OFFICE OF STATE FINANCE
UPDATED: January 2012

OBJECT OF EXPENDITURE CODE (OEC) LISTING AND DEFINITIONS

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510000 PERSONAL SERVICES

511000 SALARY EXPENSE

511110 SALARIES - REGULAR PAY AND SALARY ADJUSTMENTS
Payroll - Payment of wages to employees for services to the state based on monthly, semi-monthly, bi-weekly or other fixed period, including hourly and salary basis for both full-time and permanent part-time employment. Also include salary adjustment payments.

NOTE: Includes permanent part-time salaried employees

511120 SALARIES - REGULAR PAY AND SALARY ADJUSTMENTS
(LEGISLATURE)
Payroll - Payment of salary compensation to members of the State Legislature. Also include salary adjustment payments.

511130 SALARIES - NON-REGULAR PAY AND SALARY ADJUSTMENTS (E.G., PART-TIME, SEASONAL, TEMPORARY, ETC.)
Payroll - Payment of salary compensation to non-permanent employees for services to the state based on hourly, daily or other short-term wage rate period. Also include salary adjustment payments.

NOTE: Permanent part-time salaried employees are included under OEC 511110.

511140 SALARIES - HIGHER EDUCATION (H. E.) TEACHING PAY AND SALARY ADJUSTMENTS
Payroll - Payment of salary compensation to regular full-time teaching staff of institutions of the system of H.E. for services to the state. Also include salary adjustment payments.

511150 SALARIES - HIGHER EDUCATION PROFESSIONAL
(N0N-TEACHING) PAY AND SALARY ADJUSTMENTS
Payroll - Payment of salary compensation for professional services other than teaching services (e.g., salaries paid for administrative services, separately budgeted research services and other such services). Also include salary adjustment payments.
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<td><strong>SALARIES - HIGHER EDUCATION NON-PROFESSIONAL PAY AND SALARY ADJUSTMENTS</strong> Payroll - Payment of salary compensation not classified as &quot;Teaching Salaries&quot; or &quot;Professional Salaries&quot; (e.g., salaries of clerical personnel, maintenance personnel, students, etc.). Also include salary adjustment payments.</td>
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<td>511170</td>
<td><strong>SALARIES - HIGHER EDUCATION OTHER TEACHING PAY AND SALARY ADJUSTMENTS</strong> Payroll - Payment of salary compensation to adjunct, temporary, and substitute teachers for teaching services, and other teaching salaries not covered by any other teaching salary code. Also include salary adjustment payments.</td>
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<td><strong>LONGEVITY PAY - STATE EMPLOYEES (NON-HIGHER EDUC.)</strong> Payroll - Longevity payment for state employees as authorized under the state longevity pay plan (74 O.S., § 805.2).</td>
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<td><strong>INDIVIDUAL INCENTIVE PAY AND SAFETY AWARDS</strong> Payroll - Payment of individual incentive pay to employees of a participating agency as approved by the Committee for Incentive Awards for State Employees (74 O.S., § 4111, et Seq.). This code also includes authorized payments to individuals for safety awards, such as under the Department of Veteran Affairs' Safety Awards program (72 O.S., § 63.10A).</td>
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<td><strong>DATA PROCESSING SIGNING INCENTIVE PAYMENTS</strong> Payroll - Payment of individual incentive pay to individuals hired to fill professional - level data processing positions. One or two payments not to exceed a total of $5,000. (Executive Order 98-05, 2/18/98)</td>
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<td><strong>UNIT INCENTIVE PAY</strong> Payroll - Payment of unit incentive pay for employees of a participating agency as approved by the Committee for Incentive Awards for State Employees (74 O.S., § 4111, et Seq.).</td>
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511350  CAFETERIA PLAN - STATE
Payroll - Payment of adjustments to employees' gross salary for the State Cafeteria Plan as administered by the Office of Personnel Management.

511370  CAFETERIA PLAN - GROUP INSURANCE
Payroll - Payment of adjustments to employees' gross salary for the Group Insurance Cafeteria Plan as administered by the Employees' Benefit Council.

511390  CAFETERIA PLAN - OTHER (E.G., HIGHER EDUCATION)
Payroll - Payment of adjustments to employees' gross salary for other cafeteria plans as administered by individual agencies and institutions (e.g., system of higher education).

511400  COMPENSATION - BOARD AND COMMISSION MEMBERS
Payroll - Reportable payments subject to IRS regulations covering miscellaneous compensation and reimbursements to individuals.

511420  EXCESS BENEFIT ALLOWANCE
Payroll - Payment of excess allowance authorized state employees for purchase of insurance over the actual cost of the elected insurance.

511430  EMPLOYEE EXPENSE ALLOWANCE-REPORTABLE
Payroll - Payment of reportable expense reimbursement allowance under non-accountable plan established for employee expense reimbursement (e.g., uniform maintenance allowances).

511440  SIGNING INCENTIVE PLAN PAYMENTS - NON DATA PROCESSING
Payroll - Payment of individual sign-on incentive pay to individuals hired to fill positions in any job family for which the Appointing Authority has identified as having critical recruitment and retention problems. Authorizes a lump-sum payment not to exceed a total of $5,000 during the week of the individual’s enter-on-duty date or in two equal payments during the first six months of state employment. May also apply to current and former state employees meeting certain criteria. (OPM 01-02, Emergency Amendments to the Merit Rules - OAC 530:10-7-6) See OEC 511240 - Data Processing Signing Incentive Payments, for the data processing job families.
511450 CONTINUOUS SERVICE INCENTIVE PLAN PAYMENTS
Payroll - Payment of individual incentive pay to individuals hired to fill positions in any job family for which the Appointing Authority has identified as having critical recruitment and retention problems. Authorizes scheduled payments not to exceed a total of $5,000, with no more that $2,500 in any 12-month period. May also apply to current and former state employees meeting certain criteria. (OPM 01-02, Emergency Amendments to the Merit Rules - OAC 530:10-7-11)

512000 INSURANCE PREMIUMS - HEALTH, LIFE, ETC.

512110 INSURANCE PREMIUMS - HEALTH AND LIFE (STATE PLAN)
Payment of contributions made by state agencies for the cost of group insurance covered under the Okla. State and Education Employee's Group Insurance Board (OSEEGIB) Program.

512120 INSURANCE PREMIUMS - HEALTH AND LIFE (OTHER)
Payment of contributions by state agencies for employee coverage in group health and life insurance plans other than OSEEGIB (e.g., disability and dismemberment type insurance), including payments made directly to an insurance carrier.

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

512130 INSURANCE PREMIUMS - RETIREES' HEALTH (HIGHER EDUCATION)
Payments by institutions of the State System of Higher Education for health insurance premiums for retirees enrolled in the H.E. pension systems.

512140 INSURANCE PREMIUM - RETIREES' HEALTH (STATE PENSION SYSTEMS)
Payments by state agencies for health insurance premiums for retirees enrolled in the state pension systems.
512150 INSURANCE PREMIUMS - RETIREES' LIFE (HIGHER EDUCATION)
Payments by institutions of the state system of higher education for life insurance premiums for retirees enrolled in the pension system for higher education.

512210 UNEMPLOYMENT COMPENSATION - PAYROLL
Payroll - Payment of unemployment compensation tax required for employees covered under the Oklahoma Employment Security Act.

512230 UNEMPLOYMENT COMPENSATION REIMBURSEMENT
Payments by state agencies to reimburse the Oklahoma Employment Security Commission for paid-out benefits.

512310 INSURANCE PREMIUM - WORKER'S COMPENSATION
Payments to insurers (e.g., CompSource) for premiums covering workers' compensation insurance.

512330 WORKERS' COMPENSATION MEDICAL CLAIMS DEDUCTIBLE
Payment to insurers (e.g., CompSource) of employer's obligation for workers' compensation medical claims deductible expense.

513000 FICA AND RETIREMENT CONTRIBUTIONS

513110 STATE SHARE - FICA
Payments for the state's (employer) share contribution made under the Federal Insurance Contributions Act.

513120 STATE SHARE - MQFE/FICA (MEDICARE QUALIFIED FEDERAL EMPLOYEES (MQFE))
Payments for the state's (employer) share contribution for Medicare qualified federal employees (MQFE).

513220 STATE SHARE – OKLAHOMA WILDLIFE DEPARTMENT'S RETIREMENT PROGRAM – DEFINED CONTRIBUTION PLAN
Payments of the state's (employer) share contribution to the Wildlife Department's Defined Contribution Retirement Plan for employees hired after 7/1/2010.
513230 STATE SHARE - OKLAHOMA PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)
Payments for the state's (employer) share contribution to the Oklahoma Public Employee's Retirement Program. Also includes payments of employees' unused sick leave upon vesting or retirement.

513240 STATE SHARE - OTHER AUTHORIZED RETIREMENT SYSTEMS
Payment of the state's (employer) share contributions to other authorized state retirement programs (e.g., Oklahoma Law Enforcement Retirement System and the Oklahoma Teachers Retirement System)

513250 STATE RETIREMENT - PAYMENTS ON BEHALF OF LOCAL GOVERNMENTAL SUB-DIVISIONS
Payments by or through state agencies to an Oklahoma Retirement System on behalf of employees of participating local governmental subdivisions.

513260 EMPLOYEE DEFERRED INCENTIVE SAVINGS PLAN (AGENCY 515 ONLY)
Payment of the $25 match to the covered employees accounts under the SoonerSave Deferred Compensation Plan.

513270 STATE SHARE - JUDICIAL RETIREMENT
Payments for the state's (employer) share contribution to the Oklahoma Public Employee's Retirement System for the State Judicial Retirement Program.

513280 STATE MATCH AND ADMINISTRATION FEE - STATE PLAN ANNUITY
Payments for the state's match under the State Plan Annuity. This will also include the administration fee to the Oklahoma Public Employee's Retirement System for administering the program.

513320 SUPPLEMENTAL RETIREMENT PLANS - HIGHER EDUCATION
Payments by institutions of the state system of higher education for authorized employee supplemental retirement plans.
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<td>Payments by the Oklahoma State &amp; Education Employees Group Insurance Plan to vendors who operate employees' Health Maintenance Organization (HMO) and other approved insurance plans.</td>
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<td>Non-payroll retirement &amp; disability payments made to persons under the state's various employee retirement systems.</td>
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<td>Non-payroll payments to retired employees of the system of higher education under plans adopted by the respective controlling boards.</td>
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<td>RETIREMENT PAYMENTS (HIGHER EDUCATION) - PAYROLL</td>
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<td>Payroll - Payments to retired employees of the system of higher education under a plan adopted by the respective controlling board.</td>
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514510  DEATH BENEFITS PAYMENTS FOR RETIREES - PENSION SYSTEMS
Payments of death benefits for retirees covered under the state pension plans.

515000  PROFESSIONAL SERVICES

515010  OFFICES OF LAWYERS
Payments for legal services provided by offices of legal practitioners known as lawyers and attorneys.

515020  OFFICES OF NOTARIES
Payments for services provided by establishments primarily engaged in drafting, approving, and executing legal documents.

515030  OTHER LEGAL SERVICES
Payments for specialized legal and paralegal services provided by offices of legal practitioners, other than lawyers and attorneys.

515060  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.

515090  CONTRACT CORRECTIONAL SERVICES (ADULT & JUVENILE)
Payments to facilities for providing housing, security and related services (per contractual requirements) for adult and juvenile offenders placed under State supervision.

515210  PAYMENTS FOR CONTRACT MENTOR SERVICES
Payments to persons performing mentor-ship services under contract with the Oklahoma Military Department pursuant to the Department’s authorized mentor-ship program(s).

515220  ARCHITECTURAL SERVICES
Payments for services in the planning and designing of buildings and structures, whereby, applying knowledge of design, construction procedures, etc.
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<td>LANDSCAPE ARCHITECTURAL SERVICES</td>
<td>Payments for services in the planning and designing development of land areas, whereby, applying knowledge of land characteristics, landscape design, etc.</td>
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<td>515240</td>
<td>ENGINEERING SERVICES</td>
<td>Payments for services providing plans, designs, and technical services during construction or installations, whereby, applying physical laws and principles of engineering.</td>
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<td>515250</td>
<td>DRAFTING SERVICES</td>
<td>Payments for services providing the drawing of detailed layouts, plans, and illustrations related to engineering and architectural specifications.</td>
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<td>515260</td>
<td>BUILDING INSPECTION SERVICES</td>
<td>Payments for services providing building inspections, whereby, evaluating building structures and physical conditions of property, and etc.</td>
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<td>515270</td>
<td>GEOPHYSICAL SURVEYING AND MAPPING SERVICES</td>
<td>Payments for services providing the gathering, interpreting, and mapping of geophysical data, and conducting surveys for engineering purposes (e.g., for subsurface resources such as oil, gas, etc.).</td>
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<td>515280</td>
<td>SURVEYING AND MAPPING (EXCEPT GEOPHYSICAL) SERVICES</td>
<td>Payments for services providing the surveying and mapping of areas (except geophysical) such as for easements, etc.</td>
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<td>TESTING LABORATORIES</td>
<td>Payments for services providing physical, chemical and other analytical testing (except medical and veterinary) in a laboratory or on-site.</td>
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<td>INTERIOR DESIGN SERVICES</td>
<td>Payments for services providing planning, designing, and administering projects in interior spaces.</td>
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515310  INDUSTRIAL DESIGN SERVICES
Payments for services providing designs and specifications optimizing the use, value, and appearance of products.

515320  GRAPHIC DESIGN SERVICES
Payments for services providing planning, designing, and managing the production of visual communications.

515330  OTHER SPECIALIZED DESIGN SERVICES
Payments for services providing professional designs (except architectural, landscape, architecture, engineering, interior, industrial, graphic, and computer system design).

515350  CUSTOM COMPUTER PROGRAMMING SERVICES
Payments for services providing the writing, modifying, testing, and supporting of software to meet the agency’s needs.
NOTE: Requires OSF Information Services Division Review.

515360  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.).
NOTE: Requires OSF Information Services Division Review.

515370  COMPUTER FACILITIES MANAGEMENT SERVICES
Payments for services providing on-site management and operation of the agency’s computer systems and/or data processing facilities.
NOTE: Requires OSF Information Services Division Review.

515380  OTHER COMPUTER RELATED SERVICES
Payments for services providing computer related services (except custom programming, systems integration design, and facilities management). Examples are computer disaster recovery services and software installation services.
NOTE: Requires OSF Information Services Division Review.
515400 ADMINISTRATIVE MANAGEMENT AND GENERAL MANAGEMENT CONSULTING SERVICES
Payments for services providing operating advice and assistance on administrative management issues. Also includes general management consultants.

515410 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).

515420 MARKETING CONSULTING SERVICES
Payments for services providing operating advice and assistance on marketing issues (e.g., objectives, sales forecasting, pricing, etc.).

515430 PROCESS, PHYSICAL DISTRIBUTION, AND LOGISTICS CONSULTING SERVICES
Payments for services providing operating advice and assistance in such areas as manufacturing, productivity, production planning, quality assurance/control, inventory, warehouse utilization, transportation, materials and handling.

515440 OTHER MANAGEMENT CONSULTING SERVICES
Payments for services providing management consulting (except administrative and general management; human resources; marketing; or process, physical distributions, and logistics).

515450 ENVIRONMENTAL CONSULTING SERVICES
Payments for services providing advice and assistance on environmental issues (i.e., environmental contamination, etc.).

515460 OTHER SCIENTIFIC AND TECHNICAL CONSULTING SERVICES
Payments for services providing advice and assistance on scientific and technical issues (except environmental).
515470 RESEARCH AND DEVELOPMENT IN THE PHYSICAL, ENGINEERING, AND LIFE SCIENCES
Payments for services providing research and experimental development in the areas of physical, engineering, or life sciences (i.e., agriculture, electronics environmental, health, medicine, food, botany, etc.).

515480 RESEARCH AND DEVELOPMENT IN THE SOCIAL SCIENCES AND HUMANITIES
Payments for services providing research and analysis in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.

515490 ADVERTISING AND RELATED SERVICES
Payments for services providing advertising campaigns and placing such advertising in newspapers, radio, television, etc. (not for just placing an ad in the newspaper - use OEC 531160)

515500 MARKETING RESEARCH AND PUBLIC OPINION POLLING
Payments for services providing the systematically gathering, recording, tabulating, and presenting of marketing and public opinion data.

515510 PHOTOGRAPHIC SERVICES
Payments for services providing still, video, or digital photography.

515520 TRANSLATION AND INTERPRETATION SERVICES
Payments for services in translating written material and interpreting speech from one language to another and in providing sign language services.

515530 VETERINARY SERVICES
Payments for services providing veterinary medicine, dentistry, or surgery for animals. Also includes testing services for veterinarians.

515540 ALL OTHER PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES
Payments for providing professional, scientific, or technical services (except as provided for elsewhere).
515550 MANAGEMENT OF COMPANIES AND ENTERPRISES
Payments for services providing management under one of the following: 1) holding securities or other equity interests; 2) to administer, oversee, and manage but without holding securities or other equity interests; or 3) to both administer and have holdings.

515560 OFFICE ADMINISTRATIVE SERVICES
Payments for providing a range of day-to-day office administrative services, such as financial planning; billing and record keeping; personnel; etc. But not providing the operating staff at the state agency office.

515570 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).

515580 BUSINESS SUPPORT SERVICES
Payments for services providing activities that are ongoing routine, business support functions.

515590 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.

515600 TELEPHONE CALL CENTERS
Payments for services providing primarily answering services and relaying messages, telemarketing on a fee basis, taking orders by phone, soliciting contributions, providing information, etc.

515610 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.
515620  COLLECTION AGENCIES
Payments for services providing payment collection and remitting such collection to the agency.

515630  CREDIT BUREAUS
Payments for services providing credit and employment histories on individuals and credit histories on businesses, with information going to financial institutions, retailers, and others needing such information.

515640  OTHER BUSINESS SUPPORT SERVICES
Payments for providing business support services (except as provided for elsewhere).

515650  INVESTIGATION AND SECURITY SERVICES
Payments for providing such things as investigative and detective services, guard and patrol services, protected pickup and delivery of valuable items, security system sales with installation and repair, or system monitoring services.

515660  EDUCATIONAL SERVICES
Payments for services providing instruction and training by specialized establishments such as schools, colleges universities and training centers.

515700  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.

515710  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.

515720  OFFICES OF DENTISTS
Payments for services provided by doctors (D.M.D., D.D.S. or D.D.Sc.) in the practice of general or specialized dentistry or dental surgery.
515730 OFFICES OF CHIROPRACTORS
Payments for services provided by doctors (D.C.) in the practice of Chiropractic treatment.

515740 OFFICES OF OPTOMETRISTS
Payments for services provided by doctors (O.D.) in the practice of Optometry.

515750 OFFICES OF MENTAL HEALTH PRACTITIONERS (EXCEPT PHYSICIANS)
Payments for services provided by mental health practitioners (except physicians) in the practice of diagnosis and treatment of mental, emotional, and behavioral disorders.

515760 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.

515770 OFFICES OF PODIATRISTS
Payments for services provided by doctors (D.P.) in the practice of Podiatry (foot).

515780 OFFICES OF ALL OTHER MISCELLANEOUS HEALTH PRACTITIONERS
Payments for services provided by other health practitioners (except as provided for elsewhere).

515790 FAMILY PLANNING CENTERS
Payments for services providing a range of family planning service on an outpatient basis (e.g., prenatal counseling, etc.).

515800 OUTPATIENT MENTAL HEALTH AND SUBSTANCE ABUSE CENTERS
Payments for services providing outpatient diagnosis and treatment of mental health disorders and substance abuse.
515810 OTHER OUTPATIENT CARE CENTERS
Payments for services providing general or specialized outpatient care (except family planning and outpatient mental health and substance abuse centers).

515820 MEDICAL AND DIAGNOSTIC LABORATORIES
Payments for services providing analytical or diagnostic services, generally to the medical profession or patient referrals.

515830 HOME HEALTH CARE SERVICES
Payments for in-home services providing skilled nursing, physical therapy, medical equipment, etc.

515840 AMBULANCE SERVICES
Payments for services providing transportation of patients by ground or air, along with medical care.

515850 ALL OTHER AMBULATORY HEALTH CARE SERVICES
Payments for services providing ambulatory health care (except as provided for elsewhere).

515860 GENERAL MEDICAL AND SURGICAL HOSPITALS
Payments for hospital services providing diagnostic and medical treatment to patients.

515870 PSYCHIATRIC AND SUBSTANCE ABUSE HOSPITALS
Payments for services provided by hospitals specializing in psychiatric and substance abuse treatment.

515880 SPECIALTY HOSPITALS (EXCEPT PSYCHIATRIC AND SUBSTANCE ABUSE)
Payments for services provided by hospitals specializing in the diagnostic and medical treatment of inpatients with specific type of disease or medical condition (except psychiatric or substance abuse conditions).
515890  NURSING CARE FACILITIES
Payments for services of an establishment providing inpatient nursing and rehabilitative treatment.

515900  RESIDENTIAL MENTAL RETARDATION FACILITIES
Payments for services of an establishment providing residential care for persons diagnosed with mental retardation.

515910  RESIDENTIAL MENTAL HEALTH AND SUBSTANCE ABUSE FACILITIES
Payments for services of an establishment providing residential care and treatment for patients with mental health and substance abuse illnesses.

515920  COMMUNITY CARE FACILITIES FOR THE ELDERLY
Payments for services of an establishment providing residential and personal care for the elderly and other persons unable to care for themselves or to live independently.

515930  OTHER RESIDENTIAL CARE FACILITIES
Payments for services of an establishment providing residential care (except as provided for elsewhere).

515940  INDIVIDUAL AND FAMILY SERVICES
Payments for services providing nonresidential social assistance for children and youth, elderly, disabled, etc.; and for families.

515950  COMMUNITY FOOD AND HOUSING, AND EMERGENCY AND OTHER RELIEF SERVICES
Payments for services providing the collection, preparation, and delivery of food for the needy. Also, community housing; construction and housing repair for low-income individuals/families, disabled, and elderly; and other assistance (e.g., food, shelter, clothing, etc.).

515960  VOCATIONAL REHABILITATION SERVICES
Payments for services of an establishment providing vocational or, rehabilitation services (e.g., job counseling, job training, work experiences, etc.).
515970 CHILD DAY CARE SERVICES
Payments for services of an establishment providing day care of infants or children.

515980 ARTS, ENTERTAINMENT, AND RECREATION
Payments for services providing entertainment in the area of Performing Arts, Spectator Sports, and related entertainment/recreation industries.

515990 OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)
Payments for professional services not provided for elsewhere. (excludes Public Administration services).

517000 REPORTABLE COMPENSATION

517110 MOVING EXPENSES - - EMPLOYEE TRANSFER
Payment to a certified carrier for the cost of moving an employee permanently transferred at the request of a state agency. (See 74 O.S., § 500-51 et Seq.). This may also include payment/reimbursement of moving expenses for "new hires" of certain constitutionally created institutions of the state H.E. system.

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

519000 FLEXIBLE BENEFITS - ADMINISTRATION

519130 FLEXIBLE BENEFITS - ADMINISTRATION
Payments for deposit into the General Revenue Fund of inter-agency reimbursements for employer Social Security (FICA) savings made pursuant to the State Employee Flexible Benefits Plan Act (74 O.S., § 1347).
520000 TRAVEL EXPENSES

521000 TRAVEL - REIMBURSEMENTS

521110 IN-STATE MILEAGE - MOTOR VEHICLE
Reimbursement of mileage expense incurred with use of privately-owned automobile or contract leased/rented motor vehicle for in-state travel.

NOTE: For automobile mileage to/from in-state airport or other terminal in connection with out-of-state travel, use OEC 521210.

521120 IN-STATE MEALS (PER DIEM SUBSISTENCE) EXPENSE
Reimbursement for meals expenses incurred for in-state travel.

521130 IN-STATE PUBLIC TRANSPORTATION CHARGES - NON-MILEAGE
Reimbursement for public transportation expenses (e.g., railroad, airplane, bus, taxicab, limousine, etc.) incurred for travel to points within the state of Oklahoma. May also include local (vicinity) transportation charges incurred for in-state travel, except as noted below.

NOTE:

(1) For local transportation expenses (e.g., taxicab, limousine, local transit system, etc.) incurred in going to and coming from an in-state airport or other terminal in connection with out-of-state travel, use OEC 521240.

(2) For rental car leased within the state or automobile mileage expense for travel within the state of Oklahoma, use OEC 521110.

521140 IN-STATE MISCELLANEOUS CHARGES
Reimbursement for other authorized miscellaneous charges (e.g., toll fees, parking fees, business related phone calls, registration fees, telegraph charges, fax charges, etc.) not covered by another in-state travel OEC.

521150 IN-STATE LODGING
Reimbursement for hotel, motel, or other public lodging charges in connection with in-state travel.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>521210</td>
<td><strong>OUT-OF-STATE MILEAGE - PRIVATE VEHICLE</strong></td>
</tr>
<tr>
<td></td>
<td>Reimbursement claimed on a mileage basis for use of privately-owned motor vehicle for travel outside the state of Oklahoma. May also include mileage expense for travel to/from the in-state airport or other terminal in connection with out-of-state travel.</td>
</tr>
<tr>
<td>521220</td>
<td><strong>OUT-OF-STATE TRANSPORTATION CHARGES</strong></td>
</tr>
<tr>
<td></td>
<td>Reimbursement for public transportation charges (i.e., common carrier - - bus, rail, airplane, etc.) incurred in connection with travel to and from points outside the State of Oklahoma.</td>
</tr>
<tr>
<td>521230</td>
<td><strong>OUT-OF STATE MEAL (PER DIEM SUBSISTENCE) EXPENSES</strong></td>
</tr>
<tr>
<td></td>
<td>Reimbursement claimed for documented meals and incidental expenses by state officials and employees for out-of-state travel.</td>
</tr>
<tr>
<td>521240</td>
<td><strong>OUT-OF-STATE LOCAL TRANSPORTATION</strong></td>
</tr>
<tr>
<td></td>
<td>Reimbursement for the cost of limousine, taxi, bus, rental car, etc., incurred while traveling on official business outside the State of Oklahoma. May also include local transportation charges incurred for travel to/from arrival/departure airport or other terminal in connection with out-of-state travel.</td>
</tr>
<tr>
<td>521250</td>
<td><strong>OUT-OF-STATE MISCELLANEOUS CHARGES</strong></td>
</tr>
<tr>
<td></td>
<td>Reimbursement for other authorized miscellaneous expenses (e.g., toll fees, parking fees, business related phone calls, registration fees, telegraph charges, fax charges, etc.) not covered by another out-of-state travel OEC.</td>
</tr>
<tr>
<td>521260</td>
<td><strong>OUT-OF-STATE LODGING</strong></td>
</tr>
<tr>
<td></td>
<td>Reimbursement of out-of-state expenses for hotel, motel, or other public lodging charges.</td>
</tr>
<tr>
<td>521310</td>
<td><strong>TRAVEL REIMBURSEMENT - NON STATE EMPLOYEES</strong></td>
</tr>
<tr>
<td></td>
<td>Reimbursement of authorized travel to individuals who are not salaried officers or employees of the state.</td>
</tr>
</tbody>
</table>
522000 TRAVEL - AGENCY DIRECT PAYMENTS

522110 PURCHASE OF TRANSPORTATION COSTS – AGENCY DIRECT
Payment for direct-purchase of commercial airline tickets from an approved travel agency and direct-purchase of other public transportation carriers (e.g., train and bus fares) for in-state and out-of-state travel by state employees, state officials, and other persons traveling on authorized official state business. May also include payment for PikePass toll collection fees for the Oklahoma Turnpike System.

522120 TRAVEL EXPENSES - STUDENT ACTIVITY GROUPS, WARDS & INMATES, ETC.
Payment of travel related expenses, such as transportation, meals and lodging, etc., for students participating in school activities, inmates of a state penal institution and wards or patients of a state hospital or custodial institution. Also includes authorize travel by social services clients not covered under another code.

522130 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).

522150 REGISTRATION - AGENCY DIRECT
Agency direct-payment of registration fees and similar charges for employees and officials to attend official workshops, seminars, conferences, meetings and other similar activities. May also include the cost of associated training materials required to complete the workshop, seminar, etc.

NOTE: Registration paid by the agency is classified as a travel related expense whether or not the employee or officer is in official travel status for reimbursement of meals (per diem) and lodging expenses.
530000  ADMINISTRATIVE EXPENSE

531000  MISCELLANEOUS ADMINISTRATIVE EXPENSES

531110  FREIGHT EXPENSES
Payment for incoming and outgoing transportation charges that cannot be charged as a part of the original cost of a commodity (e.g., specimens received by laboratories, hire of freight vehicles, United Parcel Service (UPS) shipping charges, etc.).

NOTE: Ordinarily, freight charges for delivery/shipping of a supply or piece of equipment are included under the same object of expenditure as the item of purchase.

531120  POSTAGE
Payments for purchase of stamps and for the cost of filling postage meters. Also, services provided by the U.S. Postal Service for reply mail, bulk mailing account, postage due account, etc.

NOTE:
(1) Postage expense does not include rental of postage equipment (OEC 532140), post office box rental (OEC 532190), pre-sort mail (OEC 515610), United Parcel Service (UPS) (freight) (OEC 531110), reimbursing other departments for postage (OEC 554230)

(2) Payment for purchase of postage stamps must be made only to the U.S. Post Office (74 O.S., § 90.2). Exception: postage meter refills paid to other suppliers (e.g., Pitney Bowes, Neopost, etc.) can be coded under the postage code-531120.

531130  TELECOMMUNICATIONS SERVICES
Payments for communications charges for service required in the operation of an agency, such as telephone, telegraph, radio, mobile phone (cellular), pager (beeper), etc. May also include cable and satellite TV service when required in operation of an agency.

NOTE: Does not include the rent of telecommunications equipment (see OEC 532150).

NOTE: Requires OSF Information Services Division Review.
531150  PRINTING & BINDING CONTRACTS
Payments for printing and binding of reports, documents, books, etc., and other contractual printing costs.

NOTE: Purchases of print supplies (e.g., preprinted forms, stationery, educational brochures, advertising, etc.) should be charged to the appropriate supply object of expenditure, OEC Class 534000.

531160  ADVERTISING AND PROMOTIONAL EXPENSES
Payments for advertisements (e.g., legal notices, job ads, tour ads, product/service ads, etc.) placed in newspapers, magazines, registers, etc. Also for payments of promotional type expenses authorized by law or other edict, for marketing programs or enterprise-like activities (e.g., Tourism and Recreation’s Film Office, parks, resorts, golf courses, and Oklahoma Today Magazine, etc.).

531170  INFORMATIONAL SERVICE
Payments for services and products used in collection and dissemination of information to the general public and for informational purposes within an agency, such as clipping service, newsletters, newspaper/magazine subscriptions, subscriptions for Internet service, etc., which are not included under another category of object of expenditure.

NOTE: May require review by OSF, Information Services Division.

531180  BANK SERVICE CHARGES
Payments of bank service charges (e.g., charges for services to maintain state bank accounts), bank card service charges (e.g., charges in connection with accepting/processing customer credit card payments at state parks and lodges, maintenance of agency-owned corporate credit card, etc.), and other similar charges.

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

531190  EXHIBITIONS, SHOWS & SPECIAL EVENTS
Payments for the expenses of agricultural shows, special cultural exhibits, historical celebrations, and etc.
531200  CONVENIENCE FEES – PORTAL
Payment of convenience fees to the portal developer (usually OSF).

531210  DATA CENTER CHARGES - PORTAL
Payment to OSF for data center charges related to the portal.

531220  BURIAL CHARGES
Payments of burial expenses for deceased patients, wards, or inmates of State Institutions, where such charges devolve upon a state agency.

531230  ERP SYSTEM SERVICES
Payment of the State Enterprise Resources Planning system services for all defined transactions. HB 1046 (2005)

NOTE: Requires OSF Information Services Division Review.

531250  LICENSES, PERMITS, CERTIFICATES AND OTHER RIGHTS OR PRIVILEGES
Payments for the purchase of licenses, permits, certificates and other rights or privileges as required in the operation of an agency (e.g., Notary Public Commission fee, hospital license fee, etc.).

NOTE: Payments for purchase of "computer software licensing" in connection with purchase/rent of computer software should be charged under OEC 532170 - Rent of Data Processing Software, or OEC 541130 - Purchase of Data Processing Software, as appropriate.

531260  MEMBERSHIP IN ORGANIZATIONS
Payments of dues and fees for agency (institutional/organizational) membership in authorized organizations, associations (e.g., Council of State Governments, etc.). May also include payment of individual (employee) memberships when authorized by state statute, grant, or other edict.

531280  LATE-PAYMENT INTEREST AND OTHER PENALTY CHARGES
Payment of interest under the provisions of 62 O.S., § 41.4A, B, C, & D, billed for late payment of vendor's invoice by a state agency. Also includes payment of other penalty type expenses for which a vendor is entitled to charge state agency customers (e.g., order cancellation fees, re-stocking service charges, etc.)
<table>
<thead>
<tr>
<th>OEC Code</th>
<th>Account Description</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>531290</td>
<td>PREMIUMS - SURETY &amp; OTHER REQUIRED BONDS</td>
<td>Payments for the purchase of surety or other bonds required to operate an agency.</td>
</tr>
</tbody>
</table>
| 531310   | PREMIUMS - PROPERTY OR LIABILITY INSURANCE (STATE AGENCIES) | Payments of premiums by state agencies for property and liability insurance, including payments through the state Risk Management Program.  
*NOTE:* For payments by institutions of the system of Higher Educ., use OEC 531520. |
| 531320   | EVIDENCE FUND EXPENSES                                   | Payments made under special provisions of state statutes providing for the disbursement of funds to obtain evidence.  
*NOTE:* Payments under this OEC apply only to those agencies authorized by state statutes to maintain/disburse funds in connection with gathering of evidence under assigned investigative powers. |
| 531330   | JURY AND WITNESS FEES                                    | Payments made by state agencies to individuals for jury and witness fees authorized by state statute or other legal authority (e.g., 22 O.S., § 722, 28 O.S., § 81, etc.) such as flat fee amounts intended for per diem expenses, but would exclude reimbursements of actual costs such as mileage. |
| 531350   | UTILITY CHARGES - OTHER UTILITIES                         | Payments to suppliers of utilities and utility type services, such as steam or other heat, water, sewage disposal, etc.  
*NOTE:* Do not include costs of producing these utilities by an agency itself. |
| 531360   | UTILITY CHARGES - NATURAL GAS                             | Payments to utility companies for natural gas services.                      |
| 531370   | UTILITY CHARGES - ELECTRICITY                             | Payments to utility companies for electric services.                         |
531380 INTER-GOVERNMENTAL PAYMENTS
Payments to the U.S. Government, other states and inter-state agencies (e.g., state compacts, etc.). Include payments to Oklahoma state agencies only when there is not a specific vendor type code for the expense. Do not include local governmental subdivisions (See Category 555000 for payments subject to that category) unless for a purchase or service not otherwise covered by a regular code.

531390 PHOTOGRAPHIC SUPPLIES
Payments for photographic supplies, such as photo film, flashbulbs, darkroom supplies, microfilm, etc.

531410 TUITION - TRADE/VO-TECH SCHOOLS AND OTHER TRAINING CENTERS
Payments for tuition and related educational materials in connection with employee attendance at private or public sector trade schools and other training centers for job related vocational education and training. May also include payment of employee reimbursement (non-travel) of tuition costs when attendance is required/approved as part of the agency's authorized training program for employees and officials.

NOTE: Tuition training shall be subject to the rules and regulations of the agency's/institution's governing board or other authority.

531420 TUITION -- HIGHER EDUCATION COLLEGES/UNIVERSITIES
Payments for tuition and course materials in connection with job-related higher education or other academic training at an accredited college or university for attendance by state officials and employees. May also include payment of employee reimbursement (non-travel) of tuition costs when attendance is required/approved as part of the agency's authorized training program for employees and officials.

NOTE: Tuition training shall be subject to the rules and regulations of the agency's/institution's governing board or other authority.

531450 DEPARTMENT OF CENTRAL SERVICES (DCS) SANTA CLAUS COMMISSION
Payment for purchase of seasonal supplies and materials made by Department of Central Services for operations of the Santa Claus Commission.
531470  THIRD PARTY ADMINISTRATOR - IRS SECTION 125
Payments to a third party administrator (TPA) of an IRS section 125 plan
(e.g., Employees Benefit Council payments to American Fidelity; other
plans payments to approved/selected TPA, etc.).

531500  MOVING EXPENSES -- GENERAL
Payment of expenses related to the movement or relocation of a state
agency's furniture and equipment, as when an office moves to a new loca-
tion.

NOTE: Does not cover moving expenses for an employee permanently
transferred and relocated at the request of a state agency (74 O.S., §
500.51, et seq.) See OEC 517110.

531520  PREMIUMS - PROPERTY OR LIABILITY INSURANCE (HIGHER EDUC)
Payments of premiums for property and liability insurance, including pay-
ments through the state Risk Management Program.

NOTE: For payments by state agencies, use OEC 531310.

531600  MISCELLANEOUS ADMINISTRATIVE FEE
Payment of miscellaneous administrative fees, including those associated
with the purchase of goods or services where said fee would be better
identified separately (or preferred) from the purchase and there is no spe-
cific fee code established (e.g., processing fees associated multiple invoic-
ing by contract vendor for gasoline purchases, Department of Central Ser-
VICES to turn on AC/Heat in buildings during weekends, etc.).

531650  PROCESS SERVING FEES
Payment of fees for process serving in legal or administrative actions (i.e.,
delivery by sheriffs or other authorized individuals the copy of a sum-
mons/petition to a person or to an agent authorized by appointment or by
law, to receive service of process).

532000  RENT EXPENSE

532110  RENT OF OFFICE SPACE
Payment for rent of general office space used by staff personnel for and in
the operation of a state agency.
### 532120  RENT OF LAND
Payment for rent of land required for and in the operation of a state agency.

### 532130  RENT OF OTHER BUILDING SPACE
Payment for rent of other building space, e.g., warehouse, storage, display booths, etc., used for and in the operation of a state agency.

### 532140  RENT OF EQUIPMENT AND MACHINERY
Payment for rent of equipment and machinery used for and in the operation of a state agency, except payments for (1) rent of electronic data processing equipment/machinery (see OEC 532160), (2) rent of telecommunications equipment (see OEC 532150), and (3) lease purchase option on equipment (see OEC category 543000).

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

### 532150  LEASE OF TELECOMMUNICATIONS EQUIPMENT
Payment for lease of telecommunications equipment, e.g., telephone/fax, telegraph, radio, etc., excluding lease purchase options (OEC 543150).

**NOTE:** Does not include monthly charges for telecommunications service, such as telephone (see OEC 531130).

**NOTE:** Requires OSF Information Services Division Review.

### 532160  LEASE OF ELECTRONIC DATA PROCESSING EQUIPMENT
Payments for lease of equipment utilized in data processing, excluding lease purchase (code 543120).

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

### 532170  RENT OF DATA PROCESSING SOFTWARE
Payments to computer vendors and/or software companies for use of various programming aids (e.g., assemblers, generators, sub-routine libraries, compilers, operating systems and application programs), including related "software licensing" charges. Excludes lease purchase options, OEC 543130. (See Note next page.)
NOTE: Requires OSF Information Services Division Review.

532190 OTHER RENTS
Payments of other rents, e.g., post office boxes*, books, films, parking space, etc.

NOTE: Payment for rent of post office box must be made to the U.S. Post Office (74 O.S., § 90.2).

533000 MAINTENANCE & REPAIR EXPENSE

533110 MAINTENANCE & REPAIR OF BUILDINGS AND GROUNDS - OUTSIDE VENDOR
Payments to outside vendors for on-going maintenance and repair of buildings and grounds, inclusive of materials, supplies and labor: (1) repair to buildings and grounds due to wear and tear and/or accidents (e.g., roof repairs, painting, plumbing, electrical, etc.); and (2) general maintenance services of building and grounds (e.g., housekeeping/maid/ janitorial, trash hauling, exterminator, lawn and garden, tree trimming, etc.)

NOTE: Does not include alterations to buildings (see OEC 546210).

533120 MAINTENANCE & REPAIR OF EQUIPMENT AND MACHINERY OUTSIDE VENDOR
Payments to outside vendors for on-going repair and maintenance of equipment, machinery, motor vehicles, etc., due to routine wear and tear, as well as accidents, inclusive of parts, materials, supplies and labor. Also covers payment of maintenance contracts purchased on equipment/ machinery.

NOTE: Does not include maintenance and repair of telecommunications or data processing equipment. See OEC 533130 or 533140.

533130 MAINTENANCE & REPAIR OF TELECOMMUNICATIONS EQUIPMENT- OUTSIDE VENDOR
Payments for repair and maintenance of telecommunications equipment by outside vendor due to routine wear and tear, as well as accidents, inclusive of parts, materials, supplies and labor. Also covers payment of maintenance contracts purchased on telecommunications equipment.

NOTE: Requires OSF Information Services Division Review.
533140 MAINTENANCE & REPAIR OF DATA PROCESSING EQUIPMENT - OUTSIDE VENDOR

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

NOTE: Requires OSF Information Services Division Review.

533150 MAINTENANCE & REPAIR OF DATA PROCESSING SOFTWARE - OUTSIDE VENDOR

PAYMENTS FOR REPAIR AND MAINTENANCE OF DATA PROCESSING SOFTWARE BY OUTSIDE VENDOR, INCLUSIVE OF MATERIALS AND LABOR. ALSO COVERS PAYMENT OF MAINTENANCE CONTRACTS PURCHASED ON DATA PROCESSING SOFTWARE.

NOTE: Requires OSF Information Services Division Review.

533180 GENERAL HOUSEKEEPING/JANITORIAL/SANITATION SUPPLIES AND MATERIALS

Payments for general housekeeping and janitorial supplies and materials (e.g., cleaning soaps, floor sweep compounds, mops and brooms, dust cloths, etc.) used in the upkeep of a building or facility. Also includes laundry supplies (e.g., detergents, bleaches, fabric softeners, etc.) used for cleaning of patients' and wards' of the state personal effects, rooms, dorms and other living areas. May also include payments for supplies and materials (e.g., toilet tissue, hand soap, hand towels, toilet bowl deodorants, garbage/refuse bags, etc.) used for sanitation and health purposes in maintaining public-use facilities, e.g., rest rooms, roadside rest stops and similar type facilities.

NOTE: OEC 533180 covers general housekeeping, janitorial and sanitation supplies and materials used in the daily upkeep and health sanitation of buildings and facilities maintained by in-house personnel. Use OEC 533110 or 533210 for ongoing maintenance and repair of buildings and grounds.
533190 UNIFORM MAINTENANCE & REPAIR (AND RELATED EMPLOYEE UNIFORM MAINTENANCE REIMBURSEMENT EXPENSE UNDER AN ACCOUNTABLE PLAN)

Payments to an outside vendor for maintenance and repair of employees' uniforms. Also includes payments of expense reimbursement allowance to state employees for cleaning and repair of uniforms and other authorized maintenance expense allowance not considered reportable compensation outside of an accountable plan.

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

533210 MAINTENANCE & REPAIR OF BUILDINGS & GROUNDS - SAME AGENCY PERSONNEL

Payments for purchase of supplies and materials (e.g., lumber, paint, light bulbs, electrical fuses, pesticides, fertilizer, etc.), used in ongoing maintenance and repair of buildings and/or grounds by agency-assigned personnel.

533220 MAINTENANCE & REPAIR OF EQUIPMENT (NON-MOTOR VEHICLE) - SAME AGENCY PERSONNEL

Payments for purchase of parts, supplies and materials used in the maintenance and repair of equipment and machinery by agency in-house personnel.

NOTE: 
1. Does not include parts, supplies and materials for maintenance and repair of motor vehicles. See OEC 537290 or 537310.
2. Does not include parts, supplies and materials for maintenance and repair of telecommunications or data processing type equipment. See OEC 533230 or 533240.

533230 MAINTENANCE & REPAIR OF TELECOMMUNICATIONS EQUIPMENT - SAME AGENCY PERSONNEL

Payments for purchase of parts, supplies and materials used in the maintenance and repair of telecommunications equipment by agency-assigned personnel. (See Note next page)
NOTE: Requires OSF Information Services Division Review.

533240 MAINTENANCE & REPAIR OF DATA PROCESSING EQUIPMENT SAME AGENCY PERSONNEL
Payments for purchase of parts, supplies and materials used in the maintenance and repair of data processing equipment by agency-assigned personnel.

NOTE: Requires OSF Information Services Division Review.

533250 MAINTENANCE & REPAIR OF DATA PROCESSING SOFTWARE SAME AGENCY PERSONNEL
Payments for purchase of materials used in the maintenance and repair of data processing software by agency-assigned personnel.

NOTE: Requires OSF Information Services Division Review.

534000 SPECIALIZED SUPPLIES AND MATERIALS EXPENSES

534110 FOOD AND KITCHEN SUPPLIES AND MATERIALS
Payments for purchase of food commodities and ingredients used in preparing meals, such as by an institution's kitchen or cafeteria. Also includes dining room/kitchen expendable supplies (e.g., paper napkins, disposable flatware and dinnerware, etc.); non-expendable supplies (e.g., dishes, pots, pans, flatware, etc.); and cleaning supplies and materials (e.g., soaps, towels, etc.)

534160 PRINTING SUPPLIES AND MATERIALS
Payments for purchase of supplies and materials (e.g., paper stock, offset plates, inks, etc.) used in the operation of a print shop or copying office.

534220 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.
534240 PERSONAL-USE SUPPLIES - INMATES, PATIENTS & WARDS OF THE STATE
Payments for purchase of personal-use supplies (e.g., tobacco, cosmetics, toothbrushes, combs, etc.) furnished to inmates, patients, and wards in residence at state institutions, hospitals or other facilities.

534250 INSTITUTIONAL-SUPPLIED PERSONAL EFFECTS (E.G., LINENS, TOWELS, NIGHTCLOTHES, ETC.) AND RELATED SERVICES
Payments for purchase of institution-owned personal living items (e.g., linen, bedspreads, blankets, towels, bath cloths, gowns, slippers, etc.) supplied to inmates, patients and wards in custody of the state. Also, may include the payment for services (e.g., cleaning, laundry, etc.) to maintain such items in repair and good order for use.
Note: For maintenance and repair of such items, use OEC 533100, see page 65.

534260 MEDICAL SUPPLIES AND MATERIALS
Payments for purchase of expendable and non-expendable medical supplies and materials used in the prevention and treatment of injury, illness, and diseases (e.g., medicines, vaccines, cotton, alcohol, syringes, oxygen, occupational therapy, small items of equipment, etc.). Also includes payments for purchases made by the Oklahoma Medical Center for emergency medical supplies, pharmaceuticals and human organs, as authorized by the hospital's Board of Trustees and 74 O.S. Sec. 85.12.

534270 ARCHITECTURAL AND ENGINEERING SUPPLIES
Payments for expendable architectural and engineering supplies (e.g., blueprints, maps, etc.).

534290 MOTOR FUELS - COMMON
Payments for purchase of commonly used motor fuels (e.g., gasoline, diesel) for operation of motor vehicles, aircraft or marine crafts.

534310 MOTOR FUELS - SPECIAL
Payments for purchase of alternate fuels (e.g., propane, compressed natural gas, etc.) used in motor vehicles, aircraft or marine crafts.
## 535000 PRODUCTION, SAFETY, AND SECURITY EXPENSE

### 535120 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.

### 535180 SAFETY & SECURITY SUPPLIES
Payments for purchase of non-equipment safety and security items (e.g., fire extinguishers, flashlights, ammunition, goggles, helmets, hard hats, etc.) required to safeguard and protect human life, equipment and other property.

*NOTE:* Does not include clothing items, see OEC 535120. For services (e.g., security patrol, surveillance monitoring, etc.), see OEC 515650.

### 535210 SHOP SUPPLIES AND MATERIALS - PRODUCTION
Payments for purchase of small-item shop tools, supplies and materials (e.g., solvents, hand cleaners, shop towels, cordless drills, drill bits, band/circular saw blades, sanding paper, holding clamps, carpenter squares, measuring tapes, etc.) used in producing goods or services for sale, as would be used in the industrial shops of Oklahoma State Industries.

*NOTE:* Do not include shop equipment purchases (OEC 541180) or purchases of raw materials used in the manufacture of a finished product for sale. Instead, see OEC 564110 - Purchase of Merchandise for Resale.

## 536000 GENERAL OPERATING EXPENSES

### 536110 MEETING REFRESHMENTS
Payments for purchase of light food and drink items (e.g., doughnuts, cake, coffee, tea, soft drink, etc.) used as refreshments and required in connection with business meetings or similar type activities. As with all state expenditures such purchase must be for an official public purpose. May also include payment for purchase of related service items (e.g., disposable plates/flatware, stirrers, sweeteners, etc.).
536130 OFFICE SUPPLIES - NON-EXPENDABLE
Payments for purchase of supplies used in the operation of an office (e.g., letter trays, waste baskets, desk staplers, etc.).

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

536140 OFFICE SUPPLIES (EXPENDABLE)
Payment for purchase of expendable office supplies, such as stationary, file folders, notebooks, columnar pads, carbon paper, etc. This would also include the purchase of drinking water generally used on the office.

NOTE: Expendable supplies are defined as supply items that are immediately expended or used up when placed in service. This would not include inexpensive equipment/furniture type items (see OEC 536130).

536150 DATA PROCESSING SUPPLIES
Payment for purchase of supplies (expendable and non-expendable) utilized in direct support of a data processing activity (e.g., ribbons, continuous form paper stock, card stock, special-designed form for collection, magnetic tape, disk packs, etc.).

NOTE: Does not include data processing supplies utilized strictly within a standard office, e.g., administration, personnel, etc. (See OEC 536130 or 536140).

536170 FOOD AND CATERING SERVICE
Payments for purchase of vendor-prepared meals or foods when authorized by state statute, grant, or other edict. Examples are vendor-prepared meals or foods served for patients, inmates and wards at state-operated institutions and facilities; and payments/reimbursements for vendor-prepared foods (e.g., pizzas, hamburgers, etc.) purchased for wards or clients when approved and under the authority of state statute, grant, or other edict. Would also include meal costs associated with officially recognized employee recognition award ceremony, banquet, or reception authorized by statute. Can also include meals when appropriate for training classes or official meetings, must include justification statement and be authorized by agency head or designee.
536190  EDUCATIONAL SUPPLIES
Payment for purchase of supplies used for education and training con-
ducted in a classroom or other organized instructional setting. This may
also include payments for purchase of supplies used for education and
training for the general public (e.g., information binders, covers, jackets,
notebooks, etc.).

536210  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. (See OEC 522120)

536230  EXAMINATIONS
Payments for purchase of examination and test materials (e.g., applicant
employment tests, employee promotional tests, certification tests adminis-
tered by controlling boards, licensing examinations, etc.). May also include
the payment of fees associated with administering tests and/or examina-
tions by a third party.

536250  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 re-
quired by a state agency for issuance to the general public. Also, includes
payments for purchase of inspection or identification stamps, seals, dec-
als, plates, etc., as required by state regulatory and public safety laws for
issuance to the general public.

NOTE: For payments for licenses, certificates, permits, etc., required by
an agency for use in its operations (e.g., state lodge liquor license, etc.),
see OEC 531250.

536260  LOTTERY RETAILER COMMISSIONS
Payment of commissions paid to retailers who are authorized to sell Okla-
homa State Lottery Tickets. The amount of the commission is set by the
lottery board of trustees. (FOR LOTTERY COMMISSION USE ONLY)
536270 LOTTERY GAMING SYSTEM
Payment to vendor to provide lottery services (online terminals, printing tickets, security, accounting system, etc.) (FOR LOTTERY COMMISSION USE ONLY)

537000 SHOP EXPENSE

537150 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.

537160 AGRICULTURE & VETERINARY SUPPLIES
Payments for purchase of feed and forage for farm or laboratory animals and purchase of veterinary medicines and supplies used for the care and keep of such animals. Also payments for the purchase of seeds, bulbs, plants, trees and fertilizer used on institutional farms and/or building grounds; expendable supplies used in operation of institutional dairies; and farm/ranch/agriculture supplies (e.g., halters, rope, hay forks, cinch ties, clippers, etc.) used in operation of a ranch/farm type facility.

537170 WILDLIFE RESEARCH SUPPLIES
Purchase of supplies and materials used in research, control, and conservation of wildlife.

537190 LABORATORY & MEDICAL SUPPLIES AND MATERIALS
Payments for purchase of supplies, materials, etc. used in diagnostic laboratory and medical testing and other testing when a service is not provided (e.g., reagents, glassware, x-ray film, laboratory animals, etc.).

537210 LABORATORY SERVICES
Payments for services used in diagnostic laboratory testing of human and animal specimens. Includes the cost of services used in other testing.
537290  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. (See ‘Note’ under 537310)

537310  MOTOR VEHICLE PARTS, ACCESSORIES AND SUPPLIES (NON-EXPENDABLE)
Payments for the purchase of replacement parts, accessories and non-expendable supplies used in the operation and maintenance of motor vehicles (e.g., tires, batteries, wiper blades, spark plugs, head lamps, light bulbs, seat covers, bed liners, engine/chassis/electrical repair parts, etc.).

NOTE: Normally, a motor vehicle is described as a vehicle that provides transportation, such as passenger cars, trucks, vans, buses, motor homes, and motor cycles. It would not include items such as forklifts, tractors, golf carts (unless street legal and for transportation), road graders, etc. These items would be considered equipment, but not motor vehicles.
540000  PROPERTY, FURNITURE, EQUIPMENT AND RELATED DEBT

541000  OFFICE FURNITURE AND EQUIPMENT

**NOTE:** Furniture and Equipment items costing less than $500.00 and where there is a similar supply category OEC, said OEC may be used in lieu of the furniture/equipment code. For example, a $100.00 office printer may be charged to OEC 536130, Office Supplies - Non-Expendable.

541110  OFFICE FURNITURE AND EQUIPMENT

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

**NOTE:** For such items costing less than $500.00, OEC 536130, Office Supplies - Non-Expendable, may be used.

541120  DATA PROCESSING EQUIPMENT

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

**NOTE:** Requires OSF Information Services Division Review.

541130  DATA PROCESSING SOFTWARE

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

**NOTE:** Requires OSF Information Services Division Review.

541140  PORTAL SOFTWARE

Payments for the cost of development for internet applications.

**NOTE:** Requires OSF Information Services Division Review.
541150  EQUIPMENT AND FURNITURE - RESIDENTIAL, EDUCATIONAL AND INSTITUTIONAL
Payments for purchase of furniture and equipment used in a residence, school, institution, or facility operated by the state, including: kitchen equipment (e.g., stove, microwave, refrigerator, etc.), household furniture (e.g., beds, sofas, tables, etc.); school furniture (e.g., desks, chairs, etc.); sweepers, and mechanical floor cleaning machines; laundry or laundry service equipment (e.g., washers, dryers, etc.); fixed building equipment (e.g., hot water heaters, air conditioners, etc.) and other related equipment (e.g., playground, laboratory (non-medical), sports, occupational therapy, yard, museum, etc.).

541160  EQUIPMENT - MEDICAL
Payments for purchase of equipment utilized in a medical or nursing care facility (e.g., hospital beds, examining tables, operating room equipment, etc.). Also, includes payments for purchase of scientific equipment used in medical laboratory testing or diagnostic service. Do not include non-medical laboratory equipment or institutional-type furniture (see OEC 541150).

541170  EQUIPMENT - MANUFACTURING AND PRODUCTION
Payments for the purchase of equipment used in the manufacture or production of goods or services (e.g., boilers, pumps, electric generators, etc. used in producing heat, electricity, water or other utilities; printing presses; equipment used to produce or process materials for sale or use by an agency (e.g., food canning machinery, auto tag production machinery, etc.).

541180  EQUIPMENT - SHOP
Payments for purchase of equipment used to maintain and repair agency buildings and equipment (e.g., carpenter or automotive shop equipment - - table/radial arm saws, drill presses, motor hoists, floor jacks, etc.).

541190  EQUIPMENT - CONSTRUCTION
Payments for purchase of machinery and equipment utilized in all phases of construction. Also purchase of drafting and surveying equipment associated with construction work.
541220  EQUIPMENT - FIRE, SAFETY, AND LAW ENFORCEMENT
Payments for purchase of fire-fighting, safety, rescue and law enforcement equipment (e.g., alarm devices, guns, radar units, ham radios, etc.).

541230  EQUIPMENT - TELECOMMUNICATIONS
Payments for purchase of equipment used in telecommunications (e.g., radios, television, fax machine and telephone equipment).

NOTE: Requires OSF Information Services Division Review.

541240  EQUIPMENT - AGRICULTURE
Payments for purchase of machinery, equipment and tools used in operating farms, dairies or other agricultural-related activities.

541250  EQUIPMENT - LAB
Payments for purchase of scientific equipment used in the operation of a non-medical laboratory.

541260  EQUIPMENT - ENVIRONMENTAL
Payments for purchase of equipment used in connection with issues concerning the environment.

541270  EQUIPMENT - MOTOR VEHICLE (MOUNTED OR ATTACHED)
Payments for purchase of equipment mounted or attached on motor vehicles (e.g., winch, loader gate, spray tank, canopy, etc.). (See ‘Note’ under 541290)

541280  EQUIPMENT - MOTOR VEHICLES: COMMERCIAL TRUCKS AND BUSES
Payments for purchase of motor vehicles designed primarily for commercial use, e.g., trucks and buses. (See ‘Note’ under 541290)

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

541290  EQUIPMENT - MOTOR VEHICLES: PASSENGER CARS
Payments for purchase of vehicles designed primarily for personal transportation, e.g., passenger cars, mini-vans, station wagons, etc.).

(See NOTES next page.)
NOTE: Purchase requires review/approval of DCS/Fleet Manager.

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

542000  LIBRARY EQUIPMENT AND RESOURCES

542110  EQUIPMENT - LIBRARY
Payments for purchase of book stacks and other specialized equipment utilized in the operation of libraries.

542120  LIBRARY RESOURCE AND STUDENT TEXTBOOKS
Payments for purchase of publications or other library items for reference use. Also, may include payments for purchase of textbooks used for students in a classroom.

NOTE: Does not include payments for purchase of textbooks by the State Textbook Committee (see OEC 555230).

543000  LEASE PURCHASES

543110  LEASE PURCHASE - FURNITURE AND EQUIPMENT
Payments of a lease contract for furniture and equipment that provides for a purchase option at some price below the original sale price.

543120  LEASE PURCHASE - DATA PROCESSING EQUIPMENT
Payments of a lease contract for electronic data processing equipment that provides for a purchase option at some price below the original sale price.

NOTE: Requires OSF Information Services Division Review.

543130  LEASE PURCHASE - DATA PROCESSING SOFTWARE
Payments of a lease contract for data processing software that provides for a purchase option at some price below the original sale price.

NOTE: Requires OSF Information Services Division Review.
543140 LEASE PURCHASE - LAND AND BUILDING
Payments of a lease contract for land and buildings that provides for a purchase option below the original sale price.

543150 LEASE PURCHASE - TELECOMMUNICATIONS EQUIPMENT
Payments of a lease contract for telecommunications equipment that provides for a purchase option at some price below the original sale price.

NOTE: Requires OSF Information Services Division Review.

543160 INTEREST PAYMENTS – CAPITAL LEASES
Payments for interest on capital lease purchases.
(Requires OSF approval)

544000 LIVESTOCK AND POULTRY

544120 LIVESTOCK AND POULTRY
Payments for purchase of livestock for farm work; subsequent rental at the state lodges (e.g., horseback riding), display purposes (e.g., horses, buffalo, etc. at state lodges); and, breeding or subsequent production purposes. Also purchase of poultry for production of eggs.

545000 LAND AND RIGHT-OF-WAY, CIP, AND PASS THRU ASSETS

545100 PURCHASE OF LAND
Payments for purchase of land or an interest in land.

545110 PURCHASE OF LAND IMPROVEMENTS
Payments for the purchase of alterations and other improvements to land (e.g., fences, stone walls, roadways, walks, drainage, tunnels, grading and terracing and all ornamental and commemorative structures.)

545120 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.).
545210  CONSTRUCTION IN PROGRESS - LAND IMPROVEMENTS
Payments for new construction and alterations, additions and improvements to land before it will be placed in service (e.g., fences, stone walls, roadways, walks, drainage, tunnels, grading and terracing and all ornamental and commemorative structures).

545220  CONSTRUCTION IN PROGRESS - EQUIPMENT
Payments incurred to construct or develop equipment before it will be placed in service.

545230  CONSTRUCTION IN PROGRESS - SOFTWARE
Payment incurred for software development during the application development stage, if incurred subsequent to the completion of the preliminary project stage. Capitalization is limited to situations where management authorized and commits to funding.

545999  PASS THRU ASSETS
Payments to vendors for capital asset items that are purchased on behalf of other entities.

546000  BUILDING AND OTHER STRUCTURES - PURCHASE, CONSTRUCTION AND RENOVATION

546110  BUILDINGS AND OTHER STRUCTURES - PURCHASE
Payments for purchase of buildings and other capital structures (e.g., boat docks, silos, etc.).

546210  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.

546220  MAJOR MAINTENANCE AND REPAIR OF EQUIPMENT
Payments for nonrecurring maintenance and repair of equipment (e.g., heavy equipment engine overhaul).
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<th>Code</th>
<th>Description</th>
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<td>547000</td>
<td><strong>CONSTRUCTION, MAINTENANCE AND REPAIRS OF HIGHWAYS AND BRIDGES</strong></td>
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<td>547110</td>
<td><strong>HIGHWAY AND BRIDGE CONSTRUCTION - CONTRACTUAL COSTS</strong></td>
<td>Payments made under a general contract for highway and bridge construction.</td>
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<td>547120</td>
<td><strong>MAINTENANCE AND REPAIRS TO HIGHWAYS AND BRIDGES</strong></td>
<td>Payments for the repair of highways and bridges due to wear and accident;</td>
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<td>contractual payments for maintaining roads and highways (e.g., weed cutting,</td>
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<td>etc.); also, purchase of supplies and materials for maintenance and repair</td>
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<td>of roads and bridges (e.g., bridge materials, paving materials, etc.).</td>
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<td>547210</td>
<td><strong>MAJOR MAINTENANCE AND RENOVATION - BRIDGES</strong></td>
<td>Payments for major repair and renovation of bridges (e.g., widening or</td>
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<td>constructing a new bed on a seriously damaged bridge, etc.).</td>
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<td>Payments on the principal of bonded indebtedness.</td>
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<td><strong>INTEREST PAYMENTS - BOND DEBT</strong></td>
<td>Payments for interest on bonded indebtedness.</td>
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<td><strong>OTHER EXPENSES - BOND DEBT</strong></td>
<td>Payments for other expenses pertaining to bond fund administration, (e.g.,</td>
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<td>Bond Commission expenses, legal services, printing, etc.).</td>
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550000 GENERAL ASSISTANCE, AWARDS, GRANTS, AND OTHER PROGRAM-DIRECTED PAYMENTS (E.G., SCHOLARSHIP & INCENTIVE PROGRAMS, PAYMENT & REIMBURSEMENT APPROVED PROGRAMS, PAYMENTS TO LOCAL GOVERNMENTS AND NON-PROFIT ENTITIES, ETC.)

551000 SOCIAL SERVICES – ASSISTANCE, GRANTS AND PROVIDER PAYMENTS

551110 ASSISTANCE PAYMENTS
Payments of emergency and general assistance provided for by the assistance programs of the state (i.e., Department of Human Services, Department of Rehabilitation Services, etc.).

551120 ASSISTANCE - MISCELLANEOUS MEDICAL
Payments for medical treatment provided for by the assistance programs of the state (i.e., Department of Human Services, Department of Rehabilitation Services, etc.).

551130 ASSISTANCE - TITLE XIX MEDICAID
Payments of Medicaid which is covered by Title XIX and administered by the Oklahoma Health Care Authority.

551140 ASSISTANCE - CHILD WELFARE
Payments for examinations to determine the eligibility of clients for disability by the state Department of Human Services under the federal Social Security Act; and payments for the purchase of clothing, clothing accessories, and hygiene items for juveniles in custody of the Office of Juvenile Affairs.

551150 ASSISTANCE - DAYCARE
Payments for daycare for clients under assistance programs of the state Department of Human Services.

551160 ASSISTANCE - VOCATIONAL REHABILITATION
Payments for rehabilitation programs administered by the state (i.e., Department of Human Services, Department of Rehabilitation Services, etc.).
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<td>receiving from non-Department of Human Services sources (e.g., outpatient</td>
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<td>health services, health services provided by care facilities, etc.).</td>
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<td>551240</td>
<td>HOSPITAL SERVICES - INDIGENT/OTHERS (NON-DEPARTMENT OF HUMAN SERVICES)</td>
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<td>Payments for inpatient health services for the indigent and other persons</td>
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<td>OTHER HEALTH SERVICES - INDIGENT/OTHERS (NON-DEPARTMENT OF HUMAN SERVICES)</td>
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<td>Payments for other health services for the indigent and other persons</td>
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<td>551270</td>
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<td>Payments of allowances, work therapy payroll, etc., to patients and wards</td>
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<td>correctional institutions.</td>
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<tr>
<td>551290</td>
<td>RECREATIONAL ACTIVITY PAYMENTS - WARDS, INMATES &amp; PATIENTS</td>
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<tr>
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<td>Payments for recreational activities for patients, inmates, and wards in the</td>
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<td>care of a state institution</td>
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<tr>
<td>551320</td>
<td>WIC - WOMEN, INFANTS AND CHILDREN FOOD PROGRAM</td>
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<tr>
<td></td>
<td>Payments for the food supplement program administered by Oklahoma</td>
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<td>State Department of Health.</td>
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551350 EMPLOYER TRAINING CONTRACTS
Payments made by the Oklahoma Employment Security Commission and the State Department of Career-Tech to employers for contract services for on-the-job training.

551600 SOCIAL SERVICES GRANTS
Payment of grants awarded by social services agencies pursuant to federal, state, or other directives. (e.g., Pass through federal grants to daycares by the Department of Human Services.)

552000 SCHOLARSHIPS, TUITION, AWARDS, AND OTHER INCENTIVE-TYPE PAYMENTS

552100 STIPENDS – OTHER NON-EMPLOYEE
Payments for non-employee stipends pursuant to laws, grants, or other authorized directives. Such as stipend payments to non-state employees serving as council members or panelist for advisory boards and/or council meetings (e.g., Too Much To Lose advisory council, Resource Parent/Teen Panel advisory board, etc.). May also include stipend payments specifically authorized in federal grants (stipends for participants in programs to attend scheduled events, etc.)

552110 SCHOLARSHIPS - STUDENTS
Payments of scholarships and stipends to students for educational purposes.

552120 TEACHER STIPENDS
Payments to teachers or instructors (not employed by the State) in the form of “incentive” compensation stipends and which are, therefore, IRS reportable. (This code represents payments where a service is not provided, however, if a service is provided, the appropriate professional services 15XX object code should be used.)

552130 OKLAHOMA POLICE CORPS STIPENDS
Payments to individuals under the Oklahoma Police Corps Act training program administered by the Department of Public Safety. These payments are "incentive" compensation stipends and which are, therefore, IRS reportable
552140  INCENTIVE AWARDS - MONETARY AND MATERIAL
Payments for monetary and material incentive awards authorized by a bona fide incentive awards program (e.g., the Incentive Awards for State Employees Act*, National Guard Recruitment Incentive program, National Army Guard Incentive program, etc.) Also includes associated materials costs, such as lapel pins, paper certificates, etc.

*NOTE: Incentive compensation to state employees and unit incentive pay for employees are payroll disbursements. See OEC 511230 and 511250, respectively.

552150  BONUS PAYMENTS TO QUALIFIED RECIPIENTS (AGENCY SPECIAL ACCOUNT)
Payments by the state Department of Human Services processes for federally-mandated bonuses to AFDC recipients for current support received for any month's entitlements. Child support received is not to be used in determining income for grant purposes.

NOTE: Used for Agency Special Account disbursements only.

552160  INCENTIVE PAYMENTS - OKLAHOMA BRED HORSES (AGENCY SPECIAL ACCOUNT)
Payments to owners of Oklahoma bred horses for racing in the State of Oklahoma.

NOTE: Used for Reporting Agency Special Account disbursements only.

552170  INCENTIVE PAYMENTS – OKLAHOMA FILM ENHANCEMENT REBATE (OKLAHOMA TAX COMMISSION USE ONLY)
Payments made under the Oklahoma Film Enhancement Rebate Program to production companies of a rebate approved by the Oklahoma Film Commission. Such rebate is payable by the Oklahoma Tax Commission (68 O.S., § 3624).

552180  PURSE DISTRIBUTION – OKLAHOMA HORSE RACING COMMISSION
Payments to distribute to racetracks and to the ‘Oklahoma Breeding Fund Special Account’ for purse purposes in accordance with Title 3A, Section 263.
552210 LOTTERY PRIZE PAYMENTS – INSTANT GAMES
Payment of prizes to the owners of instant games winning lottery tickets (i.e., Scratch Tickets). (FOR LOTTERY COMMISSION USE ONLY)

552220 LOTTERY PRIZE PAYMENTS – ONLINE GAMES
Payment of prizes to the owners of online games winning lottery tickets (i.e., Pick 3, PowerBall, Cash 5). (FOR LOTTERY COMMISSION USE ONLY)

553000 REFUNDS, INDEMNITIES, RESTITUTION

553120 MONEY COLLECTED ON NON-PAYMENT AND CLOSED AFDC CASES (AGENCY SPECIAL ACCOUNT)
Payments made by the state Department of Human Services from agency special account.

NOTE: Used for Reporting Agency Special Account disbursements only.

553130 PAYMENTS LOCAL POLITICAL SUB-DIVISION - COST OF COLLECTION (AGENCY SPECIAL ACCOUNT)
Payments by the state Department of Human Services from agency special account.

NOTE: Used for reporting Agency Special Account disbursements only.

553140 COLLECTIONS MADE FOR ANOTHER STATE (AGENCY SPECIAL ACCOUNT)
Payments made by the state Department of Human Services from agency special account.

NOTE: Used for reporting Agency Special Account disbursements only.

553150 INDEMNITIES, RESTITUTION, SETTLEMENTS
Payments to victims for losses and damages suffered due to natural or man-made causes. Also includes payments of court-ordered restitution or settlements, and other associated costs as ordered by the Courts. Also includes payments of compensation to waste tire facilities made pursuant to the Oklahoma Waste Tire Recycling Act. (27A O.S., § 2-11-401, et Seq.) (See NOTE next page.)
NOTE: May be used for the resolution of out-of-date (prior FY) invoice payment disputes pursuant to a properly executed legal settlement agreement and released by the state agency and the vendor.

553160 LEGAL SETTLEMENTS REPORTABLE TO THE IRS

NOTE: This may be used for the resolution of out-of-date (prior FY) invoice payment disputes pursuant to a properly executed settlement agreement and release by the state agency and the vendor. It should not normally be used for settlements to employees since such payments are normally subject to payroll processing. Exceptions are on a case by case basis.

Payments identified in court-ordered or other legal authority settlements which would otherwise have been coded with one of the object of expenditure codes identified for tracking as 1099 reportable. (Said codes identified by the OSF Accounting Dept.) These would be payments reported in Box 7-Non employee Compensation on the IRS Form 1099. Legal settlements are considered non-encumbered payments.

553170 ROYALTIES

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

553180 SETTLEMENTS - PAID TO/THRU ATTORNEY

Payments for settlements of litigation when checks are issued to (either as sole payee or joint payee) or delivered to an attorney not retained by the State.

NOTE: The total amount of the settlement, not just the attorney's portion, should be included on the 1099 form issued to the attorney. Agencies will need to adjust the 1099 registers to reflect the total amount of the settlement. If the settlement is determined to be reportable to the individual, additional reporting requirements exist.

553190 REFUNDS -- OVERPAYMENT CHARGES

Payments of refunds for overpayments received for licenses or other fees collected by a controlling agency, board or commission. Also may include payments of returned unused funds received under a grant or similar contractual agreement. May further include payment to a bank to cover loss of monies released by the bank for deposit to an agency's account (maintained for such deposits) when due to redemption of customer's bad check for purchase of services (e.g., fishing/hunting license) from the state.
553200  REFUNDS - TAXES
Payments of refunds for taxes when authorized by law or other edict.

553210  REFUNDS -- HABITAT PROGRAM
Payments of refunds to dealers for the sale of hunting and fishing licenses.

553220  OTHER IRS REPORTABLE INDEMNITIES, RESTITUTION, AND SETTLEMENTS
Payments include prizes and awards paid to individuals other than employees (Note: employee awards and prizes must go through payroll); legal settlements for punitive damages, damages for nonphysical injuries or sickness, and any other taxable damages (this would be for non employee and non contractor settlements but not settlement payments to attorneys); payments made to individuals for participating in a medical research study or studies; payments made to individuals for a deceased employee’s final wages (normally these are processed through payroll and should only be used on a case by case basis); and payments such as those made to individuals under the Firefighter Death Benefit (excluding spouse, former spouse, or child - use code 553150). Payments under this code would be reported in Box 3-Other Income on the IRS Form 1099.

553250  PAYMENTS OF COLLECTIONS MADE FOR ANOTHER JURISDICTION
Payments by state agencies of collections made on behalf of another jurisdiction, e.g., garnishment court costs collections to the Courts.

553260  UNCLAIMED PROPERTY PAYMENTS - REPORTABLE
Payments by the Office of the State Treasurer (OST) of Unclaimed Property amounts subject to 1099 reporting. (FOR OST USE ONLY)

554000  PROGRAM REIMBURSEMENTS, LITIGATION COSTS

554110  WITHDRAWALS - AGENCY / TRUST FUNDS
Payment of withdrawals and disbursements of funds held by the state in an agency or trust relationship (i.e., where only at the request or direction of the principal or beneficiary can the money be withdrawn. For example, an inmate directs payment from funds held by the institution in trust for the inmate). (See NOTE next page.)
NOTE: Used for reporting Agency Special Account disbursements only.

554120 APPROVED PROGRAMS - PAYMENTS AND REIMBURSEMENTS
Payments and reimbursements for expenditures and expenses made/incurred by state and local government agencies and non-profit community organizations when certain criteria is met by the requesting agency as stipulated in the approved program.

554150 CONSUMER/CITIZENS LITIGATION EXPENSES
Payments for expenses incurred in legal proceedings involving buyer/user litigations.

554170 DISTRICT ATTORNEY COUNCIL APPROVED EVIDENCE FUND PAYMENTS (AGENCY 220)
Payments of District Attorney Council approved expenses for reimbursement to the Districts’ Attorney, such as for expert witness fees.

554190 VOTER REGISTRATION SERVICES (STATE ELECTION BOARD)
Payments to motor license agents for voter registration applications and applications for change in voter registration taken as made by the State Election Board. (26 O.S., § 4-109.3)

554200 PAYMENTS UNDER THE ODWC HABITAT IMPROVEMENT PROGRAM
Payments to land owners participating in the Oklahoma Department of Wildlife Conservation’s Habitat Improvement Program. Such payments represent partial reimbursements for land improvements made to promote improved wildlife habitats.

554210 OKLAHOMA E911 EMERGENCY SERVICE PROGRAM (OKLAHOMA CORPORATION COMMISSION)
Payments to telecommunication service providers qualifying for funding under the Oklahoma Corporation Commission’s E911 Emergency Service Program. Such payments represent funding to defray the cost of purchasing and installing equipment for enhanced 911 emergency systems across the state. (H. B. 1815, Section 9.A. - 1997)
554220  PUBLIC HEALTH PREPAREDNESS & RESPONSE – PAYMENTS & REIMBURSEMENTS
Payments and reimbursements for expenditures incurred by facilities in order to increase response in the event of a public health and/or terrorist event.

554230  REIMBURSEMENTS AND REPAYMENTS – OTHER
Payment of reimbursements and repayments under qualified programs established by state, federal, or other edict, when a separate account code is not available. This includes state authorized reimbursement payments by D.E.Q. for Wheel Wash Systems at Landfills (27A O.S., § 2-10-802.B.3.c.), the Oklahoma Dental Loan Repayment Program by the State Dept. of Health (63 O.S., § 1-2710), reimbursement to businesses under student internship grant programs by colleges and universities, and other reimbursements not otherwise covered by a separate account, etc.

555000  PAYMENTS TO GOVERNMENTAL SUBDIVISIONS AND NON-PROFIT ENTITIES FOR ASSISTANCE, GRANTS AND APPORTIONMENTS
NOTE: The term governmental subdivisions includes: water districts; school districts; fire districts; multi-county; multi-city; counties; cities; towns; tribal governments; schools controlled by a state agency; etc., including another state agency when applicable and meeting the following criteria.

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

555110  PAYMENTS - GENERAL GOVERNMENT
Payments to local government subdivisions and non-profit entities to supplement their general budget.

555120  PAYMENTS - PUBLIC SCHOOL EDUCATION
Payments to local governmental subdivisions and non-profit entities to supplement the educational budget.
555130  PAYMENTS - VOCATIONAL & TECHNICAL REHABILITATION
Payments to local governmental subdivisions and non-profit entities to supplement their vocational and technical rehabilitation programs.

555140  PAYMENTS - HEALTH & SOCIAL SERVICES
Payments to local subdivisions and non-profit entities to supplement their health and social services programs.

555150  PAYMENTS - LAW ENFORCEMENT AND SAFETY
Payments to local subdivisions and non-profit entities to supplement their law enforcement and safety programs (e.g., updating the police and fire equipment used to protect a community).

555160  PAYMENTS - STREET, ROADS, HIGHWAYS
Payments to local government subdivisions and non-profit entities to supplement their budgets for road, street and highway repair.

555170  PAYMENTS - NATURAL RESOURCES
Payments to local subdivisions and non-profit entities to supplement their environmental budget.

555180  PAYMENTS - CONSTRUCTION OF PUBLIC FACILITIES
Payments to local subdivisions and non-profit entities to supplement their capital outlay budgets.

555190  PAYMENTS - RESEARCH & PLANNING
Payments made to local subdivisions and non-profit entities for research and planning of local projects.

555210  PAYMENTS - APPORTIONMENT OF FUNDS (ASA REPORTING ONLY)
Apportionment of funds by the Oklahoma Tax Commission.

NOTE: Used for reporting Agency Special Account disbursements only.

555230  TEXTBOOK PURCHASE - TEXTBOOK PROGRAM
Purchase of books made by the State Textbook Committee under the provisions of the State Textbook Program. (Also see OEC 542120)
559000 ASSISTANCE PAYMENTS TO AGENCIES

559110 ASSISTANCE PAYMENTS TO AGENCIES

Payments to a state agency for appropriate expenditures enumerated under object of expenditure category 550000, such as programs under grants that provide for assistance payments.

NOTE: For both inter and intra-agency payments.
560000 TRANSFERS AND OTHER DISBURSEMENTS

561000 LOANS, TAXES AND OTHER DISBURSEMENTS

561130 EMPLOYEE REIMBURSEMENTS (NON-TRAVEL)
Payments on a reimbursement basis to employees and officials for certain miscellaneous emergency purchases or other purchases not available through their agency's normal purchasing process. (74 O.S., § 250.6, as amended.)

NOTE: This Object of Expenditure was created for identification and tracking purposes for employees' non-travel expenditure reimbursements, as required. However, these payments at the agency's option may be coded under the detailed object of expenditure so designated for the purchased item(s), e.g., 536130, Office Supplies; etc.

Postage expenses (stamps and rent of post office box payments) must be made to the U. S. Post Office only (74 O.S., § 90.2).

561150 MANSION AND OTHER ALLOWANCES
Allowance payments to the Governor for operating the mansion; also payments to the college presidents and vice presidents for allowances provided for under state statutes.

561170 LOANS
Disbursements of loan funds by authorized state agencies.

561180 TAXES & FEES - REMITTANCE TO THE FEDERAL GOVERNMENT
Payment of Federal taxes and fees collected by a state agency and remitted to the Federal Government. Also includes payments of assessments levied by the Federal Government.

561190 TAXES & FEES- REMITTANCE TO THE STATE GENERAL FUND
Payment of taxes, fees, etc., collected by a state agency and remitted to the State General Revenue Fund
561210  TAXES REMITTED TO OKLAHOMA TAX COMMISSION
Payment of state sales and other taxes collected by a state agency and remitted to the Oklahoma Tax Commission. Also includes payments of assessments levied by the State Government

561220  TAXES REMITTED BY STATE AGENCIES
Payment of authorized taxes (remitted not collected) by State Agencies to appropriate government entities (e.g., Ad Valorem Tax on property paid to County Governments, etc.)

561230  PURCHASE OF SECURITIES AND OTHER INVESTMENTS
Payment for securities purchased with retirement fund reserves, Land Commission investments, Bond Fund Reserves, etc.

561240  INVESTMENTS - FEDERAL FUNDS
Purchase of investments made with federal funds.

561250  OCAST PROGRAM AWARD PAYMENTS
Payments by the Oklahoma Center for the Advancement of Science and Technology (OCAST) for research and development and technology commercialization program contract awards.

561260  EMPLOYEE SPENDING ACCOUNT REIMBURSEMENT
Payments by the Employees Benefit Council (EBC) and other approved plans from employee spending account for reimbursement of dependent care and medical expenses.

561280  LOTTERY DISBURSEMENTS OF PRIZES, ETC. (AGENCY SPECIAL ACCOUNT)
Payments made by Lottery Commission from Clearing or ASA accounts for prizes, MUSL payments, etc.

561300  ARBITRAGE REBATE
Payments to the U. S. Treasury of cumulative earnings from the investment of bond proceeds that exceed the yield on the bond. This payment represents a reduction of investment earning.
562000 TRANSFERS

562120 TRANSFER TO TREASURY FUNDS – ONUS
Cash transfers from official depository funds to operating funds (e.g., annually appropriated funds and revolving funds) made by ONUS transfer.

NOTE: Used for reporting Agency Special and Clearing Account disbursements only.

562130 TRANSFER TO SPECIAL ACCOUNT FUNDS
Cash transfers from official operating funds to special, dedicated funds (e.g., the annually appropriated funds or revolving funds transferred to an agency special account.)

562140 TRANSFER TO CLEARING ACCOUNT FUNDS
Cash transfers from official depository funds to a clearing account.

NOTE: Used for reporting Agency Special and Clearing Account disbursements only.

562150 TRANSFER TO TREASURY FUNDS - VOUCHER
Cash payments from official depository funds to operating funds (e.g., annually appropriated funds and revolving funds) made by voucher.

NOTE: Used for reporting Agency Special and Clearing Account disbursements only.

562160 TRANSFER OF INVESTMENT FUNDS TO MASTER CUSTODIANS
Transfer of funds by authorized pensions systems and the State and Education Employees’ Group Insurance Program to master custodians, and authorized transfer of other dedicated funds to master custodians.

562170 REPLACEMENT WARRANTS (FOR OSF USE ONLY)
Issuance of replacement warrants for original warrants canceled by statutes or lost.
562190  ESTABLISHMENT OR INCREASE OF IMPREST (PETTY(3,7),(998,992)) CASH ACCOUNT
Payments made to establish an imprest (petty) cash account or increase an existing account amount.

NOTE: Payments to replenish a petty cash fund must be charged to the applicable object(s) of expenditure (OEC(s)) relating to the various purposes for which the funds being replenished were paid out (e.g., 536130 - Office Supplies; 531120 - Postage (i.e., postage due), etc.).

562200  TRANSFER OF FUNDS FOR WARRANT REDEMPTION (RESERVED-OSF APPROVAL)
Cash transfers of funds for warrant redemption tracking.

562210  TRANSFER OF NETTED BANK FEES (RESERVED-OSF APPROVAL)
Cash transfers such as those made to the General Revenue Fund by the State Treasurer’s Office of bank service fees netted from interest on State funds.

564000  MERCHANDISE FOR RESALE

564110  MERCHANDISE FOR RESALE - RAW MATERIALS AND STOCK/SUPPLY ITEMS
Purchase of stock items or supplies used for resale. Also includes the purchase of supplies and materials used in the production or preparation of merchandise for sale (e.g., lumber, food ingredients, assembly items, etc.).

564120  MERCHANDISE FOR RESALE - LIVESTOCK
Purchase of livestock intended to be resold.
600000  **AFP ENCUMBRANCES AND EMPLOYEE WITHHOLDING**

601000  **AFP ENCUMBRANCES**

601100  **AFP ENCUMBRANCES (FOR AUTHORITY ORDERS ONLY)**
This Account Code must only be used when establishing authority order encumbrances. This code must be replaced with an actual 5xxxxx Account Code when the vouchers against the authority order are prepared.

633000  **EMPLOYEE WITHHOLDING**

633100  **EMPLOYEE WITHHOLDINGS – SAVINGS BONDS**
Payments for withholdings withheld from the state payroll for Savings Bonds.

633110  **EMPLOYEE WITHHOLDINGS – OTHER INSURANCE – 2% FEE**
Payments for withholdings withheld from the state payroll for Other Insurance – 2% Fee.

633115  **EMPLOYEE WITHHOLDINGS – OTHER INSURANCE – NO FEE**
Payments for withholdings withheld from the state payroll for Other Insurance – No Fee.

633120  **EMPLOYEE WITHHOLDINGS – OTHER INSURANCE – 1% FEE**
Payments for withholdings withheld from the state payroll for Other Insurance – 1% Fee.

633125  **EMPLOYEE WITHHOLDINGS – OTHER RETIREMENT – NO FEE**
Payments for withholdings withheld from the state payroll for Other Retirement – No Fee.

633130  **EMPLOYEE WITHHOLDINGS – CREDIT UNION**
Payments for withholdings withheld from the state payroll for Credit Union.
633140  EMPLOYEE WITHHOLDINGS – EDUCATION EMPLOYEE TAX SHELTER ANNUITY
Payments for withholdings withheld from the state payroll for Education Employee Tax Shelter Annuity.

633150  EMPLOYEE WITHHOLDINGS – OTHER CAFETERIA PLAN
Payments for withholdings withheld from the state payroll for Other Cafeteria Plan.

633160  EMPLOYEE WITHHOLDINGS – 457 TAX DEFERRED RETIREMENT
Payments for withholdings withheld from the state payroll for 457 Tax Deferred Retirement.

633170  EMPLOYEE WITHHOLDINGS – 403B TAX DEFERRED RETIREMENT
Payments for withholdings withheld from the state payroll for 403b Tax Deferred Retirement.

633180  EMPLOYEE WITHHOLDINGS – 401K TAX DEFERRED RETIREMENT
Payments for withholdings withheld from the state payroll for 401k Tax Deferred Retirement.

633185  EMPLOYEE WITHHOLDINGS – 401A TAX DEFERRED RETIREMENT
Payments for withholdings withheld from the state payroll for 401a Tax Deferred Retirement.

633190  EMPLOYEE WITHHOLDINGS – OTHER WITHHOLDINGS
Payments for withholdings withheld from the state payroll for Other Withholdings (garnishes, levies, etc.).
533100 MAINTENANCE & REPAIR OF OTHER ITEMS - OUTSIDE VENDOR
Payments to an outside vendor for maintenance and repair of state-issued protective clothing and employees’ uniforms; of clothing issued to inmates, patients and wards of the state; and institution-owned personal living items (e.g., linen, bedspreads, blankets, towels, bath cloths, gowns, etc.) supplied to inmates, patients and wards in custody of the state. This may also include maintenance and repair of other state-owned or state issued items (non-equipment and machinery).

533190 EMPLOYEE MAINTENANCE EXPENSE ALLOWANCE (UNIFORM, ETC) - REIMBURSEMENT
Payments of expense reimbursement allowance to state employees for cleaning and repair of uniforms and other authorized maintenance expense allowance not considered reportable compensation outside of an accountable plan.

561140 POLLUTION REMEDIATION
Payments to remedy the current or potential detrimental effects of existing pollution. Examples include outlays to clean up spills of hazardous wastes or hazardous substances and outlays to remove contamination, such as, leaking underground storage tanks, asbestos removal; chemical spills; water pollution; EPA Superfund sites; and Brownfield remediation. Excludes prevention and control activities with respect to current operations, future pollution remediation activities required upon retirement of an asset, landfill closure, and post closure care.