

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
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SUPPLIES AND MATERIALS

OFFICE SUPPLIES

| | | | |
|------|------|---|--|
| 3010 | 3416 | Printing Supplies | Printing-Supplies and Materials (e.g. paper stock, offset plates, inks, etc.) |
| 3020 | 3613 | Non-Expendable Office Supplies (<\$500) | Office Supplies, Non-Expendable--Include type items such as letter trays, wastebaskets, desk staplers, etc., which are less than \$500 and not immediately expendable. May also include inexpensive office equipment / furniture type items costing less than the above limit. |
| 3030 | 3614 | Expendable Office Supplies | Office Supplies--Include stationary, file folders, notebooks, columnar pads, carbon paper, etc. |

COMPUTER AND DATA PROCESSING SOFTWARE SUPPLIES

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| 3100 | 3615 | Data Processing Supplies | Data Processing Supplies--Include ribbon, disks, toner cartridges, etc. This does not include the purchase of new software. |
| 3150 | 4113 | Software under \$500 | Data Processing Software--Purchase of software used in data processing. |

INSTRUCTIONAL AND EXTENSION SUPPLIES

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| 3300 | 3619 | Educational Supplies training conducted in a classroom or other organized instructional setting. May also include payments for purchase of supplies used for education and training public (e.g. information binders, covers, jackets, notebooks, etc.) | Educational Supplies--Payment for purchase of supplies used for education and training for the general |
| 3350 | 3623 | Examination Supplies | Purchase of Examinations--Include examination materials purchased for processing of job applications or promotions of employees. Include payment of fees associated with administering tests by third party. |
| 3360 | 3716 | Agriculture and Veterinary Supplies 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 plants, trees and fertilizer used on institutional dairies; rope, hay forks, cinch ties, ranch/farm type facility. | Agricultural and Veterinary-Supplies--Payments for purchase of feed and forage and farm/ranch/agriculture supplies (e.g., halters, clippers, etc.) used in operation of purchase of seeds, bulbs, |
| 3370 | 3617 | Food Items | Food items -- not intended for consumption -- used in conducting meetings, conferences, training, instruction, or outreach and sponsored by an outside entity. (Only for use on sponsored agreements.) |
| 3371 | 3617 | Food Items | Food items -- food items needed for instruction, extension, or outreach not specifically intended for refreshment, but possible consumption to test food safety and sponsored by an outside entity. (Only for use on sponsored agreements.) |

LAB AND RESEARCH SUPPLIES

| | | | |
|------|------|---------------------------------|--|
| 3400 | 3716 | Agriculture/Veterinary Supplies | Agriculture and Veterinary Supplies. |
| 3410 | 3716 | Animal Care Supplies | Supplies used for care and keep of animals. |
| 3420 | 3719 | Laboratory Animals | Laboratory Animals |
| 3430 | 3716 | Feed & Forage | Feed and Forage for Farm |
| 3440 | 3717 | Wildlife Research Supplies | Wildlife Research--Supplies and materials used in research, control, and conservation of wildlife. |
| 3450 | 3719 | Laboratory Supplies | Lab supplies and materials used in diagnostic lab testing of human and animal specimens. Includes the cost of materials used in testing, e.g., reagents, glassware, x-ray film, laboratory animals, etc. Alcohol for Research/Instruction/Outreach purposes (not intended for entertainment purposes). |
| 3451 | 3719 | XRAY Supplies | Lab supplies and materials. |
| 3461 | 3719 | Lab Supplies - Food Items | Food items -- not intended for consumption -- used in conjunction with research and sponsored by an outside entity. (Only for use on sponsored agreements.) |

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
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| 3462 | 3719 | Lab Supplies - Food Items | Food items – used for testing in conjunction with research and sponsored by an outside agency. (Only for use on sponsored agreements.) |
| <u>MEDICAL SUPPLY</u> | | | |
| 3470 | 3426 | Medical Supplies of injury, illness, and diseases (e.g., medicines, vaccines, cotton, alcohol, oxygen, occupational therapy, small items of equipment, etc.). | Medical Supplies and Materials-Payments for purchase of expendable and non-expendable medical supplies and materials used in the prevention and treatment syringes, |
| 3471 | 3426 | Nursing Supplies | Medical Supplies and Materials. |
| 3472 | 3426 | Physician/Physical Therapy Sup | Medical Supplies and Materials. |
| 3480 | 3716 | Veterinary Medicine | Veterinary Supplies and Medicines |
| <u>SUPPLIES/PARTS FOR REPAIRS BY UNIVERSITY PERSONNEL</u> | | | |
| 3500 | 3318 | Housekping/Janitorial/Sanitation Maint Sup | Cleaning and Maintenance Supplies--Include all cleaning and maintenance supplies except special kitchen, lab, etc. Laundry Supplies—Include expendable supplies used in the operation of laundry. Janitorial and Laundry Supplies—Purchase of supplies and materials used on a wide basis for janitorial purpose (e.g., cleaning soaps and detergents, toilet tissue, floor sweep compounds, mops and brooms, etc.). |
| 3510 | 3321 | Supp for Maint & Rep of Bldg and Ground | Supplies and materials (e.g., lumber, paint, light bulbs, electrical switches and fuses, etc.) used in ongoing maintenance and repair of buildings and/or grounds by University personnel. |
| 3511 | 3321 | Electrical Maintenance Supplies | Supplies and materials used by University personnel. |
| 3512 | 3321 | Plumbing Maintenance Supplies | Supplies and materials used by University personnel. |
| 3513 | 3321 | HVAC Maintenance Supplies | Supplies and materials used by University personnel. |
| 3514 | 3321 | Painting/Decorating Supplies | Supplies and materials used by University personnel. |
| 3515 | 3321 | Carpentry Supplies | Supplies and materials used by University personnel. |
| 3516 | 3321 | Parking Supplies | Supplies and materials used by University personnel. |
| 3517 | 3321 | Exterior/Structure Supplies | Supplies and materials used by University personnel. |
| 3520 | 3322 | Supplies for Maint & Repair of Equip | Parts, supplies and materials used in the maintenance and repair of equipment by University personnel. (Non-motor vehicle). |
| 3521 | 3322 | General Equip Maintenance | Parts, supplies and materials used by University personnel. |
| 3522 | 3322 | Mech Equip/Tools | Parts, supplies and materials used by University personnel. |
| 3523 | 3322 | Dining Serv Equip | Parts, supplies and materials used by University personnel. |
| 3530 | 3323 | Supp for Maint & Rep of Telecomm Equip | Part, supplies and materials used in the maintenance and repair of telecommunications equipment by University personnel. |
| 3540 | 3324 | Supp for Maint & Rep of Data Proc. Equip | Parts, supplies and materials used in the maintenance and repair of data processing equipment by University personnel. |
| 3550 | 3325 | Supp for Maint & Repair of Software | Materials used in the maintenance and repair of data processing software by University personnel. |
| 3555 | 3715 | Shop Supplies – Non-Production | Payments for purchase of small-item shop tools, supplies and materials (e.g., solvents, hand cleaners, shop towels, cordless drills, drill bits, band/circular saw blades, sanding paper, holding clamps, carpenter squares, measuring tapes, etc.) not used in producing goods or services for sale. |

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
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| 3560 | 3729 | Motor Vehicle Supplies (expendable) | 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. |
| 3570 | 3731 | Motor Veh Parts, Accessories and Supp | 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.) |
| <u>FOOD SUPPLIES</u> | | | |
| 3600 | 3411 | Food and Kitchen Supplies | Food Ingredients, Expendable Dietary Supplies—Supplies such as paper napkins, dishes, kitchenware, and other items that are used up or routinely replaced. Cleaning Supplies and Materials—Items that are peculiar to kitchen and dining room operations. |
| 3610 | 3611 | Refreshments for Authorized Public Events | Purchase of Refreshments - Payment for purchase of light food and drink items used in connection with meetings or similar type activities held/conducted for and in the interest of the general public at large and to the extent that such purchases serve a public purpose. (Also includes payments for purchase of related refreshment service items, such as disposable plates/flatware, etc.) |
| 3615 | 3411 | Residential Life Employee Meals | Meals served to dining hall employees as a result of the employees working through meal periods. (Restricted Use) |
| <u>MISCELLANEOUS SUPPLIES</u> | | | |
| 3620 | 3139 | Photographic Supplies | Photograph Supplies - Payments for photographic supplies, such as photo film, film processing, flashbulbs, darkroom supplies, microfilm, etc. |
| 3625 | 3321 | H2O Chemical Supplies | Chemicals and supplies used for water treatment. |
| 3630 | 3422 | Recreational Supplies | 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. |
| 3632 | 3621 | Recreational Act Pmt – Students | Recreational Activity Payments – Students – Payments for recreational activities for students participating in an event as authorized by a state educational institution. (Note: Does not include the actual agency direct payment of travel related expenses.) |
| 3635 | 3425 | Institutional-Supplied | Institutional Supplied Personal Effects--Payments for purchases of institution—supplied personal effect items such as linens, bedspreads, blankets, towels, bath cloths, gowns, slippers, etc., maintained by an agency for the comfort and care of patients and other wards of the state. |
| 3640 | 3427 | Architectural/Engineering Supplies | Architectural and Engineering Supplies and Materials--Expendable supplies such as blueprints, maps, etc. |
| 3650 | 3429 | Motor Fuels-Common (gasoline, diesel) | Motor Fuels—Common—Payments for purchase of commonly used motor fuels (e.g., gasoline, diesel) for operation of motor vehicles, aircraft or marine crafts. |
| 3655 | 3431 | Motor Fuels-Special | Motor Fuels-Special—Payments of purchase of alternate fuels (e.g., propane, compressed natural gas, etc.) used in motor vehicles, aircraft or marine crafts. |
| 3660 | 3512 | Uniforms, Clothing and Accessories | 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. |
| 3663 | 3512 | Non-Employee Clothing and Accessories | Non-Employee Clothing and Accessories – Payments for purchase of state-issued clothing, uniforms, shoes, accessories, etc. for non-employees, such as athletics uniforms/accessories, band uniforms, etc. |
| 3665 | 3518 | Safety & Security Supplies | Safety and Security supplies and materials used to safeguard life and property. |

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
|------------------------------------|-------------------|---|---|
| 3670 | 3625 | Revenue and Tax Stamps | 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. |
| 3680 | 5319 | Refunds-Overpayment Charges for licenses or other fees collected by a controlling agency, board or commission. Also may include payments of returned unused funds received contractual agreement. | Refunds-Overpayment Charges-Payments of refunds for overpayments received under a grant or similar |
| 3685 | 6113 | Employee Reimbursement (Non-Travel) | Employee Reimbursements --Payments of approved out-of-pocket expenses (non-travel) incurred in the operation of the agency that could not be purchased through the regular purchase structure. Must be on a notarized claim, requisition and proof of payment attached ("cash" payment on sales receipt, duly canceled check, amount charged to employee credit card or similar annotation from vendor indicating the expense has been paid in full). In addition, claims for reimbursement over \$100 must contain a written statement of justification for purchase as support documentation. |
| 3690 | 3160 | Inter-Agency Pmts - Admin Expense | Payments to another state agency for materials and supplies. |
| <u>PURCHASES FOR RESALE</u> | | | |
| 3700 | 3411 | Resale-Food | Purchase of food ingredients used in preparing meals by the institution's dining halls. |
| 3701 | 3411 | Resale-Concessions | Purchase of food ingredients, kitchen supplies, kitchen cleaning supplies by a central buying unit, but not placed in the inventory of that unit. |
| 3702 | 3411 | Resale-Meat | Purchase of meat used in preparing meals by the institution's dining halls. |
| 3703 | 3411 | Resale-Kitchen Sup | Supplies such as napkins, plates, kitchenware and other items that are routinely used up or replaced. Also cleaning supplies and materials peculiar to kitchen and dining room operations. |
| 3704 | 3411 | Residential Life Inventoried Supp-Kitchen | Supplies such as napkins, plates, kitchenware and other items that are routinely used up or replaced. Also cleaning supplies and materials peculiar to kitchen and dining room operations. |
| 3705 | 3411 | Residential Life Employee Meals Cost of Goods Offset | Meals served to dining hall employees as a result of the employees working through meal periods. (Restricted Use) |
| 3706 | 3411 | Audiology Equipment & Supplies | Purchase of audiology equipment and supplies for resale |
| 3707 | 3411 | Speech/Language Equip & Supplies | Purchase of speech/language equipment and supplies for resale |
| 3714 | 6411 | Resale-MEI | Resale Inventoried Equipment |
| 3715 | 3521 | Shop & Mat-Production | Purchase of small tools and similar items used in producing goods or services for sale. Does not include raw materials used in the production of products for sale. |
| 3716 | 6411 | Raw Material and Stock/Supply Items | Purchase of merchandise for resale. Includes supplies and raw materials used in producing merchandise for resale. |
| 3717 | 6411 | Resale-Books | Purchase of books, textbooks for resale. |
| 3718 | 6411 | Resale-Computers | Purchase of computers for resale. |
| 3719 | 6411 | Art Supplies | Purchase of art supplies for resale. |
| 3720 | 6411 | Supplies (Cards) | Purchase of supplies (cards). |
| 3721 | 6411 | Graduation | Purchase of graduation supplies for resale. |
| 3722 | 6411 | Novelties | Purchase of novelties for resale. |
| 3723 | 6411 | Phone Cards | Purchase of phone cards for resale. |

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| 3724 | 6411 | Rebates | |
| 3725 | 6411 | Resale – Software | Purchase of software for resale. |
| 3726 | 6411 | Resale-Supplies | Purchase of supplies for resale. |
| 3727 | 6411 | Resale Nursing Supplies | Purchase of Nursing supplies for resale. |
| 3728 | 6411 | Resale-Clothing | Purchase of clothing for resale. |
| 3729 | 6411 | Freight | Cost of freight associated with the purchase of stock items, supplies, or ingredients for resale. |
| 3730 | 6411 | Discount Lost passage of the time deadline. | Discounts associated with the purchase of merchandise for resale lost due to the |
| 3731 | 6411 | Discounts Taken | Discounts associated with the purchase of merchandise for resale taken before the passage of the time deadline. |
| 3732 | 6411 | Lab Receipts Purchased | Purchase of departmental lab receipts for resale. |
| 3734 | 6411 | Resale-Juice | Purchase of juice for resale. |
| 3735 | 6411 | Resale-Candy/Gum | Purchase of candy, gum, snack items for resale. |
| 3736 | 6411 | Resale-Canned Drinks | Purchase of canned drinks for resale. |
| 3737 | 6411 | Resale-Other Food | Purchase of food or food ingredients for resale. |
| 3738 | 6411 | Resale-Hot Drinks | Purchase of hot drink ingredients for resale. |
| 3739 | 6411 | Resale-Bottled Drinks | Purchase of bottled drinks for resale. |
| 3740 | 6411 | Resale-Gas | Purchase of gasoline for resale. |
| 3741 | 6411 | Resale-Tires | Purchase of tires for resale. |
| 3742 | 6411 | Resale-Parts | Purchase of parts, batteries, stock items for resale. |
| 3743 | 6411 | Resale-Oil | Purchase of oil for resale. |
| 3744 | 6411 | Resale-Diesel | Purchase of diesel for resale. |
| 3745 | 6411 | Resale-Drugs | Purchase of prescription or over the counter drugs for resale. |
| 3746 | 6411 | Resale-Licenses | Purchase of licenses (fishing, hunting licenses, etc.) for resale. |
| 3747 | 6411 | Resale-Cigarettes | Purchase of cigarettes for resale. |
| 3755 | 6411 | Resale-Printing | Purchase of printed materials, manuals for resale. |
| 3758 | 6411 | Feed Ingredients | Purchase of ingredients (hay, grain, etc.) to be used in the production of livestock feed. |
| 3760 | 6411 | Seed Stock | Purchase of seed stock for resale. |
| 3761 | 6411 | Seed Stock | Purchase of seed stock for resale. |
| 3762 | 6411 | Seed Stock | Purchase of seed stock for resale. |
| 3763 | 6411 | Seed Stock | Purchase of seed stock for resale. |
| 3764 | 6411 | Seed Stock | Purchase of seed stock for resale. |
| 3765 | 6411 | Seed Stock | Purchase of seed stock for resale. |
| 3766 | 6411 | Seed Stock | Purchase of seed stock for resale. |
| 3767 | 6411 | Seed Stock | Purchase of seed stock for resale. |

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| 3768 | 6411 | Seed Stock | Purchase of seed stock for resale. |
| 3769 | 6411 | Seed Stock | Purchase of seed stock for resale. |
| 3770 | 6411 | Telephone Service | Purchase of telephone service for resale. |
| 3771 | 6411 | Telephone Long Distance | Purchase of telephone long distance for resale. |
| 3772 | 6411 | Telephone Equipment | Purchase of telephone equipment for resale. |
| 3773 | 6411 | Telephone – Other | Purchase of other telephone services for resale. |
| 3774 | 6411 | Data Line Connectivity | Purchase of data line connectivity for resale. |
| 3775 | 6411 | Data Line Equipment | Purchase of data line equipment for resale. |
| 3776 | 6411 | Data Line – Other | Purchase of other data line for resale. |
| 3780 | 6411 | Resale of Services | Resale of services. |
| 3781 | 6411 | Resale – Electricity | Physical Plant resale of electricity. |
| 3782 | 6411 | Resale – Natural Gas | Physical Plant resale of natural gas. |
| 3783 | 6411 | Resale – Water | Physical Plant resale of water. |
| 3784 | 6411 | Resale – Sewer Service | Physical Plant resale of sewer service. |
| 3790 | 6412 | Merchandise for Resale-Livestock | Merchandise For Resale—Livestock—Purchase of livestock intended to be resold. |

BOOKS AND PERIODICALS

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| 3800 | 4212 | Library Resource Items | Library Books, Periodicals and Other Materials. |
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EQUIPMENT UNDER \$500 WITH A USEFUL LIFE OF 1 YEAR OR MORE

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| 3901 | 4111 | Office Furniture and Equipment | Office Furniture and Equipment—Payments for office machines (e.g., typewriters, adding machines, postage machines, etc.); furniture (e.g., desks, chairs, files, etc.); office equipment (e.g., direct copiers and stencil type duplicators, offset press, binding machinery, photographic equipment used in printing etc.) and movable equipment and furniture purchased under authority granted in bond or capital outlay appropriations. |
| 3902 | 4112 | Data Processing Equipment | Data Processing Equipment—Payments for purchase of data processing equipment (hardware) (e.g., computers (including personal/lap top versions), punches, sorters, printers, etc.). |
| 3904 | 4115 | Equip & Furniture-Residential, Educ. | Equipment and Furniture, Residential, Educational and Institutional—Purchase of furniture and equipment used in a residence, school or institution of the state such as kitchen equipment, bedroom, recreation room and dining room furniture, school furniture (e.g., desks and chairs), sweepers and mechanical floor washing machines, equipment used in the operation of a laundry or laundry service, fixed (e.g., hot water heaters, air conditioners, etc.) and medical), sports, occupational therapy, yard and from bond or other capital outlay funds. |

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| 3905 | 4116 | Equipment-Medical | Equipment, Medical—Purchase of equipment utilized in patient care (e.g., hospital beds, examining tables operating room equipment, etc.). Also, purchase of scientific equipment used in medical laboratory testing or diagnostic service. Do not include non-medical laboratory equipment or institutional –type furniture (code 4115). |
| 3907 | 4117 | Equipment-Manufacturing and Production used in producing heat, electricity, water or other utilities. Also, equipment used to produce or process materials for sale or use by an agency (e.g., food canning production machinery, etc.). | Equipment Manufacturing—Purchase of bailers, pumps, electric generators, etc. machinery, auto tag |
| 3908 | 4118 | Equipment-Shop | Equipment, Shop—Purchase of equipment used to maintain and repair agency buildings and equipment (e.g., carpenter or automotive shop equipment). |
| 3910 | 4119 | Equipment-Construction | Equipment, Construction—Purchase of machinery and equipment utilized in all phases of construction. Also purchase of drafting and surveying equipment. |
| 3912 | 4122 | Equip-Fire, Safety and Law Enforcement | Equipment, Fire, Safety and Law Enforcement—Purchase of fire fighting equipment, safety equipment (e.g., alarm devices, etc.) rescue and law enforcement equipment (e.g., guns, radar, etc.) |
| 3914 | 4123 | Equipment-Telecomm | Equipment, Telecommunications—Purchase of telecommunication equipment (e.g., radio, TVs, fax machines, & telephone equipment). |
| 3916 | 4124 | Equipment-Agriculture | Equipment Agriculture—Purchase of machinery and tools used in operating farms, dairies or other agricultural activities. |
| 3918 | 4125 | Equipment-Lab | Equipment, Lab—Purchase of scientific equipment used in the operation of a non-medical lab. |
| 3920 | 4127 | Equipment-Motor Vehicle | Equipment, Motor Vehicle, Trailer Beds, Etc.—Purchase of equipment mounted on motor vehicles (e.g., winch, loader gate, spray tank, canopy, etc.). |
| 3922 | 4128 | Equipment - Comm Trucks and Buses | Equipment, Motor Vehicles, Trucks and Buses—Purchase of motor vehicles designed primarily for commercial use, e.g., trucks and buses. |
| 3924 | 4129 | Equipment - Passenger Cars | Equipment, Motor Vehicles, Passenger—Purchase of vehicles primarily designed for personal transportation for five or fewer people (includes station wagons and minivans). |
| 3925 | 4212 | Equipment-Textbooks | Payments for purchase of publications or other library items for reference use. Also, may include payments for purchase for purchase of textbooks used for Students in a classroom. |
| 3940 | 4115 | Inter-Agency Pmts-Prop, Furn, Equip | Payments to another state agency for purchases of equipment or other assets. |
| <u>EQUIPMENT UNDER \$5,000 WITH A USEFUL LIFE OF 1 YEAR OR MORE (REPORTED BY OTHER AGENCIES)</u> | | | |
| 3950 | 4111 | Office Furniture and Equipment | Office Furniture and Equipment. |
| 3952 | 4112 | Data Processing Equipment | Data Processing Equipment. |
| 3954 | 4115 | Equip & Furniture-Res, Educ and Instit | Equipment and Furniture, Residential, Educational and Institutional. |
| 3956 | 4116 | Equipment-Medical | Equipment, Medical. |
| 3958 | 4117 | Equipment-Manufacturing and Production | Equipment, Manufacturing. |
| 3960 | 4118 | Equipment-Shop | Equipment, Shop. |
| 3962 | 4119 | Equipment-Construction | Equipment, Construction. |
| 3964 | 4122 | Equip-Fire, Safety and Law Enforcement | Equipment, Fire, Safety and Law Enforcement. |
| 3966 | 4123 | Equipment-Telecomm | Equipment, Telecommunications. |
| 3968 | 4124 | Equipment-Agriculture | Equipment Agriculture. |
| 3970 | 4125 | Equipment-Lab | Equipment, Lab. |

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| 3972 | 4127 | Equipment-Motor Vehicle | Equipment, Motor Vehicle, Trailer Beds, Etc. |
| 3974 | 4128 | Equipment-Commercial Trucks and Buses | Equipment, Motor Vehicles, Trucks and Buses. |
| 3976 | 4129 | Equipment-Passenger Cars | Equipment, Motor Vehicles, Passenger. |
| 3980 | 4115 | Inter-Agency Pmts-Prop, Furn, Equip | Payments to another state agency for purchases of equipment or other assets |

EQUIPMENT BETWEEN \$500 AND \$5,000 WITH A USEFUL LIFE OF 1 YEAR OR MORE

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| 4000 | 4111 | Office Furniture and Equipment | Office Furniture and Equipment. |
| 4001 | 4112 | Data Processing Equipment | Data Processing Equipment. |
| 4002 | 4115 | Equip & Furniture-Res, Educ and Institut | Equipment and Furniture, Residential, Educational and Institutional. |
| 4003 | 4116 | Equipment-Medical | Equipment, Medical. |
| 4004 | 4117 | Equipment-Manufacturing and Production | Equipment, Manufacturing. |
| 4005 | 4118 | Equipment-Shop | Equipment, Shop. |
| 4006 | 4119 | Equipment-Construction | Equipment, Construction. |
| 4007 | 4122 | Equip-Fire, Safety and Law Enforcement | Equipment, Fire, Safety and Law Enforcement. |
| 4008 | 4123 | Equipment-Telecomm | Equipment, Telecommunications. |
| 4009 | 4124 | Equipment-Agriculture | Equipment, Agriculture. |
| 4010 | 4125 | Equipment-Lab | Equipment, Lab. |
| 4011 | 4127 | Equipment-Motor Vehicle | Equipment, Motor Vehicle, Trailer Beds, Etc. |
| 4012 | 4128 | Equipment-Commercial Trucks and Buses | Equipment, Motor Vehicles, Truck and Buses. |
| 4013 | 4129 | Equipment-Passenger Cars | Equipment, Motor Vehicles, Passenger. |
| 4014 | 4211 | Library Equipment | Equipment-Library-Payments for purchase of book stacks and other specialized equipment utilized in the operation of libraries. |
| 4015 | 4115 | Inter-Agency Pmts-Prop, Furn, Equip | Payments to another state agency for purchases of equipment or other assets. |

FABRICATED PURCHASE BETWEEN \$500 AND \$5,000

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| 4030 | 4125 | Lab Equipment | Equipment, Lab—Purchase of scientific equipment used in the operation of a non-medical lab. |
| 4031 | 4116 | Medical Lab Equip | Equipment, Medical – Purchase of scientific equipment used for a medical lab. |
| 4032 | 4115 | Other Research Equip | Equipment, Other – Purchase of scientific equipment used outside of the lab for research or purchase of scientific research prototype. |

SOFTWARE BETWEEN \$500 AND \$5,000

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| 4050 | 4113 | Software Between \$500 and \$5000 | Data Processing Software-purchase of or subscription to software used in data processing. |
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SOFTWARE OVER \$5,000 (For A&M Institutions, capitalization level remains at \$500.)

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| 4100 | 4113 | Software Over \$5,000 | Data Processing Software—Purchase of or subscription to software used in data processing. |
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EQUIPMENT \$5,000 OR GREATER PURCHASED WITH NON-FEDERAL FUNDS (For A&M Institutions, capitalization level remains at \$500.)

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| 4200 | 4111 | Office Furniture and Equipment | Office Furniture and Equipment. |
| 4202 | 4112 | Data Processing Equipment | Data Processing Equipment. |
| 4204 | 4115 | Equip & Furniture-Res, Educ and Institut | Equipment and Furniture, Residential, Educational and Institutional. |
| 4206 | 4116 | Equipment-Medical | Equipment, Medical. |
| 4208 | 4117 | Equipment-Manufacturing and Production | Equipment Manufacturing. |
| 4210 | 4118 | Equipment-Shop | Equipment, Shop. |
| 4212 | 4119 | Equipment-Construction | Equipment, Construction. |
| 4214 | 4122 | Equip-Fire, Safety and Law Enforcement | Equipment, Fire, Safety and Law Enforcement. |
| 4216 | 4123 | Equipment-Telecomm | Equipment, Telecommunications. |
| 4218 | 4124 | Equipment-Agriculture | Equipment Agriculture. |
| 4220 | 4125 | Equipment-Lab | Equipment, Lab. |
| 4222 | 4127 | Equipment-Motor Vehicle | Equipment, Motor Vehicle, Trailer Beds, Etc. |
| 4224 | 4128 | Equipment-Commercial Trucks and Buses | Equipment, Motor Vehicles, Trucks and Buses. |
| 4226 | 4129 | Equipment-Passenger Cars | Equipment, Motor Vehicles, Passenger. |
| 4228 | 4211 | Library Equipment | Equipment-Library-Payments for purchase of book stacks and other specialized equipment utilized in the operation of libraries. |
| 4229 | 4115 | Inter-Agency Payments-Property | 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. |

EQUIPMENT \$5,000 OR GREATER PURCHASED WITH FEDERAL FUNDS (For A&M Institutions, capitalization level remains at \$500.)

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| 4230 | 4111 | Office Furniture and Equipment | Office Furniture and Equipment. |
| 4232 | 4112 | Data Processing Equipment | Data Processing Equipment. |
| 4234 | 4115 | Equip & Furniture-Res, Educ and Institut | Equipment and Furniture, Residential, Educational and Institutional. |
| 4236 | 4116 | Equipment-Medical | Equipment, Medical. |
| 4238 | 4117 | Equipment-Manufacturing and Production | Equipment, Manufacturing. |
| 4240 | 4118 | Equipment-Shop | Equipment, Shop. |
| 4242 | 4119 | Equipment-Construction | Equipment, Construction. |
| 4244 | 4122 | Equip-Fire, Safety and Law Enforcement | Equipment, Fire, Safety and Law Enforcement. |
| 4246 | 4123 | Equipment-Telecomm | Equipment, Telecommunications. |
| 4248 | 4124 | Equipment-Agriculture | Equipment Agriculture. |
| 4250 | 4125 | Equipment-Lab | Equipment, Lab. |
| 4252 | 4127 | Equipment-Motor Vehicle | Equipment, Motor Vehicle, Trailer Beds, Etc. |
| 4254 | 4128 | Equipment-Commercial Trucks and Buses | Equipment, Motor Vehicles, Trucks and Buses. |
| 4256 | 4129 | Equipment-Passenger Cars | Equipment, Motor Vehicles, Passenger. |
| 4258 | 4211 | Library Equipment | Equipment-Library-Payments for purchase of book stacks and other specialized equipment utilized in the operation of libraries. |

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
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| | | | |
|------|------|-------------------------------------|--|
| 4259 | 4115 | Inter-Agency Pmts-Prop, Furn, Equip | Payments to another state agency for purchases of equipment or other assets. |
|------|------|-------------------------------------|--|

EQUIPMENT PURCHASED FOR AND TITLED TO STUDENTS

| | | | |
|------|------|--|--|
| 4260 | 4111 | Office Furniture and Equipment | Office Furniture and Equipment. |
| 4262 | 4112 | Data Processing Equipment | Data Processing Equipment. |
| 4264 | 4115 | Equip & Furniture-Res, Educ and Institut | Equipment and Furniture, Residential, Educational and Institutional. |
| 4266 | 4116 | Equipment-Medical | Equipment, Medical. |
| 4268 | 4117 | Equipment-Manufacturing and Production | Equipment Manufacturing. |
| 4270 | 4118 | Equipment-Shop | Equipment, Shop. |
| 4272 | 4119 | Equipment-Construction | Equipment, Construction. |
| 4274 | 4122 | Equip-Fire, Safety and Law Enforcement | Equipment, Fire, Safety and Law Enforcement. |
| 4276 | 4123 | Equipment-Telecomm | Equipment, Telecommunications. |
| 4278 | 4124 | Equipment-Agriculture | Equipment Agriculture. |
| 4280 | 4125 | Equipment-Lab | Equipment, Lab. |
| 4282 | 4127 | Equipment-Motor Vehicle | Equipment, Motor Vehicle, Trailer Beds, Etc. |
| 4284 | 4128 | Equipment-Commercial Trucks and Buses | Equipment, Motor Vehicles, Trucks and Buses. |
| 4286 | 4129 | Equipment-Passenger Cars | Equipment, Motor Vehicles, Passenger. |

LEASE PURCHASE EQUIPMENT

| | | | |
|------|------|--|---|
| 4300 | 4111 | Office Furniture and Equipment | Office Furniture and Equipment. |
| 4302 | 4112 | Data Processing Equipment | Data Processing Equipment. |
| 4304 | 4115 | Equip & Furniture-Res, Educ and Institut | Equipment and Furniture, Residential, Educational and Institutional. |
| 4306 | 4116 | Equipment-Medical | Equipment, Medical. |
| 4308 | 4117 | Equipment-Manufacturing and Production | Equipment Manufacturing. |
| 4310 | 4118 | Equipment-Shop | Equipment, Shop. |
| 4312 | 4119 | Equipment-Construction | Equipment, Construction. |
| 4314 | 4122 | Equip-Fire, Safety and Law Enforcement | Equipment, Fire, Safety and Law Enforcement. |
| 4316 | 4123 | Equipment-Telecomm | Equipment, Telecommunications. |
| 4318 | 4124 | Equipment-Agriculture | Equipment Agriculture. |
| 4320 | 4125 | Equipment-Lab | Equipment, Lab. |
| 4322 | 4127 | Equipment-Motor Vehicle | Equipment, Motor Vehicle, Trailer Beds, Etc. |
| 4324 | 4128 | Equipment-Commercial Trucks and Buses | Equipment, Motor Vehicles, Trucks and Buses. |
| 4326 | 4129 | Equipment-Passenger Cars | Equipment, Motor Vehicles, Passenger. |
| 4340 | 4311 | 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 |
| 4341 | 4312 | 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 |

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
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| 4342 | 4313 | 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 |
| <u>FABRICATED PURCHASE OVER \$5,000</u> | | | |
| 4350 | 4125 | Lab Equipment | Equipment, Lab—Purchase of scientific equipment used in the operation of a non-medical lab. |
| 4351 | 4116 | Medical Lab Equip | Equipment, Medical – Purchase of scientific equipment used for a medical lab. |
| 4352 | 4115 | Other Research Equip | Equipment, Other – Purchase of scientific equipment used outside of the lab for research or purchase of scientific research prototype. |
| <u>FIXTURES</u> | | | |
| 4400 | 4115 | Equip and Furniture-Res, Educ, Institut | Fixed Building Equipment Purchased from Operational Funds--Plumbing fixtures, air conditioning machinery (includes window type), light fixtures, hot water heaters, etc. that are additions to or replacements for existing equipment. Only these purchases under contractual arrangement (installation included) should be coded under contractual services. |
| <u>BUILDINGS</u> | | | |
| 4500 | 4611 | Buildings and Other Structures-Purchase | Buildings (Including Fixed Equipment)--Include all expenditures equal to or greater than \$10,000 for new buildings, additions, and betterments to existing buildings. |
| 4510 | 4621 | Building Construction | 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. |
| <u>ALTERATIONS</u> | | | |
| 4600 | 4511 | Non-Structural Improvements | Non-Structural Improvements--Use to code the cost of all expenditures of a contractual nature to alterations to land. |
| 4610 | 4621 | Building Renovation | 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. |
| 4620 | 4622 | Major Maintenance and Repair of Equip | Major Maintenance and Repair of Equipment-Payments for nonrecurring maintenance and repair of equipment (e.g., heavy equipment engine overhaul). |
| <u>LAND</u> | | | |
| 4700 | 4511 | Land Purchases | Land Purchases—Used for the purchase of land or an interest in land. |
| 4710 | 4512 | Right-of-Way Purchase | 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.). |
| <u>SPACE RENTAL</u> | | | |
| 4760 | 3211 | Rent of Office Space | Rent of Building Space, Office-Internal Facility (on-campus space rental other than storage). |
| 4761 | 3211 | Rent of Office Space | Rent of Building Space, Office-External Facility |
| 4765 | 3212 | Rent of Land | Rent of land required for and in the operation of a state agency. |
| 4770 | 3213 | Rent of Other Building Space | Rent of Other Building Space—Internal Facility--Payments for rent of warehouses, storage units, booth spaces, etc. used for operation of a state agency (off campus space rental for storage space and other). |

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
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| 4771 | 3213 | Rent of Other Building Space | Rent of Other Building Space—External Facility--Payments for rent of warehouses, storage units, booth spaces, etc. used for operation of a state agency (off campus space rental for storage space and other). |
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DEPRECIATION AND AMORTIZATION

| | | | |
|------|--|------------------------|--|
| 4800 | | Equipment Depreciation | |
| 4810 | | Building Depreciation | |
| 4820 | | Amortization | |

RENEWALS AND REPLACEMENTS

| | | | |
|------|--|-------------------------|--|
| 4890 | | Renewals & Replacements | |
|------|--|-------------------------|--|

IN-STATE TRAVEL (For use only on travel requisitions.)

| | | | |
|------|------|---|--|
| 5100 | 2111 | In-State Mileage | In-State Mileage—Reimbursement claimed on a mileage basis for use of a privately-owned vehicle for in-state travel. Also, include mileage for a rental car. |
| 5110 | 2112 | In-State Meals | In-State Per Diem—Meals (subsistence). |
| 5120 | 2113 | In-State Public Transportation Charges | In-State Transportation—Does not include taxi and limousine charges incurred in going to and coming from a railway station or airport. Include all other transportation charges. |
| 5130 | 2114 | In-State Misc. Charges phone, registration fees, taxi, limousine, etc. | In-State Miscellaneous—Include all other charges listed on travel claims such as |
| 5140 | 2115 | In-State Lodging | In-State Lodging |
| 5160 | 2131 | In-State Travel Reimb-Non-State Empl | Travel Reimbursement, Non-State Employees—Reimbursement of authorized travel to individuals who are not salaried officers or employees of the state. |
| 5170 | 2211 | In-State Airline Ticket Purchases | Payment for direct-purchase of commercial airline tickets from an approved travel agency for in-state and out-of-state travel of state employees, state officials, and other persons traveling on official state business. |

OUT-OF-STATE TRAVEL (For use only on travel requisitions.)

| | | | |
|------|------|---------------------------------------|--|
| 5200 | 2121 | Out-of-State Mileage | Out-of-State Mileage—Reimbursement claimed on a mileage basis for use of privately owned motor vehicles including mileage to and from the in-state point of departure for out-of-state travel. |
| 5210 | 2123 | Out-of-State Meals | Out-of-State Per Diem—Meals (Subsistence) |
| 5220 | 2122 | Out-of-State Transportation | Out-of-State Transportation—Reimbursement for transportation charges going to and coming from points outside the state. Do not include mileage reimbursement. |
| 5230 | 2125 | Out-of-State Misc. | Out-of-State Miscellaneous—All other legal charges listed on travel claims incurred during official travel such as phone, telegraph, etc. |
| 5240 | 2126 | Out-of-State Lodging | Out-of-State Lodging |
| 5250 | 2124 | Out-of-State Local Transportation | Out-of-State Local Transportation—Costs of Taxis, buses, etc. incurred while traveling on official business. |
| 5260 | 2131 | Out-of-State Travel Reimb-Non-State | Travel Reimbursement, Non-State Employees—Reimbursement of authorized travel to individuals who are not salaried officers or employees of the state. |
| 5270 | 2211 | Out-of-State Airline Ticket Purchases | Payment for direct-purchase of commercial airline tickets from an approved travel agency for in-state and out-of-state travel of state employees, state officials, and other persons traveling on official state business. |

OUT-OF-COUNTRY TRAVEL (For use only on travel requisitions.)

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
|---|-------------------|---|---|
| 5300 | 2121 | Out-of-Country Mileage | Out-of-State Mileage—Reimbursement claimed on a mileage basis for use of privately owned motor vehicles including mileage to and from the in-state point of departure for out-of-state travel. |
| 5310 | 2123 | Out-of-Country Meals | Out-of-State Per Diem—Meals (Subsistence) |
| 5320 | 2122 | Out-of-Country Transportation | Out-of-State Transportation—Reimbursement for transportation charges going to and coming from points outside the state. Do not include mileage reimbursement. |
| 5330 | 2125 | Out-of-Country Misc. | Out-of-State Miscellaneous—All other legal charges listed on travel claims incurred during official travel such as phone, telegraph, etc. |
| 5340 | 2126 | Out-of-Country Lodging | Out-of-State Lodging |
| 5350 | 2124 | Out-of-Country Local Transportation | Out-of-State Local Transportation—Costs of Taxis, buses, etc. incurred while traveling on official business. |
| 5360 | 2131 | Out-of-Country Reimb-Non-State Empl | Travel Reimbursement, Non-State Employees—Reimbursement of authorized travel to individuals who are not salaried officers or employees of the state. |
| 5370 | 2211 | Out-of-Country Airline Ticket Purchases | Payment for direct-purchase of commercial airline tickets from an approved travel agency for in-state and out-of-state travel of state employees, state officials, and other persons traveling on official state business. |
| <u>TRAVEL - NOT PERSONAL REIMBURSEMENT</u> | | | |
| 5480 | 2113 | Travel -Not Personal Reimbursement | Inter-Agency -Travel Expenses-Payments to other state agencies for travel, Not Personal Reimbursement--Include payments to university-operated motor pool. |
| 5481 | 2211 | Travel – Pikepass | Payments to other state agencies for travel – include OTA Pikepass invoices. |
| <u>IN-STATE TRAVEL DIRECT PAID</u> | | | |
| 5500 | 2211 | Airline Tickets-Direct | Purchase of Airline Tickets-Payment for direct-purchase of commercial airline tickets from an approved travel agency for out-of-state travel. |
| 5510 | 2213 | Food & Lodging-Direct Paid | 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). |
| 5520 | 2215 | Registration-Agency-Direct and meetings, etc. | Direct payment of registration fees for official workshops, seminars, conferences |
| <u>OUT-OF-STATE TRAVEL DIRECT PAID</u> | | | |
| 5600 | 2211 | Airline Tickets-Direct | Purchase of Airline Tickets-Payment for direct-purchase of commercial airline tickets from an approved travel agency for out-of-state travel. |
| 5610 | 2213 | Food & Lodging-Direct Paid | 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). |
| 5620 | 2215 | Registration-Agency and meetings, etc. | Direct payment of registration fees for official workshops, seminars, conferences |

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
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OUT-OF-COUNTRY TRAVEL DIRECT PAID

| | | | |
|------|------|--|---|
| 5700 | 2211 | Airline Tickets-Direct | Purchase of Airline Tickets-Payment for direct-purchase of commercial airline tickets from an approved travel agency for out-of-state travel. |
| 5710 | 2213 | Food & Lodging-Direct Paid | 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). |
| 5720 | 2215 | Registration-Agency and meetings, etc. | Direct payment of registration fees for official workshops, seminars, conferences |

DIRECT PAID LODGING FOR STUDENT (NON-EMPLOYEES)

| | | | |
|------|------|--|--|
| 5900 | 2212 | Student (Non-Employees) Travel Exp participating in school activities. | Travel related expenses, such as meals and lodging, etc., for students |
| 5901 | 2212 | Sport Team Travel participating in school activities. | Travel related expenses, such as meals and lodging, etc., for students |
| 5902 | 2212 | Post Season Sport Team Travel participating in school activities. | Travel related expenses, such as meals and lodging, etc., for students |
| 5903 | 2212 | Band Travel participating in school activities. | Travel related expenses, such as meals and lodging, etc., for students |
| 5904 | 2212 | Spirit Group Travel participating in school activities. | Travel related expenses, such as meals and lodging, etc., for students |
| 5905 | 2212 | Recruits/Official Visits participating in school activities. | Travel related expenses, such as meals and lodging, etc., for students |

COMMUNICATIONS-FEDEX, UPS, PRIORITY MAIL, ETC.

| | | | |
|------|------|------------------------|---|
| 6100 | 3111 | Freight Expenses | Incoming Freight, Express, or Other Transportation Charges--Include freight charges that cannot be charged as part of the original commodity. Outgoing Freight, Express, or other transportation paid on supplies shipped from local offices. |
| 6120 | 3111 | Fedex, UPS-Pr. Mail | Fedex, Ups, Priority Mail |
| 6122 | 3111 | International Air Mail | International Air Mail |
| 6124 | 3111 | Presort Services | Presort Services |
| 6126 | 3111 | Ground Services | Ground Services |
| 6128 | 3111 | Air Express Service | Air Express Service |

COMMUNICATIONS - POSTAGE U.S. MAIL - EXCLUDING U.S. POSTAL SERVICE PRIORITY MAIL

| | | | |
|------|------|--------------------------|--|
| 6200 | 3112 | Stamps and Postage Meter | Stamps and Postage Meter Postage--Purchase of stamps and cost of postage meters. Does not include rental or priority mail. |
|------|------|--------------------------|--|

COMMUNICATIONS - TELEPHONE, TELEGRAPH AND RADIO - MONTHLY PHONE EQUIP CHARGES AND LOCAL CALLS

| | | | |
|------|------|--|--|
| 6300 | 3113 | Telephone Equip Charges and Local Calls (lease or maintenance agreements.) | Telephone, telegraph, radio, mobile phone, pager, etc. (Not to include lease or maintenance agreements.) |
|------|------|--|--|

COMMUNICATIONS - TELEPHONE, TELEGRAPH AND RADIO - LONG DISTANCE PHONE CALL CHARGES

| | | | |
|------|------|-------------------------|--|
| 6350 | 3113 | Telephone-Long Distance | Telephone, telegraph, radio, mobile phone, pager, etc. |
|------|------|-------------------------|--|

COMMUNICATIONS - TELEPHONE, TELEGRAPH AND RADIO - CELLULAR PHONE MONTHLY CHARGES

| | | | |
|------|------|--------------------------------|--|
| 6400 | 3113 | Cellular/Pager Monthly Charges | Telephone, telegraph, radio, mobile phone, pager, etc. |
|------|------|--------------------------------|--|

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
|---------------------|-------------------|---------------------|-------------------------|
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COMMUNICATIONS - TELEPHONE, TELEGRAPH AND RADIO - CELLULAR PHONE LONG DISTANCE CHARGES

6450 3113 Cellular/Pager-Long Distance Telephone, telegraph, radio, mobile phone, pager, etc.

UTILITIES

7001 3135 Other Utility Charges Payments to suppliers of utilities and utility type services.

7002 3137 Electricity Payments to utility companies for electric services

7003 3136 Natural Gas Payments to utility companies for natural gas services.

7004 3135 Chilled Water Payments to utility companies.

7005 3135 Steam Payments to utility companies.

7006 3135 Water Payments to utility companies.

7007 3135 Sewer Payments for sewer services.

BUILDING, PROPERTY/EQUIPMENT INSURANCE

7101 3152 Building Insurance Premiums, Property or Liability Insurance (Higher ED. ASA)—Payments of premiums for property and liability insurance not provided through the state Risk Management Program.

7110 3152 Property Insurance Premiums, Property or Liability Insurance (Higher ED. ASA).

7120 3152 Equipment Insurance Premiums, Property or Liability Insurance (Higher ED. ASA).

7180 3131 Dept of Central Serv Risk Mgmt for Liab Inter Agency Payments-Risk Management-Payments to the Department of Central Services Risk Management for liability insurance.

CUSTODIAL, REPAIRS AND MAINTENANCE

7200 3311 Repair-Bldgs & Grounds Maintenance and Repair of Building and Grounds—Payments for maintaining and repairing a building (includes materials, supplies, and labor costs). Include payments for repairs to buildings and grounds due to wear and accidents (e.g., roof repairs, painting, payments to plumbers and welders, etc.). Also include payments for services for maintenance of buildings and grounds (e.g., janitorial service, trash hauling, exterminators.)

7210 3312 Repair- Equipment Repairs to Equipment--Repairs to equipment affected by wear and accident. Will also include payments to workers doing such repair.

7220 3313 Repair-Telecom Equipment Repair, Telecommunications Equipment--Materials and parts used by an agency in maintaining and repairing an agency's telecommunications equipment.

7230 3314 Repair- Data Processing Equipment Repair-Data Processing Equipment--Payments for maintenance contracts, materials and parts used by an agency in maintaining and repairing data processing equipment.

7240 3315 Repair-Software Repair Data Processing Software--Payments for maintenance contracts, materials and parts in maintaining data processing software.

MAINTENANCE CONTRACTS/SERVICE AGREEMENTS

7310 3311 Maint-Bldgs & Grounds Maintenance and Repair Contracts, Buildings, and Grounds-- Payments for maintaining and repairing a building (includes materials, supplies and labor costs). Include payments for repairs to buildings and grounds due to wear and accidents (e.g., roof repairs, painting, payments to plumbers and welders, etc.). Also include payments for services for maintenance of buildings and grounds (e.g., janitorial service, trash hauling, exterminators.)

7311 3311 Refuse Service Maintenance and Repair of Building and Grounds.

7312 3311 Incineration BioHazard Maintenance & Repair of Buildings and Grounds.

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
|---|-------------------|---|--|
| 7313 | 3311 | Extermination Service | Maintenance & Repair of Buildings and Grounds. |
| 7314 | 3150 | Moving Expense – State Agency | Payments 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. See subcode 8300.) |
| 7320 | 3312 | Maint- Equipment | Maintenance of Equipment—Contracts for maintenance of machinery and equipment. |
| 7330 | 3313 | Maint-Telecom Equipment | Maintenance and Repair Contract, Telecommunications Equipment --Payments for maintenance contracts, materials and parts used by an agency in maintaining and repairing an agency's telecommunications equipment. |
| 7331 | 3311 | Elevator/Escalator Contracts | Maintenance and Repair Contracts, Buildings, and Grounds. |
| 7332 | 3311 | Elev/Escal Damages/Upgrades | Maintenance and Repair Contracts, Buildings, and Grounds. |
| 7340 | 3314 | Maint- Data Processing Equipment | Maintenance and Repair Contract, Data Processing Equipment --Payments for maintenance contracts, materials and parts used by an agency in maintaining and repairing data processing equipment. |
| 7350 | 3315 | Maint-Software | Maintenance and Repair Contract, Data Processing Software--Payments for maintenance contracts, materials and parts in maintaining data processing software. |
| 7352 | 3315 | Medical Manager Software | Maintenance and Repair Contract, Data Processing Software. |
| 7353 | 3315 | RX Health Center Software | Maintenance and Repair Contract, Data Processing Software. |
| 7355 | 3315 | ID Card System Software | Maintenance and Repair Contract, Data Processing Software. |
| <u>MOTOR VEHICLE SERVICE-MAINTENANCE EXPENSE</u> | | | |
| 7400 | 3312 | Motor Vehicle Maint | Repairs to Equipment--Repairs to equipment affected by wear and accident. Will also include payments to workers doing such repair. |
| <u>PRINTING AND BINDING SERVICES</u> | | | |
| 8010 | 3115 | Printing Services/Contracts | Printing, Binding and Duplicating Services/Contracts—This will include printing of reports and other contractual printing costs of a general nature. Purchase of printed forms, stationary, educational brochures, advertising etc. should be charged to appropriate supply items. |
| <u>LAB AND RESEARCH TESTING SERVICES</u> | | | |
| 8030 | 1529 | Testing Laboratories | Testing Laboratories – Payments for services providing physical, chemical and other analytical testing (except medical and veterinary) in a laboratory or on-site. |
| 8031 | 1582 | Medical and Diagnostic Laboratories | Medical and Diagnostic Laboratories – Payments for services providing analytical or diagnostic services, generally to the medical profession or patient referrals. |
| 8032 | 1553 | Veterinary Services | Veterinary Services – Payments for services providing veterinary medicine, dentistry, or surgery for animals. Also includes testing services for veterinarians. |
| 8033 | 3721 | Laboratory Services | Payments for services used in diagnostic laboratory testing of human and animal specimens. Includes the cost of services used in other testing. This would include the cost of supplies purchased in conjunction with the service. |
| <u>EQUIPMENT AND SERVICES RENTAL</u> | | | |
| 8050 | 3214 | Equip/Machinery Rental | Rent of Equipment—Rent for equipment and machinery used by an agency (does not include electronic data processing machinery). Rental of equipment used in producing or processing a commodity should be included in the cost. |
| 8060 | 3215 | Telecom Equip Rental | Rent of Telecommunications Equipment--Payments for rental of telephone or fax equipment excluding lease purchase options. |
| 8065 | 3216 | Electronic Data Processing Equip Rental | Rent of Electronic Data Processing Equipment--Payments for rent of equipment utilized in data processing, excluding lease purchase options. |

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
|---|-------------------|---|--|
| 8070 | 3217 | Data Processing Software Rental Charges | Rent of Data Processing Software--Payments to computer vendors or software companies for use of various programming aids (e.g., assemblers, generators, sub-routine libraries, compilers, operating systems and application programs) does not include lease purchase options. |
| 8071 | 3214 | Truck Rental | Rent of Equipment—Rent for equipment and machinery used by an agency (does not include electronic data processing machinery). Rental of equipment used in producing or processing a commodity should be included in the cost. |
| 8075 | 3219 | Other Equip Rental | Other Rents (e.g., post office boxes, books, films, etc.). Payment for rent of a post office box must be made to the U.S. Post Office on a notarized claim form. |
| <u>COMPUTER SERVICE AGREEMENTS AND USER FEES</u> | | | |
| 8100 | 1535 | IT Service Level Agreement | Custom Computer Programming Services – Payments for services providing the writing, modifying, testing, and supporting of software to meet the agency's needs. |
| 8110 | 1536 | Professional Services-Data Processing | 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.) |
| <u>LEGAL, CONSULTING AND PROFESSIONAL FEES</u> | | | |
| 8200 | 1566 | Professional Services-General | Educational Services -- Payments for services providing instruction and training by specialized establishments such as schools, colleges, universities and training centers. (Includes payments for honorariums, speaker fees, etc.) |
| 8201 | 1598 | Event Officials | Other Professional Services – General – Athletic Events |
| 8202 | 1598 | Guarantees | Other Professional Services – General – Athletic Events |
| 8203 | 1598 | Event Staff | Other Professional Services – General – Athletic Events |
| 8204 | 1598 | Signage | Other Professional Services – General – Athletic Events |
| 8205 | 1598 | Coaches Show Production | Other Professional Services – General – Athletic Events |
| 8210 | 1506 | Professional Services-Accounting | 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. |
| 8213 | 1545 | Prof Serv-Environmental Consulting | Environmental Consulting Services – Payments for services providing advice and assistance on environmental issues (i.e., environmental contamination, etc.). |
| 8215 | 1540 | Professional Services-Consulting | Administrative Management and General Management Consulting Services – Payments for services providing operating advice and assistance on administrative management issues. Also includes general management consultants. |
| 8216 | 1541 | Professional Serv-Human Resources | 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). |
| 8217 | 1557 | Employment Placement | 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). |
| 8218 | 1547 | Research and Development-Engineering | 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.). |
| 8220 | 1501 | Professional Services-Legal | Offices of Lawyers -- Payments for legal services provided by offices of legal practitioners known as lawyers and attorneys. |
| 8230 | 1570 | Professional Services-Medical | 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. |

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
|---------------------|-------------------|---------------------------------------|--|
| 8231 | 1570 | Radiographic Interpretation | 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. |
| 8232 | 1559 | Transcription Services | 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. |
| 8233 | 1576 | Physician/Physical Therapy Exp | 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. |
| 8234 | 1571 | Physicians, Mental Health Specialists | 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. |
| 8240 | 1522 | Professional Services-Architectural | Architectural Services – Payments for services in the planning and designing of buildings and structures, whereby, applying knowledge of design, construction procedures, etc. |
| 8241 | 1523 | Professional Services-Landscape | Landscape Architectural Services – Payments for services in the planning and designing development of land areas, whereby, applying knowledge of land characteristics, landscape design, etc. |
| 8242 | 1524 | Professional Services-Engineering | Engineering Services – Payments for services providing plans, designs, and technical services during construction or installations, whereby, applying physical laws and principles of engineering. |
| 8243 | 1525 | Professional Services-Drafting | Drafting Services – Payments for services providing the drawing of detailed layouts, plans, and illustrations related to engineering and architectural specifications. |
| 8245 | 5515 | Professional Services-Law Enforcement | Payment to local subdivisions to supplement their law enforcement and safety programs (e.g., updating the police and fire equipment used to protect a community). |
| 8246 | 1565 | Investigative 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. |
| 8250 | 1536 | Professional Services-Data Processing | 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.) |
| 8260 | 1526 | Professional Services-Bldg Inspection | Building Inspection Services – Payments for services providing building inspections, whereby, evaluating building structures and physical conditions of property, and etc. |
| 8261 | 1528 | Professional Services-Surveying | Surveying and Mapping (Except Geophysical Services) – Payments for services providing the surveying and mapping of areas (except geophysical) such as for easements, etc. |
| 8262 | 1530 | Professional Services-Interior Design | Interior Design Services – Payments for services providing planning, designing, and administering projects in interior spaces. |
| 8270 | 1549 | Professional Services-Advertising | Advertising and Related Services – Payments for services providing advertising campaigns and placing such advertising in newspapers, radio, television, etc. (not for just placing and ad in the newspaper – use OEC 3116). |
| 8271 | 1550 | Professional Services-Marketing | Marketing Research and Public Opinion Polling – Payments for services providing the systematically gathering, recording, tabulating, and presenting of marketing and public opinion data. |
| 8272 | 1551 | Professional Services-Photographic | Photographic Services – Payments for services providing still, video, or digital photography. |

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
|--|-------------------|---------------------------------------|---|
| 8273 | 1560 | Prof Serv-Telephone Call Centers | Telephone Call Centers – Payments for providing primarily answering services and relaying messages, telemarketing on a fee basis, taking orders by phone, soliciting contributions, providing information, etc. |
| 8274 | 1561 | Prof Serv-Business Service Centers | 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. |
| 8275 | 1562 | Professional Serv-Collection Agencies | Collection Agencies – Payments for services providing payment collection and remitting such collection to the agency. |
| 8276 | 1598 | Professional Services-Performing Arts | Arts, Entertainment and Recreation – Payments for services providing entertainment in the area of Performing Arts, Spectator Sports, and related entertainment/recreation industries. |
| 8280 | 1599 | Professional Services-Other | Other Services (Except Public Administration) – Payments for professional services not provided for elsewhere. |
| <u>CONTRACTUAL SERVICES - OTHER</u> | | | |
| 8300 | 1711 | Moving Expenses | Moving Expenses--Payment to a certified carrier for the cost of moving expenses for "new hires". |
| 8310 | 3113 | Cable & Satellite TV | Cable and satellite TV. |
| 8311 | 3113 | Movie Service | Cable and satellite TV. |
| 8320 | 3117 | Informational Service | 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. |
| 8325 | 3117 | Newsletters | 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 newsletters. |
| 8330 | 3117 | Magazine Subscriptions | 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 magazine subscriptions. |
| 8335 | 3117 | Newspaper Subscriptions | 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 newspapers. |
| 8340 | 3117 | Internet Service Subscriptions | 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 subscriptions for Internet service. |
| 8350 | 3119 | Exhibitions, Shows & Special Events | Exhibitions, Show, and Special Events --Include costs of agricultural exhibits, historical celebrations, etc. |
| 8360 | 3138 | Inter-Governmental Payments | Inter-Governmental Contracts, US, Other State, Inter-State Agencies, etc. Do not include Oklahoma state agencies or municipal governments. |
| 8370 | 3139 | Photographic Services | Photograph Developing Services |
| 8380 | 3319 | Uniform Maintenance contract | Uniform Services and Repairs --Payments for maintenance and repair of uniforms. Also include expenses reimbursed under an accountable plan to state employees for cleaning and repair of their uniforms. |
| 8381 | 3319 | Uniform Laundry Service | Uniform Services and Repairs --Payments for maintenance and repair of uniforms. Also include expenses reimbursed under an accountable plan to state employees for cleaning and repair of their uniforms. |
| 8385 | 3318 | Housekeeping/Laundry Service | General Housekeeping/Janitorial/Sanitation Service - Payments for general housekeeping, janitorial and sanitation service used in the daily upkeep and health sanitation of buildings and facilities. Includes laundry service for towels, shop towels, linens, etc.) |

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
|---|-------------------|---|--|
| 8390 | 1566 | Inter-Agency Payments | Payments to another state agency for personal and professional services. (e.g., payments for background checks, inmate labor, etc.) |
| <u>MEMBERSHIPS</u> | | | |
| 8401 | 3126 | Institutional Professional Memberships | Institutional Professional Memberships - Payments of dues and fees for agency membership in authorized organizations/associations. |
| 8410 | 3126 | Other Institutional Memberships | Other Institutional Memberships |
| <u>ADVERTISING</u> | | | |
| 8500 | 3116 | Professional Recruiting | Personnel Recruitment (e.g., job ads) |
| 8510 | 3116 | Other Advertising | Payments for advertisements (e.g., legal notices, tour ads, product/service ads, etc.) placed in newspapers, magazines, registers, etc. |
| 8511 | 3116 | Track Marketing | Payments for advertisements. |
| 8512 | 3116 | General Marketing | Payments for advertisements. |
| 8513 | 3116 | Bookstore | Payments for advertisements. |
| 8514 | 3116 | Dining Services | Payments for advertisements. |
| 8515 | 3116 | Hotel/Conference | Payments for advertisements. |
| 8516 | 3116 | Merchants | Payments for advertisements. |
| 8517 | 3116 | Athletic Events | Payments for advertisements. |
| 8518 | 3116 | Programs | Payments for advertisements. |
| 8519 | 3116 | Alum Tradeout | Payments for advertisements. |
| 8520 | 3116 | UDRP Newsletter | Payments for advertisements. |
| <u>RESTRICTED USE - APPROVED CATERING SERVICES</u> | | | |
| 8600 | 3611 | Refreshments for Authorized Public Events | Purchase of Refreshments - Payment for purchase of light food and drink items used in connection with meetings or similar type activities held/conducted for and in the interest of the general public at large and to the extent that such purchases serve a public purpose. |
| 8601 | 3617 | Meals for Authorized Public Events. | Purchase of meals - Payment for purchase of food and drink used in connection with meetings or similar type activities held/conducted for and in the interest of the general public at large and to the extent that such purchases serve a public purpose. (Only for used on sponsored agreements.) |
| 8610 | 3617 | Food & Catering | Expenditures for Food Service, Catering, etc.--Payments for prepared foods purchased from outside vendors for delivery to clients, students, inmates, patients and other wards of the State. (Restricted Use) |
| 8611 | 3611 | Refreshments | Light refreshments for meetings, conferences, instruction, or training not of a general nature and sponsored in whole or in part by an outside entity. (Only for used on sponsored agreements.) |
| 8612 | 3617 | Food & Catering | Meals for meetings, conferences, instruction, or training not of a general nature and sponsored in whole or in part by an outside entity. (Only for used on sponsored agreements.) |

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
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LIABILITY, MALPRACTICE AND PROFESSIONAL INSURANCE

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| 8700 | 3152 | Liability Insurance | Premiums, Property or Liability Insurance (Higher ED. ASA)—Payments of premiums for property and liability insurance not provided through the state Risk Management Program. |
| 8710 | 3152 | Professional/Malpractice Insurance | Premiums, Property or Liability Insurance (Higher ED. ASA). |
| 8720 | 1212 | Insurance Premium-Athletic | Payment of contributions by state agencies for employee coverage in group health and life insurance plans other than OSEEGIB. Includes payment made directly to an insurance carrier. |
| 8730 | 1211 | Insurance Premium-State Plan | Payment of contributions by state agencies for the cost of group insurance covered under the Oklahoma State and Education Employee's Group Insurance Program (OSEEGIB). |
| 8780 | 3131 | Dept of Central Services Mgmt for Liab Ins | Inter-Agency Payments-Risk Management-Payments to the Department of Central Services Risk Management for liability Insurance. |

FINANCIAL CHARGES

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| 8800 | 3118 | Bank Service Charge | Bank Service charges (e.g., charges for services to maintain state bank accounts), bank card service charges (e.g., charges in connection with maintenance of agency owned corporate credit card, etc.), and other similar charges. |
| 8810 | 3125 | Licenses, Permits, Certificates | Fees for Licenses, Permits and Privileges --Include notary public commission, hospital licenses, etc. |
| 8811 | 3125 | Parking Fee | Fees for Licenses, Permits and Privileges. |
| 8820 | 3128 | Fines & Penalties | Late payment billed, includes payments for penalty type expenses (e.g. order cancellation, re-stocking service charges, etc.) |
| 8825 | 3128 | Late Payment Fees | 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. |
| 8830 | 3128 | Order Cancellation Fees | Payment for penalty type expenses (e.g. order cancellation, re-stocking service charges, etc.) |
| 8835 | 3128 | Other Vendor Penalty Charges (charges, etc.) | Payments for penalty type expenses (e.g. order cancellation, re-stocking service charges, etc.) |
| 8840 | 6118 | Taxes & Fees-Remittance to Fed Govt. | Taxes and Fees Remitted to Federal Government |
| 8850 | 6119 | Taxes-Remittance to State General Fund | Taxes & Fees-Remittance to the State General Fund-Payment of taxes, fees, etc., collected by a state agency and remitted to the State General Fund. |
| 8860 | 6121 | Taxes Remitted to Oklahoma Tax Comm | State Taxes Remitted to Oklahoma Tax Commission |
| 8861 | 6121 | Income Tax | State Taxes Remitted to Oklahoma Tax Commission |
| 8862 | 6121 | Sales Tax | State Taxes Remitted to Oklahoma Tax Commission |
| 8863 | 6121 | Lodging Tax Remittance | Lodging Tax Remittance |
| 8870 | | Bad Debt Allowance | |
| 8880 | 3118 | Credit Card Discounts | Payments for charges in connection with accepting/processing customer credit card payments, maintenance of agency-owned corporate credit card, etc. |

OTHER CURRENT EXPENSE

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| 8910 | 3129 | Premiums-Surety & Other Required Bonds | Premiums—Surety and Other Required Bonds |
| 8915 | 3132 | Evidence Fund Expenses | Evidence Fund Expenses --Payments made under special provisions for the disbursement of funds to obtain evidence (by statute). |

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
|---|-------------------|--|---|
| 8920 | 4412 | Livestock & Poultry | Livestock Foundation --Include livestock purchased for breeding or production purposes. Livestock, Recreational or Utility—Horses for farm work or for rent at lodges and other animals purchased for display or resale. |
| 8925 | 5214 | Incentive Awards | Payments for nonmonetary employee incentive awards pursuant to OSU Policy and Procedure Letter 3-0256. Also used for processing payments for awards to students. |
| 8930 | 5315 | Restitution, Settlements-Not Report to IRS | Indemnities, Restitution, Settlements --Payments to victims for losses and damages suffered due to natural and man-made causes. |
| 8935 | 5316 | Legal Settlements Reportable to IRS | Legal Settlements Reportable to the IRS—Payments identified in court-ordered or other legal authority settlements which would otherwise have been coded with that is 1099 reportable. Legal settlements are |
| considered non-encumbered payments. NOTE: This code may be used for the date (prior FY) invoice payment disputes pursuant to a and release by the state agency and settlements to employees, since such processing. | | an object of expenditure code | used for the resolution of out-of-properly executed settlement agreement the vendor. It should not be used for payments are normally subject to payroll |
| 8940 | 5317 | Royalties | Royalties --Payments of royalties to individuals or corporations, resulting from sale of publications, research, inventions, etc. |
| 8945 | 5319 | Refunds | Refund of Overpayment Charges --Payments for refund of overpayments for licenses or other fees collected by a controlling agency or board. (Use an appropriate revenue subcode). |
| 8950 | 5411 | Withdrawals-Agency/Trust Funds | 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 principal or beneficiary can the money be |
| the request or direction of the withdrawn. For example, an inmate directs payment from funds held by the inmate). Used for reporting disbursements on OSF | | of funds held by the state in an agency or trust relationship (i.e., where only at principal or beneficiary can the money be | institution in trust for the Form 11A. |
| 8955 | 5519 | Pmts to Local Subdivisions-Res & Planning | Payments to Local Government Subdivisions and Other Agencies for Research and Planning. |
| 8957 | 5512 | Pmts to Local Subdivisions-Public Schools | Payment to Local Governmental Subdivisions to supplement the educational budget |
| 8960 | 6113 | Employee Reimbursements (Non-Travel) | Employee Reimbursements --Payments of approved out-of-pocket expenses (non-travel) incurred in the operation of the agency that could not be purchased through the regular purchase structure. Must be on a notarized claim, requisition and proof of payment attached ("cash" payment on sales receipt, duly canceled check, amount charged to employee credit card or similar annotation from vendor indicating the expense has been paid in full). In addition, claims for reimbursement over \$100 must contain a written statement of justification for purchase as support documentation. |
| 8965 | 6130 | Arbitrage Rebate | Arbitrage Rebate—Payment to 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 earnings. |
| 8967 | 6212 | Intra-Agency Payments-Rebates/Discount | Payments for the transfer of funds with the same agency for rebates/discounts. |
| 8970 | 6219 | Establishment or Increase of Imprest Cash | Establishment or Increase of Imprest (Petty) Cash Account (Fund)—Payments to establish or increase an approved Imprest (Petty) Cash Account (Fund). |
| 8975 | 6311 | Employee W/H - Withholding Payable | Withholding Payable --All payments from withholding made on the state payroll. |
| 8976 | 6312 | Employee W/H - Deferred Comp Plan | Employee Withholding—Deferred Compensation Plan—Payments made to the Board of Trustees of the Okla. Public Employees Deferred Compensation Plan. |
| 8977 | 6313 | Employee W/H - Overpayment Refunds | Employee Withholding—Overpayment Refunds—Refund of overpayments of authorized employee withholdings. |
| 8978 | 6314 | Employee W/H - Insurance Carriers | Employee Withholding—Insurance Carriers—Payments of payroll withholdings by agencies for authorized supplemental insurance. |

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
|---|-------------------|---|--|
| 8980 | 3160 | Inter-Agency Payments - Admin Exp | Payments to another state agency for contractual services (e.g., payments to State Treasurer for stop payment fees and to Dept of Central Services for handicap vendor fees). |
| <u>SUBCONTRACTS (LESS THAN \$25,000)</u> | | | |
| 8990 | 1540 | Professional Services-General | Administrative Management and General Management Consulting Services – Payments for services providing operating advice and assistance on administrative management issues. Also includes general management consultants. RESTRICTED USE |
| 8991 | 1566 | Subcontracts Pmts to Another State Agy | Inter-Agency payments –Personal Services—Payments to another state agency for personal and professional services. |
| <u>SUBCONTRACTS (MORE THAN \$25,000)</u> | | | |
| 9110 | 1540 | Professional Services-General | Administrative Management and General Management Consulting Services – Payments for services providing operating advice and assistance on administrative management issues. Also includes general management consultants. RESTRICTED USE |
| 9111 | 1566 | Subcontracts Pmts to Another State Agy | Inter-Agency payments –Personal Services—Payments to another state agency for personal and professional services. |
| <u>REGULAR TERM</u> | | | |
| 9210 | 5211 | Scholarships | Scholarships—Payments to students for educational purposes. |
| 9212 | 5211 | Stipends | Stipends—Payments to students for educational purposes. |
| 9215 | 5214 | Incentive Awards | Incentive Awards—Monetary and Material |
| <u>SUMMER SCHOOL</u> | | | |
| 9220 | 5211 | Scholarships | Scholarships—Payments to students for educational purposes. |
| 9222 | 5211 | Stipends | Stipends—Payments to students for educational purposes. |
| 9225 | 5214 | Incentive Awards | Incentive Awards—Monetary and Material |
| <u>TUITION & FEES</u> | | | |
| 9230 | 3141 | Trade/Vo Tech Schools | Tuition—Trade/Vo-Tech Schools—Payments for tuition and related educational materials in connection with employee attendance at private or public sector trade schools for job related vocational education and training. |
| 9231 | 3142 | Higher Education Colleges materials in connection with employee attendance at private or public sector trade schools for job related vocational education and training. | Tuition—Higher Education Colleges/Universities—Payments for tuition and course materials in connection with employee attendance at private or public sector trade schools for job related vocational education and training. |
| 9233 | 5211 | Scholarships & Stipends | Scholarships and Stipends—Payments to students for educational purposes. |
| 9234 | 5319 | Refunds | 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 when due to redemption of customer's bad check for purchase of services (e.g., fishing/hunting license) from the state. |
| 9235 | 3142 | GRA Tuition – Sponsored Agreement | Tuition—Higher Education Colleges/Universities— average tuition rate for graduate research assistants working on sponsored agreements. |
| <u>STIPENDS</u> | | | |
| 9240 | 5211 | Fed PELL/SEOG Grants | Scholarships and Stipends—Payments to students for educational purposes. |
| 9242 | 5211 | Stipends/Scholarships | Scholarships and Stipends—Payments to students for educational purposes. |

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
|---------------------|-------------------|-----------------------------------|--|
| 9243 | 5319 | Refunds | 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 when due to redemption of customer's bad check for purchase of services (e.g., fishing/hunting license) from the state. |
| 9244 | 5211 | Room & Board | Scholarships and Stipends—Payments to students for educational purposes. |
| 9245 | 5211 | Scholarships-5 th Yr | Scholarships and Stipends—Payments to students for educational purposes. |
| 9246 | 5211 | Schol – Summer | Scholarships and Stipends—Payments to students for educational purposes. |
| 9247 | 5211 | Schol – Grad Asst | Scholarships and Stipends—Payments to students for educational purposes. |
| 9249 | 5211 | International Student Sponsorship | Sponsorship payments received for International students. (This subcode is restricted for use only by the International Students and Scholars Office.) |

PARTICIPANT TRAVEL

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| 9250 | 2212 | Participant Travel Expenses | Travel Expenses –Student Activity Groups—Payment of travel related expenses, such as transportation, meals and lodging, etc., for students participating in school activities. |
| 9251 | 2215 | Direct Registration | 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. |
| 9252 | 2113 | Travel Exp Paid to Another State Agy | 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. |
| 9253 | 3429 | Motor Fuels | Motor Fuels-Common-Payments for purchase of commonly used motor fuels (e.g., gasoline, diesel) for operation of motor vehicles, aircraft or marine crafts. |
| 9254 | 3617 | Food & Catering | 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. |
| 9256 | 5319 | Refunds | 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 when due to redemption of customer's bad check for purchase of services (e.g., fishing/hunting license) from the state. |
| 9257 | 6212 | Transfers to Another State Agency | 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. |

PARTICIPANT MISCELLANEOUS

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| 9260 | 1212 | Insurance Premiums-Health and Life | 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. |
| 9261 | 1566 | Professional Services | Educational Services -- Payments for services providing instruction and training by specialized establishments such as schools, colleges, universities and training centers. |

| OSU Expend. Subcode | State Object Code | Subcode Description | Object Code Description |
|---------------------|-------------------|------------------------------------|--|
| 9262 | 3118 | Bank Service Charge | 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. |
| 9263 | 3119 | Exhibitions | Exhibitions, Shows & Special Events-Payments for the expenses of agricultural shows, special cultural exhibits, historical celebrations, etc. |
| 9264 | 3219 | Other Rents | Other Rents-Payments of other rents, e.g., post office boxes, books, films, parking space, etc. |
| 9265 | 3411 | Food & Kitchen Supplies | 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 dishes, pots, pans, flatware, etc.); and cleaning supplies and supplies (e.g., materials (e.g., soaps, towels, etc.) |
| 9266 | 3422 | Recreational Supplies | Recreational Supplies and Materials for Students—Payments for purchase of recreational supplies and materials (e.g., crayons, play dough, games, magazines, newspapers, etc.) used for entertainment and recreation purposes |
| 9267 | 3512 | Uniforms, Clothing and Accessories | 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. |
| 9268 | 3614 | Office Supplies | Office Supplies (Expendable)-Payment for purchase of expendable office supplies, such as stationary, file folders, notebooks, columnar pads, carbon paper, etc. |
| 9269 | 3617 | Food & Catering | 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. |
| 9270 | 3619 | Educational Supplies | 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 public (e.g. information binders, covers, jackets, notebooks, etc.) for the general |
| 9271 | 3623 | Exam Supplies | 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. |
| 9272 | 1566 | Patient Care Service | Payments for services providing instruction and training by specialized establishments such as schools, colleges, universities and training centers. |
| 9273 | 5319 | Refunds | 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 when due to redemption of customer's bad check for purchase of services (e.g., fishing/hunting license) from the state. |