

CHAPTER 100
FUND STRUCTURE AND ACCOUNTING CODES
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CHAPTER 100
FUND STRUCTURE AND ACCOUNTING CODES

100 FUND STRUCTURE - EXECUTIVE SUMMARY

The technical term "treasury funds" has been assigned to those funds maintained by the State Treasurer's office. The State Treasurer maintains two types of funds known as either appropriated funds or depository funds (often referred to as "depository accounts").

Appropriated funds are those funds established by the Legislature, numbered for accounting purposes by the Director of State Finance and maintained in the state treasury to record the general operating activities of the State. These funds are appropriated by the Legislature and may or may not have fiscal year restrictions. Such funds are known as either "fiscal" or "non-fiscal" or "continuing" based on the designation of the Legislature. Upon a specified date, known as the lapse date, any available budget for a fund is canceled, and if the fund is designated as either "fiscal" or "non-fiscal" the residual cash balance is transferred back to the original source fund for the appropriation. While continuing funds usually have fiscal-type budgets which lapse in November of the following year, any residual cash balance is retained in that fund and is available for expenditure in the next budget period. Therefore, continuing funds are commonly referred to as "revolving" funds. Appropriated funds may be disbursed only upon warrants issued by the State Treasurer for claims against the state which have been submitted to and processed by the Office of State Finance (OSF) for payment. These warrants are ultimately redeemed by the State Treasurer.

Official depository accounts (or "depository funds") are established in and accounted for by the State Treasurer and consist of two (2) types: agency clearing accounts and agency special accounts. Disbursements from these accounts are made by use of a voucher signed by authorized persons designated by the administrative authority of the agency and counter-signed by the agency's principal fiscal officer. (Title 62, Sec. 7.5a) Monthly reports of the activities of these funds must be filed with OSF. These disbursements are not subject to preaudit by OSF, however, the vouchers are redeemed by the State Treasurer.

Each agency is authorized to have an agency clearing account in which to deposit any revenues collected by that agency on a daily basis. It is called a clearing account since all items of revenue are to be held there until such items have been honored by the paying entity (e.g., personal checks against bank accounts). Once these items have been "cleared" the revenues are transferred for deposit to the various funds, accounts, subdivisions of the state or functions as provided by statute. Transfers must be made at least once each month. All refunds of any erroneous or excessive collections should be made from these accounts.

Agency special accounts (ASA) can be established only with the approval of the Agency Special Account Board and only for receipt and disbursement of monies for specific operations. (An ASA is an account established under specific conditions for a state agency, in the official depository in the State Treasury. Disbursements from such an account are made on vouchers issued directly against the account by the agency concerned.)

The prime account code group is established by OSF for all appropriated funds prior to the beginning of each fiscal year. The code consists of twenty (20) numerical digits separated into six (6) identifying units, such as AAA-B-CC-DDD-EEFFGG-HHHHH. The identifying units are:

1. AAA, the specific fund number;
2. B, the function of government (general government, education, health, regulatory, etc.);
3. CC, the Cabinet;
4. DDD, the specific agency number;
5. EEFFGG, the specific activity account; and,
6. HHHHH, the specific sub-activity.

Note: The term "available budget" as used herein, was formerly identified as the allotment balance and is used interchangeably throughout this manual.

102 ACCOUNTING CODES - EXECUTIVE SUMMARY

Transactions affecting the various funds or accounts are recorded as either receipts or disbursements. Receipts are coded with a mandatory five (5) digit code and an optional two (2) digit code for individual agency designation and use which indicates the source of funds. There are eight major categories of receipts: 1) taxes; 2) licenses, permits and fees; 3) fines, forfeits and penalties; 4) income from money and property; 5) grants, refunds and reimbursements; 6) higher education (student fees); 7) sales and services; and, 8) non-revenue receipts.

Disbursements from funds or accounts are coded with a mandatory four (4) digit code and an optional two (2) digit code for individual agency designation and use which indicates the object of the expenditure. There are six major categories of expenditures: 1) personal services; 2) travel expense reimbursement; 3) administrative services; 4) property, furniture, equipment and related debt; 5) assistance and payments to local governments; and, 6) transfers and other disbursements.

105 PRIME ACCOUNTING CODE GROUP

Title 62, O.S. Section 7.5, authorizes and directs the Director of State Finance to classify funds, and to prescribe the manner of issuance of checks or warrants against each class of funds to accomplish the purpose for which each fund was created. All financial transactions made through OSF will be identified by a Prime Accounting Code Group, consisting of twenty (20) numerical digits, separated into six identifying units indicating Fund, Function, Cabinet, Agency, Account, and Sub-activity Code.

	AAA	B	CC	DDD	EEFFGG	HHHHH
FUND CODE	AAA					
FUNCTION CODE		B				
CABINET CODE			CC			
AGENCY CODE				DDD		
ACCOUNT CODE					EEFFGG	
SUB-ACTIVITY CODE						HHHHH

Integrated Central Systems (ICS) programs identify the fund (AAA), agency (DDD), and account number (EEFFGG) as the FAAC code. The FAAC code is referenced throughout this manual. The function and cabinet codes are maintained and applied internally by the ICS computer systems and therefore are not required data fields for any transaction processing. For information purposes only, the current function and cabinet codes are listed in table form in this chapter.

The prime accounting codes are the basis for the statewide comprehensive annual financial report (CAFR). For CAFR purposes, all funds and accounts of the state and its component units are consolidated into the fund classifications defined by generally accepted accounting principles (GAAP) for government.

A. GAAP Fund Classification

The Governmental Accounting Standards Board (GASB) is the authoritative body responsible for promulgating GAAP for government. The GASB has determined that eleven major fund types, divided into three classifications, should be used by state governments. Those funds are described as follows:

1. Governmental Funds

The General Fund - to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.

Capital Project Funds - to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Debt Service Funds - to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Permanent Funds - to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

2. Proprietary Funds

Enterprise Funds - to account for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Services Funds - may be used to report any activity that provides goods and services to other funds. The State has elected to not use internal services funds.

3. Fiduciary Funds

Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agency for individuals, private organizations, other governmental units, and/or other funds. These include (a) investment trust funds, (b) private purpose trust funds, (c) pension (and other employee benefit) trust funds, and (d) agency funds.

B. Office of State Finance Fund Code

The Fund Code consists of three digits appearing as the first unit of the prime accounting code group. There are nine major classifications of operating funds with the state treasury. The first digit of the fund code will identify the class.

<u>Fund</u>	<u>Fund Classification</u>
0FF	Cash-Flow Reserve Fund
100	Constitutional Reserve Fund
1XF	Other Funds Appropriated Annually by the Legislature
11F	Public Building Fund
12F	State Transportation Fund
13F-18F	Reserved
19F	General Revenue Fund
200	Continuing Funds - Revolving, Special Cash, Federal, etc.
290	Continuing Funds - Higher Education
295	Continuing Funds - Higher Education - Capital
3XX	Continuing Funds - Special Disbursing Funds

3CC	State Share of Payroll Funds
4XX	Continuing Funds - Revolving, Special Cash, Federal, etc.
5XF	Special Funds Appropriated Annually by the Legislature
51F	Depletion Management and Sale Fund
52F	Workers' Compensation Fund
53F	Reserved
54F	Reserved
55F	Mineral Leasing Fund
56F	Pension System Reserve Fund
576	Special Cash Fund
58F	Reserved
59F	Capital Preservation and Economic Enhancement Fund
6XX	Land Grant Funds
7XX	Agency Special Accounts
800	Claim Consolidation Fund
8XX	Sinking Funds
9XX	Trust and Agency Funds
9CC	Employee Share Withholding Payroll Funds

NOTE: F= Fiscal Year (last digit)
 FF= Fiscal Year (last two digits)
 CC= Calendar Year (last two digits)
 X= Assigned
 XX= Assigned

The first digit of the fund classification identifies the fund type; e.g., 500, Special Funds annually appropriated; 1XX, Other Funds annually appropriated; 2XX, 3XX, 4XX Continuing Funds. The second digit of an annually appropriated fund refers to a specific fund within the broader fund classification; e.g., 11X, Public Building Fund; 19X, General Revenue Fund. The third digit of an annually appropriated fund refers to the fiscal year of the appropriation. The exceptions are the Special Cash Fund, 576 and the Constitutional Reserve Fund, 100. These funds do not have a fiscal year designation. The second and third digits of continuing appropriated funds identify the fund within each agency.

Examples of the Prime Accounting Code Group are:

295	2	04	013	009962	Continuing Fund for Agency 013, budgeted for FY 99, activity 62
098	9	07	040	019901	FY-98 Cash Flow Reserve Fund, budgeted by Agency 040 for FY 99, activity 01
191	0	05	090	010188	FY-2001 General Revenue budgeted by Agency 090 for FY 2001, Data Processing Activity
576	6	06	131	039993	Special Cash budgeted by agency 131 in FY-99 for Capital Outlay

110 FUNDING BOOK

Prior to the beginning of each fiscal year, each state agency will be furnished a funding sheet by OSF. The funding sheet is to be used by the agency for the ensuing fiscal year operations, and will include: authorized fund numbers; account numbers assigned to identify line item appropriations as to purpose and amount; authorizing statutory reference for the establishment of each fund; and, the lapse date of each line item appropriation. The funding sheet will also list each agency's continuing funds, except for those listed in Section 120, Common Funds. Revised funding sheets will be issued if it becomes necessary to assign or re-designate a fund or line item account.

120 COMMON FUNDS

A. The following designated fund numbers are common throughout the state system, regardless of agency.

- 3CC State Payroll Expense Payable - For payment of Employer's Share of Applicable Payables [Last two (2) digits indicate calendar year]
- 49X Special Cash Sales Funds - Created under the provision of Title 74, Section 85.9A for the receipt of monies from the sale of surplus property and proceeds from insurance claims for state property loss or casualty. The last digit of this fund will indicate the fiscal year in which the monies were received. Example: 491-Special Cash Sales Fund established from the sale of property during FY 1990-91; 492-established from the sale of property during FY 1991-92. To be used by those agencies who do not have an unrestricted revolving fund.
- 444 Special Activities Fund - This fund is authorized to receive fund transfers from Agency Special Accounts (ASA), for the payment of travel claims and the transfer of funds to the 905 Payroll Fund. Title 62, Section 7.5
- 450 Master Lease Purchase Fund - This fund is used for the higher education master lease purchase program.
- 452 OCIA State Facilities Revenue Bond Fund - This fund is used by the agencies receiving funding from the OCIA Bonds for capital improvements.
- 600 Land Grant Section 13 Fund [Higher Education only] - Revenue received into this fund is a result of income, interest, rentals and proceeds of the sale of dedicated in lieu of Section Thirteen lands. Title 70, Section 3904
- 650 Land Grant New College Fund [Higher Education only] - Revenue received into this fund is a result of income, interest, rentals and proceeds of the sale of Section Thirteen lands. Title 70, Section 3904
- 905 Payroll Fund - To fund agency payroll, each agency must transfer sufficient cash and allotment from the appropriate treasury funds to the payroll fund. This is the only fund from which a payroll claim will be paid. Title 62, Section 7.6
- 9CC State Employees Withholding Payable Fund - For payment of authorized employee withholdings. [Last two digits indicate calendar year]

B. Function Code

The function code consists of one (1) digit appearing as the second unit of the prime accounting code group. The governmental function codes have been established for statistical reporting purposes to indicate the primary duties, responsibilities and services performed by each agency of state government. Each state agency is assigned to one of the ten governmental functions.

<u>Code</u>	<u>Function</u>
0	General Government
1	Legal and Judiciary
2	Education
3	Museums
4	Health
5	Social Services
6	Public Safety and Defense

- 7 Transportation
- 8 Regulatory Services
- 9 Natural Resources

The function code is not entered on claims, purchase orders, allotments, or any other documents submitted to OSF. It is entered automatically as a programmed function of the computer when the document is processed. A listing of state agency function codes (along with the corresponding cabinet codes) is displayed in subsection D below.

C. Cabinet Code

The cabinet code consists of two (2) digits appearing as the third unit of the prime accounting code group. Each agency is assigned to one of the twelve (12) cabinet positions. The cabinet system was created by the Executive Branch Reform Act of 1986. The governor will select the cabinet members within 45 days of assuming office. The agencies included within a cabinet may change with each administration. The cabinet codes have been established to provide statistical reporting data.

<u>Code</u>	<u>Cabinet</u>
01	Executive Branch of Government, Elected Officials
02	Department of Administration and Regulation
03	Department of Commerce
04	Department of Education
05	Department of Finance and Revenue
06	Department of Human Resources
07	Department of Natural Resources
08	Department of Safety and Security
09	Department of Social Services
10	Department of Transportation
11	Legislative Branch of Government
12	Judicial Branch of Government

D. State Agency Codes, Function Codes and Cabinet Codes

The agency code consists of three (3) digits appearing as the fourth unit of the prime accounting code group. An agency code number has been assigned to each state agency by OSF, as indicated in the following table.

1. Agencies which disburse funds through OSF: [\(See Appendix A1\)](#)
2. Agencies which do not disburse funds through OSF: [\(See Appendix A1\)](#)

E. Account Code

1. General - The account code is used to identify and control activity within appropriated funds which have been established for the operation of a state agency. The account code consists of six (6) numerical digits which will appear as the fifth unit of the prime accounting code group. Except for payroll state shares and employee withholding accounts (see part 2 below) the account codes are assigned by OSF, Budget Division through the budgeting and allotment process. The purpose of the codes is to identify a line item appropriation, fiscal year, and specific activity within the agency's operation.

The first two digits (EE), refer to the appropriation number (00 for all Continuing Funds). The second two digits (FF) refer to the fiscal year for which the monies were budgeted (whether operating or capital). The final two digits (GG) refer to the activity number. (Note that "00 cannot be used, "70" - "89" indicates Data Processing Activities, "90" - "99" indicates Capital Outlay).

As examples:

	AAA	B	CC	DDD	EEFFGG	HHHHH
REVOLVING FUND	<u>210</u>					
REGULATORY SERVICES		<u>8</u>				
ADMINISTRATION & REGULATION			<u>02</u>			
AGENCY "Z"				<u>721</u>		
ACCOUNT NUMBER, CONTINUING FUND						
BUDGETED FOR FY-99 DATA PROCESSING					<u>009988</u>	
SUB-ACTIVITY						<u>00001</u>
SPECIAL CASH FUND	<u>420</u>					
HEALTH		<u>4</u>				
SOCIAL SERVICES			<u>09</u>			
AGENCY "HOSPITAL B"				<u>229</u>		
ACCOUNT NUMBER, CONTINUING FUND,						
BUDGETED FOR FY-99 FOR ACTIVITY "18"					<u>009918</u>	
SUB-ACTIVITY						<u>00001</u>
GENERAL REVENUE FUND,						
FY-98	<u>198</u>					
HEALTH		<u>4</u>				
SOCIAL SERVICES			<u>09</u>			
AGENCY "HOSPITAL B"				<u>229</u>		
ACCOUNT NUMBER, FIRST BUDGETED IN FY-99						
FOR CAPITAL OUTLAY PROJECT 91					<u>059991</u>	
SUB-ACTIVITY						<u>00001</u>
FY-98 (ANNUALLY APPROPRIATED)						
SPECIAL FUND	<u>528</u>					
HEALTH		<u>4</u>				
SOCIAL SERVICES			<u>09</u>			
AGENCY "HOSPITAL B"				<u>229</u>		
ACCOUNT NUMBER, BUDGETED IN FY-99 FOR						
ACTIVITY "46"					<u>019946</u>	
SUB-ACTIVITY						<u>00001</u>

- Payroll - The state's payroll funds have their own unique fund and account code (FAAC) structure. Specifically, there are two payroll funds (other than the 905 Payroll Fund which is used for funding purposes): (1) 3XX for state share of FICA, Retirement, Group Insurance, Unemployment Compensation and (2) 9XX for employee withholdings payable. The last two digits (XX) of each fund identify the calendar year for which the withholding occurred. See [Chapter 300, Section 360](#) for a detailed listing of the associated account numbers designated as use for employee withholdings.

140 TREASURY FUNDS

A treasury fund is any fund maintained by the State Treasurer's Office. The characteristics of a treasury fund are:

1. Checks, Warrants or Vouchers are issued by either the State Treasurer or an Agency, and;
2. Said Checks, Warrants or Vouchers are redeemed by the State Treasurer, and;
3. Deposits into the fund are recorded by the State Treasurer; and,
4. Deposits into the fund are recorded by OSF either in detail or summary.

The State Treasurer maintains two types of funds, known as either appropriated or depository.

A. Appropriated Funds

Appropriated funds are those funds established by the Legislature, numbered for accounting purposes by the Director of State Finance and maintained in the state treasury to record the general operating activities of the State. These funds are appropriated by the Legislature and may or may not have fiscal year restrictions. Such funds are known as either "fiscal" or "non-fiscal" or "continuing" based on the designation of the Legislature. Appropriated budgets for funds which are fiscal generally lapse in November following the year for which they were appropriated. Non-fiscal funds lapse on a date not to exceed 30 months from the effective date of appropriation, and funds designated as continuing do not lapse and are generally referred to as revolving funds. Upon lapse of the budget, the associated residual cash balance of fiscal and non-fiscal funds is returned to the source fund by OSF. These funds may be disbursed only upon warrants issued by the State Treasurer for claims against the state which have been submitted to and processed by the Office of State Finance (OSF) for payment. These warrants are ultimately redeemed by the State Treasurer.

B. Depository Accounts (or "Depository Funds")

Official depository accounts are established and maintained within the state treasury. The two types of official depository accounts are Agency Clearing Accounts and Agency Special Accounts. Disbursements from these accounts are made by use of a voucher signed by an authorized person designated by the administrative authority of the agency and countersigned by the agency's principle finance officer. The activity of each account must be reported monthly to the Director of State Finance on OSF Forms 11 and 11A, (See Chapter 500) Disbursements from these funds are not subject to preaudit by OSF; however, the vouchers are redeemed by the State Treasurer.

1. Agency Clearing Accounts: Agency clearing accounts are established and maintained for each agency by the State Treasurer in accordance with Title 62, Sec. 7.1 This official depository account offers a means to deposit monies received by an agency. With specific authority, monies received by an agency may be deposited directly to an established fund or an agency special account. Title 62, Sec. 7.1D

At least once each month, each state agency must transfer monies deposited in agency clearing accounts to the various funds, accounts, subdivisions of the state or functions as

provided by statute. No money shall ever be disbursed from any clearing account for any other purpose, except in refund of erroneous or excessive collections and credits and payment of sales tax to the Oklahoma Tax Commission (OTC). Authorized expenditure codes for agency clearing accounts are: 6111, Refunds; 6212, Transfer to Treasury Funds; 6213, Transfer to Agency Special Account; and, 6121, State Taxes Remitted to OTC. See Chapter 500 Section 510 for instructions for the completion of agency clearing account reconciliation form 11.

2. Agency Special Accounts: An agency special account (ASA) is an account established under specific conditions for a state agency in the official depository in the State Treasury. Disbursements are made on vouchers issued directly against the account by the agency concerned. Pursuant to the provisions of Title 62, Sec. 7.2, this type of account may be established only with the approval of the Agency Special Account Board, and only for receipt and disbursement of monies for specific purposes.

The Board is composed of the Director of State Finance, the State Treasurer, and the Director of the Legislative Service Bureau. Requests to the Board by a state agency for the establishment of an agency special account must be made on **Office of State Finance Form No. 18 (Appendix E3)**. In the case of institutions of higher education, the Special Agency Account Board acting in concert with the Oklahoma State Regents for Higher Education will establish agency special accounts as appropriate. Requests to the Board from institutions of higher education must have prior approval of the State Regents for Higher Education. Activities within the Agency Special Account established for an Institution of Higher Education must be defined by the use of an additional digit that is right justified in the two spaces provided for agency designation, and in conjunction with, the object of expenditure code and receipt code presently used to identify disbursements and receipts. Code designations of activities are as follows:

1	Intercollegiate Athletics
2	Food Service
3	Student Store
4	Student Union
5	Housing
6	Student Loan and Scholarship Funds
7	Student Organizations
8	Fees from Employee Earnings
9	All Other

Institutions may break down activities within these designations on their own records, but reports filed with the Director of State Finance must be summarized by object code and receipt code within the designations listed above. See Chapter 500, Section 515, for instructions for the completion of agency special account reconciliation form 11A.

3. Imprest Cash Fund: Many agencies have been authorized an ASA to serve as an Imprest Cash Fund (also known as "petty cash funds"). Imprest cash fund accounts that utilize a

bank checking account must be authorized by the State Treasurer's Office. For more information regarding imprest cash funds, see Chapter 600.

4. Vouchers Issued: In order to disburse monies from agency clearing accounts and agency special accounts for authorized purposes, agencies issue official depository vouchers. The State Treasurer shall prescribe the forms and manner for issuance of vouchers against official depository accounts. All vouchers drawn against these accounts must be signed by an authorized person designated to the State Treasurer by the administrative authority of the agency, and counter-signed by the agency's principal fiscal officer. Voucher forms must include space for object coding on their face. Such vouchers, when redeemed by the State Treasurer, shall be delivered monthly to the agency which issued the vouchers. Title 62, Sec. 7.5a.

155 RECEIPT OF MONIES BY STATE AGENCIES

Monies received by a state agency, regardless of revenue source must be deposited in state treasury funds. No monies will be deposited in banks or other depositories unless such bank account is maintained by the State Treasurer or is approved for the deposit of authorized Imprest Cash Funds (petty cash funds).

The State Treasurer is authorized to accept only the following deposits to State Treasury Funds: cash; bank drafts; bank cashier's checks; federal treasury checks; and, other forms of remittance which are uniformly honored for payment. The Treasurer is further authorized to accept deposits of monies directly to Official Depository Accounts. Title 62, Sec. 7.1 and 7.2D.

160 REVENUE SOURCE CODES - GENERAL

When money is received into an appropriated fund from an official depository account or direct deposit, the deposit must show the source or sources of revenue and the amount using a 5 digit (receipt) code and an optional 2 digit code for individual agency designation and use which indicates the source of funds. This is accomplished by the agency properly completing the State Treasury Form entitled "Deposit Register." All sources of receipts to Treasury Funds are classified into eight major categories.

<u>MAJOR CLASSIFICATION OF REVENUE</u>	<u>NUMERICAL DESIGNATION</u>
Taxes	10000 - 19999
Licenses, Permits & Fees	20000 - 29999
Fines, Forfeits & Penalties	30000 - 39999
Income from Money & Property	40000 - 49999
Grants, Refunds & Reimbursements	50000 - 59999
Higher Education (Student Fees)	60000 - 69999
Sales & Services	70000 - 79999
Non-Revenue Receipts	80000 - 89999

(See [Appendix A2](#) for a complete listing of Revenue (Receipt) Codes within each major category.)

165 OBJECT OF EXPENDITURE CODES - GENERAL

Each claim submitted to OSF must carry a four digit expenditure code number. The code number is used to designate the type of disbursement made, such as utilities, office supplies, or salaries. Claims and program systems of OSF have been designed so an agency may use two digits in conjunction with the four digit expenditure code. The optional digits, which must appear at the right of the prescribed four digit code, may be used for any purpose the agency might choose, such as identifying expenditures within an account as to project, program, division, etc. (Exception: Higher education must use the 2 digits to identify activities for ASA reporting.) This will allow agencies to create as many as 99 subdivisions of each code for internal agency use. The various types of disbursements have been classified into six major categories, indicated by the first digit of the four digit code.

<u>MAJOR CLASSIFICATION OF EXPENDITURE</u>	<u>NUMERICAL DESIGNATION</u>
Personal Services	1000 - 1999
Travel Expense Reimbursement	2000 - 2999
Administrative Expense	3000 - 3999
Property, Furniture, Equipment & Related Debt	4000 - 4999
Assistance & Payments to Local Governments	5000 - 5999
Transfers & Other Disbursements	6000 - 6999

(See [Appendix A3](#) for a complete listing of Object of Expenditure Codes within each major category.)

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STATE AGENCY LISTING

Agencies which disburse funds through OSF:

AGENCY CODE	FUNCTION CODE	CABINET CODE	NAME OF AGENCY
007	3	12	Oklahoma Capital Complex & Centennial Commission
010	2	04	Oklahoma State University - Stillwater
011	2	04	Oklahoma State University - Experiment Station
012	2	04	Oklahoma State University-Extension Division
013	2	04	OSU School of Technical Training - Okmulgee
014	2	04	OSU College of Veterinary Medicine - Stillwater
015	2	04	OSU Technical Institute of Oklahoma City
020	8	02	State Board of Public Accountancy
025	6	08	Oklahoma Military Department
030	8	08	Alcoholic Beverage Laws Enforcement Commission
038	9	14	Oklahoma Sorghum Commission
039	9	14	Boll Weevil Eradication Organization
040	9	07	Agriculture Department
041	2	04	Western Oklahoma State College - Altus
044	4	04	Anatomical Board
045	8	02	Board of Governors of Licensed Architects and Landscape Architects
047	1	08	Indigent Defense System
049	1	01	Attorney General
055	2	04	State Arts Council
065	8	02	State Banking Department
090	0	05	Office of State Finance
091	0	08	Building Bonds Commission
100	2	04	Cameron University - Lawton
105	0	02	Oklahoma Capitol Improvement Authority
108	2	04	Carl Albert State College - Poteau
111	8	05	Multiple Injury Trust Fund
120	2	04	Central State University - Edmond
125	8	07	Department of Mines
127	5	09	Commission on Children and Youth
131	6	06	Department of Corrections
140	8	02	State Board of Podiatric Medical Examiners
145	8	02	Board of Chiropractic Examiners
150	2	04	University of Science & Arts of Oklahoma - Chickasha
160	0	03	Department of Commerce
165	2	04	Connors State College - Warner
185	8	01	Corporation Commission
190	8	02	Cosmetology Board
199	1	12	Court of Criminal Appeals
204	3	04	JM Davis Memorial Commission
215	8	02	State Board of Dentistry
219	1	12	District Courts
220	1	01	District Attorneys Council
230	2	04	East Central University - Ada
240	2	04	Eastern Oklahoma State College - Wilburton
241	2	04	Redlands Community College - El Reno
265	2	04	Department of Education
266	2	04	Oklahoma Educational Television Authority
269	2	04	Oklahoma Commission for Teachers Preparation
270	0	02	Election Board
285	8	02	Embalmers and Funeral Directors Board
290	5	03	Employment Security Commission
292	9	07	Department of Environmental Quality

STATE AGENCY LISTING

AGENCY CODE	FUNCTION CODE	CABINET CODE	NAME OF AGENCY
296	0	02	Ethics Standards
298	0	02	Oklahoma Merit Protection Commission
300	0	01	State Auditor and Inspector
305	0	01	Governor
306	6	06	Pardon and Parole Board
307	9	07	Interstate Oil Compact Commission
308	6	08	State Bureau of Investigation
309	6	08	Department of Civil Emergency Management
310	6	08	State Fire Marshal
315	9	05	Firefighters Pension and Retirement System
320	9	07	Department of Wildlife Conservation
325	2	07	University of Oklahoma Geological Survey - Norman
326	5	09	Office of Handicapped Concerns
340	4	09	Department of Health
342	4	08	Board of Medicolegal Investigations
345	7	10	Transportation Department
346	7	10	Oklahoma Space Industry Development Authority
350	3	04	Historical Society
353	8	02	Oklahoma Horse Racing Commission
355	5	09	Human Rights Commission
359	9	11	Energy Resources Board
360	5	09	Indian Affairs Commission
369	1	12	Workers' Compensation Court
370	0	03	Oklahoma Industrial Finance Authority
385	8	01	Insurance Department
390	8	05	State Insurance Fund
400	5	09	Office of Juvenile Affairs
405	8	03	Department of Labor
410	2	07	Commissioners of the Land Office
415	6	08	Council on Law Enforcement Education & Training
416	5	05	Law Enforcement Retirement System
420	2	04	Langston University - Langston
421	0	11	Senate-State of Oklahoma
422	0	11	House of Representatives-State of Oklahoma
423	0	11	Legislative Service Bureau
430	3	04	Department of Libraries
440	0	01	Lieutenant Governor
444	8	11	LP Gag Research, Marketing, and Safety
445	8	07	Liquefied Petroleum Gas Board
446	8	11	Marginally Producing Oil and Gas Wells
450	8	02	State Board of Medical Licensure and Supervision
452	4	06	Department of Mental Health and Substance Abuse
461	2	04	Rogers State University - Claremore
467	0	05	Office of State Finance (for Special Payments)
470	2	04	Murray State College - Tishomingo
475	8	02	Oklahoma Motor Vehicle Commission
477	6	08	Bureau of Narcotics and Dangerous Drugs Control
480	2	04	Northeastern Oklahoma A&M College - Miami
485	2	04	Northeastern State University - Tahlequah
490	2	04	Northern Oklahoma College - Tonkawa
505	2	04	Northwestern Oklahoma State University - Alva
509	8	02	Board of Examiners for Nursing Homes
510	8	02	Oklahoma Board of Nursing

STATE AGENCY LISTING

AGENCY CODE	FUNCTION CODE	CABINET CODE	NAME OF AGENCY
515	5	05	Oklahoma Public Employees Retirement System
516	5	05	State and Education Employees Group Insurance Board
520	8	02	Optometry Board
525	8	02	State Board of Osteopathic Examiners
530	2	04	Oklahoma Panhandle State University - Goodwell
531	2	04	Rose State College - Midwest City
535	8	07	Oklahoma Peanut Commission
548	0	02	Office of Personnel Management
557	9	05	Police Pension and Retirement System
560	8	02	Board of Pharmacy
563	2	04	Board of Private Vocational Schools
566	9	07	Oklahoma Tourism and Recreation Department
570	8	02	Professional Engineers and Land Surveyors Board
575	8	02	Board of Psychologists Examiners
580	0	02	Department of Central Services
585	6	08	Department of Public Safety
588	8	02	Oklahoma Real Estate Commission
600	2	04	Regents for A&M Colleges
605	2	04	Regents for Higher Education
610	2	04	Regents for Oklahoma Colleges
615	8	02	State Board of Registration for Foresters
618	2	04	Oklahoma Student Loan Authority
619	2	04	Physician Manpower Training Commission
622	8	02	Board of Licensed Social Workers
623	2	04	Seminole State College - Seminole
625	0	06	Secretary of State
628	2	03	Center for the Advancement of Science & Technology
629	2	04	School of Science and Math - Oklahoma City
630	8	02	Department of Securities
631	8	07	Oklahoma Sheep and Wool Commission
632	8	02	Board of Examiners for Speech-Language Pathology & Audiology
633	2	04	Oklahoma City Community College
635	8	02	Commission on Consumer Credit
645	9	07	Oklahoma Conservation Commission
650	5	08	Department of Veterans Affairs
660	2	04	Southeastern Oklahoma State University - Durant
665	2	04	Southwestern Oklahoma State University - Weatherford
666	5	09	J.D. McCarty Center for Handicapped Children
677	1	12	Supreme Court
678	0	18	Council on Judicial Complaints
695	0	05	Oklahoma Tax Commission
715	2	04	Teachers' Retirement System
740	0	01	State Treasurer
750	2	04	Tulsa Community College - Tulsa
755	8	02	Used Motor Vehicle & Parts Commission
760	2	04	University of Oklahoma - Norman
761	2	04	University of Oklahoma Law Center - Norman
770	2	04	O. U. Health Sciences Center - Oklahoma City
773	2	04	O. S. U. College of Osteopathic Medicine and Surgery - Stillwater
771	2	04	OUHSC Professional Practice Plan
772	2	04	Board of Tests for Alcohol and Drug Influence
774	2	04	University of Oklahoma Center at Tulsa - Tulsa
790	8	02	Board of Veterinary Medical Examiners

STATE AGENCY LISTING

AGENCY CODE	FUNCTION CODE	CABINET CODE	NAME OF AGENCY
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805	5	09	Department of Rehabilitation Services
807	5	19	Health Care Authority
815	5	06	Employees Benefits Council
825	5	09	University Hospitals Authority
830	5	09	Department of Human Services
831	5	09	Oklahoma Medical Center
835	9	07	Water Resources Board
845	2	04	Medical Technology and Research Authority
875	8	07	Wheat Utilization Research & Market Development Commission
880	3	04	Will Rogers Memorial Commission - Claremore

Agencies which do not disburse funds through OSF:

900	0	03	Oklahoma Development Authority
915	0	04	Oklahoma Capital Investment Board
920	9	07	Environmental Finance Authority
922	0	04	Oklahoma Housing Agency
978	7	10	Oklahoma Turnpike Authority
980	9	06	Grand River Dam Authority
981	9	04	Oklahoma Municipal Power Authority

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11102	MIXED BEVERAGE GROSS RECEIPTS TAX
11107	BEVERAGE TAX
11200	TOBACCO TAXES
11201	CIGARETTE TAX
11210	TOBACCO PRODUCTS TAX
11219	TRIBAL COMPACT IN LIEU TAX PAYMENTS
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12111	CONSERVATION EXCISE TAX
12122	COIN OPERATORS DEVICE DECAL
12133	FRANCHISE TAX
12144	CORPORATE INCOME TAX
12155	OCCUPATIONAL HEALTH & SAFETY TAX
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14108	COLLECTIONS AND DEPOSITS CITY USE TAX
14121	AD VALOREM TAX
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15181	VEHICLE REVENUE TAX STAMPS
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- 22115 MIGRANT LABOR
- 22117 PLUMBING EXAMS & LICENSES
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1000 PERSONAL SERVICES

1100 SALARY EXPENSE

1111 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

1112 SALARIES - REGULAR PAY AND SALARY ADJUSTMENTS (LEGISLATURE)

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

1113 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 1111.

1114 SALARIES - HIGHER EDUCATION (H.E.) TEACHING PAY AND SALARY
ADJUSTMENTS

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.

1115 SALARIES - HIGHER EDUCATION PROFESSIONAL
(NON-TEACHING) PAY AND SALARY ADJUSTMENTS

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.

- 1116 SALARIES - HIGHER EDUCATION NON-PROFESSIONAL PAY AND SALARY ADJUSTMENTS
- 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.
- 1117 SALARIES - HIGHER EDUCATION OTHER TEACHING PAY AND SALARY ADJUSTMENTS
- 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.
- 1121 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).
- 1122 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.
- 1123 INDIVIDUAL INCENTIVE PAY
- 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.).
- 1124 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)
- 1125 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.).
- 1127 OVERTIME WAGES
- Payroll - Payment of authorized employees' overtime hours worked.
- 1128 HOLIDAY PAY
- Payroll - Payments of authorized holiday pay.

- 1129 PAY DIFFERENTIAL
- Payroll - Payments of authorized differential.
- 1131 TERMINAL LEAVE
- Payroll - Payment of unused accrued annual leave to an employee upon termination of employment with a paying agency.
- 1132 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.)
- 1133 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)
- 1135 CAFETERIA PLAN - STATE
- Payroll - Payment of adjustments to employees' gross salary for the State Cafeteria Plan as administered by the Office of Personnel Management.
- 1137 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.
- 1139 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).
- 1140 COMPENSATION - BOARD AND COMMISSION MEMBERS
- Payroll - Reportable payments subject to IRS regulations covering miscellaneous compensation and reimbursements to individuals.
- 1142 EXCESS BENEFIT ALLOWANCE
- Payroll - Payment of excess allowance authorized state employees for purchase of insurance over the actual cost of the elected insurance.

1143 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).

1200 INSURANCE PREMIUMS - HEALTH, LIFE, ETC.

1211 INSURANCE PREMIUMS - HEALTH AND LIFE (STATE PLAN)

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 .

1212 INSURANCE PREMIUMS - HEALTH AND LIFE (OTHER)

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 follows)

NOTE: May also include payments of premiums for insurance purchased for students, such as insurance covering participation in school athletic activities.

1213 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.

1214 INSURANCE PREMIUM - RETIREES' HEALTH (STATE PENSION SYSTEMS)

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

1215 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.

1221 UNEMPLOYMENT COMPENSATION - PAYROLL

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

1223 UNEMPLOYMENT COMPENSATION REIMBURSEMENT

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

- 1231 INSURANCE PREMIUM - WORKER'S COMPENSATION
- Payments to insurers (e.g., State Insurance Fund) for premiums covering workers' compensation insurance.
- 1233 WORKERS' COMPENSATION MEDICAL CLAIMS DEDUCTIBLE
- Payment to insurers (e.g., State Insurance Fund) of employer's obligation for workers' compensation medical claims deductible expense.
- 1300** **FICA AND RETIREMENT CONTRIBUTIONS**
- 1311 STATE SHARE - FICA
- Payments for the state's (employer) share contribution made under the Federal Insurance Contributions Act.
- 1312 STATE SHARE - MQFE/FICA (MEDICARE QUALIFIED FEDERAL EMPLOYEES (MQFE))
- Payments for the state's (employer) share contribution for Medicare qualified federal employees (MQFE).
- 1323 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.
- 1324 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)
- 1325 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.
- 1326 EMPLOYEE DEFERRED INCENTIVE SAVINGS PLAN (AGENCY 515 ONLY)
- Payment of the \$25 match to the covered employees accounts under the SoonerSave Deferred Compensation Plan.

- 1327 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.
- 1328 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.
- 1332 SUPPLEMENTAL RETIREMENT PLANS - HIGHER EDUCATION
- Payments by institutions of the state system of higher education for authorized employee supplemental retirement plans.
- 1400 BENEFIT PAYMENTS**
- 1411 UNEMPLOYMENT COMPENSATION (AGENCY 290 - ASA)
- Payments by the Oklahoma Employment Security Commission for unemployment compensation claims made from their authorized depository funds.
- 1421 WORKERS' COMPENSATION
- Payments to employees resulting from judgments/settlements ordered by the Workers' Compensation Court.
- 1431 DISABILITY BENEFITS (AGENCY 516-ASA)
- Payments by the Oklahoma State and Education Employees' Group Insurance Program from their special account for disability payments.
- 1435 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.
- 1441 RETIREMENT PAYMENTS - NON-PAYROLL
- Non-payroll retirement payments made to persons under the state's various employee retirement systems.
- 1442 RETIREMENT PAYMENTS (PUBLIC EMPLOYEES RETIREMENT
SYSTEM) - PAYROLL
- Payroll - Payments to retired employees covered under the state's public employees retirement system.

- 1443 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.
- 1444 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.
- 1451 DEATH BENEFITS PAYMENTS FOR RETIREES - PENSION SYSTEMS
Payments of death benefits for retirees covered under the state pension plans.
- 1500 PROFESSIONAL SERVICES**
- 1501 OFFICES OF LAWYERS
Payments for legal services provided by offices of legal practitioners known as lawyers and attorneys.
- 1502 OFFICES OF NOTARIES
Payments for services provided by establishments primarily engaged in drafting, approving, and executing legal documents.
- 1503 OTHER LEGAL SERVICES
Payments for specialized legal and paralegal services provided by offices of legal practitioners, other than lawyers and attorneys.
- 1506 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.
- 1509 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.

NOTE: Codes 1511 - 1517 are restricted to expenses incurred prior to FY 2002.
- 1511 PROFESSIONAL SERVICES - GENERAL (Temporary)
Payments for purchase of professional and/or contractual services of a general nature not covered under another object of expenditure category (e.g., honorariums, lecture fees, witness fees (non-travel), pre-sort mail, etc.). Excludes

payments for the maintenance, repair or installation of buildings and equipment (see Category 3300).

- 1512 PROFESSIONAL SERVICES - ACCOUNTING/AUDITING (Temporary)
- Payments to accounting firms for services involving consulting, accounting and auditing financial records of a state agency or institution.
- 1513 PROFESSIONAL SERVICES - LEGAL SERVICES (Temporary)
- Payments for legal services provided by a private firm or individual.
- 1514 PROFESSIONAL SERVICES - MEDICAL SERVICES (Temporary)
- Payments to a private firm or individual for medical services.
- 1515 PROFESSIONAL SERVICES - ARCHITECTURAL & ENGINEERING (Temporary)
- Payments for architectural and engineering services which are not part of the general construction costs included under categories: 4500, 4600, or 4700).
- 1516 PROFESSIONAL SERVICES - DATA PROCESSING SERVICES (Temporary)
- Payments to private firms and individuals for data processing services.
- 1517 PROFESSIONAL SERVICES - CONTRACTUAL ADMINISTRATIVE SERVICES (Temporary)
- Payments to contract administrators for servicing state programs, e.g., State and Education Employees Group Insurance Program, Okla. Public Employees Retirement System, etc.
- 1521 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).
- 1522 ARCHITECTURAL SERVICES
- Payments for services in the planning and designing of buildings and structures, whereby, applying knowledge of design, construction procedures, etc.
- 1523 LANDSCAPE ARCHITECTURAL SERVICES
- Payments for services in the planning and designing development of land areas, whereby, applying knowledge of land characteristics, landscape design, etc.

1524 ENGINEERING SERVICES

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

1525 DRAFTING SERVICES

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

1526 BUILDING INSPECTION SERVICES

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

1527 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.).

1528 SURVEYING AND MAPPING (EXCEPT GEOPHYSICAL) SERVICES

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

1529 TESTING LABORATORIES

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

1530 INTERIOR DESIGN SERVICES

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

1531 INDUSTRIAL DESIGN SERVICES

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

1532 GRAPHIC DESIGN SERVICES

Payments for services providing planning, designing, and managing the production of visual communications.

1533 OTHER SPECIALIZED DESIGN SERVICES

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

1535 CUSTOM COMPUTER PROGRAMMING SERVICES

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

1536 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.)

1537 COMPUTER FACILITIES MANAGEMENT SERVICES

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

1538 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.

1540 ADMINISTRATIVE MANAGEMENT AND GENERAL MANAGEMENT CONSULTING SERVICES

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

1541 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).

1542 MARKETING CONSULTING SERVICES

Payments for services providing operating advice and assistance on marketing issues (e.g., objectives, sales forecasting, pricing, etc.).

- 1543 **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.
- 1544 **OTHER MANAGEMENT CONSULTING SERVICES**
- Payments for services providing management consulting (except administrative and general management; human resources; marketing; or process, physical distributions, and logistics).
- 1545 **ENVIRONMENTAL CONSULTING SERVICES**
- Payments for services providing advice and assistance on environmental issues (i.e., environmental contamination, etc.).
- 1546 **OTHER SCIENTIFIC AND TECHNICAL CONSULTING SERVICES**
- Payments for services providing advice and assistance on scientific and technical issues (except environmental).
- 1547 **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.).
- 1548 **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.
- 1549 **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 3116)
- 1550 **MARKETING RESEARCH AND PUBLIC OPINION POLLING**
- Payments for services providing the systematically gathering, recording, tabulating, and presenting of marketing and public opinion data.
- 1551 **PHOTOGRAPHIC SERVICES**
- Payments for services providing still, video, or digital photography.

- 1552 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.
- 1553 VETERINARY SERVICES
- Payments for services providing veterinary medicine, dentistry, or surgery for animals. Also includes testing services for veterinarians.
- 1554 ALL OTHER PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES
- Payments for providing professional, scientific, or technical services (except as provided for elsewhere).
- 1555 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.
- 1556 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.
- 1557 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).
- 1558 BUSINESS SUPPORT SERVICES
- Payments for services providing activities that are ongoing routine, business support functions.
- 1559 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.

1560 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.

1561 BUSINESS SERVICE CENTERS

Payments for services providing mailbox rental and other postal and mailing services (except direct mail advertising); copy centers or shops, providing photocopying, duplicating, blueprinting, and other document copying; etc.

1562 COLLECTION AGENCIES

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

1563 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.

1564 OTHER BUSINESS SUPPORT SERVICES

Payments for providing business support services (except as provided for elsewhere).

1565 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.

1566 EDUCATIONAL SERVICES

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

1570 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.

1571 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.

- 1572 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. .
- 1573 OFFICES OF CHIROPRACTORS
Payments for services provided by doctors (D.C.) in the practice of Chiropractic treatment.
- 1574 OFFICES OF OPTOMETRISTS
Payments for services provided by doctors (O.D.) in the practice of Optometry.
- 1575 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.
- 1576 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. .
- 1577 OFFICES OF PODIATRISTS
Payments for services provided by doctors (D.P.) in the practice of podiatry (foot).
- 1578 OFFICES OF ALL OTHER MISCELLANEOUS HEALTH PRACTITIONERS
Payments for services provided by other health practitioners (except as provided for elsewhere).
- 1579 FAMILY PLANNING CENTERS
Payments for services providing a range of family planning service on an outpatient basis (e.g., prenatal counseling, etc.).
- 1580 OUTPATIENT MENTAL HEALTH AND SUBSTANCE ABUSE CENTERS
Payments for services providing outpatient diagnosis and treatment of mental health disorders and substance abuse.

- 1581 OTHER OUTPATIENT CARE CENTERS
- Payments for services providing general or specialized outpatient care (except family planning and outpatient mental health and substance abuse centers).
- 1582 MEDICAL AND DIAGNOSTIC LABORATORIES
- Payments for services providing analytical or diagnostic services, generally to the medical profession or patient referrals.
- 1583 HOME HEALTH CARE SERVICES
- Payments for in-home services providing skilled nursing, physical therapy, medical equipment, etc.
- 1584 AMBULANCE SERVICES
- Payments for services providing transportation of patients by ground or air, along with medical care.
- 1585 ALL OTHER AMBULATORY HEALTH CARE SERVICES
- Payments for services providing ambulatory health care (except as provided for elsewhere).
- 1586 GENERAL MEDICAL AND SURGICAL HOSPITALS
- Payments for hospital services providing diagnostic and medical treatment to patients.
- 1587 PSYCHIATRIC AND SUBSTANCE ABUSE HOSPITALS
- Payments for services provided by hospitals specializing in psychiatric and substance abuse treatment.
- 1588 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).
- 1589 NURSING CARE FACILITIES
- Payments for services of an establishment providing inpatient nursing and rehabilitative treatment.
- 1590 RESIDENTIAL MENTAL RETARDATION FACILITIES
- Payments for services of an establishment providing residential care for persons diagnosed with mental retardation.

- 1591 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.
- 1592 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.
- 1593 OTHER RESIDENTIAL CARE FACILITIES
- Payments for services of an establishment providing residential care (except as provided for elsewhere).
- 1594 INDIVIDUAL AND FAMILY SERVICES
- Payments for services providing nonresidential social assistance for children and youth, elderly, disabled, etc.; and for families.
- 1595 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.).
- 1596 VOCATIONAL REHABILITATION SERVICES
- Payments for services of an establishment providing vocational or, rehabilitation services (e.g., job counseling, job training, work experiences, etc.).
- 1597 CHILD DAY CARE SERVICES
- Payments for services of an establishment providing day care of infants or children.
- 1598 ARTS, ENTERTAINMENT, AND RECREATION
- Payments for services providing entertainment in the area of Performing Arts, Spectator Sports, and related entertainment/recreation industries.
- 1599 OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)
- Payments for professional services not provided for elsewhere. (excludes Public Administration services).

1700 **REPORTABLE COMPENSATION**

1711 MOVING EXPENSES - - EMPLOYEE TRANSFER

Payment to a certified carrier for the cost of moving an employee permanently transferred at the request of a state agency. (See 74 O.S., § 500-51 et Seq.). May also include payment/reimbursement of moving expenses for "new hires" of certain constitutionally created institutions of the state H.E. system.

NOTE: Does not include moving expenses for "new hires" or state employees transferred from another state agency, as with inter-agency transfers, except as noted for institutions of the state H.E. system.

1900 **INTER & INTRA-AGENCY PAYMENTS FOR PERSONAL SERVICES.**

1911 INTER-AGENCY PAYMENTS - PERSONAL SERVICES

Payments to another state agency for personal and professional services enumerated under 1000 category.

1912 INTER-AGENCY PAYMENTS - OFFICE OF PERSONNEL MANAGEMENT

Payments made to the Office of Personnel Management for personnel administration services.

1913 FLEXIBLE BENEFITS - ADMINISTRATION

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

1921 INTRA-AGENCY PAYMENTS - PERSONAL SERVICES

Payments within an agency for personal and professional services enumerated under Category 1000.

2000 TRAVEL EXPENSES**2100 TRAVEL - REIMBURSEMENTS**

2111 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 2121.

2112 IN-STATE MEALS (SUBSISTENCE) EXPENSE

Reimbursement for meals expenses incurred for in-state travel.

2113 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 2124.

(2) For rental car leased within the state or automobile mileage expense for travel within the state of Oklahoma, use OEC 2111.

2114 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.

2115 IN-STATE LODGING

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

2121 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.

2122 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.

2123 OUT-OF STATE MEAL (SUBSISTENCE) EXPENSES

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

2124 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.

2125 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.

2126 OUT-OF-STATE LODGING

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

2131 TRAVEL REIMBURSEMENT - NON STATE EMPLOYEES

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

2200 TRAVEL - AGENCY DIRECT PAYMENTS

2211 PURCHASE OF AIRLINE TICKETS (INCLUDING OTHER PUBLIC TRANSPORTATION CARRIERS)

Payment for direct-purchase of commercial airline tickets from an approved travel agency 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 train and bus fares.

2212 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.

2213 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).

2215 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.

2900 INTER & INTRA-AGENCY PAYMENTS FOR TRAVEL

2911 INTER-AGENCY PAYMENTS - TRAVEL EXPENSES

Payments to another state agency for travel related expenses, such as payments for the use of a state-owned aircraft and motor vehicles, pike pass purchases, toll fees, direct purchase of food and lodging from the Tourism and Recreation Department or its facilities, etc. (Note follows)

NOTE: (1) Motor pool payments are ordinarily charged under OEC 3916. However, OEC 2911 may be used for motor pool expenses when an agency elects to treat such costs as travel related.

(2) For inter-departmental (intra-agency) payments for travel-related expenses, use OEC 2921, Intra-Agency Payments - Travel Expenses.

2921 INTRA-AGENCY PAYMENTS - TRAVEL EXPENSES

Payments within an agency for travel expenses.

3000 **ADMINISTRATIVE EXPENSE****3100** **MISCELLANEOUS ADMINISTRATIVE EXPENSES**

3111 FREIGHT EXPENSES

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

3112 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 3214), mail box rental (OEC 3219), pre-sort mail (OEC 1511), United Parcel Service (UPS) (freight) (OEC 3111).

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

3113 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.

NOTE: Does not include:

(1) costs of operating a communications system by an agency for its own use (see OEC 3923), or

(2) rent of telecommunications equipment (see OEC 3215).

3115 PRINTING & BINDING CONTRACTS

Payments for printing and binding of reports, documents, books, etc., and other contractual printing costs.

NOTE: Purchases of print supplies (e.g., preprinted forms, stationery, educational brochures, advertising, etc.) should be charged to the appropriate supply object of expenditure, OEC Class 3400.

3116 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.).

3117 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.

3118 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: Does not include payment of charges the OST passes on to agencies for "stop pay" transactions. Use OEC 3911 for payments of these expenses to the OST.

3119 EXHIBITIONS, SHOWS & SPECIAL EVENTS

Payments for the expenses of agricultural shows, special cultural exhibits, historical celebrations, etc.

3122 BURIAL CHARGES

Payments of burial expenses for deceased patients, wards, or inmates of State Institutions, where such charges devolve upon a state agency.

3125 LICENSES, PERMITS, 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.).

NOTE: Payments for purchase of "computer software licensing" in connection with purchase/ rent of computer software should be charged under OEC 3217 - Rent of Data Processing Software, or OEC 4113 - Purchase of Data Processing Software, as appropriate.

3126 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.

3128 LATE-PAYMENT INTEREST AND OTHER PENALTY CHARGES

Payment of interest under 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.)

3129 PREMIUMS - SURETY & OTHER REQUIRED BONDS

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

3131 PREMIUMS - PROPERTY OR LIABILITY INSURANCE (STATE AGENCIES)

Payments of premiums by state agencies for property and liability insurance not provided through the state Risk Management Program.

(Note follows)

NOTE: For payments by institutions of the system of Higher Educ., use OEC 3152.

3132 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.

3135 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.

3136 UTILITY CHARGES - NATURAL GAS

Payments to utility companies for natural gas services.

3137 UTILITY CHARGES - ELECTRICITY

Payments to utility companies for electric services.

3138 INTER-GOVERNMENTAL PAYMENTS

Payments to the U.S. Government, other states and inter-state agencies (e.g., state compacts, etc.). Do not include payments to Oklahoma state agencies (inter-agency) or local governmental subdivisions (See Category 5500 for payments subject to that category).

3139 PHOTOGRAPHIC SUPPLIES & SERVICES

Payments for photographic supplies and services, such as photo film, film processing, flashbulbs, darkroom supplies, microfilm, etc.

3141 TUITION - TRADE/VO-TECH SCHOOLS AND OTHER TRAINING CENTERS

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.

3142 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.

3145 DEPARTMENT OF CENTRAL SERVICES (DCS) SANTA CLAUS COMMISSION

Payment for purchase of seasonal supplies and materials made by Department of Central Services for operations of the Santa Claus Commission.

3147 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.).

3150 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.

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 1711.

3152 PREMIUMS - PROPERTY OR LIABILITY INSURANCE (HIGHER EDUC. ASA)

Payments of premiums for property and liability insurance not provided through the state Risk Management Program.

NOTE: For payments by state agencies, use OEC 3131.

3160 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.).

3200 **RENT EXPENSE**

3211 RENT OF OFFICE SPACE

Payment for rent of general office space used by staff personnel for and in the operation of a state agency.

3212 RENT OF LAND

Payment for rent of land required for and in the operation of a state agency.

3213 RENT OF OTHER BUILDING SPACE

Payment for rent of other building space, e.g., warehouse, storage, display booths, etc., used for and in the operation of a state agency.

3214 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 3216), (2) rent of telecommunications equipment (see OEC 3215), and (3) lease purchase option on equipment (see OEC category 4300).

NOTE: Cost of rental of equipment used in producing or processing a commodity should be included in the aggregate cost of the commodity.

3215 RENT OF TELECOMMUNICATIONS EQUIPMENT

Payment for rent of telecommunications equipment, e.g., telephone/fax, telegraph, radio, etc., excluding lease purchase options (OEC 4315).

NOTE: Does not include monthly charges for telecommunications service, such as telephone (see OEC 3113).

3216 RENT OF ELECTRONIC DATA PROCESSING EQUIPMENT

Payments for rent of equipment utilized in data processing, excluding lease purchase (code 4312).

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

3217 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 4313.

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

3219 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).

3300 MAINTENANCE & REPAIR EXPENSE

3311 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 4621).

3312 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.

NOTE: Does not include maintenance and repair of telecommunications or data processing equipment. See OEC 3313 or 3314.

3313 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.

3314 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.

3315 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.

3318 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 3318 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 3311 or 3321 for ongoing maintenance and repair of buildings and grounds.

3319 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.

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

3321 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.

3322 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 3729 or 3731.

(2) Does not include parts, supplies and materials for maintenance and repair of telecommunications or data processing type equipment. See OEC 3323 or 3324.

3323 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.

3324 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.

3325 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.

3400 SPECIALIZED SUPPLIES AND MATERIALS EXPENSES

3411 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.)

3416 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.

3422 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.

3424 PERSONAL-USE SUPPLIES - INMATES, PATIENTS & WARDS OF THE STATE

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.

3425 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.

3426 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 authorized by the hospital's Board of Trustees and 74 O.S. Sec.. 85.12.

3427 ARCHITECTURAL AND ENGINEERING SUPPLIES

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

3429 MOTOR FUELS - COMMON

Payments for purchase of commonly used motor fuels (e.g., gasoline, diesel) for operation of motor vehicles, aircraft or marine crafts.

3431 MOTOR FUELS - SPECIAL

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

3500 PRODUCTION, SAFETY, AND SECURITY EXPENSE

3512 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.

3518 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, motor vehicle safety inspections, etc.) required to safeguard and protect human life, equipment and other property.

NOTE: Does not include clothing items, see OEC 3512.

3521 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 follows)

NOTE: Do not include shop equipment purchases (OEC 4118) or purchases of raw materials used in the manufacture of a finished product for sale. In stead, see OEC 6411 - Purchase of Merchandise for Resale.

3600 GENERAL OPERATING EXPENSES

3611 MEETING REFRESHMENTS

Payment 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 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.).

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.

3613 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.).

NOTE: Non-expendable supplies are defined as items costing less than \$500.00 and not immediately consumed when placed in use. May also include inexpensive office equipment/furniture type items costing less than the above limit.

3614 OFFICE SUPPLIES (EXPENDABLE)

Payment for purchase of expendable office supplies, such as stationary, file folders, notebooks, columnar pads, carbon paper, etc.

NOTE: Expendable supplies are defined as supply items that are immediately expended or used up when placed in service. Would not include inexpensive equipment/furniture type items (see OEC 3613).

3615 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.).

NOTE: Does not include data processing supplies utilized strictly within a standard office, e.g., administration, personnel, etc. (See OEC 3613 or 3614).

3617 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.

3619 EDUCATIONAL SUPPLIES

Payment for purchase of supplies used for education and training conducted in a classroom or other organized instructional setting. 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.).

3623 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.

3625 REVENUE AND TAX STAMPS

Payments for purchase of supply stock of revenue and tax generating stamps/permits (e.g., liquor/beer/tobacco licenses, certificates, etc.) as required by a state agency for issuance to the general public. Also, includes payments for purchase of inspection or identification stamps, seals, decals, plates, etc., as required by state regulatory and public safety laws for issuance to the general public.

NOTE: For payments for licenses, certificates, permits, etc., required by an agency for use in its operations (e.g., state lodge liquor license, motor vehicle inspection sticker, etc.), see OEC 3125 or 3518.

3700 SHOP EXPENSE

3716 AGRICULTURE & VETERINARY SUPPLIES

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.

3717 WILDLIFE RESEARCH SUPPLIES

Purchase of supplies and materials used in research, control, and conservation of wildlife.

3721 LABORATORY SUPPLIES, MATERIALS & SERVICES

Payments for supplies, materials and services used in diagnostic laboratory testing of human and animal specimens. Includes the cost of supplies, materials, and services used in other testing. (e.g., reagents, glassware, x-ray film, laboratory animals, etc.)

3729 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.

3731 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.).

3900 INTER & INTRA-AGENCY PAYMENTS FOR ADMINISTRATIVE EXPENSE

3911 INTER-AGENCY PAYMENTS - ADMINISTRATIVE EXPENSE

Payments to another state agency for materials, supplies and other contractual services enumerated under object of expenditure category 3000 and not covered under any of the following inter-agency detailed object of expenditure definitions.

3912 INTER-AGENCY PAYMENTS - DATA PROCESSING

Payments to another state agency for data processing services.

3913 INTER-AGENCY PAYMENTS - TELECOMMUNICATIONS

Payments to another state agency for telecommunication system operations and services.

3914 INTER-AGENCY PAYMENTS - RISK MANAGEMENT

Payments to the Department of Central Services Risk Management for liability insurance.

3915 INTER-AGENCY PAYMENTS - PRINTING

Payments to another state agency for printing services.

3916 INTER-AGENCY PAYMENTS - MOTOR POOL

Payments to another state agency for motor pool services.

NOTE: OEC 2911 may be used for travel related motor pool charges.

3921 INTRA-AGENCY PAYMENTS - ADMINISTRATIVE EXPENSE

Payments within an agency (inter-departmental) for contractual services, supplies and materials enumerated under object of expenditure category 3000 and not covered under the following intra-agency detailed objects of expenditure.

3922 INTRA-AGENCY PAYMENTS - DATA PROCESSING

Payments within an agency for data processing services.

3923 INTRA-AGENCY PAYMENTS - TELECOMMUNICATIONS

Payments within an agency for telecommunication system operations and services.

3924 INTRA-AGENCY PAYMENTS - RISK MANAGEMENT

Payments within an agency for liability insurance.

3925 INTRA-AGENCY PAYMENTS - PRINTING

Payments within an agency for printing services.

3926 INTRA-AGENCY PAYMENTS - MOTOR POOL

Payments within an agency for motor pool services.

4000 PROPERTY, FURNITURE, EQUIPMENT AND RELATED DEBT**4100 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 3613, Office Supplies - Non-Expendable.

4111 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.

NOTE: For such items costing less than \$500.00, OEC 3613, Office Supplies - Non-Expendable, may be used.

4112 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 require review by OSF, Information Services Division.

4113 DATA PROCESSING SOFTWARE

Payments for purchase of computer software such as used in a data processing activity, including related "software licensing" costs.

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

4115 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 (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.).

4116 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 4115).

4117 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.).

4118 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.).

4119 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.

4122 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.).

4123 EQUIPMENT - TELECOMMUNICATIONS

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

4124 EQUIPMENT - AGRICULTURE

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

4125 EQUIPMENT - LAB

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

4127 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.).

4128 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.

4129 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.

4200 LIBRARY EQUIPMENT AND RESOURCES

4211 EQUIPMENT - LIBRARY

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

4212 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 follows)

NOTE: Does not include payments for purchase of textbooks by the State Textbook Committee (see OEC 5523).

4300 LEASE PURCHASES

4311 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.

4312 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.

4313 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.

4314 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.

4315 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.

4400 LIVESTOCK AND POULTRY

4412 LIVESTOCK AND POULTRY

Payments for purchase of livestock for farm work; subsequent rental at the state lodges (e.g., horseback riding), display purposes (e.g., horses, buffalo, etc. at state lodges); and, breeding or subsequent production purposes. Also purchase of poultry for production of eggs.

4500 LAND AND RIGHT-OF-WAY

4510 PURCHASE OF LAND

Payments for purchase of land or an interest in land.

4511 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).

4512 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.).

4600 BUILDING AND OTHER STRUCTURES - PURCHASE, CONSTRUCTION AND RENOVATION

4611 BUILDINGS AND OTHER STRUCTURES - PURCHASE

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

4621 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.

4622 MAJOR MAINTENANCE AND REPAIR OF EQUIPMENT

Payments for nonrecurring maintenance and repair of equipment (e.g., heavy equipment engine overhaul).

4700 CONSTRUCTION, MAINTENANCE AND REPAIRS OF HIGHWAYS AND BRIDGES

4711 HIGHWAY AND BRIDGE CONSTRUCTION - CONTRACTUAL COSTS

Payments made under a general contract for highway and bridge construction.

4712 MAINTENANCE AND REPAIRS TO HIGHWAYS AND BRIDGES

Payments for the repair of highways and bridges due to wear and accident; contractual payments for maintaining roads and highways (e.g., weed cutting, etc.); also, purchase of supplies and materials for maintenance and repair of roads and bridges (e.g., bridge materials, paving materials, etc.).

4721 MAJOR MAINTENANCE AND RENOVATION - BRIDGES

Payments for major repair and renovation of bridges (e.g., widening or constructing a new bed on a seriously damaged bridge, etc.).

4800 BOND INDEBTEDNESS AND EXPENSES

4811 PRINCIPAL PAYMENTS - BOND DEBT

Payments on the principal of bonded indebtedness.

4812 INTEREST PAYMENTS - BOND DEBT

Payments for interest on bonded indebtedness.

4813 OTHER EXPENSES - BOND DEBT

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

4900 **INTER & INTRA-AGENCY PAYMENTS - PROPERTY, FURNITURE,
EQUIPMENT, AND INDEBTEDNESS EXPENSES**

4911 INTER-AGENCY PAYMENTS - PROPERTY, FURNITURE, EQUIPMENT AND
INDEBTEDNESS

Payments to another state agency for purchases of equipment or other assets enumerated under object of expenditure category 4000. Also, includes payment of principal and interest on related debts paid to another state agency.

4921 INTRA-AGENCY PAYMENTS - PROPERTY, FURNITURE, EQUIPMENT
AND INDEBTEDNESS

Payments within an agency for purchase of furniture, equipment or other assets enumerated under object of expenditure category 4000. Also, includes payment of principal and interest on related debts paid to another department within the same state agency.

5000 GENERAL ASSISTANCE , AWARDS, GRANTS, AND OTHER PROGRAM-DIRECTED PAYMENTS (E.G., SCHOLARSHIP & INCENTIVE PROGRAMS, PAYMENT & REIMBURSEMENT APPROVED PROGRAMS, PAYMENTS TO LOCAL GOVERNMENTS, ETC.)

5100 SOCIAL SERVICES AND ASSISTANCE PAYMENTS

5111 ASSISTANCE PAYMENTS

Payments of emergency and general assistance provided for by the assistance programs of the state (i.e., Department of Human Services, Department of Rehabilitation Services, etc.).

5112 ASSISTANCE - MISCELLANEOUS MEDICAL

Payments for medical treatment provided for/by the assistance programs of the state (i.e., Department of Human Services, Department of Rehabilitation Services, etc.).

5113 ASSISTANCE - TITLE XIX MEDICAID

Payments of Medicaid which is covered by Title XIX and administered by the Oklahoma Health Care Authority.

5114 ASSISTANCE - CHILD WELFARE

Payments for examinations to determine the eligibility of clients for disability by the state Department of Human Services under the federal Social Security Act; and payments for the purchase of clothing, clothing accessories, and hygiene items for juveniles in custody of the Office of Juvenile Affairs.

5115 ASSISTANCE - DAYCARE

Payments for daycare for clients under assistance programs of the state Department of Human Services.

5116 ASSISTANCE - VOCATIONAL REHABILITATION

Payments for rehabilitation programs administered by the state (i.e., Department of Human Services, Department of Rehabilitation Services, etc.).

5123 MEDICAL SERVICES - INDIGENT/OTHERS (NON-DEPARTMENT OF HUMAN SERVICES)

Payments for outpatient health services for the indigent and other persons receiving from non-Department of Human Services sources (e.g., outpatient health services, health services provided by care facilities, etc.).

- 5124 HOSPITAL SERVICES - INDIGENT (NON-DEPARTMENT OF HUMAN SERVICES)
Payments for inpatient health services for the indigent and other persons receiving assistance from non-Department of Human Services sources.
- 5125 OTHER HEALTH SERVICES - INDIGENT (NON-DEPARTMENT OF HUMAN SERVICES)
Payments for other health services for the indigent and other persons receiving assistance from non-Department of Human Services sources (e.g., laboratory testing, ambulance services, etc.).
- 5126 ASSISTANCE TO VETERANS AND FAMILIES
Assistance payments to veterans and dependents made by the state Department of Veterans Affairs.
- 5127 PAYMENTS TO PATIENTS AND WARDS
Payments of allowances, work therapy payroll, etc., to patients and wards in hospitals or custodial institutions.
- 5128 BONUSES AND OTHER PAYMENTS - INMATES
Payment of trustee payrolls, bonuses and discharge money to inmates of correctional institutions.
- 5129 RECREATIONAL ACTIVITY PAYMENTS - WARDS, INMATES & PATIENTS
Payments for recreational activities for patients, inmates, and wards in the care of a state institution.
- 5132 WIC - WOMEN, INFANTS AND CHILDREN FOOD PROGRAM
Payments for the food supplement program administered by Oklahoma State Department of Health.
- 5135 EMPLOYER TRAINING CONTRACTS
Payments made by the Oklahoma Employment Security Commission and the State Department of Vo-Tech to employers for contract services for on-the-job training.
- 5160 SOCIAL SERVICES GRANTS
Payment of grants awarded by social services agencies pursuant to federal, state, or other directives. (e.g., Pass through federal grants to daycares by the Department of Human Services.)

5200 SCHOLARSHIPS, TUITION AND OTHER INCENTIVE-TYPE PAYMENTS

5211 SCHOLARSHIPS - STUDENTS

Payments of scholarships and stipends to students for educational purposes.

5212 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 15XX object code should be used.)

5213 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

5214 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.

**NOTE:* Incentive compensation to state employees and unit incentive pay for employees are payroll disbursements. See OEC 1123 and 1125, respectively.

5215 BONUS PAYMENTS TO QUALIFIED RECIPIENTS (AGENCY SPECIAL ACCOUNT)

Payments by the state Department of Human Services processes for federally-mandated bonuses to AFDC recipients for current support received for any month's entitlements. Child support received is not to be used in determining income for grant purposes.

NOTE: Used for Agency Special Account disbursements only .

5216 INCENTIVE PAYMENTS - OKLAHOMA BRED HORSES (AGENCY SPECIAL ACCOUNT)

Payments to owners of Oklahoma bred horses for racing in the State of Oklahoma.

NOTE: Used for Reporting Agency Special Account disbursements only.

5300 REFUNDS, INDEMNITIES, RESTITUTION**5312 MONEY COLLECTED ON NON-PAYMENT AND CLOSED AFDC CASES
(AGENCY SPECIAL ACCOUNT)**

Payments made by the state Department of Human Services from agency special account.

NOTE: Used for Reporting Agency Special Account disbursements only.

**5313 PAYMENTS LOCAL POLITICAL SUB-DIVISION - COST OF COLLECTION
(AGENCY SPECIAL ACCOUNT)**

Payments by the state Department of Human Services from agency special account.

NOTE: Used for reporting Agency Special Account disbursements only.

**5314 COLLECTIONS MADE FOR ANOTHER STATE (AGENCY SPECIAL
ACCOUNT)**

Payments made by the state Department of Human Services from agency special account.

NOTE: Used for reporting Agency Special Account disbursements only.

5315 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, attorney fees 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.

5316 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.

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.

5317 ROYALTIES

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

5319 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.

5321 REFUNDS -- HABITAT PROGRAM

Payments of refund to dealers for the sale of hunting and fishing licenses.

5325 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.

5400 PROGRAM REIMBURSEMENTS, LITIGATION COSTS

5411 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).

NOTE: Used for reporting Agency Special Account disbursements only.

5412 APPROVED PROGRAMS - PAYMENTS AND REIMBURSEMENTS

Payments and reimbursements for expenditures and expenses made/incurred by state and local government agencies and non-profit community organizations when certain criteria is met by the requesting agency as stipulated in the approved program.

5415 CONSUMER/CITIZENS LITIGATION EXPENSES

Payments for expenses incurred in legal proceedings involving buyer/user litigations.

5417 DISTRICT ATTORNEY COUNCIL APPROVED EVIDENCE FUND PAYMENTS
(AGENCY 220)

Payments of District Attorney Council approved expenses for reimbursement to the Districts' Attorney, such as for expert witness fees.

5419 VOTER REGISTRATION SERVICES (STATE ELECTION BOARD)

Payments to motor license agents for voter registration applications and applications for change in voter registration taken as made by the State Election Board. (26 O.S., § 4-109.3)

5420 PAYMENTS UNDER THE ODWC HABITAT IMPROVEMENT PROGRAM

Payments to land owners participating in the Oklahoma Department of Wildlife Conservation's Habitat Improvement Program. Such payments represent partial reimbursements for land improvements made to promote improved wildlife habitats.

5421 OKLAHOMA E911 EMERGENCY SERVICE PROGRAM (OKLAHOMA
CORPORATION COMMISSION)

Payments to telecommunication service providers qualifying for funding under the Oklahoma Corporation Commission's E911 Emergency Service Program. Such payments represent funding to defray the cost of purchasing and installing equipment for enhanced 911 emergency systems across the state. (H. B. 1815, Section 9.A. - 1997)

**5500 PAYMENTS TO LOCAL GOVERNMENTAL SUBDIVISIONS AND
NON-PROFIT ENTITIES**

NOTE: The term local governmental subdivisions includes: water districts; school districts; fire districts; multi-county; multi-city; counties; cities; towns; schools controlled by a state agency, but not a state agency; etc.

This category of expenditures covers payments of assistance, grants, and apportionment type disbursements, whether they are paid from federal grant funds, state appropriations, or other revenue sources. This category of object of expenditure should not be used for operational-type expenses. We normally think of payments using these codes as pass-through funds, local project awards, etc., whereby, the state and/or agency does not receive a direct benefit such as goods or services.

5511 PAYMENTS TO LOCAL SUBDIVISIONS - GENERAL GOVERNMENT

Payments to local government subdivisions to supplement their local government budget.

- 5512 PAYMENTS TO LOCAL SUBDIVISIONS - PUBLIC SCHOOL EDUCATION
- Payments to local governmental subdivisions to supplement the educational budget.
- 5513 PAYMENTS TO LOCAL SUBDIVISIONS - VOCATIONAL & TECHNICAL REHABILITATION
- Payments to local governmental subdivisions to supplement their vocational and technical rehabilitation programs.
- 5514 PAYMENTS TO LOCAL SUBDIVISIONS - HEALTH & SOCIAL SERVICES
- Payments to local subdivisions to supplement their health and social services programs.
- 5515 PAYMENTS TO LOCAL SUBDIVISIONS - LAW ENFORCEMENT AND SAFETY
- Payments to local subdivisions to supplement their law enforcement and safety programs (e.g., updating the police and fire equipment used to protect a community).
- 5516 PAYMENTS TO LOCAL SUBDIVISIONS - STREET, ROADS, HIGHWAYS
- Payments to local government subdivisions to supplement their budgets for road and street repair.
- 5517 PAYMENTS TO LOCAL SUBDIVISIONS - NATURAL RESOURCES
- Payments to local subdivisions to supplement their environmental budget.
- 5518 PAYMENTS TO LOCAL SUBDIVISIONS - CONSTRUCTION OF PUBLIC FACILITIES
- Payments to local subdivisions to supplement their capital outlay budgets.
- 5519 PAYMENTS TO LOCAL SUBDIVISIONS - RESEARCH & PLANNING
- Payments made to local subdivisions for research and planning of local projects.
- 5521 PAYMENTS TO LOCAL SUBDIVISIONS - APPORTIONMENT OF FUNDS
- Apportionment of funds by the Oklahoma Tax Commission.
- NOTE:* Used for reporting Agency Special Account disbursements only.
- 5523 TEXTBOOK PURCHASE - TEXTBOOK PROGRAM
- Purchase of books made by the State Textbook Committee under the provisions of the State Textbook Program. (Also see OEC 4212)

5900 **INTER & INTRA-AGENCY PAYMENTS FOR GENERAL ASSISTANCE ,
AWARDS, GRANTS, AND OTHER PROGRAM-DIRECTED PAYMENTS**

5911 INTER-AGENCY PAYMENTS - ASSISTANCE, GRANTS & OTHER
PAYMENTS

Payments to another state agency for expenditures enumerated under object of expenditure category 5000, such as programs under grants that provide for assistance payments. Also includes payments for indebtedness, both principal and interest.

5921 INTRA-AGENCY PAYMENTS - ASSISTANCE, GRANTS & OTHER
PAYMENTS

Payments within an agency for expenditures enumerated under object of expenditure category 5000, such as grant programs providing for assistance. Also includes payments within an agency for indebtedness, both principal and interest.

6000 TRANSFERS AND OTHER DISBURSEMENTS**6100 LOANS, TAXES AND OTHER DISBURSEMENTS****6113 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.)

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., 3613, Office Supplies; 3112, 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.

6115 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.

6117 LOANS

Disbursements of loan funds by authorized state agencies.

6118 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.

6119 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

6121 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.

6123 PURCHASE OF SECURITIES AND OTHER INVESTMENTS

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

6124 INVESTMENTS - FEDERAL FUNDS

Purchase of investments made with federal funds.

6125 SBIR PROGRAM REIMBURSEMENTS FOR OCAST

Payments by the Oklahoma Center for the Advancement of Science and Technology to Oklahoma businesses to reimburse expenses incurred due to participation in the federal Small Business Innovation Research program.

6126 EMPLOYEE SPENDING ACCOUNT REIMBURSEMENT

Payments by the Employees Benefit Council (EBC) and other approved plans from employee spending account for reimbursement of dependent care and medical expenses.

6130 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.

6131 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.I, et seq.)

6200 TRANSFERS

6212 TRANSFER TO TREASURY FUNDS

Cash transfers from official depository funds to operating funds (e.g., annually appropriated funds and revolving funds).

6213 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.)

6214 TRANSFER TO CLEARING ACCOUNT FUNDS

Cash transfers from official depository funds to a clearing account.

6216 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.

6217 REPLACEMENT WARRANTS (FOR OSF USE ONLY)

Issuance of replacement warrants for original warrants canceled by statutes or lost.

6219 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., 3613 - Office Supplies; 3112 - Postage (i.e., postage due), etc.).

6300 EMPLOYEE WITHHOLDING

6311 EMPLOYEE WITHHOLDINGS - WITHHOLDING PAYABLE

Payments for withholdings withheld from the state payroll; also, refunds made against payroll withholding funds and accounts.

6312 EMPLOYEE WITHHOLDING - DEFERRED COMPENSATION PLAN

Payments of payroll withholdings made to the Board of Trustees of the Okla. Public Employees Deferred Compensation Plan.

6313 EMPLOYEES WITHHOLDINGS - OVERPAYMENT REFUNDS

Refund of overpayments of authorized employee withholdings (e.g., FICA, supplement insurance, etc.)

6314 EMPLOYEE WITHHOLDING - INSURANCE CARRIERS

Payments of payroll withholdings by agencies for authorized supplemental insurance.

6316 EMPLOYEE WITHHOLDING - SOONER-CHOICE (For OSF use only)

Payments to the Employees Benefits Council for authorized SOONER-CHOICE withholdings.

6400 **MERCHANDISE FOR RESALE**

6411 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.).

6412 MERCHANDISE FOR RESALE - LIVESTOCK

Purchase of livestock intended to be resold.

6500 **PURCHASE CARD EXPENSES**

6511 PURCHASE CARD (P/CARD) CENTRAL PAYMENT

Payment to P/Card vendor for central payment of state agencies' p/card purchases. (FOR OSF USE ONLY)

6900 **INTER & INTRA-AGENCY PAYMENTS - TRANSFERS AND OTHER DISBURSEMENTS**

6911 INTER-AGENCY PAYMENTS-TRANSFERS & OTHER DISBURSEMENTS

Payments to another state agency for the transfer of funds, such as when a funded activity or function is transferred from one agency to another.

6921 INTRA-AGENCY PAYMENTS - TRANSFERS AND OTHER DISBURSEMENTS

Payments for the transfer of funds within the same agency, such as when a funded activity or function is transferred from one department to another with the same agency.

9000 **RE-APPROPRIATION - RE-DESIGNATION**
(FOR OSF BUDGET DIVISION USE ONLY)**9800** **ENCUMBRANCES - AUTHORITY FOR PURCHASES**
(FOR OSF BUDGET DIVISION USE ONLY)**9900** **BUDGET REDUCTION - RE-APPROPRIATION**
(FOR OSF BUDGET DIVISION USE ONLY)

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