative and detective ser- vices, guard and patrol services, protected pickup and delivery of valuable items, security system sales with installation and repair, or system monitoring services.

71566  Educational Services
Payments for services providing instruction and training by specialized establishments such as schools, colleges universities and training centers.  Commodity: P96130---Prof Services - Educational Instruction & Training  S96278---Prof Services -Sewing & Alterations (costumes)
PROFESSIONAL SERVICES

71570  Offices Of Physicians (Except Mental Health Specialists)
Payments for services provided by doctors (M.D. or D.O.) in the practice of general or
specialized medicine (except psychiatry or psychoanalysis) or surgery.

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

71571  Offices Of Physicians, Mental Health Specialists
Payments for services provided by doctors (M.D. or D.O.) primarily in the practice of psychiatry
or psychoanalysis.

71572  Offices Of Dentists
Payments for services provided by doctors (D.M.D., D.D.S. or D.D.S.) in the practice of general
or specialized dentistry or dental surgery.

71573  Offices Of Chiropractors
Payments for services provided by doctors (D.C.) in the practice of Chiropractic treatment.

71574  Offices Of Optometrists
Payments for services provided by doctors (O.D.) in the practice of Optometry.

71575  Offices Of Mental Health Practitioners (Except Physicians)
Payments for services provided by mental health practitioners (except physicians) in the practice
of diagnosis and treatment of mental, emotional, and behavioral disorders.

71576  Offices Of Physical, Occupational And Speech Therapists, And Audiologists
Payments for services provided by health practitioners in the practice of administering medically
prescribed physical therapy treatment. Also, providing educational, recreational, and social
activities for patients or individuals with disabilities.

71577  Offices Of Podiatrists
Payments for services provided by doctors (D.P.) in the practice of podiatry (foot).

71578  Offices Of All Other Miscellaneous Health Practitioners
Payments for services provided by other health practitioners (except as provided for elsewhere).

71579  Family Planning Centers
Payments for services providing a range of family planning service on an outpatient basis (e.g.,
prenatal counseling, etc.).

71580  Outpatient Mental Health And Substance Abuse Centers
Payments for services providing outpatient diagnosis and treatment of mental health disorders
and substance abuse.

71581  Other Outpatient Care Centers
Payments for services providing general or specialized outpatient care (except family planning
and outpatient mental health and substance abuse centers).
PROFESSIONAL SERVICES

71582  Medical And Diagnostic Laboratories
Payments for services providing analytical or diagnostic services, generally to the medical profession or patient referrals. **Commodity:** P96122---Prof Services - Diagnostic & Laboratory

71583  Home Health Care Services
Payments for in-home services providing skilled nursing, physical therapy, medical equipment,

71584  Ambulance Services
Payments for services providing transportation of patients by ground or air, along with medical care. **Commodity:** P68002---Prof Services - Ambulatory Transport Services

71585  All Other Ambulatory Health Care Services
Payments for services providing ambulatory health care (except as provided for elsewhere).

71586  General Medical And Surgical Hospitals
Payments for hospital services providing diagnostic and medical treatment to patients.

71587  Psychiatric And Substance Abuse Hospitals
Payments for hospital services specializing in psychiatric & substance abuse treatment.

71588  Specialty Hospitals (Except Psychiatric And Substance Abuse)
Payments for services provided by hospitals specializing in the diagnostic and medical treatment of inpatients with specific type of disease or medical condition (except psychiatric or substance abuse conditions).

71589  Nursing Care Facilities
Payments for services of an establishment providing inpatient nursing and rehabilitative treatment.

71590  Residential Mental Retardation Facilities
Payments for services of an establishment providing residential care for persons diagnosed with mental retardation.

71591  Residential Mental Health And Substance Abuse Facilities
Payments for services of an establishment providing residential care and treatment for patients with mental health and substance abuse illnesses.

71592  Community Care Facilities For The Elderly
Payments for services of an establishment providing residential and personal care for the elderly and other persons unable to care for themselves or to live independently.

71593  Other Residential Care Facilities
Payments for services of an establishment providing residential care (except as provided for elsewhere).
PROFESSIONAL SERVICES

71594 Individual And Family Services
Payments for services providing nonresidential social assistance for children and youth, elderly, disabled, etc.; and for families.

71595 Community Food And Housing, And Emergency And Other Relief Services
Payments for services providing the collection, preparation, and delivery of food for the needy. Also, community housing; construction and housing repair for low-income individuals/families, disabled, and elderly; and other assistance (e.g., food, shelter, clothing, etc.). Payments for services providing the collection, preparation, and delivery of food for the needy. Also, community housing; construction and housing repair for low-income individuals/families, disabled, and elderly; and other assistance (e.g., food, shelter, clothing, etc.). Payments for services providing the collection, preparation, and delivery of food for the needy. Also, community housing; construction and housing repair for low-income individuals/families, disabled, and elderly; and other assistance (e.g., food, shelter, clothing, etc.).

71596 Vocational Rehabilitation Services
Payments for services of an establishment providing vocational or, rehabilitation services (e.g., job counseling, job training, work experiences, etc.).

71597 Child Day Care Services
Payments for services of an establishment providing day care of infants or children.

71598 Arts, Entertainment, And Recreation
Payments for services providing entertainment in the area of Performing Arts, Spectator Sports, and related entertainment/recreation industries. (UCO e.g. speakers or entertainers for campus celebrations or public events) **Commodity:** S96205---Prof Services - Arts, Entertainment,& Recreation

71599 Other Services (Except Public Administration)
Payments for professional services not provided for elsewhere. (excludes Public Administration services)(UCO e.g. visiting scholars, speakers for educational purpose).
TRAVEL EXPENSES

72100  Travel - Reimbursements
Can use Pro-card for qualifying Registration fee only( 72215)- see travel policy- Registration documentation required to be submitted with Pro-Card.

72111  In-State Mileage - Motor Vehicle
Reimbursement of mileage expense incurred with use of privately-owned automobile or contract leased/rented motor vehicle for in-state travel. NOTE: For automobile mileage to/from in-state airport or other terminal in connection with out-of-state travel, use OEC 72121.

72112  In-State Meals (Per Diem Subsistence) Expense
Reimbursement for meals expenses incurred for in-state travel.

72113  In-State Public Transportation Charges - Non-Mileage
Reimbursement for public transportation expenses (e.g., railroad, air-plane, bus, taxicab, limousine, etc.) incurred for travel to points within the state of Oklahoma. May also include local (vicinity) transportation charges incurred for in-state travel, except as noted below. NOTE: (1) For local transportation expenses (e.g., taxicab, limousine, local transit system, etc.) incurred in going to and coming from an in-state airport or other terminal in connection with out-of-state travel, use OEC 72124. (2) For rental car leased within the state or automobile mileage expense for travel within the state of Oklahoma, use OEC 72111.

72114  In-State Miscellaneous Charges
Reimbursement for other authorized miscellaneous charges (e.g., toll fees, parking fees. business related phone calls, registration fees, telegraph charges, fax charges, etc.) not covered by another in-state travel OEC.

72115  In-State Lodging
Reimbursement for hotel, motel, or other public lodging charges incurred with in-state travel.

72121  Out-Of-State Mileage - Private Vehicle
Reimbursement claimed on a mileage basis for use of privately-owned motor vehicle for travel outside the state of Oklahoma. May also include mileage expense for travel to/from the in-state airport or other terminal in connection with out-of-state travel.

72122  Out-Of-State Transportation Charges
Reimbursement for public transportation charges (i.e., common carrier - - bus, rail, airplane, etc.) incurred in connection with travel to and from points outside the State of Oklahoma.

72123  Out-Of State Meal (Per Diem Subsistence) Expenses
Reimbursement claimed for documented meals and incidental expenses by state officials and employees for out-of-state travel.
TRAVEL EXPENSES

72124  Out-Of-State Local Transportation
Reimbursement for the cost of limousine, taxi, bus, rental car, etc., incurred while traveling on official business outside the State of Oklahoma. May also include local transportation charges incurred for travel to/from arrival/departure airport or other terminal in connection with out-of-state travel.

72125  Out-Of-State Miscellaneous Charges
Reimbursement for other authorized miscellaneous expenses (e.g., toll fees, parking fees, business related phone calls, registration fees, telegraph charges, fax charges, etc.) not covered by another out-of-state travel OEC.

72126  Out-Of-State Lodging
Reimbursement of out-of-state expenses for hotel, motel, or other public lodging charges.

72131  Travel Reimbursement - Non State Employees
Reimbursement of authorized travel to individuals who are not salaried officers or employees of the state.

72200  Travel - Agency Direct Payments
Payment for direct-purchase of commercial airline tickets from an approved travel agency and direct-purchase of other public transportation carriers (e.g., train and bus fares) for in-state and out-of-state travel by state employees, state officials, and other persons traveling on authorized official state business. May also include payment for Pike Pass toll collection fees for the Oklahoma Turnpike System. Rental of State Fleet Motor Pool Vehicles see OEC 73214.

72211  Purchase Of Transportation Costs – Agency Direct
Payment for direct-purchase of commercial airline tickets from an approved travel agency and direct-purchase of other public transportation carriers (e.g., train and bus fares) for in-state and out-of-state travel by state employees, state officials, and other persons traveling on authorized official state business. May also include payment for Pike Pass toll collection fees for the Oklahoma Turnpike System.

72212  Travel Expenses - Student Activity Groups, Wards & Inmates, Etc.
Payment of travel related expenses, such as transportation, meals and lodging, etc., for students participating in school activities, inmates of a state penal institution and wards or patients of a state hospital or custodial institution. Also includes authorize travel by social services clients not covered under another code. Commodity: R98105---Rental - Mass Transit Bus Service

72213  Purchase Of Food And Lodging - Agency Direct
Payment for food, lodging and other expenses by state agencies authorized to contract for such travel related purchases for employees under 74 O.S., § 500.2, or other edict (e.g., grant or contract). Commodity: H96243---Hotel/Motel Reservations
TRAVEL EXPENSES

72215  Registration - Agency Direct
Agency direct-payment of registration fees and similar charges for employees and officials to attend official workshops, seminars, conferences, meetings and other similar activities. May also include the cost of associated training materials required to complete the workshop, seminar, etc. NOTE: Registration paid by the agency is classified as a travel related expense whether or not the employee or officer is in official travel status for reimbursement of meals (per diem) and lodging expenses. UCO e.g. Can use Pro-card for qualifying Registration fee only- see travel policy- Registration documentation required to be submitted with Pro-Card. Commodity: R92460---Registration -Not for Credit, Class, Seminar, Workshop

ADMINISTRATIVE EXPENSE - MISCELLANEOUS ADMINISTRATIVE EXPENSE

73111  Freight Expenses
Payment for incoming and outgoing transportation charges that cannot be charged as a part of the original cost of commodity (e.g., specimens received by laboratories, hire of freight vehicles, United Parcel Service (UPS) shipping charges, etc.). NOTE: Ordinarily, freight charges for delivery/shipping of a supply or piece of equipment are included under the same object of expenditure as the item of purchase. (UCO e.g. for capitalizable items over $2,500 freight should be coded as 74xxx the same as the asset.)

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

73113  Telecommunications Services
Payments for communications charges for service required in the operation of an agency, such as telephone, telegraph, radio, mobile phone (cellular), pager (beeper), etc. May also include cable and satellite TV service when required in operation of an agency. (Internet service provider charges with approval) NOTE: Does not include the rent of telecommunications equipment (see OEC 73215). Commodity: T91577---Telephone Services: Long Distance & Local
ADMINISTRATIVE EXPENSE - MISCELLANEOUS ADMINISTRATIVE EXPENSE

73115 Printing & Binding Contracts
Reports/Brochures
Payments for printing and binding of reports, documents, books, etc., and other contractual printing costs. (UCO e.g. event programs, audit reports, annual budget reports, educational brochures) NOTE: Purchases of printed supplies (e.g., preprinted forms, letter head, envelopes, advertising, etc.) should be charged to the appropriate supply object of expenditure, OEC Class 73614 for office or 73619 for educational classroom use. **Commodity:** B90800---Book Binding - Rebinding or Repair, P96650---Printing - Event Programs/Audit

73116 Advertising And Promotional Expenses
Payments for advertisements (e.g., legal notices, job ads, tour ads, product/service ads, etc.) placed in newspapers, magazines, registers, etc. Also for payments of promotional type expenses authorized by law or other edict, for marketing programs or enterprise-like activities (e.g., Tourism and Recreation’s Film Office, parks, resorts, golf courses, and Oklahoma Today Magazine, etc.). (UCO e.g. - T-shirts or hats for give away or resale where individual organizations are promoting themselves, cups, bookends, pens, lanyards.) **Commodity:** A91503---Advertising/Public Relations, A96679---Advertising-Promotional, & Souvenir Items, C84025---Clothing/Apparel Promotional for Give Away/Resale

73117 Informational Service
Payments for services and products used in collection and dissemination of information to the general public and for informational purposes within an agency, such as clipping service, newsletters, newspaper/magazine subscriptions, subscriptions for Internet service, etc., which are not included under another category of object of expenditure. (UCO e.g. - Wall Street Journal, Survey Monkey, for Library subscriptions see 74212.) **Commodity:** S71565---Subscriptions ex.Wall Street Journal, Internet Svc

73118 Bank Service Charges
Payments of bank service charges (e.g., charges for services to maintain state bank accounts), bank card service charges (e.g., charges in connection with accepting/processing customer credit card payments at state parks and lodges, maintenance of agency-owned corporate credit card, etc.), and other similar charges. NOTE: Include payment of charges the OST passes on to agencies for "stop pay" transactions.

73119 Exhibitions, Shows & Special Events
Payments for the expenses of agricultural shows, special cultural exhibits, historical celebrations, and etc. (UCO e.g. -Art exhibits, fabric and boards for exhibits -non curricula related) **Commodity:** E63119---Exhibition - Cultural ex. Art Show

73120 Convenience Fees – Portal
Payment of convenience fees to the portal developer (usually OSF).

73121 Data Center Charges - Portal
Payment to OSF for data center charges related to the portal.
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ADMINISTRATIVE EXPENSE - MISCELLANEOUS ADMINISTRATIVE EXPENSE

73123    E.R.P System Services
Payment of the State Enterprise Resources Planning system services for all defined transactions.

73125    License Fees, Permit Fees, Certificates And Other Rights Or Privileges
Payments for the purchase of licenses, permits, certificates and other rights or privileges as required in the operation of an agency (e.g., Notary Public Commission fee, hospital license fee, etc.). (UCO e.g. pay lot fees, parking permits) NOTE: Payments for purchase of "computer software licensing" in connection with purchase/rent of computer software should be charged under OEC 73217 - Rent of Data Processing Software, or OEC 74113 - Purchase of Data Processing Software, as appropriate. **Commodity:** S20555---Software Under $500
L96257---Licenses, Fees, or Permits

73126    Membership In Organizations
Payments of dues and fees for agency (institutional/organizational) membership in authorized organizations, associations (e.g., Council of State Governments, etc.). May also include payment of individual (employee) memberships when authorized by state statute, grant, or other edict. (UCO e.g. Must be a transferable membership to qualify – see purchasing policy.) **Commodity:** M92440---Memberships and Dues

73128    Late-Payment Interest And Other Penalty Charges
Payment of interest under the provisions of 62 O.S., § 41.4A, B, C, & D, billed for late payment of vendor's invoice by a state agency. Also includes payment of other penalty type expenses for which a vendor is entitled to charge state agency customers (e.g., order cancellation fees, re-stocking service charges, etc.)

73129    Premiums - Surety & Other Required Bonds
Payments for the purchase of surety or other bonds required to operate an agency. **Commodity:** I96248---Insurance Bonds

73131    Premiums - Property Or Liability Insurance (State Agencies)
Payments of premiums by state agencies for property and liability insurance. NOTE: For payments by institutions of the system of Higher Educ., use OEC 73152. (UCO e.g. errors & omission, vehicle liability, property See 73152)

73132    Evidence Fund Expenses
Payments made under special provisions of state statutes providing for the disbursement of funds to obtain evidence. NOTE: Payments under this OEC apply only to those agencies authorized by state statutes to maintain/disburse funds in connection with gathering of evidence under assigned investigative powers.

73133    Jury And Witness Fees
Payments made by state agencies to individuals for jury and witness fees authorized by state statute or other legal authority (e.g., 22 O.S., § 722, 28 O.S.) such as flat fee amounts intended for per diem expenses, but would exclude reimbursements of actual costs such as mile-age.
73135  Utility Charges – Other Utilities
Payments to suppliers of utilities and utility type services, such as steam or other heat, water, sewage disposal, etc. NOTE: Do not include costs of producing these utilities by an agency itself. Commodity: U8150---Utilities - Water, Heat, Sewage or Garbage W96240---Waste Removal - Hazardous/ Bldg, Etc.

73136  Utility Charges - Natural Gas
Payments to utility companies for natural gas services. Commodity: U8125---Utilities – Gas

73137  Utility Charges - Electricity
Payments to utility companies for electric services. Commodity: U8100---Utilities - Electric

73138  Inter-Governmental Payments
Payments to the U.S. Government, other states and inter-state agencies (e.g., state compacts, etc.). Include payments to Oklahoma state agencies only when there is not a specific vendor type code for the expense. Do not include local governmental subdivisions (See Category 555000 for payments subject to that category) unless for a purchase or service not otherwise covered by a regular code.

73139  Photographic Supplies
Payments for photographic supplies, such as photo film, film processing, flashbulbs, darkroom supplies, microfilm, etc. (UCO e.g. photography supplies – non educational) NOTE: For photographic services, see 71551 - PHOTOGRAPHIC SERVICES. Commodity: P65575---Photographic Supplies ex. Chemicals Non Educational

73141  Tuition - Trade/Vo-Tech Schools & Other Training Centers (Not Registrations)
Payments for tuition and related educational materials in connection with employee attendance at private or public sector trade schools and other training centers for job related vocational education and training. May also include payment of employee reimbursement (non-travel) of tuition costs when attendance is required/approved as part of the agency's authorized training program for employees and officials. NOTE: Tuition training shall be subject to the rules and regulations of the agency's/institution's governing board or other authority. (UCO e.g. Francis Tuttle, Metro Tech, Rose State technical classes)

73142  Tuition -- Higher Education Colleges/Universities
Payments for tuition and course materials in connection with job-related higher education or other academic training at an accredited college or university for attendance by state officials and employees. May also include payment of employee reimbursement (non-travel) of tuition costs when attendance is required/approved as part of the agency's authorized training program for employees and officials. NOTE: Tuition training shall be subject to the rules and regulations of the agency's/institution's governing board or other authority. Commodity: T96425---Tuition - For Credit, Class, Seminar, Workshop
ADMINISTRATIVE EXPENSE - MISCELLANEOUS ADMINISTRATIVE EXPENSE

73147  Third Party Administrator - IRS Section 125
Payments to a third party administrator (TPA) of an IRS section 125 plan (Employees Benefit Council payments to American Fidelity; other plans payments to approved/selected TPA).

73150  Moving Expenses -- General
Payment of expenses related to the movement or relocation of a state agency's furniture and equipment, as when an office moves to a new location. (UCO e.g., - Non UCO personnel performing the service) NOTE: Does not cover moving expenses for an employee permanently transferred and relocated at the request of a state agency (74 O.S., § 500.51, et seq.) See OEC 71711. Commodity: M73150---Moving Expenses - General (non UCO personnel)

73152  Premiums - Property Or Liability Insurance (Higher Educ. ASA)
Payments of premiums for property and liability insurance, including payments through the state Risk Management Program. Commodity: I96247---Insurance and Risk Management Liability Coverage

73160  Miscellaneous Administrative Fee
Payment of miscellaneous administrative fees, including those associated with the purchase of goods or services where said fee would be better identified separately (or preferred) from the purchase and there is no specific fee code established (e.g., processing fees associated multiple invoicing by contract vendor gasoline purchases, etc.)

73165  Process Serving Fees
Payment of fees for process serving in legal or administrative actions (i.e., delivery by sheriffs or other authorized individuals the copy of a summons/petition to a person or to an agent authorized by appointment or by law, to receive service of process).
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ADMINISTRATIVE EXPENSE – RENT EXPENSE

73211 Rent Of Office Space
Payment for rent of general office space used by staff personnel for and in the operation of a state agency. (UCO e.g. – NUC offices) Commodity: R98107---Rental - Office Space for Operations

73212 RENT OF LAND
Commodity: R98141---Rental - Land
Payment for rent of land required for and in the operation of a state agency. (UCO – Rental of land for parking lots)

73213 Rent Of Other Building Space
Payment for rent of other building space, e.g., warehouse, storage, dis-play booths, etc., used for and in the operation of a state agency. (UCO e.g. – Mid Con Storage, Central Plaza classroom space, Suites office space, Roberts Bldg, conference room rental) Commodity: R98102---Rental - Room for Conferences or Seminars, R98106---Rental - Storage Space, R97105---Rental - Booth, Convention/Exhibit

73214 Rent of Equipment And Machinery
Payment for rent of equipment and machinery used for and in the operation of a state agency, except payments for (1) rent of electronic data processing equipment/machinery (see OEC 73216), (2) rent of telecommunications equipment (see OEC 73215), and (3) lease purchase option on equipment (see OEC category 743xx). (UCO e.g. copier lease, rental car. Maintenance or Service agreements for rented or leased equipment are coded here. Maintenance & Service agreements for university owned equipment are coded to 73312. Uniform rental is coded here.) NOTE: Cost of rental of equipment used in producing or processing a commodity should be included in the aggregate cost of the commodity. Commodity: R98113---Rental & Laundry of Uniforms, M93202--Maint/Repair - Uniforms, Includes Service Contract R98101---Rental – Equipment R98111---Rental - Theatrical Equip (incl Costumes) R98112---Rental - Vehicles (Auto/Van/Truck) & Trailers L95403---Laundry & Dry Cleaning Srvs for Clothing

73215 Rent Of Telecommunications Equipment
Payment for rent of telecommunications equipment, e.g., telephone/fax, telegraph, radio, etc., excluding lease purchase options (OEC 74315). NOTE: Does not include monthly charges for telecommunications ser-vice, such as telephone (see OEC 73113). Commodity: R98104---Rental - Radio & Telecomm Equip Includes Lease

73216 LEASE OF ELECTRONIC DATA PROCESSING EQUIPMENT
Payments for lease of equipment utilized in data processing, excluding lease purchase (code 74312). Commodity: R98103---Rental/Lease-multifunctional copier /fax/scanning R97106---Rental - Electronic Data Processing Equipment
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ADMINISTRATIVE EXPENSE – RENT EXPENSE

73217 Rent of Data Processing Software
Payments to computer vendors and/or software companies for use of various programming aids (e.g., assemblers, generators, sub-routine libraries, compilers, operating systems and application programs), including related "software licensing" charges. Excludes lease purchase options, OEC 74313. NOTE: Purchase plans require review by OSF, Information Services Division. **Commodity:** S98522—Rental - Software

73219 Other Rents
Payments of other rents, e.g., post office boxes*, books, films, parking space, etc. NOTE: Payment for rent of post office box must be made to the U.S. Post Office (74 O.S., § 91.2). **Commodity:** R45057—Rental - Mailboxes/Post Office Boxes, F98104—Rental - Books, Films, Movies, Tapes, Video R98110—Rental-(Events) Tables, Chairs, Drapes, Tents, etc.

ADMINISTRATIVE EXPENSE – MAINTENANCE & REPAIR EXPENSE

73310 Maintenance & Repair Of Other Items – Outside Vendor
Payments to an outside vendor for maintenance and repair of state-issued protective clothing and employees' uniforms; of clothing issued to inmates, patients and wards of the state; and institution-owned personal living items (e.g., linen, bedspreads, blankets, towels, bath cloths, gowns, etc.) supplied to inmates, patients and wards in custody of the state. This may also include maintenance and repair of other state-owned or state issued items (non-equipment and machinery). **Commodity:** M73310—Main&Repair- Outside Vendor for State Issued Uniform

73311 Maintenance & Repair Of Buildings And Grounds - Outside Vendor
Payments to outside vendors for on-going maintenance and repair of buildings and grounds, inclusive of materials, supplies and labor: (1) re-pair to buildings and grounds due to wear and tear and/or accidents (e.g., roof repairs, painting, plumbing, electrical, etc.); and (2) general maintenance services of building and grounds (e.g., housekeeping/maid, janitor-ial, trash hauling, exterminator, lawn and garden, tree trimming, etc.) NOTE: Does not include alterations to buildings (see OEC 74621). **Commodity:** P29000—Pest Control Service Non UCO M9310—Maint/Recon/Repair - Bldg/Grounds Non UCO G91027—Garbage (Waste Removal) Non UCO L28556—Lighting Fixtures (Non UCO) C36010—Carpet/Tile includes Access.(Installed) Non UCO J91039—Janitorial/Custodial Services Non UCO

73312 Maintenance & Repair Of Equipment And Machinery- Outside Vendor
Payments to outside vendors for on-going repair and maintenance of equipment, machinery, motor vehicles, etc., due to routine wear and tear, as well as accidents, inclusive of parts, materials, supplies and labor. Also covers payment of maintenance contracts purchased on equipment/ machinery. (UCO e.g. recalibrating equipment, piano tuning. Maintenance or Service agreements for rented or leased equipment are coded to 73214. Maintenance & Service agreements for university owned equipment are coded here.) NOTE: Does not include maintenance and repair of telecommunications or data processing equipment. See OEC 73313/4.
ADMINISTRATIVE EXPENSE – MAINTENANCE & REPAIR EXPENSE

73313  Maintenance & Repair Of Telecommunications Equipment- Outside Vendor
Payments for repair and maintenance of telecommunications equipment by outside vendor due to routine wear and tear, as well as accidents, inclusive of parts, materials, supplies and labor. Also covers payment of maintenance contracts purchased on telecommunications equipment.  
Commodity:  T73313---Telephone, cable & wiring - outside vendor Non-UCO

73314  Maintenance & Repair Of Data Processing Equipment - Outside Vendor
Payments for repair and maintenance of data processing equipment out-side vendor due to routine wear and tear, as well as accidents, inclusive of parts, materials, supplies and labor. Also covers payment of maintenance contracts purchased on the data processing equipment.  
Commodity:  M93103---Maint/Repair-Copiers, Fax, Scan Electronic DP-NonUCO

73315  Maintenance & Repair Of Data Processing Software - Outside Vendor
Payments for repair and maintenance of data processing software by out-side vendor, inclusive of materials and labor. Also covers payment of maintenance contracts purchased on data processing software.  
Commodity:  M92045---Maint/Support Software Non UCO  S92045---Software Maint/Support Non UCO

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

73319  Employee Maintenance Expense Allowance (Uniform, Etc.) - Reimbursement
Payments of expense reimbursement allowance to state employees for cleaning and repair of uniforms and other authorized maintenance expense allowance not considered reportable compensation outside of an accountable plan.  
NOTE: Payment claims for reimbursement of employees' uniform maintenance expense must include on the claim form the statutory authority for the expense allowance.  
Commodity:  E73319---Reimbursement for Uniforms

73321  Maintenance & Repair Of Buildings & Grounds - Same Agency Personnel
Payments for purchase of supplies and materials (e.g., lumber, paint, light bulbs, electrical fuses, pesticides, fertilizer, etc.), used in ongoing maintenance and repair of buildings and/or grounds by agency-assigned personnel. (UCO e.g. includes cleaning and kitchen supplies for in office use, small tools for physical plant see 74118.)  
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ADMINISTRATIVE EXPENSE – MAINTENANCE & REPAIR EXPENSE

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

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

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

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

ADMINISTRATIVE EXPENSE – SPECIALIZED SUPPLIES&MATERIALS EXPENSES

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

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

73422  Recreational Supplies & Materials For Students, Inmates & Wards Of The State
Payments for purchase of recreational supplies and materials (e.g., crayons, play dough, games, magazines, newspapers, etc.) used for entertainment and recreation purposes for students, patients, inmates and wards of the state. (UCO e.g. campus life public events, crown for homecoming queen, athletic and cheer uniforms, team t-shirts, including staff, for campus events, T-shirts, ropes course supplies, expenses from athletic summer camps, student trophies, volunteer appreciation tokens. Trophies are required to be part of a qualified award program. Food for non-catered student function)  Commodity: A80584---Athletic/Sporting Goods - Trainer Supplies F23235---Floral-Arrangement (incl artificial)
T86070---Tickets - Group Activities/Events A05060---Art-Framing (pictures) & Framing Supplies A80501---Athletic/Sporting Goods - Equip., Accessories F35072---Flags-All Types; Banners, Pennants-Campus Activities A80515---Awards/Trophies/Medals/Plaques-Events for Students C23200---Crafts (General) for Recreational Purposes M20072---Uniforms - ex. Band, Guard F39298---Food/Utensils - Events held for Students E63422---Exhibition - Recreational ex. Homecoming C84026---Clothing for Teams/Volunteerism Projects

73425  Institutional-Supplied Personal Effects (E.G., Linens, Towels, Nightclothes, Etc.)
Payments for purchase of institution-owned personal living items (e.g., linen, bedspreads, blankets, towels, bath cloths, gowns, slippers, etc.) supplied to inmates, patients and wards in custody of the state. Also, may include the payment for services (e.g., cleaning, laundry, etc.) to maintain such items in repair and good order for use. (UCO e.g. expenses for furnishing an apartment for artist in residents)  Commodity: L95404---Laundry & Dry Cleaning Rental & Srvs Linens, L45054---Linens/Towels/Bedspreads Includes Cleaning Svc

73426  MEDICAL SUPPLIES AND MATERIALS
Payments for purchase of expendable and non-expendable medical supplies and materials used in the prevention and treatment of injury, illness, and diseases (e.g., medicines, vaccines, cotton, alcohol, syringes, oxy-gen, occupational therapy, small items of equipment, etc.). Also includes payments for purchases made by the Oklahoma Medical Center for emergency medical supplies, pharmaceuticals and human organs, as authorized by the hospital's Board of Trustees and 74 O.S. Sec. 85.12. (UCO e.g. student health center, athletic trainer supplies)  Commodity: D27097---Drug, Pharmaceuticals & Biologicals (Misc Products M47509---Medical Supplies - General (Dressings, Gloves, etc)

73427  ARCHITECTURAL AND ENGINEERING SUPPLIES
Payments for expendable architectural and engineering supplies (e.g., blueprints, maps, etc.).

73429  MOTOR FUELS - COMMON
Commodity:  G40515---Gasoline – Automotive Payments for purchase of commonly used motor fuels (e.g., gasoline, diesel) for operation of motor vehicles, aircraft or marine crafts.

73431  MOTOR FUELS - SPECIAL
Payments for purchase of alternate fuels (e.g., propane, compressed natural gas, etc.) used in motor vehicles, aircraft or marine crafts.
ADMINISTRATIVE EXPENSE – PRODUCTION, SAFETY, & SECURITY EXPENSES

73512 Uniforms, Clothing And Accessories
Payments for purchase of state-issued protective clothing, uniforms, shoes, accessories (e.g., identification badges), etc., such as required by law enforcement, hazardous waste and fire-fighting personnel. Also covers payments for the purchase of clothing issued to inmates, patients and wards of the state, including materials and supplies to manufacture or re-pair such clothing. (UCO e.g. public safety and parking uniforms, shirts required for official university business – staff shirts for regular training sessions.) **Commodity:** U20072---Uniforms Safety (Including Shoes) A80400---Athletic Apparel (incl shoes) -Shirt/Uniforms C84027---Clothing/Uniforms Required for Job

73518 Safety & Security Supplies
Payments for purchase of non-equipment safety and security items (e.g., fire extinguishers, flashlights, ammunition, goggles, helmets, hard hats, etc.) required to safeguard and protect human life, equipment and other property. (UCO e.g. bullet proof vests, law enforcement ammunition and fire arms (under $500), keys, locks, UCO re-corning charges, finger printing supplies) NOTE: Does not include clothing items, see OEC 535120. For services (e.g., security patrol, surveillance monitoring, etc.), see OEC 71565. (See 71565-Investigation and Security Services) **Commodity:** K13518---Keys, Locks, UCO Recoring Charges L45055---Locks, Locksmith Supplies & Tools Non UCO P68004---Police Supplies (General)

73521 Shop Supplies And Materials – Production
Payments for purchase of small-item shop tools, supplies and materials (e.g., solvents, hand cleaners, shop towels, cordless drills, drill bits, band/circular saw blades, sanding paper, holding clamps, carpenter squares, measuring tapes, etc.) used in producing goods or services for sale, as would be used in the industrial shops of Oklahoma State Industries. NOTE: Do not include shop equipment purchases (OEC 74118) or purchases of raw materials used in the manufacture of a finished product for sale. Instead, see OEC 76411 - Purchase of Merchandise for Resale.
GENERAL OPERATING EXPENSES

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

73611 Meeting Refreshments
Payments for purchase of light food and drink items (e.g., doughnuts, cake, coffee, tea, soft drink, etc.) used as refreshments and required in connection with business meetings or similar type activities. As with all state expenditures such purchase must be for an official public purpose. May also include payment for purchase of related service items (e.g., disposable plates/flatware, stirrers, sweeteners, etc.). (UCO e.g. theater intermission refreshments, advertised events open to the public. MERF form required.) Per RUSO UCO policy - 3-3-5 refreshments for meetings, retreats and other UCO gatherings for staff are allowed expenses with prior approved MERF form. Coffee for general office consumption - not an allowable expense.

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

73613 Office Supplies - Non-Expendable
Payments for purchase of supplies used in the operation of an office (e.g., letter trays, waste baskets, desk staplers, etc.). (For UCO administrative offices. Supplies related to instruction see educational supplies 73619) NOTE: Non-expendable supplies are defined as items costing less than $500.00 and not immediately consumed when placed in use. This may also include inexpensive office equipment/furniture type items costing less than the above limit. (UCO e.g. computer, monitor, calculator, lamp, pictures, cameras) Commodity: B61537---Boxes - Moving, Storage, Transfer, File Cases V84082---Video or Tape Recorders for Administrative Use P20579---Printer Accessories - Cables, Trays, Etc P20545---Printers - Dot Matrix & Inkjets (Deskjets) C20543---Computer Accessories-Memory Sticks/Cables/Monitors L28547---Lamps - Decorative, Desk, Floor, Table O66060---Office Machines, Calculator, Facsimile, Typewriters

73614 Office Supplies (Expendable)
Payment for purchase of expendable office supplies, such as letter head, file folders, notebooks, columnar pads, carbon paper, etc. (UCO e.g. includes copy paper, toner, and ink cartridges for in office administrative use) For classroom supplies see OES 73619. NOTE: Expendable supplies are defined as supply items that are immediately expended or used up when placed in service. This would not include inexpensive equipment/furniture type items (see OEC 73613). (UCO e.g. – Copy paper – administrative-, ink cartridge, toner.) Commodity: O61500---Office Supplies – General L52580---Library & Archival – Supplies P91576---Printing-Copying services for Administrative Use V84040---Video-Recording Tape, Cassettes & Video Tape Eval P20552---Printer - Toner Cartridges P64510---Paper - For Office Use P96654---Printing - Business Cards, Checks, Forms
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73615  Data Processing Supplies
Payment for purchase of supplies (expendable and non-expendable) utilized in direct support of a data processing activity (e.g., ribbons, continuous form paper stock, card stock, special-designed form for collection, magnetic tape, disk packs, etc.). (UCO e.g. non administrative use, ex. I.T. center) NOTE: Does not include data processing supplies utilized strictly within a standard office, e.g., administration, personnel, etc. (See OEC 73613 or 73614). Commodity: D23615--Data Processing Supplies(I.T. Use) Cables/Mag Tape T20552---Toner Cartridges - Copiers, Printers (For I.T. Use)

73617  Food And Catering Service
Payments for purchase of vendor-prepared meals or foods when authorized by state statute, grant, or other edict. Examples are vendor-prepared meals or foods served for patients, inmates and wards at state-operated institutions and facilities; and payments/reimbursements for vendor-prepared foods (e.g., pizzas, hamburgers, etc.) purchased for wards or clients when approved and under the authority of state statute, grant, or other edict. Would also include meal costs associated with officially recognized employee recognition award ceremony, banquet, or reception authorized by statute. Can also include meals when appropriate for training classes or official meetings, must include justification statement and be authorized by agency head or designee. (UCO e.g. Chartwells, catered refreshments for staff meeting, purchase of ingredients for campus events. Must include MERF) Commodity: C96115---Catering & Concession Services F37015---Food - Catered for Meetings or Student Events

73619  EDUCATIONAL SUPPLIES – Related to Instruction, Classrooms and Labs
Payment for purchase of supplies used for education and training conducted in a classroom or other organized instructional setting. This may also include payments for purchase of supplies used for education and training for the general public (e.g., information binders, covers, jackets, notebooks, etc.). (UCO e.g., art supplies, books (non-library), videos, bi-ology supplies, chemistry supplies, theater supplies including props, lumber and tools for sets, microscopes, NCS and Scantron forms, test book-lets for classroom purposes that includes service for scoring, rifle targets, paper used to produce class materials, qualified summer workshop expenses.) Commodity: E01100---Educational Supplies E63619---Exhibition - Educational ex. Symposium P64509---Paper - For Classroom or Lab Use T78589---Test & Test Scoring Devices (In Classroom Use) V84081---Video or Tape Recorders for Educational Use B52551---Books, Pamphlets, Publications, Reprints, not Library M49058---Microscopes (All Types) L28551---Lamps -Scientific Instruments, Microscope, Oscillos M58035---Music - Sheet & Folio (Educational) T85515---Theatrical - Costume & Props (supplies) A49512---Animals/Cadavers Lab P96652---Printing-Copying (reproduction) services/classroom M47549---Medial - Instructional Aids & Training Programs G44007---Glass & Glazing Supplies L17503---Lab Supplies & Testing (BIO,BOT,PHY) Educational L17513---Laboratory Chemicals Educational V86485---Training & Audio Visual Cassettes, VHS
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GENERAL OPERATING EXPENSES - 7360

73621 RECREATIONAL ACTIVITY PAYMENTS - STUDENTS
Payments for recreational activities for students participating in an event as authorized by a state educational institution. (UCO e.g. cheer leading competition fees, conference fees, debate fees, pageant fees.) NOTE: Does not include the actual agency direct payment of travel related expenses. (See OEC 72212)

73623 EXAMINATIONS
Payments for purchase of examination and test materials (e.g., applicant employment tests, employee promotional tests, certification tests administered by controlling boards, licensing examinations, etc.). May also include the payment of fees associated with administering tests and/or examinations by a third party. (UCO e.g. Exams for acceptance, test book-lets for assessment that include service for scoring, counseling and career service assessment testing, online examinations) Commodity: T78590---Test & Test Scoring Devices for Assessment Only

SHOP EXPENSE – 7370

73715 Shop Supplies – Non-Production
Payments for purchase of small-item shop tools, supplies and materials (e.g., solvents, hand cleaners, shop towels, cordless drills, drill bits, band/circular saw blades, sanding paper, holding clamps, carpenter squares, measuring tapes, etc.) not used in producing goods or services for sale.

73716 Agriculture & Veterinary Supplies
Payments for purchase of feed and forage for farm or laboratory animals and purchase of veterinary medicines and supplies used for the care and keep of such animals. Also payments for the purchase of seeds, bulbs, plants, trees and fertilizer used on institutional farms and/or building grounds; expendable supplies used in operation of institutional dairies; and farm/ranch/agriculture supplies (e.g., halters, rope, hay forks, cinch ties, clippers, etc.) used in operation of a ranch/farm type facility. (UCO e.g. trees and plants for grounds maintenance.)

73717 Wildlife Research Supplies
Purchase of supplies and materials used in research, control, and conservation of wildlife. (UCO e.g. Selman Lab)

73719 Laboratory & Medical Supplies And Materials Excludes Educational Lab
Payments for purchase of supplies, materials, etc. used in diagnostic laboratory and medical testing and other testing when a service is not provided (e.g., reagents, glassware, x-ray film, laboratory animals, etc.). (UCO e.g. student health center supplies. Educational labs see 73619 Educational supplies)
SHOP EXPENSE – 7370

73721 Laboratory Services
Payments for services used in diagnostic laboratory testing of human and animal specimens. Includes the cost of services used in other testing. (UCO e.g. outsourced diagnostic labs) NOTE: For laboratory supplies, see 73719 - LABORATORY & MEDICAL SUPPLIES AND MATERIALS

Commodity: L49058---Lab Diagnostic Testing Non Educational

73729 Motor Vehicle Supplies (Expendable)
Payments for the purchase of expendable supplies (e.g., oil, grease, anti-freeze, etc.) used in the operation and maintenance of motor vehicles.

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

73731 Motor Vehicle Parts, Accessories And Supplies (Non-Expendable)
Payments for the purchase of replacement parts, accessories and non-expendable supplies used in the operation and maintenance of motor vehicles (e.g., tires, batteries, wiper blades, spark plugs, head lamps, light bulbs, seat covers, bed liners, engine/chassis/electrical repair parts, etc.).

NOTE: Normally, a motor vehicle is described as a vehicle that provides transportation, such as passenger cars, trucks, vans, buses, motor homes, and motor cycles. It would not include items such as forklifts, tractors, golf carts (unless street legal and for transportation), road graders, etc.

These items would be considered equipment, but not motor vehicles.

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

OFFICE FURNITURE, EQUIPMENT AND RELATED DEBT - 7410

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

74111 Office Furniture And Equipment
Payments for purchase of general office machines (e.g., typewriters, adding machines, postage machines, facsimile machines, etc.); furniture (e.g., desks, chairs, files, etc.); office equipment (e.g., copying/duplicating machines, typewriters, adding machines, etc.) used in operation of an office; and movable equipment and furniture purchased under authority granted in bond or capital outlay appropriations acts. (UCO e.g. workstations, desks) NOTE: For such items costing less than $500.00, OEC 73613, Office Supplies - Non-Expendable, may be used.

Commodity: M60062---Mailing Equip-Folding/Inserting,Etc P70027---Printing Plant Equipment C65550---Cameras & Accessories (non & specialized)
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OFFICE FURNITURE, EQUIPMENT AND RELATED DEBT - 7410

74112 Data Processing Equipment
Payments for purchase of data processing equipment (hardware) (e.g., computers (including personal/lap top versions), punches, sorters, printers, etc.). NOTE: Purchase plans (campus master plan) require review by OSF, Information Services Division. **Commodity:** M20587---Monitors, Computer Over $500 P20547---Printers - Laser/LaserJet & Plotters C20500---Computers & Info. Proc. Equipment

74113 Data Processing Software
Payments for purchase of computer software such as used in a data processing activity, including related "software licensing" costs. (UCO e.g. maintenance agreements see 73315. No ProCard purchases -Software purchases under $500 see 73613. ) NOTE: Purchase plans (campus master plans) require review by OSF, Information Services Division. **Commodity:** S20557---Software-Over $500

74115 Equipment & Furniture - Residential, Educational & Institutional
Payments for purchase of furniture and equipment used in a residence, school, institution, or facility operated by the state, including: kitchen equipment (e.g., stove, microwave, refrigerator, etc.), household furniture (e.g., beds, sofas, tables, etc.); school furniture (over $500) (e.g., desks, chairs, etc.); sweepers, and mechanical floor cleaning machines; laundry or laundry service equipment (e.g., washers, dryers, etc.); fixed building equipment (e.g., hot water heaters, air conditioners, etc.) and other related equipment (e.g., playground, laboratory (non-medical), sports, occupational therapy, yard, museum, etc.). (UCO e.g. golf carts) **Commodity:** S85580---Stage-Lighting & Sound Equip P60538---Park, Playground & Swimming Pool Equip F35030---Flag Pole Affixed to ground – Institutional A05200---Art Objects Decorative Over $500 M58000---Musical Instruments – General P88067---Projection Equip.(all) Movie, Multimedia, Overhead, M58060---Music Accessories B42004---Bleachers/Portable Auditorium, Stadium, Team Seat A80500---Athletic/Physical Educ Equip T84001---Television Equip & Accessories P65530---Photographic Equip & Acc - Cameras, Still Movie, etc S80300---Sound Systems, Components & Accessories S79565---Sewing Machines (Equip) & Accessories Domestic F42001---Furniture - Classroom, Institutional F42002---Furniture - Dormitory/Mattresses & Box Spring, Stove F42003---Laboratory E03105---Equipment – Building F42005---Furniture - Office (incl Workstation, Modules V88000---Visual Ed Equip/Hardware/Accessories S55062---Signage Bldgs & Grounds V84086---Video Systems (for studio quality production G74115---Golf Carts

74116 Equipment - Medical
Payments for purchase of equipment utilized in a medical or nursing care facility (e.g., hospital beds, examining tables, operating room equipment, etc.). Also, includes payments for purchase of scientific equipment used in medical laboratory testing or diagnostic service. Do not include non-medical laboratory equipment or institutional-type furniture (see OEC 74115). (UCO e.g. Student Health Center) **Commodity:** M46590---Medical & Research - Sterilizing Equip M46514---Medical Equip (Minor) Cardio, Diagnostic, etc
OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

OFFICE FURNITURE, EQUIPMENT AND RELATED DEBT - 7410

74117    Equipment - Manufacturing And Production
Payments for the purchase of equipment used in the manufacture or production of goods or services (e.g., boilers, pumps, electric generators, etc. used in producing heat, electricity, water or other utilities; printing presses; equipment used to produce or process materials for sale or use by an agency (e.g., food canning machinery, auto tag production machinery, etc.). (UCO e.g. Print Shop Equipment) **Commodity**: E54117---Equip - For Producing Revenue (Print Press)

74118    Equipment - Shop
Payments for purchase of equipment used to maintain and repair agency buildings and equipment (e.g., carpenter or automotive shop equipment - table/radial arm saws, drill presses, motor hoists, floor jacks, etc.). **Commodity**: E54510---Equipment - Shop(Physical Plant Use) ex. Drill Press

74119    Equipment - Construction
Payments for purchase of machinery and equipment utilized in all phases of construction. Also purchase of drafting and surveying equipment associated with construction work.

74122    Equipment - Fire, Safety, And Law Enforcement
Payments for purchase of fire-fighting, safety, rescue and law enforcement equipment (e.g., alarm devices, guns, radar units, ham radios, etc.). **Commodity**: E34012---Equip - Firefighting, Safety, Law Enforcement

74123    Equipment - Telecommunications
Payments for purchase of equipment used in telecommunications (e.g., radios, television, fax machine and telephone equipment) (UCO e.g. cell phone purchase). **Commodity**: T72555---Telephone Equip & Accessories incl. Cell Phones B72509---Transmitters, AM/FM Broadcast

74124    EQUIPMENT - AGRICULTURE
Payments for purchase of machinery, equipment and tools used in operating farms, dairies or other agricultural-related activities.

74125    EQUIPMENT - LAB
Payments for purchase of scientific equipment used in the operation of a non-medical laboratory. **Commodity**: L49000---Lab Equip.,& Acc.(Analytical &Research) General

74126    EQUIPMENT - ENVIRONMENTAL
Payments for purchase of equipment used in connection with issues concerning the environment.

74127    EQUIPMENT - MOTOR VEHICLE (MOUNTED OR ATTACHED)
Payments for purchase of equipment mounted or attached on motor vehicles (e.g., winch, loader gate, spray tank, canopy, etc.).

74128    EQUIPMENT - MOTOR VEHICLES: COMMERCIAL TRUCKS AND BUSES
Payments for purchase of motor vehicles designed primarily for commercial use, e.g., trucks and buses. NOTE: Purchase requires review/approval of DCS/Fleet Manager.
OFFICE OF STATE FINANCE
EXPENDITURE/ACCOUNT CODE LISTING AND DEFINITIONS

OFFICE FURNITURE, EQUIPMENT AND RELATED DEBT - 7410

74129  Equipment - Motor Vehicles: Passenger Cars
Payments for purchase of vehicles designed primarily for personal transportation, e.g., passenger cars, mini-vans, station wagons, etc.). NOTE: Normally, a motor vehicle is described as a vehicle that provides transportation, such as passenger cars, trucks, vans, buses, motor homes, and motor cycles. It would not include items such as forklifts, tractors, golf carts (unless street legal and for transportation), road graders, etc. These items would be considered equipment, but not motor vehicles. Commodity: V07006---Vehicles -Automobiles/ Vans/Trucks

LIBRARY EQUIPMENT AND RESOURCES - 7420

74211  Equipment - Library
Payments for purchase of book stacks and other specialized equipment utilized in the operation of libraries. Commodity: L52575---Library Machines/Equip F42004---Furniture - Library (Book Trucks, Cabinets, Shelving

74212  Library Resource And Student Textbooks
Payments for purchase of publications or other library items for reference use. Also, may include payments for purchase of textbooks used for students in a classroom. NOTE: Does not include payments for purchase of textbooks by the State Textbook Committee (see OEC 75523). Commodity: L42056---Library Publications/Library Reference Materials

LEASE PURCHASES - 7430

74311  Lease Purchase - Furniture And Equipment
Payments of a lease contract for furniture and equipment that provides for a purchase option at some price below the original sale price.

74312  Lease Purchase - Data Processing Equipment
Payments of a lease contract for electronic data processing equipment that provides for a purchase option at some price below the original sale price. NOTE: Purchase plans require review/approval of OSF, Information Services Division.

74313  Lease Purchase - Data Processing Software
Payments of a lease contract for data processing software that provides for a purchase option at some price below the original sale price. NOTE: Purchase plans require review/approval of OSF, Information Services Division.

74314  Lease Purchase - Land And Building
Payments of a lease contract for land and buildings that provides for a purchase option e below the original sale price.
LEASE PURCHASES - 7430

74315 Lease Purchase - Telecommunications Equipment
Payments of a lease contract for telecommunications equipment that pro-vides for a purchase option at some price below the original sale price.

74316 Interest Payments – Capital Leases
Payments for interest on capital lease purchases. (Requires OSF approval) UCO has approval from OSF to use this account number.

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

74510 Purchase Of Land
Payments for purchase of land or an interest in land. Commodity: L52590---Land - Purchase

74511 Purchase Of Land Improvements
Payments for alterations and other improvements to land (e.g., fences, stone walls, roadways, walks, drainage, tunnels, grading and terracing and all ornamental and commemorative structures). (UCO e.g. parking lot maintenance) Commodity: L52585---Land Improvements - sidewalk, irrigation, fence G59510---Nursery Stock: Bedding Plants, Flowers, Trees, etc

74512 Right-Of-Way Purchase
Payments for purchase of right-of-way and related expenses (e.g., relocation of utilities, necessary court costs, relocating improvements, etc.).

74521 Construction In Progress - Land Improvements
Payments for new construction and alterations, additions and improvements to land before it will be placed in service (e.g., fences, stone walls, roadways, walks, drainage, tunnels, grading and terracing and all ornamental and commemorative structures). Commodity: C74521---Construction in Progress-Land Improvements

74522 Construction In Progress - Equipment
Payments incurred to construct or develop equipment before it will be placed in service. Commodity: C74522---Construction in Progress - Equipment

74523 Construction In Progress - Software
Commodity: C74523---Construction in Progress- Software Payment incurred for software development during the application development stage, if incurred subsequent to the completion of the preliminary project stage. Capitalization is limited to situations where management authorized and commits to funding.

74599 Pass Thru Assets
Payments to vendors for capital asset items that are purchased on behalf of other entities. Commodity: A74599---Asset items purchased on behalf of other entities
Building & Other Structures - Purchase, Construction Renovation

74611 Buildings And Other Structures - Purchase
Payments for purchase of buildings and other capital structures (e.g., boat docks, silos, etc.).

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

74621 Buildings And Other Structures - Construction And Renovation
Payments for new construction and alterations, additions and improvements to existing buildings; including permanent, fixed equipment (e.g., heat/air conditioning unit); installation of electric wiring and erection of power transmission and telephone lines. Also, includes payments for improvement and alterations to other capital structures.

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

74622 Major Maintenance And Repair Of Equipment
Payments for nonrecurring maintenance and repair of equipment (e.g., heavy equipment engine overhaul). (UCO e.g. does it extend the life of the asset?)

Commodity: M93099---Maint/Recond-Major Equip Overhaul Extends AssetLife

Bond Indebtedness And Expenses - 7480

74811 Principal Payments - Bond Debt
Payments on the principal of bonded indebtedness.

74812 Interest Payments - Bond Debt
Payments for interest on bonded indebtedness.

74813 Other Expenses - Bond Debt
Payments for other expenses pertaining to bond fund administration, (e.g., Bond Commission expenses, legal services, printing, etc.).
75210  Stipends – Other Non-Employee
Payments for non-employee stipends pursuant to laws, grants, or other authorized directives. Such as stipend payments to non-state employees serving as council members or panelist for advisory boards and/or council meetings (e.g., Too Much To Lose advisory council, Resource Parent/Teen Panel advisory board, etc.). May also include stipend payments specifically authorized in federal grants (stipends for participants in programs to attend scheduled events, etc.) (UCO e.g.- stipends for participants in programs to attend summer bridge programs, summer academies, training programs, etc.)

75211  Scholarships – Students
Payments of scholarships and stipends to students for educational purposes.  
Commodity:  S30000---Scholarships

75212  Teacher Stipends
Payments to teachers or instructors (not employed by the State) in the form of “incentive” compensation stipends and which are, therefore, IRS reportable. (This code represents payments where a service is not provided, however, if a service is provided, the appropriate professional services 715XX object code should be used.)

75213  Oklahoma Police Corps Stipends
Payments to individuals under the Oklahoma Police Corps Act training program administered by the Department of Public Safety. These payments are “incentive” compensation stipends and which are, therefore, IRS reportable

75214  Incentive Awards - Monetary And Material
Payments for monetary and material incentive awards authorized by a bona fide incentive awards program (e.g., the Incentive Awards for State Employees Act*, National Guard Recruitment Incentive program, National Army Guard Incentive program, etc.) Also includes associated materials costs, such as lapel pins, paper certificates, etc. (UCO e.g. gift cards, plaques for qualified award programs – see purchasing policies. Payments for summer camps, research stipends, etc. Must NOT meet scholarship criteria or be reimbursement of expenses. See 75211)  
*NOTE: Incentive compensation to state employees and unit incentive pay for employees are payroll disbursements. See OEC 61112 and 61115, respectively.
REFUNDS, INDEMNITIES, RESTITUTION – 7530

75315 Indemnities, Restitution, Settlements
Payments to victims for losses and damages suffered due to natural or man-made causes. Also includes payments of court-ordered restitution or settlements, and other associated costs as ordered by the Courts. Also includes payments of compensation to waste tire facilities made pursuant to the Oklahoma Waste Tire Recycling Act. (27A O.S., § 2-11-401, et Seq.) NOTE: May be used for the resolution of out-of-date (prior FY) invoice payment disputes pursuant to a properly executed settlement agreement and release by the state agency and the vendor.

75316 Legal Settlements Reportable To The IRS
Payments identified in court-ordered or other legal authority settlements which would otherwise have been coded with one of the object of expenditure codes identified for tracking as 1099 reportable. (Said codes identified by the OSF Accounting Dept.) (UCO e.g. KSCS Tower Settlement Payments) These would be payments reported in Box 7-Non employee Compensation on the IRS Form 1099. Legal settlements are considered non-encumbered payments. NOTE: This may be used for the resolution of out-of-date (prior FY) invoice payment disputes pursuant to a properly executed settlement agreement and release by the state agency and the vendor. It should not normally be used for settlements to employees since such payments are normally subject to payroll processing. Exceptions are on a case by case basis.

75317 Royalties
Payments of royalties, to individuals or corporations, resulting from sale of publications, research, inventions, etc.

75318 Settlements - Paid To/Thru Attorney
Payments for settlements of litigation when checks are issued to (either as sole payee or joint payee) or delivered to an attorney not retained by the State. NOTE: The total amount of the settlement, not just the attorney's portion, should be included on the 1099 form issued to the attorney. Agencies will need to adjust the 1099 registers to reflect the total amount of the settlement. If the settlement is determined to be reportable to the individual, additional reporting requirements exist. Commodity: S10010---Settlements Paid To/Thru Attorney S75318---Payment for settlements of litigation to Attorney

75319 Refunds -- Overpayment Charges
Payments of refunds for overpayments received for licenses or other fees collected by a controlling agency, board or commission. Also may include payments of returned unused funds received under a grant or similar contractual agreement. May further include payment to a bank to cover loss of monies released by the bank for deposit to an agency's account (maintained for such deposits) when due to redemption of customer's bad check for purchase of services (e.g., fishing/hunting license) from the state. (UCO e.g. student refunds, correspondence fees)
REFUNDS, INDEMNITIES, RESTITUTION – 7530

75322 Other Irs Reportable Indemnities, Restitution, And Settlements
Payments include prizes and awards paid to individuals other than employees (Note: employee awards and prizes must go through payroll); legal settlements for punitive damages, damages for nonphysical injuries or sickness, and any other taxable damages (this would be for non-employee and non-contractor settlements but not settlement payments to attorneys); payments made to individuals for participating in a medical research study or studies; payments made to individuals for a deceased employee's final wages (normally these are processed through payroll and should only be used on a case by case basis); and payments such as those made to individuals under the Firefighter Death Benefit (excluding spouse, former spouse, or child - use code 75315). Payments under this code would be reported in Box 3-Other Income on the IRS Form 1099.

Commodity: R75322---Restitution, Indemnities and Settlements

75325 Payments Of Collections Made For Another Jurisdiction
Payments by state agencies of collections made on behalf of another jurisdiction, e.g., garnishment court costs collections to the Courts.

PROGRAM REIMBURSEMENT, LITIGATION COSTS - 7540

75411 Withdrawals - Agency / Trust Funds
Payment of withdrawals and disbursements of funds held by the state in an agency or trust relationship (i.e., where only at the request or direction of the principal or beneficiary can the money be withdrawn. For example, an inmate directs payment from funds held by the institution in trust for the inmate). (UCO e.g. Agency organization payments and Chartwells pass through payments only) NOTE: Used for reporting Agency Special Account disbursements only.

75422 Public Health Preparedness & Response – Payments & Reimbursements
Payments and reimbursements for expenditures incurred by facilities in order to increase response in the event of a public health and/or terrorist event.

75423 Reimbursements And Repayments – Other
Commodity: R75423---Other Reimbursements and Repayments under qualified program
Payment of reimbursements and repayments under qualified programs established by state, federal, or other edict, when a separate account code is not available. This includes state authorized reimbursement payments by D.E.Q. for Wheel Wash Systems at Landfills (27A O.S., § 2-10-802.B.3.c.), the Oklahoma Dental Loan Repayment Program by the State Dept. of Health (63 O.S., § 1-2710), reimbursement to businesses under student internship grant programs by colleges and universities, and other reimbursements not otherwise covered by a separate account,
ASSISTANCE PAYMENTS TO AGENCIES

75911  Assistance Payments To Agencies
Payments to a state agency for appropriate expenditures enumerated under object of expenditure category 75500, such as programs under grants that provide for assistance payments. NOTE: For both inter and intra-agency payments.

TRANSFERS AND OTHER DISBURSEMENTS - 7610

76100  Loans, Taxes, And Other Disbursements
76113  Employee Reimbursements (Non-Travel)
Payments on a reimbursement basis to employees and officials for certain miscellaneous emergency purchases or other purchases not available through their agency's normal purchasing process. (74 O.S., § 250.6, as amended.) (UCO e.g. Must fill out OSF Form 3, and/or if food, MERF, attach all receipts, do not include tax, liquor or postage. Submit all to a/p.) NOTE: This Object of Expenditure was created for identification and tracking purposes for employees' non-travel expenditure reimbursements, as required. However, these payments at the agency's option may be coded under the detailed object of expenditure so designated for the purchased item(s), e.g., 536130, Office Supplies; 531120, Postage*; etc. *Postage stamps and rent of post office box excepted (74 O.S., § 90.2). Payment of these expenses must be made to the U. S. Post Office only. Commodity: ER76113---Employee Reimbursement Non-Travel Related Expenses

76114  Pollution Remediation
Payments to remedy the current or potential detrimental effects of existing pollution. Examples include outlays to clean up spills of hazardous wastes or hazardous substances and outlays to remove contamination, such as, leaking underground storage tanks; asbestos removal; chemical spills; water pollution; EPA Superfund sites; and Brownfield remediation. Excludes prevention and control activities with respect to current operations, future pollution remediation activities required upon retirement of an asset, landfill closure, and post closure care. Commodity: P76114---Pollution Remediation

76115  Mansion And Other Allowances
Allowance payments to the Governor for operating the mansion; also payments to the college presidents and vice presidents for allowances provided for under state statutes.

76117  Loans
Disbursements of loan funds by authorized state agencies.

76118  Taxes & Fees - Remittance To The Federal Government
Payment of Federal taxes and fees collected by a state agency and remit-ted to the Federal Government. Also includes payments of assessments levied by the Federal Government.

76119  TAXES & FEES- REMITTANCE TO THE STATE GENERAL FUND
Payment of taxes, fees, etc., collected by a state agency and remitted to the State General Revenue Fund
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TRANSFERS AND OTHER DISBURSEMENTS - 7610

76121 Taxes Remitted To Oklahoma Tax Commission
Payment of state sales and other taxes collected by a state agency and remitted to the Oklahoma Tax Commission.

76123 Purchase Of Securities And Other Investments
Payment for securities purchased with retirement fund reserves, Land Commission investments, Bond Fund Reserves, etc.

76124 Investments - Federal Funds
Purchase of investments made with federal funds.

76125 OCAST Program Award Payments
Payments by the Oklahoma Center for the Advancement of Science and Technology (OCAST) for research and development and technology commercialization program contract awards.

76130 Arbitrage Rebate
Payments to the U. S. Treasury of cumulative earnings from the investment of bond proceeds that exceed the yield on the bond. This payment represents a reduction of investment earning.

76131 Handicapped Vendor Levy (Credit) And Payment To Division Of Central Services
Agencies' handicapped vendor levy credit adjustment on payments for products and services purchased from severely handicapped qualified vendors. Also, includes payment of the handicapped vendor levy collected by state agencies and remitted to the Department of Central Services. (74 O.S., § 3004.l, et seq.)

TRANSFERS - 7620

76212 Invalid Number *****Transfer To Treasury Funds – Onus
*****This account code will be removed by OMES effective 7/1/2013**DO NOT USE***Cash transfers from official depository funds to operating funds (e.g., annually appropriated funds and revolving funds) made by ONUS transfer. NOTE: Used for reporting Agency Special and Clearing Account disbursements only.

76213 Transfer To Special Account Funds
Commodity: T98111---Transfer of Funds (for Accounting Use)
Cash transfers from official depository funds to special, dedicated funds (e.g., the annually appropriated funds or revolving funds transferred to an agency special account.) NOTE: Used for reporting Agency Special and Clearing Account disbursements only.

76214 Invalid *****Transfer To Clearing Account Funds
This account number will be removed by OMES effective 7/1/2013 ****DO NOT USE****Cash transfers from official depository funds to a clearing account. NOTE: Used for reporting Agency Special and Clearing Account disbursements only.
TRANSFERS - 7620

76215  Transfer To Treasury Funds - J.E. Only
Cash payments from official depository funds to operating funds (e.g., annually appropriated funds and revolving funds) made by journal entry only. NOTE: Used for reporting Agency Special and Clearing Account disbursements only.

76216  Transfer Of Investment Funds To Master Custodians
Transfer of funds by authorized pensions systems and the State and Education Employees' Group Insurance Program to master custodians, and authorized transfer of other dedicated funds to master custodians.

76219  Establishment Or Increase Of Imprest (Petty) Cash Account
Payments made to establish an imprest (petty) cash account or increase an existing account amount. NOTE: Payments to replenish a petty cash fund must be charged to the applicable object(s) of expenditure (OEC(s)) relating to the various purposes for which the funds being replenished were paid out (e.g., 73613- Office Supplies; 73112 - Postage (i.e., postage due), etc.). **Commodity:** P29100---Petty Cash Establish/Increase (for Accounting Use)

MERCHANDISE FOR RESALE - 7640

76411  Merchandise For Resale - Raw Materials And Stock/Supply Items
Purchase of stock items or supplies used for resale. Also includes the purchase of supplies and materials used in the production or preparation of merchandise for sale (e.g., lumber, food ingredients, assembly items, etc.). (UCO e.g. computers purchased for resale at Tech Store, t-shirts purchased for resale, promotional items purchased for resale.) **Commodity:** R76411---Raw Materials & Supply Items Used for Resale Merchandise