## OFFICE OF STATE FINANCE
### OBJECT OF EXPENDITURE CODE (OEC) LISTING AND DEFINITIONS
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AS AMENDED BY UCO – 03/2007
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AS AMENDED BY UCO – 03/2007
OFFICE OF STATE FINANCE

OBJECT OF EXPENDITURE CODE (OEC) LISTING AND DEFINITIONS

61000  PAYROLL SERVICES – Payroll Use Only

61100  SALARY EXPENSE

61111  SALARIES - REGULAR PAY AND SALARY ADJUSTMENTS

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

NOTE: Includes permanent part-time salaried employees

61112  SALARIES - REGULAR PAY AND SALARY ADJUSTMENTS (LEGISLATURE)

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

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

Payroll - Payment of salary compensation to non-permanent employees for services to the state based on hourly, daily or other short-term wage rate period. Also include salary adjustment payments.

NOTE: Permanent part-time salaried employees are included under OEC 71111.

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

611142  Payroll - Payment of salary compensation to regular full-time teaching staff of institutions of the system of H.E. for services to the state. Also include salary adjustment payments.

61115  SALARIES - HIGHER EDUCATION PROFESSIONAL (N0N-TEACHING) PAY AND SALARY ADJUSTMENTS
611150  Payroll - Payment of salary compensation for professional services other than teaching services (e.g., salaries paid for administrative services, separately budgeted research services and other such services). Also include salary adjustment payments.

61116  SALARIES - HIGHER EDUCATION NON-PROFESSIONAL PAY AND SALARY ADJUSTMENTS

611160  611162 Payroll - Payment of salary compensation not classified as "Teaching Salaries" or "Professional Salaries" (e.g., salaries of clerical personnel, maintenance personnel, students, etc.). Also include salary adjustment payments.

61117  SALARIES - HIGHER EDUCATION OTHER TEACHING PAY AND SALARY ADJUSTMENTS

611172 Payroll - Payment of salary compensation to adjunct, temporary, and substitute teachers for teaching services, and other teaching salaries not covered by any other teaching salary code. Also include salary adjustment payments.

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

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

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

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

61123  INDIVIDUAL INCENTIVE PAY AND SAFETY AWARDS

Payroll - Payment of individual incentive pay to employees of a participating agency as approved by the Committee for Incentive Awards for State Employees (74 O.S., § 4111, et Seq.). This code also includes authorized payments to individuals for safety awards, such as under the Department of Veteran Affairs' Safety Awards program (72 O.S., § 63.10A).
61124  DATA PROCESSING SIGNING INCENTIVE PAYMENTS

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

61125  UNIT INCENTIVE PAY

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

61126  INDIVIDUAL HEALTH INCENTIVE PAYMENTS

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

61127  OVERTIME WAGES

Payroll - Payment of authorized employees' overtime hours worked.

61128  HOLIDAY PAY

Payroll - Payments of authorized holiday pay.

61129  PAY DIFFERENTIAL

Payroll - Payments of authorized differential.

61131  TERMINAL LEAVE

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

61132  DEFERRED COMPENSATION - OPERS

Payroll - Payments to the Oklahoma Public Employees Retirement System (OPERS) on behalf of employees participating in the state tax-sheltered income deferment plan. (74 O.S., § 1701, et Seq.)
61133  DEFERRED COMPENSATION - EDUCATION
Payroll - Payments made on behalf of the state education system teachers and full-time employees participating in tax-sheltered income deferment plans. (Section 403 (b) of the Internal Revenue Code and 70 O.S., § 6-102)

61135  CAFETERIA PLAN - STATE
Payroll - Payment of adjustments to employees' gross salary for the State Cafeteria Plan as administered by the Office of Personnel Management.

61137  CAFETERIA PLAN - GROUP INSURANCE
Payroll - Payment of adjustments to employees' gross salary for the Group Insurance Cafeteria Plan as administered by the Employees' Benefit Council.

61139  CAFETERIA PLAN - OTHER (e.g., HIGHER EDUCATION)
Payroll - Payment of adjustments to employees' gross salary for other cafeteria plans as administered by individual agencies and institutions (e.g., system of higher education).

61140  COMPENSATION - BOARD AND COMMISSION MEMBERS
Payroll - Reportable payments subject to IRS regulations covering miscellaneous compensation and reimbursements to individuals.

61142  EXCESS BENEFIT ALLOWANCE
Payroll - Payment of excess allowance authorized state employees for purchase of insurance over the actual cost of the elected insurance.

61143  EMPLOYEE EXPENSE ALLOWANCE-REPORTABLE
Payroll - Payment of reportable expense reimbursement allowance under non-accountable plan established for employee expense reimbursement (e.g., uniform maintenance allowances).
61144  SIGNING INCENTIVE PLAN PAYMENTS - NON DATA PROCESSING

Payroll - Payment of individual sign-on incentive pay to individuals hired to fill positions in any job family for which the Appointing Authority has identified as having critical recruitment and retention problems. Authorizes a lump-sum payment not to exceed a total of $5,000 during the week of the individual’s enter-on-duty date or in two equal payments during the first six months of state employment. May also apply to current and former state employees meeting certain criteria. (OPM 01-02, Emergency Amendments to the Merit Rules - OAC 530:10-7-6) See OEC 71124 - Data Processing Signing Incentive Payments, for the data processing job families.

61145  CONTINUOUS SERVICE INCENTIVE PLAN PAYMENTS

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

61200  INSURANCE PREMIUMS - HEALTH, LIFE, ETC. -- Payroll Benefits Only

61211  INSURANCE PREMIUMS - HEALTH AND LIFE (STATE PLAN)

612113 Payment of contributions made by state agencies for the cost of group insurance covered under the Okla. State and Education Employee's Group Insurance Board (OSEEGIB) Program.

61212  INSURANCE PREMIUMS - HEALTH AND LIFE (OTHER)

612121 Payment of contributions by state agencies for employee coverage in group health and life insurance plans other than OSEEGIB (e.g., disability and dismemberment type insurance), including payments made directly to an insurance carrier.

NOTE: May also include payments of premiums for insurance purchased for students, such as insurance covering participation in school athletic activities.
61213 INSURANCE PREMIUMS - RETIREES' HEALTH (HIGHER EDUCATION)

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

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

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

61215 INSURANCE PREMIUMS - RETIREES' LIFE (HIGHER EDUCATION)

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

61221 UNEMPLOYMENT COMPENSATION - PAYROLL

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

61223 UNEMPLOYMENT COMPENSATION REIMBURSEMENT

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

61231 INSURANCE PREMIUM - WORKER'S COMPENSATION

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

61233 WORKERS' COMPENSATION MEDICAL CLAIMS DEDUCTIBLE

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

61300 FICA AND RETIREMENT CONTRIBUTIONS

61311 STATE SHARE - FICA
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Payments for the state's (employer) share contribution made under the Federal Insurance Contributions Act.

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

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613121  
Payments for the state's (employer) share contribution for Medicare qualified federal employees (MQFE).

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

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

61324  STATE SHARE - OTHER AUTHORIZED RETIREMENT SYSTEMS

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

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

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

61326  EMPLOYEE DEFERRED INCENTIVE SAVINGS PLAN (AGENCY 515 ONLY)

Payment of the $25 match to the covered employees accounts under the SoonerSave Deferred Compensation Plan.
61327  STATE SHARE - JUDICIAL RETIREMENT
Payments for the state’s (employer) share contribution to the Oklahoma Public Employee’s Retirement System for the State Judicial Retirement Program.

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

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

61400  BENEFIT PAYMENTS – Payroll Only

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

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

61431  DISABILITY BENEFITS (AGENCY 516-ASA)
Payments by the Oklahoma State and Education Employees’ Group Insurance Program from their special account for disability payments.

61435  HEALTH, DENTAL & LIFE INSURANCE - CONTRACT PLANS CLAIMS (Agency 516 - ASA)
Payments by the Oklahoma State & Education Employees Group Insurance Plan to vendors who operate employees' Health Maintenance Organization (HMO) and other approved insurance plans.
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<td>RETIREMENT &amp; DISABILITY PAYMENTS - NON-PAYROLL</td>
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<td>Non-payroll retirement &amp; disability payments made to persons under the state's various employee retirement systems.</td>
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<td>RETIREMENT PAYMENTS (PUBLIC EMPLOYEES RETIREMENT SYSTEM) - PAYROLL</td>
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<td>Payroll - Payments to retired employees covered under the state's public employees' retirement system.</td>
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<td>Non-payroll payments to retired employees of the system of higher education under plans adopted by the respective controlling boards.</td>
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<td>Payroll - Payments to retired employees of the system of higher education under a plan adopted by the respective controlling board.</td>
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<td>61451</td>
<td>DEATH BENEFITS PAYMENTS FOR RETIREES - PENSION SYSTEMS</td>
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<td>Payments of death benefits for retirees covered under the state pension plans.</td>
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<td>71500</td>
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<td>Payments for legal services provided by offices of legal practitioners known as lawyers and attorneys.</td>
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<tr>
<td>71502</td>
<td>OFFICES OF NOTARIES</td>
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<tr>
<td></td>
<td>Payments for services provided by establishments primarily engaged in drafting, approving, and executing legal documents.</td>
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<tr>
<td>71503</td>
<td>OTHER LEGAL SERVICES</td>
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Payments for specialized legal and paralegal services provided by offices of legal practitioners, other than lawyers and attorneys.

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<td>71506</td>
<td>ACCOUNTING, TAX PREPARATION, BOOKKEEPING, AND PAYROLL SERVICES</td>
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<td>Payments to establishments providing services for auditing, accounting, and preparation of financial records and statements, designing accounting systems, and etc.</td>
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<tr>
<th>Account Code</th>
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<td>CONTRACT CORRECTIONAL SERVICES (ADULT &amp; JUVENILE)</td>
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<td>Payments to facilities for providing housing, security and related services (per contractual requirements) for adult and juvenile offenders placed under State supervision.</td>
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<td>71521</td>
<td>PAYMENTS FOR CONTRACT MENTOR SERVICES</td>
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<td>Payments to persons performing mentor-ship services under contract with the Oklahoma Military Department pursuant to the Department’s authorized mentor-ship program(s).</td>
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<td>ARCHITECTURAL SERVICES</td>
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<td>Payments for services in the planning and designing of buildings and structures, whereby, applying knowledge of design, construction procedures, etc.</td>
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<td>LANDSCAPE ARCHITECTURAL SERVICES</td>
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<td>Payments for services in the planning and designing development of land areas, whereby, applying knowledge of land characteristics, landscape design, etc.</td>
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<td>ENGINEERING SERVICES</td>
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<td>Payments for services providing plans, designs, and technical services during construction or installations, whereby, applying physical laws and principles of engineering.</td>
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71525  DRAFTING SERVICES
Payments for services providing the drawing of detailed layouts, plans, and illustrations related to engineering and architectural specifications.

71526  BUILDING INSPECTION SERVICES
Payments for services providing building inspections, whereby, evaluating building structures and physical conditions of property, and etc.

71527  GEOPHYSICAL SURVEYING AND MAPPING SERVICES
Payments for services providing the gathering, interpreting, and mapping of geophysical data, and conducting surveys for engineering purposes (e.g., for subsurface resources such as oil, gas, etc.).

71528  SURVEYING AND MAPPING (EXCEPT GEOPHYSICAL) SERVICES
Payments for services providing the surveying and mapping of areas (except geophysical) such as for easements, etc.

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

71530  INTERIOR DESIGN SERVICES
Payments for services providing planning, designing, and administering projects in interior spaces.

71531  INDUSTRIAL DESIGN SERVICES
Payments for services providing designs and specifications optimizing the use, value, and appearance of products.

71532  GRAPHIC DESIGN SERVICES
Payments for services providing planning, designing, and managing the production of visual communications. (UCO e.g. Web Design)
71533 OTHER SPECIALIZED DESIGN SERVICES

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

71535 CUSTOM COMPUTER PROGRAMMING SERVICES

Payments for services providing the writing, modifying, testing, and supporting of software to meet the agency’s needs.

71536 COMPUTER SYSTEMS DESIGN SERVICES

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

71537 COMPUTER FACILITIES MANAGEMENT SERVICES

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

71538 OTHER COMPUTER RELATED SERVICES

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.

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.

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, pricing, etc.).

71543  PROCESS, PHYSICAL DISTRIBUTION, AND LOGISTICS CONSULTING SERVICES

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

71544  OTHER MANAGEMENT CONSULTING SERVICES

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

71545  ENVIRONMENTAL CONSULTING SERVICES

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

71546  OTHER SCIENTIFIC AND TECHNICAL CONSULTING SERVICES

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

71547  RESEARCH AND DEVELOPMENT IN THE PHYSICAL, ENGINEERING, AND LIFE SCIENCES

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

71548  RESEARCH AND DEVELOPMENT IN THE SOCIAL SCIENCES AND HUMANITIES
Payments for services providing research and analysis in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

71549  ADVERTISING AND RELATED SERVICES
Payments for services providing advertising campaigns and placing such advertising in newspapers, radio, television, etc. (not for just placing an ad in the newspaper - use OEC 73116)

71550  MARKETING RESEARCH AND PUBLIC OPINION POLLING
Payments for services providing the systematically gathering, recording, tabulating, and presenting of marketing and public opinion data.

71551  PHOTOGRAPHIC SERVICES
Payments for services providing still, video, or digital photography.

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.

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).

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)

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.)

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)

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 CENTER

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AS AMENDED BY UCO – 03/2007
Payments for services providing mailbox rental and other postal and mailing services (except direct mail advertising); copy centers or shops, providing photocopying, duplicating, blueprinting, and other document copying; etc. (UCO e.g. for campus mail use: to contract for bulk mailing services; for copy center use: to contract for bulk copy services.)

71562 COLLECTION AGENCIES

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

71563 CREDIT BUREAUS

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

71564 OTHER BUSINESS SUPPORT SERVICES

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

71565 INVESTIGATION AND SECURITY SERVICES

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

71566 EDUCATIONAL SERVICES

Payments for services providing instruction and training by specialized establishments such as schools, colleges universities and training centers. (UCO e.g. visiting scholars, speakers for educational purpose)

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.

71571 OFFICES OF PHYSICIANS, MENTAL HEALTH SPECIALISTS
Payments for services provided by doctors (M.D. or D.O.) primarily in the practice of psychiatry or psychoanalysis.

71572 OFFICES OF DENTISTS
Payments for services provided by doctors (D.M.D., D.D.S. or D.D.Sc.) in the practice of general or specialized dentistry or dental surgery.

71573 OFFICES OF CHIROPRACTORS
Payments for services provided by doctors (D.C.) in the practice of 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).

71582  MEDICAL AND DIAGNOSTIC LABORATORIES
Payments for services providing analytical or diagnostic services, generally to the medical profession or patient referrals.

71583  HOME HEALTH CARE SERVICES
Payments for in-home services providing skilled nursing, physical therapy, medical equipment, etc.

71584  AMBULANCE SERVICES
Payments for services providing transportation of patients by ground or air, along with medical care.

71585  ALL OTHER AMBULATORY HEALTH CARE SERVICES
Payments for services providing ambulatory health care (except as provided for elsewhere).

71586  GENERAL MEDICAL AND SURGICAL HOSPITALS
Payments for hospital services providing diagnostic and medical treatment to patients.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>71587</td>
<td><strong>PSYCHIATRIC AND SUBSTANCE ABUSE HOSPITALS</strong></td>
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<tr>
<td></td>
<td>Payments for services provided by hospitals specializing in psychiatric and</td>
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<td>substance abuse treatment.</td>
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<td>71588</td>
<td><strong>SPECIALTY HOSPITALS (EXCEPT PSYCHIATRIC AND SUBSTANCE ABUSE)</strong></td>
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<tr>
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<td>Payments for services provided by hospitals specializing in the diagnostic</td>
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<td>and medical treatment of inpatients with specific type of disease or medi-</td>
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<td>cal condition (except psychiatric or substance abuse conditions).</td>
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<tr>
<td>71589</td>
<td><strong>NURSING CARE FACILITIES</strong></td>
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<td>Payments for services of an establishment providing inpatient nursing and</td>
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<td>rehabilitative treatment.</td>
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<td>71590</td>
<td><strong>RESIDENTIAL MENTAL RETARDATION FACILITIES</strong></td>
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<td>Payments for services of an establishment providing residential care for</td>
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<td>persons diagnosed with mental retardation.</td>
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<tr>
<td>71591</td>
<td><strong>RESIDENTIAL MENTAL HEALTH AND SUBSTANCE ABUSE FACILITIES</strong></td>
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<td>Payments for services of an establishment providing residential care and</td>
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<td>treatment for patients with mental health and substance abuse illnesses.</td>
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<td>71592</td>
<td><strong>COMMUNITY CARE FACILITIES FOR THE ELDERLY</strong></td>
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<td>Payments for services of an establishment providing residential and per-</td>
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<td>sonal care for the elderly and other persons unable to care for themselves</td>
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<td>or to live independently.</td>
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<tr>
<td>71593</td>
<td><strong>OTHER RESIDENTIAL CARE FACILITIES</strong></td>
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<tr>
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<td>Payments for services of an establishment providing residential care (ex-</td>
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<td>cept as provided for elsewhere).</td>
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</tbody>
</table>
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.).

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)

71599  OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)

Payments for professional services not provided for elsewhere. (excludes Public Administration services).
**Account Codes**

**21**

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**72000**  
**TRAVEL EXPENSES**

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

**72111**  
**IN-STATE MILEAGE - MOTOR VEHICLE**

Reimbursement of mileage expense incurred with use of privately-owned automobile or contract leased/rented motor vehicle for in-state travel.

*NOTE:* For automobile mileage to/from in-state airport or other terminal in connection with out-of-state travel, use OEC 72121.

**72112**  
**IN-STATE MEALS (PER DIEM SUBSISTENCE) EXPENSE**

Reimbursement for meals expenses incurred for in-state travel.

**72113**  
**IN-STATE PUBLIC TRANSPORTATION CHARGES - NON-MILEAGE**

Reimbursement for public transportation expenses (e.g., railroad, airplane, 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 in connection with in-state travel.

72121  OUT-OF-STATE MILEAGE - PRIVATE VEHICLE
Reimbursement claimed on a mileage basis for use of privately-owned motor vehicle for travel outside the state of Oklahoma. May also include mileage expense for travel to/from the in-state airport or other terminal in connection with out-of-state travel.

72122  OUT-OF-STATE TRANSPORTATION CHARGES
Reimbursement for public transportation charges (i.e., common carrier - bus, rail, airplane, etc.) incurred in connection with travel to and from points outside the State of Oklahoma.

72123  OUT-OF STATE MEAL (PER DIEM SUBSISTENCE) EXPENSES
Reimbursement claimed for documented meals and incidental expenses by state officials and employees for out-of-state travel.

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

72125  OUT-OF-STATE MISCELLANEOUS CHARGES
Reimbursement for other authorized miscellaneous expenses (e.g., toll fees, parking fees, business related phone calls, registration fees, 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

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 PikePass 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.

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).

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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.

73000  ADMINISTRATIVE EXPENSE

73100  MISCELLANEOUS ADMINISTRATIVE EXPENSES

73111  FREIGHT EXPENSES

Payment for incoming and outgoing transportation charges that cannot be charged as a part of the original cost of an asset 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

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), mail box rental (OEC 73219), pre-sort mail, United Parcel Service (UPS) (freight) (OEC 73111).

(2) Payment for purchase of postage stamps must be made only to the U.S. Post Office (74 O.S., § 91.2).

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).

73115 PRINTING & BINDING CONTRACTS

Payments for printing and binding of reports, documents, books, etc., and other contractual printing costs. (UCO e.g. event programs, audit reports, annual budget reports, educational brochures)

NOTE: Purchases of printed supplies (e.g., preprinted forms, letter head, envelopes, advertising, etc.) should be charged to the appropriate supply object of expenditure, OEC Class 73614 for office or 73619 for educational classroom use.

73116 ADVERTISING AND PROMOTIONAL EXPENSES

Payments for advertisements (e.g., legal notices, job ads, tour ads, product/service ads, etc.) placed in newspapers, magazines, registers, etc. Also for payments of promotional type expenses authorized by law or other edict, for marketing programs or enterprise-like activities (e.g., Tourism and Recreation's Film Office, parks, resorts, golf courses, and Oklahoma Today Magazine, etc.). (UCO e.g. - T-shirts or hats for give away or resale where individual organizations are promoting themselves, cups, bookends, pens, lanyards.)
73117  INFORMATIONAL SERVICE

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, for Library subscriptions see 74212.)

73118  BANK SERVICE CHARGES

Payments of bank service charges (e.g., charges for services to maintain state bank accounts), bank card service charges (e.g., charges in connection with accepting/processing customer credit card payments at state parks and lodges, maintenance of agency-owned corporate credit card, etc.), and other similar charges.

*NOTE:* Include payment of charges the OST passes on to agencies for "stop pay" transactions.

73119  EXHIBITIONS, SHOWS & SPECIAL EVENTS

Payments for the expenses of agricultural shows, special cultural exhibits, historical celebrations, and etc. (UCO e.g. -Art exhibits, fabric and boards for exhibits –non curricula related)

73120  CONVENIENCE FEES – PORTAL

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

73121  DATA CENTER CHARGES - PORTAL

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

73123  ERP SYSTEM SERVICES

Payment of the State Enterprise Resources Planning system services for all defined transactions. (IT Audit) HB 1046 (2005)
73125  LICENSE FEES, PERMIT FEES, CERTIFICATES AND OTHER RIGHTS OR PRIVILEGES

Payments for the purchase of licenses, permits, certificates and other rights or privileges as required in the operation of an agency (e.g., Notary Public Commission fee, hospital license fee, etc.). (UCO e.g. pay lot fees, parking permits)

NOTE: Payments for purchase of "computer software licensing" in connection with purchase/rent of computer software should be charged under OEC 73217 - Rent of Data Processing Software, or OEC 74113 - Purchase of Data Processing Software, as appropriate.

73126  MEMBERSHIP IN ORGANIZATIONS

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

73128  LATE-PAYMENT INTEREST AND OTHER PENALTY CHARGES

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

73129  PREMIUMS - SURETY & OTHER REQUIRED BONDS

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

73131  PREMIUMS - PROPERTY OR LIABILITY INSURANCE (STATE AGENCIES)

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

73132  EVIDENCE FUND EXPENSES

Payments made under special provisions of state statutes providing for the disbursement of funds to obtain evidence.

NOTE: Payments under this OEC apply only to those agencies authorized by state statutes to maintain/disburse funds in connection with gathering of evidence under assigned investigative powers.

73133  JURY AND WITNESS FEES

Payments made by state agencies to individuals for jury and witness fees authorized by state statute or other legal authority (e.g., 22 O.S., § 722, 28 O.S., § 81, etc.) such as flat fee amounts intended for per diem expenses, but would exclude reimbursements of actual costs such as mileage.

73135  UTILITY CHARGES - OTHER UTILITIES

Payments to suppliers of utilities and utility type services, such as steam or other heat, water, sewage disposal, etc.

NOTE: Do not include costs of producing these utilities by an agency itself.

73136  UTILITY CHARGES - NATURAL GAS

Payments to utility companies for natural gas services.

73137  UTILITY CHARGES - ELECTRICITY

Payments to utility companies for electric services.

73138  INTER-GOVERNMENTAL PAYMENTS

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

73139 PHOTOGRAPHIC SUPPLIES & SERVICES

Payments for photographic supplies and services, such as photo film, film processing, flashbulbs, darkroom supplies, microfilm, etc. (UCO e.g. photography supplies – non educational)

73141 TUITION - TRADE/VO-TECH SCHOOLS AND OTHER TRAINING CENTERS – (not for registrations)

Payments for tuition and related educational materials in connection with employee attendance at private or public sector trade schools and other training centers for job related vocational education and training. May also include payment of employee reimbursement (non-travel) of tuition costs when attendance is required/approved as part of the agency's 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.

73147 THIRD PARTY ADMINISTRATOR - IRS SECTION 125
Payments to a third party administrator (TPA) of an IRS section 125 plan (e.g., Employees Benefit Council payments to American Fidelity; other plans payments to approved/selected TPA, etc.).

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

Payments of premiums for property and liability insurance.(UCO e.g. Property, Vehicle Liability, Errors & Omissions Insurance, Nursing and parade liability insurance premiums.)

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 of Fuelman 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).

73200  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)

73212  RENT OF LAND

Payment for rent of land required for and in the operation of a state agency. (UCO – Rental of land for parking lots)
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<tr>
<th>Account Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>73213</td>
<td>RENT OF OTHER BUILDING SPACE</td>
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<td>Payment for rent of other building space, e.g., warehouse, storage, display 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)</td>
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<tr>
<td>73214</td>
<td>RENT OF EQUIPMENT AND MACHINERY</td>
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<td>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) (UCO e.g. copier lease, rental car. Maintenance or Service agreements for rented or leased equipment are coded here. Maintenance &amp; Service agreements for university owned equipment are coded to 73312.)</td>
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<td><strong>NOTE:</strong> Cost of rental of equipment used in producing or processing a commodity should be included in the aggregate cost of the commodity.</td>
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<tr>
<td>73215</td>
<td>RENT OF TELECOMMUNICATIONS EQUIPMENT</td>
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<td>Payment for rent of telecommunications equipment, e.g., telephone/fax, telegraph, radio, etc., excluding lease purchase options (OEC 74315).</td>
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<td><strong>NOTE:</strong> Does not include monthly charges for telecommunications service, such as telephone (see OEC 73113).</td>
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<tr>
<td>73216</td>
<td>RENT OF ELECTRONIC DATA PROCESSING EQUIPMENT</td>
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<tr>
<td></td>
<td>Payments for rent of equipment utilized in data processing, excluding lease purchase (code 74312).</td>
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<td><strong>NOTE:</strong> Purchase plans require review by OSF, Information Services Division.</td>
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<tr>
<td>73217</td>
<td>RENT OF DATA PROCESSING SOFTWARE</td>
</tr>
<tr>
<td></td>
<td>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</td>
</tr>
</tbody>
</table>
related "software licensing" charges. Excludes lease purchase options, OEC 74313.

**NOTE:** Purchase plans require review by OSF, Information Services Division.

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).

73300 MAINTENANCE & REPAIR EXPENSE

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) repair to buildings and grounds due to wear and tear and/or accidents (e.g., roof repairs, painting, plumbing, electrical, etc.); and (2) general maintenance services of building and grounds (e.g., housekeeping/maid/janitorial, trash hauling, exterminator, lawn and garden, tree trimming, etc.)

**NOTE:** Does not include alterations to buildings (see OEC 74621).

73312 MAINTENANCE & REPAIR OF EQUIPMENT AND MACHINERY - OUTSIDE VENDOR

Payments to outside vendors for on-going repair and maintenance of equipment, machinery, motor vehicles, etc., due to routine wear and tear, as well as accidents, inclusive of parts, materials, supplies and labor. Also covers payment of maintenance contracts purchased on equipment/machinery. (UCO e.g. recalibrating equipment, piano tuning. Maintenance or Service agreements for rented or leased equipment are coded to 73214. Maintenance & Service agreements for university owned equipment are coded here.)

**NOTE:** Does not include maintenance and repair of telecommunications or data processing equipment. See OEC 73313 or 73314.
73313  MAINTENANCE & REPAIR OF TELECOMMUNICATIONS EQUIPMENT-OUTSIDE VENDOR

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

73314  MAINTENANCE & REPAIR OF DATA PROCESSING EQUIPMENT - OUTSIDE VENDOR

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

73315  MAINTENANCE & REPAIR OF DATA PROCESSING SOFTWARE - OUTSIDE VENDOR

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

73318  GENERAL HOUSEKEEPING/JANITORIAL/SANITATION SUPPLIES AND MATERIALS

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 deodorants, garbage/refuse bags, etc.) used for sanitation and health purposes in maintaining public-use facilities, e.g., rest rooms, roadside rest stops and similar type facilities.

NOTE: OEC 73318 covers general housekeeping, janitorial and sanitation supplies and materials used in the daily upkeep and health sanitation of buildings and facilities maintained by in-house personnel. Use OEC
73311 or 73321 for ongoing maintenance and repair of buildings and grounds.

73319  UNIFORM MAINTENANCE & REPAIR (AND RELATED EMPLOYEE UNIFORM MAINTENANCE REIMBURSEMENT EXPENSE UNDER AN ACCOUNTABLE PLAN)

Payments to an outside vendor for maintenance and repair of employees' uniforms. Also includes 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. (UCO e.g. service contract for laundering of uniforms – Cintas)

NOTE: Payment claims for reimbursement of employees' uniform maintenance expense must include on the claim form the statutory authority for the expense allowance.

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

Payments for purchase of supplies and materials (e.g., lumber, paint, light bulbs, electrical fuses, pesticides, fertilizer, etc.), used in ongoing maintenance and repair of buildings and/or grounds by agency-assigned personnel. (UCO e.g. includes cleaning and kitchen supplies for in office use, small tools for physical plant see 74118.)

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

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.
73323  MAINTENANCE & REPAIR OF 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.

73400  SPECIALIZED SUPPLIES AND MATERIALS EXPENSES

73411  FOOD AND KITCHEN SUPPLIES AND MATERIALS

Payments for purchase of food commodities and ingredients used in preparing 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)

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

Payments for purchase of recreational supplies and materials (e.g., crayons, play dough, games, magazines, newspapers, etc.) used for entertainment and recreation purposes for students, patients, inmates and wards of the state.

(UCO e.g. campus life public events, crown for homecoming queen, athletic and cheer uniforms, team t-shirts, including staff, for campus events, volunteerism T-shirts, ropes course supplies, expenses from athletic summer camps, student trophies, volunteer appreciation tokens. Trophies are required to be part of a qualified award program. Food for non-catered student function)

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

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

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

Payments for purchase of institution-owned personal living items (e.g., linen, bedspreads, blankets, towels, bath cloths, gowns, slippers, etc.) supplied to inmates, patients and wards in custody of the state. Also, may include the payment for services (e.g., cleaning, laundry, etc.) to maintain such items in repair and good order for use. (UCO e.g. expenses for furnishing an apartment for artist in residents)

73426  MEDICAL SUPPLIES AND MATERIALS

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, oxygen, 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 author-
ized by the hospital's Board of Trustees and 74 O.S. Sec.. 85.12. (UCO e.g. student health center, athletic trainer supplies)

73427  ARCHITECTURAL AND ENGINEERING SUPPLIES

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

73429  MOTOR FUELS - COMMON

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.

73500  PRODUCTION, SAFETY, AND SECURITY EXPENSE

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 repair such clothing. (UCO e.g. public safety and parking uniforms, shirts required for official university business – staff shirts for regular training sessions.)

73518  SAFETY & SECURITY SUPPLIES AND SERVICES

Payments for purchase of non-equipment safety and security items (e.g., fire extinguishers, flashlights, ammunition, goggles, helmets, hard hats, etc.) and services (e.g., security patrol, surveillance monitoring, etc.) required to safeguard and protect human life, equipment and other property. (UCO e.g. bullet proof vests, law enforcement ammunition and fire arms (under $500), keys, locks, UCO re-coring charges, finger printing supplies)
NOTE: Does not include clothing items, see OEC 73512.

73521 SHOP SUPPLIES AND MATERIALS – PRODUCTION OF ITEMS FOR SALE

Payments for purchase of small-item shop tools, supplies and materials (e.g., solvents, hand cleaners, shop towels, cordless drills, drill bits, band/circular saw blades, sanding paper, holding clamps, carpenter squares, measuring tapes, etc.) used in producing goods or services for sale, as would be used in the industrial shops of Oklahoma State Industries.

NOTE: Do not include shop equipment purchases (OEC 74118) or purchases of raw materials used in the manufacture of a finished product for sale. Instead, see OEC 76411 - Purchase of Merchandise for Resale.

73600 GENERAL OPERATING EXPENSES

73611 MEETING REFRESHMENTS –

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.

OSF NOTE: Meetings as used in this definition do not include those activities and functions related to or associated with the day-to-day internal operations of an agency, e.g., staff meetings, staff retreats, employee training sessions/seminars, etc. (This is an OSF policy – UCO follows RUSO policy.)
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)

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.)

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).

73617 FOOD AND CATERING SERVICE

Payments for the purchase of vendor-prepared meals or foods served for patients, inmates and wards at state-operated institutions and facilities. Also, includes payments/reimbursement 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. (UCO e.g. Chartwells, catered refreshments for staff meeting, purchase of ingredients for campus event)

73619  EDUCATIONAL SUPPLIES – Related to Instruction, Classrooms and Labs

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

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 booklets for assessment that include service for scoring, counseling and career service assessment testing, on-line examinations)
**Account Codes**

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### 73700  **SHOP EXPENSE**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>73716</td>
<td>AGRICULTURE &amp; VETERINARY SUPPLIES</td>
<td>Payments for purchase of feed and forage for farm or laboratory animals and purchase of veterinary medicines, supplies and services 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.)</td>
</tr>
<tr>
<td>73717</td>
<td>WILDLIFE RESEARCH SUPPLIES</td>
<td>Purchase of supplies and materials used in research, control, and conservation of wildlife. (UCO e.g. Selman Lab)</td>
</tr>
<tr>
<td>73719</td>
<td>LABORATORY &amp; MEDICAL SUPPLIES AND MATERIALS</td>
<td>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)</td>
</tr>
<tr>
<td>73721</td>
<td>LABORATORY SERVICES AND SUPPLIES- Excludes Educational Lab Supplies see 73619</td>
<td>Payments for services used in diagnostic laboratory testing of human and animal specimens. Includes the cost of services used in other testing. This would also include the cost of supplies purchased in conjunction with the service. (UCO e.g. outsourced diagnostic labs)</td>
</tr>
<tr>
<td>73729</td>
<td>MOTOR VEHICLE SUPPLIES (EXPENDABLE)</td>
<td>Payments for the purchase of expendable supplies (e.g., oil, grease, anti-freeze, etc.) used in the operation and maintenance of motor vehicles.</td>
</tr>
<tr>
<td>73731</td>
<td>MOTOR VEHICLE PARTS, ACCESSORIES AND SUPPLIES (NON-EXPENDABLE)</td>
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</tbody>
</table>
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.).

74000 PROPERTY, FURNITURE, EQUIPMENT AND RELATED DEBT – can't use procard for 741xx account codes

74100 OFFICE FURNITURE AND EQUIPMENT

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

74111 OFFICE FURNITURE AND EQUIPMENT

Payments for purchase of general office machines (e.g., typewriters, adding machines, postage machines, facsimile machines, etc.); furniture (e.g., desks, chairs, files, etc.); office equipment (e.g., copying/duplicating machines, typewriters, adding machines, etc.) used in operation of an office; and movable equipment and furniture purchased under authority granted in bond or capital outlay appropriations acts. (UCO e.g. workstations, desks)

**NOTE:** For such items costing less than $500.00, OEC 73613, Office Supplies - Non-Expendable, may be used.

74112 DATA PROCESSING EQUIPMENT

Payments for purchase of data processing equipment (hardware) (e.g., computers (including personal/laptop versions), punches, sorters, printers, etc.).

**NOTE:** Purchase plans (campus master plan) require review by OSF, Information Services Division.

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.

74115 EQUIPMENT AND FURNITURE - RESIDENTIAL, EDUCATIONAL AND 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.).

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)

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)

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.).

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.).

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).

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.

74127  EQUIPMENT - MOTOR VEHICLE (MOUNTED OR ATTACHED)

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

74128  EQUIPMENT - MOTOR VEHICLES: COMMERCIAL TRUCKS AND BUSES
Payments for purchase of motor vehicles designed primarily for commercial use, e.g., trucks and buses.

*NOTE:* Purchase requires review/approval of DCS/Fleet Manager.

**74129**  
**EQUIPMENT - MOTOR VEHICLES: PASSENGER CARS**  
Payments for purchase of vehicles designed primarily for personal transportation, e.g., passenger cars, mini-vans, station wagons, etc.).

*NOTE:* Purchase requires review/approval of DCS/Fleet Manager.

**74200**  
**LIBRARY EQUIPMENT AND RESOURCES**

**74211**  
**EQUIPMENT - LIBRARY**  
Payments for purchase of book stacks and other specialized equipment utilized in the operation of libraries.

**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).

**74300**  
**LEASE PURCHASES** – (UCO- Do Not Use 743xx codes)

**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 at some price below the original sale price.

74315 LEASE PURCHASE - TELECOMMUNICATIONS EQUIPMENT

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

74500 LAND AND RIGHT-OF-WAY

74510 PURCHASE OF LAND

Payments for purchase of land or an interest in land.

74511 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)

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.).

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

**74611  BUILDINGS AND OTHER STRUCTURES - PURCHASE**

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

**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.

**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?)

**74800  BOND INDEBTEDNESS AND EXPENSES**

**74811  PRINCIPAL PAYMENTS - BOND DEBT**

Payments on the principal of bonded indebtedness.

**74812  INTEREST PAYMENTS - BOND DEBT**

Payments for interest on bonded indebtedness.

**74813  OTHER EXPENSES - BOND DEBT**

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

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

#### 75200 SCHOLARSHIPS, TUITION, AWARDS, AND OTHER INCENTIVE-TYPE PAYMENTS

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>75211</td>
<td>SCHOLARSHIPS – STUDENTS</td>
</tr>
<tr>
<td>75210, 75211, 75212</td>
<td>For Financial Aid Use Only</td>
</tr>
</tbody>
</table>

Payments of scholarships and stipends to students for educational purposes. (UCO e.g. Only Non UCO students and Non UCO employees qualify for direct payment of stipends. Ex. Summer institute to pay non UCO students to attend. For UCO employees and UCO student employees, these payments will be paid through payroll.)

#### 75212 TEACHER STIPENDS

Payments to teachers or instructors 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, 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)

*NOTE: Incentive compensation to state employees and unit incentive pay for employees are payroll disbursements. See OEC 61123 and 61125, respectively.

75300  REFUNDS, INDEMNITIES, RESTITUTION

75315  INDEMNITIES, RESTITUTION, SETTLEMENTS

Payments to victims for losses and damages suffered due to natural or man-made causes. Also includes payments of court-ordered restitution or settlements, and other associated costs as ordered by the Courts. Also includes payments of compensation to waste tire facilities made pursuant to the Oklahoma Waste Tire Recycling Act. (27A O.S., § 2-11-401, et Seq.)

NOTE: May be used for the resolution of out-of-date (prior FY) invoice payment disputes pursuant to a properly executed settlement agreement and release by the state agency and the vendor.

75316  LEGAL SETTLEMENTS REPORTABLE TO THE IRS

Payments identified in court-ordered or other legal authority settlements which would otherwise have been coded with one of the object of expenditure codes identified for tracking as 1099 reportable. (Said codes identified by the OSF Accounting Dept.) Legal settlements are considered non-encumbered payments. (UCO e.g. KSCS Tower Settlement 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.

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)

75325  PAYMENTS OF COLLECTIONS MADE FOR ANOTHER JURISDICTION

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

75400  PROGRAM REIMBURSEMENTS, LITIGATION COSTS

75411  WITHDRAWALS - AGENCY / TRUST FUNDS

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

NOTE: Used for reporting Agency Special Account disbursements only.

75422  PUBLIC HEALTH PREPAREDNESS & RESPONSE -- PAYMENTS & REIMBURSEMENTS
Payments and reimbursements for expenditures incurred by facilities in order to increase response in the event of a public health and/or terrorist event.

75523  TEXTBOOK PURCHASE - TEXTBOOK PROGRAM

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

75900  ASSISTANCE PAYMENTS TO AGENCIES

75911  ASSISTANCE PAYMENTS TO AGENCIES

Payments to a state agency for appropriate expenditures enumerated under object of expenditure category 75500, such as programs under grants that provide for assistance payments.

NOTE: For both inter and intra-agency payments.

76000  TRANSFERS AND OTHER DISBURSEMENTS

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.

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 remitted to the Federal Government. Also includes payments of assessments levied by the Federal Government.

76119 TAXES & FEES- REMITTANCE TO THE STATE GENERAL FUND

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

76121 TAXES REMITTED TO OKLAHOMA TAX COMMISSION

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

76123 PURCHASE OF SECURITIES AND OTHER INVESTMENTS

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

76124 INVESTMENTS - FEDERAL FUNDS

Purchase of investments made with federal funds.

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

76130 ARBITRAGE REBATE

Payments to the U. S. Treasury of cumulative earnings from the 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.)

76200 TRANSFERS

76212 TRANSFER TO TREASURY FUNDS – ONUS

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

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 TRANSFER TO CLEARING ACCOUNT FUNDS

Cash transfers from official depository funds to a clearing account.
NOTE: Used for reporting Agency Special and Clearing Account disbursements only.

76215  TRANSFER TO TREASURY FUNDS - VOUCHER

Cash payments from official depository funds to operating funds (e.g., annually appropriated funds and revolving funds) made by voucher.

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.

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.).