

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

OFFICE SUPPLIES

703010	3416	Printing Supplies	Printing-Supplies and Materials (e.g. paper stock, offset plates, inks, etc.)
703020	3613	Non-Expendable Office Supplies (<\$500)	Office Supplies, Non-Expendable--Include type items such as letter trays, wastebaskets, desk staplers, etc., which are less than \$500 and not immediately expendable. May also include inexpensive office equipment / furniture type items costing less than the above limit.
703030	3614	Expendable Office Supplies	Office Supplies--Include stationery, file folders, notebooks, columnar pads, carbon paper, etc.

COMPUTER AND DATA PROCESSING SOFTWARE SUPPLIES

703100	3615	Data Processing Supplies	Data Processing Supplies--Include ribbon, disks, toner cartridges, etc. This does not include the purchase of new software.
703150	4113	Software under \$500	Data Processing Software--Purchase of software used in data processing.

INSTRUCTIONAL AND EXTENSION SUPPLIES

703300	3619	Educational Supplies	Educational Supplies--Payment for purchase of supplies used for education and training conducted in a classroom or other organized instructional setting. May also include payments for purchase of supplies used for education and training for the general public (e.g. information binders, covers, jackets, notebooks, etc.)
703350	3623	Examination Supplies	Purchase of Examinations--Include examination materials purchased for processing of job applications or promotions of employees. Include payment of fees associated with administering tests by third party.
703360	3716	Agriculture and Veterinary Supplies	Agricultural and Veterinary-Supplies--Payments for purchase of feed and forage for farm or laboratory animals and purchase of veterinary medicines, supplies and services used for the care and keep of such animals. Also payments for the purchase of seeds, bulbs, plants, trees and fertilizer used on institutional 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.
703370	3617	Food Items	Food items -- not intended for consumption -- used in conducting meetings, conferences, training, instruction, or outreach and sponsored by an outside entity. (Only for use on sponsored agreements.)
703371	3617	Food Items	Food items -- food items needed for instruction, extension, or outreach not specifically intended for refreshment, but possible consumption to test food safety and sponsored by an outside entity. (Only for use on sponsored agreements.)

LAB AND RESEARCH SUPPLIES

703400	3716	Agriculture/Veterinary Supplies	Agriculture and Veterinary Supplies.
703410	3716	Animal Care Supplies	Supplies used for care and keep of animals.
703420	3719	Laboratory Animals	Laboratory Animals
703430	3716	Feed & Forage	Feed and Forage for Farm
703440	3717	Wildlife Research Supplies	Wildlife Research--Supplies and materials used in research, control, and conservation of wildlife.
703450	3719	Laboratory Supplies	Lab supplies and materials used in diagnostic lab testing of human and animal specimens. Includes the cost of materials used in testing, e.g., reagents, glassware, x-ray film, laboratory animals, etc. Alcohol for Research/Instruction/Outreach purposes (not intended for entertainment purposes).
703451	3719	XRAY Supplies	Lab supplies and materials.

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703461	3719	Lab Supplies - Food Items	Food items – not intended for consumption – used in conjunction with research and sponsored by an outside entity. (Only for use on sponsored agreements.)
703462	3719	Lab Supplies - Food Items	Food items – used for testing in conjunction with research and sponsored by an outside agency. (Only for use on sponsored agreements.)
<u>MEDICAL SUPPLY</u>			
703470	3426	Medical Supplies	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.).
703471	3426	Nursing Supplies	Medical Supplies and Materials.
703472	3426	Physician/Physical Therapy Sup	Medical Supplies and Materials.
703480	3716	Veterinary Medicine	Veterinary Supplies and Medicines
<u>SUPPLIES/PARTS FOR REPAIRS BY UNIVERSITY PERSONNEL</u>			
703500	3318	Housekping/Janitorial/Sanitation Maint Sup	Cleaning and Maintenance Supplies--Include all cleaning and maintenance supplies except special kitchen, lab, etc. Laundry Supplies—Include expendable supplies used in the operation of laundry. Janitorial and Laundry Supplies—Purchase of supplies and materials used on a wide basis for janitorial purpose (e.g., cleaning soaps and detergents, toilet tissue, floor sweep compounds, mops and brooms, etc.).
703510	3321	Supp for Maint & Rep of Bldg and Ground	Supplies and materials (e.g., lumber, paint, light bulbs, electrical switches and fuses, etc.) used in ongoing maintenance and repair of buildings and/or grounds by University personnel.
703511	3321	Electrical Maintenance Supplies	Supplies and materials used by University personnel.
703512	3321	Plumbing Maintenance Supplies	Supplies and materials used by University personnel.
703513	3321	HVAC Maintenance Supplies	Supplies and materials used by University personnel.
703514	3321	Painting/Decorating Supplies	Supplies and materials used by University personnel.
703515	3321	Carpentry Supplies	Supplies and materials used by University personnel.
703516	3321	Parking Supplies	Supplies and materials used by University personnel.
703517	3321	Exterior/Structure Supplies	Supplies and materials used by University personnel.
703520	3322	Supplies for Maint & Repair of Equip	Parts, supplies and materials used in the maintenance and repair of equipment by University personnel. (Non-motor vehicle).
703521	3322	General Equip Maintenance	Parts, supplies and materials used by University personnel.
703522	3322	Mech Equip/Tools	Parts, supplies and materials used by University personnel.
703523	3322	Dining Serv Equip	Parts, supplies and materials used by University personnel.
703530	3323	Supp for Maint & Rep of Telecomm Equip	Part, supplies and materials used in the maintenance and repair of telecommunications equipment by University personnel.
703540	3324	Supp for Maint & Rep of Data Proc. Equip	Parts, supplies and materials used in the maintenance and repair of data processing equipment by University personnel.
703550	3325	Supp for Maint & Repair of Software	Materials used in the maintenance and repair of data processing software by University personnel.
703555	3715	Shop Supplies – Non-Production	Payments for purchase of small-item shop tools, supplies and materials (e.g., solvents, hand cleaners, shop towels, cordless drills, drill bits, band/circular saw

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blades, sanding paper, holding clamps, carpenter squares, measuring tapes, etc.) not used in producing goods or services for sale.

703560 3729 Motor Vehicle Supplies (expendable) Motor Vehicle Supplies (Expendable)—Payments for the purchase of expendable supplies (e.g., oil, grease, anti-freeze, etc.) used in the operation and maintenance of motor vehicles.

703570 3731 Motor Veh Parts, Accessories and Supp Motor Vehicle Parts, Accessories, and Supplies (Non-Expendable)—Payments for the purchase of replacement parts, accessories and non-expendable supplies used in the operation and maintenance of motor vehicles (e.g., tires, batteries, wiper blades, spark plugs, head lamps, light bulbs, seat covers, bed liners, engine/chassis/electrical repair parts, etc.)

FOOD SUPPLIES

703600 3411 Food and Kitchen Supplies Food Ingredients, Expendable Dietary Supplies—Supplies such as paper napkins, dishes, kitchenware, and other items that are used up or routinely replaced. Cleaning Supplies and Materials—Items that are peculiar to kitchen and dining room operations.

703610 3611 Refreshments for Authorized Public Events Purchase of Refreshments - Payment for purchase of light food and drink items used in connection with meetings or similar type activities held/conducted for and in the interest of the general public at large and to the extent that such purchases serve a public purpose. (Also includes payments for purchase of related refreshment service items, such as disposable plates/flatware, etc.)

703615 3411 Residential Life Employee Meals Meals served to **dining hall employees** as a result of the employees working through meal periods. **(Restricted Use)**

MISCELLANEOUS SUPPLIES

703620 3139 Photographic Supplies Photograph Supplies - Payments for photographic supplies, such as photo film, film processing, flashbulbs, darkroom supplies, microfilm, etc.

703625 3321 H2O Chemical Supplies Chemicals and supplies used for water treatment.

703630 3422 Recreational Supplies Recreational Supplies and Materials for students, Inmates and Wards of the State—Payments for purchase of recreational supplies and materials (e.g., crayons, play dough, games, magazines, newspapers, etc.) used for entertainment and recreation purposes for students, patients, inmates and wards of the state.

703632 3621 Recreational Act Pmt – Students Recreational Activity Payments – Students – Payments for recreational activities for students participating in an event as authorized by a state educational institution. (Note: Does not include the actual agency direct payment of travel related expenses.)

703635 3425 Institutional-Supplied Institutional Supplied Personal Effects--Payments for purchases of institution—supplied personal effect items such as linens, bedspreads, blankets, towels, bath cloths, gowns, slippers, etc., maintained by an agency for the comfort and care of patients and other wards of the state.

703640 3427 Architectural/Engineering Supplies Architectural and Engineering Supplies and Materials--Expendable supplies such as blueprints, maps, etc.

703650 3429 Motor Fuels-Common (gasoline, diesel) Motor Fuels—Common—Payments for purchase of commonly used motor fuels (e.g., gasoline, diesel) for operation of motor vehicles, aircraft or marine crafts.

703655 3431 Motor Fuels-Special Motor Fuels-Special—Payments of purchase of alternate fuels (e.g., propane, compressed natural gas, etc.) used in motor vehicles, aircraft or marine crafts.

703660 3512 Uniforms, Clothing and Accessories Uniforms, Clothing and Accessories—Payments for purchase of state-issued protective clothing, uniforms, shoes, accessories (e.g., identification badges), etc., such as required by law enforcement, hazardous waste and fire-fighting personnel. Also covers payments for the purchase of clothing issued to inmates, patients and wards of the state, including materials and supplies to manufacture or repair such clothing.

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703663	3512	Non-Employee Clothing and Accessories	Non-Employee Clothing and Accessories – Payments for purchase of state-issued clothing, uniforms, shoes, accessories, etc. for non-employees, such as athletics uniforms/accessories, band uniforms, etc.
703665	3518	Safety & Security Supplies	Safety and Security supplies and materials used to safeguard life and property.
703670	3625	Revenue and Tax Stamps	Revenue and Tax Stamps-Payments for purchase of supply stock of revenue and tax generating stamps/permits (e.g., liquor/beer/tobacco licenses, certificates, etc.) as required by a state agency for issuance to the general public.
703680	5319	Refunds-Overpayment Charges	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.
703685	6113	Employee Reimbursement (Non-Travel)	Employee Reimbursements --Payments of approved out-of-pocket expenses (non-travel) incurred in the operation of the agency that could not be purchased through the regular purchase structure. Must be on a notarized claim, requisition and proof of payment attached ("cash" payment on sales receipt, duly canceled check, amount charged to employee credit card or similar annotation from vendor indicating the expense has been paid in full). In addition, claims for reimbursement over \$100 must contain a written statement of justification for purchase as support documentation.
703690	3160	Inter-Agency Pmts - Admin Expense	Payments to another state agency for materials and supplies.
<u>PURCHASES FOR RESALE</u>			
703700	3411	Resale-Food	Purchase of food ingredients used in preparing meals by the institution's dining halls.
703701	3411	Resale-Concessions	Purchase of food ingredients, kitchen supplies, kitchen cleaning supplies by a central buying unit, but not placed in the inventory of that unit.
703702	3411	Resale-Meat	Purchase of meat used in preparing meals by the institution's dining halls.
703703	3411	Resale-Kitchen Sup	Supplies such as napkins, plates, kitchenware and other items that are routinely used up or replaced. Also cleaning supplies and materials peculiar to kitchen and dining room operations.
703704	3411	Residential Life Inventoried Supp-Kitchen	Supplies such as napkins, plates, kitchenware and other items that are routinely used up or replaced. Also cleaning supplies and materials peculiar to kitchen and dining room operations.
703705	3411	Residential Life Employee Meals Cost of Goods Offset	Meals served to dining hall employees as a result of the employees working through meal periods. (Restricted Use)
703706	3411	Audiology Equipment & Supplies	Purchase of audiology equipment and supplies for resale
703707	3411	Speech/Language Equip & Supplies	Purchase of speech/language equipment and supplies for resale
703714	6411	Resale-MEI	Resale Inventoried Equipment
703715	3521	Shop & Mat-Production	Purchase of small tools and similar items used in producing goods or services for sale. Does not include raw materials used in the production of products for sale.
703716	6411	Raw Material and Stock/Supply Items	Purchase of merchandise for resale. Includes supplies and raw materials used in producing merchandise for resale.
703717	6411	Resale-Books	Purchase of books, textbooks for resale.
703718	6411	Resale-Computers	Purchase of computers for resale.
703719	6411	Art Supplies	Purchase of art supplies for resale.
703720	6411	Supplies (Cards)	Purchase of supplies (cards).

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703721	6411	Graduation	Purchase of graduation supplies for resale.
703722	6411	Novelties	Purchase of novelties for resale.
703723	6411	Phone Cards	Purchase of phone cards for resale.
703724	6411	Rebates	
703725	6411	Resale – Software	Purchase of software for resale.
703726	6411	Resale-Supplies	Purchase of supplies for resale.
703727	6411	Resale Nursing Supplies	Purchase of Nursing supplies for resale.
703728	6411	Resale-Clothing	Purchase of clothing for resale.
703729	6411	Freight	Cost of freight associated with the purchase of stock items, supplies, or ingredients for resale.
703730	6411	Discount Lost	Discounts associated with the purchase of merchandise for resale lost due to the passage of the time deadline.
703731	6411	Discounts Taken	Discounts associated with the purchase of merchandise for resale taken before the passage of the time deadline.
703732	6411	Lab Receipts Purchased	Purchase of departmental lab receipts for resale.
703734	6411	Resale-Juice	Purchase of juice for resale.
703735	6411	Resale-Candy/Gum	Purchase of candy, gum, snack items for resale.
703736	6411	Resale-Canned Drinks	Purchase of canned drinks for resale.
703737	6411	Resale-Other Food	Purchase of food or food ingredients for resale.
703738	6411	Resale-Hot Drinks	Purchase of hot drink ingredients for resale.
703739	6411	Resale-Bottled Drinks	Purchase of bottled drinks for resale.
703740	6411	Resale-Gas	Purchase of gasoline for resale.
703741	6411	Resale-Tires	Purchase of tires for resale.
703742	6411	Resale-Parts	Purchase of parts, batteries, stock items for resale.
703743	6411	Resale-Oil	Purchase of oil for resale.
703744	6411	Resale-Diesel	Purchase of diesel for resale.
703745	6411	Resale-Drugs	Purchase of prescription or over the counter drugs for resale.
703746	6411	Resale-Licenses	Purchase of licenses (fishing, hunting licenses, etc.) for resale.
703747	6411	Resale-Cigarettes	Purchase of cigarettes for resale.
703755	6411	Resale-Printing	Purchase of printed materials, manuals for resale.
703758	6411	Feed Ingredients	Purchase of ingredients (hay, grain, etc.) to be used in the production of livestock feed.
703760	6411	Seed Stock	Purchase of seed stock for resale.
703761	6411	Seed Stock	Purchase of seed stock for resale.
703762	6411	Seed Stock	Purchase of seed stock for resale.
703763	6411	Seed Stock	Purchase of seed stock for resale.
703764	6411	Seed Stock	Purchase of seed stock for resale.

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703765	6411	Seed Stock	Purchase of seed stock for resale.
703766	6411	Seed Stock	Purchase of seed stock for resale.
703767	6411	Seed Stock	Purchase of seed stock for resale.
703768	6411	Seed Stock	Purchase of seed stock for resale.
703769	6411	Seed Stock	Purchase of seed stock for resale.
703770	6411	Telephone Service	Purchase of telephone service for resale.
703771	6411	Telephone Long Distance	Purchase of telephone long distance for resale.
703772	6411	Telephone Equipment	Purchase of telephone equipment for resale.
703773	6411	Telephone – Other	Purchase of other telephone services for resale.
703774	6411	Data Line Connectivity	Purchase of data line connectivity for resale.
703775	6411	Data Line Equipment	Purchase of data line equipment for resale.
703776	6411	Data Line – Other	Purchase of other data line for resale.
703780	6411	Resale of Services	Resale of services.
703781	6411	Resale – Electricity	Physical Plant resale of electricity.
703782	6411	Resale – Natural Gas	Physical Plant resale of natural gas.
703783	6411	Resale – Water	Physical Plant resale of water.
703784	6411	Resale – Sewer Service	Physical Plant resale of sewer service.
703790	6412	Merchandise for Resale-Livestock	Merchandise For Resale—Livestock—Purchase of livestock intended to be resold.

BOOKS AND PERIODICALS

703800	4212	Library Resource Items	Library Books, Periodicals and Other Materials.
703801	4212	Library Resource Items	Library Books, Periodicals and Other Materials.

EQUIPMENT UNDER \$500 WITH A USEFUL LIFE OF 1 YEAR OR MORE

703901	4111	Office Furniture and Equipment	Office Furniture and Equipment—Payments for office machines (e.g., typewriters, adding machines, postage machines, etc.); furniture (e.g., desks, chairs, files, etc.); office equipment (e.g., direct copiers and stencil type duplicators, offset press, binding machinery, photographic equipment used in printing etc.) and movable equipment and furniture purchased under authority granted in bond or capital outlay appropriations.
703902	4112	Data Processing Equipment	Data Processing Equipment—Payments for purchase of data processing equipment (hardware) (e.g., computers (including personal/lap top versions), punches, sorters, printers, etc.).
703904	4115	Equip & Furniture-Residential, Educ.	Equipment and Furniture, Residential, Educational and Institutional—Purchase of furniture and equipment used in a residence, school or institution of the state such as kitchen equipment, bedroom, recreation room and dining room furniture, school furniture (e.g., desks and chairs), sweepers and mechanical floor washing machines, equipment used in the operation of a laundry or laundry service, fixed building equipment (e.g., hot water heaters, air conditioners, etc.) and playground, laboratory (non-medical), sports, occupational therapy, yard and museum equipment. Also, purchases from bond or other capital outlay funds.

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703905	4116	Equipment-Medical	Equipment, Medical—Purchase of equipment utilized in patient care (e.g., hospital beds, examining tables operating room equipment, etc.). Also, purchase of scientific equipment used in medical laboratory testing or diagnostic service. Do not include non-medical laboratory equipment or institutional –type furniture (code 4115).
703907	4117	Equipment-Manufacturing and Production	Equipment Manufacturing—Purchase of bailers, pumps, electric generators, etc. used in producing heat, electricity, water or other utilities. Also, equipment used to produce or process materials for sale or use by an agency (e.g., food canning machinery, auto tag production machinery, etc.).
703908	4118	Equipment-Shop	Equipment, Shop—Purchase of equipment used to maintain and repair agency buildings and equipment (e.g., carpenter or automotive shop equipment).
703910	4119	Equipment-Construction	Equipment, Construction—Purchase of machinery and equipment utilized in all phases of construction. Also purchase of drafting and surveying equipment.
703912	4122	Equip-Fire, Safety and Law Enforcement	Equipment, Fire, Safety and Law Enforcement—Purchase of fire fighting equipment, safety equipment (e.g., alarm devices, etc.) rescue and law enforcement equipment (e.g., guns, radar, etc.)
703914	4123	Equipment-Telecomm	Equipment, Telecommunications—Purchase of telecommunication equipment (e.g., radio, TVs, fax machines, & telephone equipment).
703916	4124	Equipment-Agriculture	Equipment Agriculture—Purchase of machinery and tools used in operating farms, dairies or other agricultural activities.
703918	4125	Equipment-Lab	Equipment, Lab—Purchase of scientific equipment used in the operation of a non-medical lab.
703920	4127	Equipment-Motor Vehicle	Equipment, Motor Vehicle, Trailer Beds, Etc.—Purchase of equipment mounted on motor vehicles (e.g., winch, loader gate, spray tank, canopy, etc.).
703922	4128	Equipment - Comm Trucks and Buses	Equipment, Motor Vehicles, Trucks and Buses—Purchase of motor vehicles designed primarily for commercial use, e.g., trucks and buses.
703924	4129	Equipment - Passenger Cars	Equipment, Motor Vehicles, Passenger—Purchase of vehicles primarily designed for personal transportation for five or fewer people (includes station wagons and minivans).
703925	4212	Equipment-Textbooks	Payments for purchase of publications or other library items for reference use. Also, may include payments for purchase for purchase of textbooks used for Students in a classroom.
703940	4115	Inter-Agency Pmts-Prop, Furn, Equip	Payments to another state agency for purchases of equipment or other assets.
<u>EQUIPMENT UNDER \$5,000 WITH A USEFUL LIFE OF 1 YEAR OR MORE (REPORTED BY OTHER AGENCIES)</u>			
703950	4111	Office Furniture and Equipment	Office Furniture and Equipment.
703952	4112	Data Processing Equipment	Data Processing Equipment.
703954	4115	Equip & Furniture-Res, Educ and Instit	Equipment and Furniture, Residential, Educational and Institutional.
703956	4116	Equipment-Medical	Equipment, Medical.
703958	4117	Equipment-Manufacturing and Production	Equipment, Manufacturing.
703960	4118	Equipment-Shop	Equipment, Shop.
703962	4119	Equipment-Construction	Equipment, Construction.
703964	4122	Equip-Fire, Safety and Law Enforcement	Equipment, Fire, Safety and Law Enforcement.
703966	4123	Equipment-Telecomm	Equipment, Telecommunications.
703968	4124	Equipment-Agriculture	Equipment Agriculture.
703970	4125	Equipment-Lab	Equipment, Lab.

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703972	4127	Equipment-Motor Vehicle	Equipment, Motor Vehicle, Trailer Beds, Etc.
703974	4128	Equipment-Commercial Trucks and Buses	Equipment, Motor Vehicles, Trucks and Buses.
703976	4129	Equipment-Passenger Cars	Equipment, Motor Vehicles, Passenger.
703980	4115	Inter-Agency Pmts-Prop, Furn, Equip	Payments to another state agency for purchases of equipment or other assets

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

704000	4111	Office Furniture and Equipment	Office Furniture and Equipment.
704001	4112	Data Processing Equipment	Data Processing Equipment.
704002	4115	Equip & Furniture-Res, Educ and Institut	Equipment and Furniture, Residential, Educational and Institutional.
704003	4116	Equipment-Medical	Equipment, Medical.
704004	4117	Equipment-Manufacturing and Production	Equipment, Manufacturing.
704005	4118	Equipment-Shop	Equipment, Shop.
704006	4119	Equipment-Construction	Equipment, Construction.
704007	4122	Equip-Fire, Safety and Law Enforcement	Equipment, Fire, Safety and Law Enforcement.
704008	4123	Equipment-Telecomm	Equipment, Telecommunications.
704009	4124	Equipment-Agriculture	Equipment, Agriculture.
704010	4125	Equipment-Lab	Equipment, Lab.
704011	4127	Equipment-Motor Vehicle	Equipment, Motor Vehicle, Trailer Beds, Etc.
704012	4128	Equipment-Commercial Trucks and Buses	Equipment, Motor Vehicles, Truck and Buses.
704013	4129	Equipment-Passenger Cars	Equipment, Motor Vehicles, Passenger.
704014	4211	Library Equipment	Equipment-Library-Payments for purchase of book stacks and other specialized equipment utilized in the operation of libraries.
704015	4115	Inter-Agency Pmts-Prop, Furn, Equip	Payments to another state agency for purchases of equipment or other assets.

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

704030	4125	Lab Equipment	Equipment, Lab—Purchase of scientific equipment used in the operation of a non-medical lab.
704031	4116	Medical Lab Equip	Equipment, Medical – Purchase of scientific equipment used for a medical lab.
704032	4115	Other Research Equip	Equipment, Other – Purchase of scientific equipment used outside of the lab for research or purchase of scientific research prototype.

PERPETUAL SOFTWARE LICENSES BETWEEN \$500 AND \$5,000

704050	4113	Software Between \$500 and \$5000	Data Processing Software-Purchase of perpetual software licenses used in data processing.
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SOFTWARE OVER \$5,000 (For A&M Institutions, capitalization level remains at \$500.)

704100	4113	Software Over \$5,000	Data Processing Software—Purchase of perpetual software licenses used in data processing.
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EQUIPMENT \$5,000 OR GREATER PURCHASED WITH NON-FEDERAL FUNDS (For A&M Institutions, capitalization level remains at \$500.)

704200	4111	Office Furniture and Equipment	Office Furniture and Equipment.
704201	4111	Non Fed Art Work/Collections	Equipment.
704202	4112	Data Processing Equipment	Data Processing Equipment.
704204	4115	Equip & Furniture-Res, Educ and Institut	Equipment and Furniture, Residential, Educational and Institutional.
704206	4116	Equipment-Medical	Equipment, Medical.
704208	4117	Equipment-Manufacturing and Production	Equipment Manufacturing.
704210	4118	Equipment-Shop	Equipment, Shop.
704212	4119	Equipment-Construction	Equipment, Construction.
704214	4122	Equip-Fire, Safety and Law Enforcement	Equipment, Fire, Safety and Law Enforcement.
704216	4123	Equipment-Telecomm	Equipment, Telecommunications.
704218	4124	Equipment-Agriculture	Equipment Agriculture.
704220	4125	Equipment-Lab	Equipment, Lab.
704222	4127	Equipment-Motor Vehicle	Equipment, Motor Vehicle, Trailer Beds, Etc.
704224	4128	Equipment-Commercial Trucks and Buses	Equipment, Motor Vehicles, Trucks and Buses.
704226	4129	Equipment-Passenger Cars	Equipment, Motor Vehicles, Passenger.
704228	4211	Library Equipment	Equipment-Library-Payments for purchase of book stacks and other specialized equipment utilized in the operation of libraries.
704229	4115	Inter-Agency Payments-Property	Payments to another state agency for purchases of equipment or other assets enumerated under object of expenditure category 4000. Also, includes payment of principal and interest on related debts paid to another state agency.

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

704230	4111	Office Furniture and Equipment	Office Furniture and Equipment.
704232	4112	Data Processing Equipment	Data Processing Equipment.
704234	4115	Equip & Furniture-Res, Educ and Institut	Equipment and Furniture, Residential, Educational and Institutional.
704236	4116	Equipment-Medical	Equipment, Medical.
704238	4117	Equipment-Manufacturing and Production	Equipment, Manufacturing.
704240	4118	Equipment-Shop	Equipment, Shop.
704242	4119	Equipment-Construction	Equipment, Construction.
704244	4122	Equip-Fire, Safety and Law Enforcement	Equipment, Fire, Safety and Law Enforcement.
704246	4123	Equipment-Telecomm	Equipment, Telecommunications.
704248	4124	Equipment-Agriculture	Equipment Agriculture.
704250	4125	Equipment-Lab	Equipment, Lab.
704252	4127	Equipment-Motor Vehicle	Equipment, Motor Vehicle, Trailer Beds, Etc.
704254	4128	Equipment-Commercial Trucks and Buses	Equipment, Motor Vehicles, Trucks and Buses.
704256	4129	Equipment-Passenger Cars	Equipment, Motor Vehicles, Passenger.

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704258	4211	Library Equipment	Equipment-Library-Payments for purchase of book stacks and other specialized equipment utilized in the operation of libraries.
704259	4115	Inter-Agency Pmts-Prop, Furn, Equip	Payments to another state agency for purchases of equipment or other assets.
<u>EQUIPMENT PURCHASED FOR AND TITLED TO STUDENTS</u>			
704260	4111	Office Furniture and Equipment	Office Furniture and Equipment.
704262	4112	Data Processing Equipment	Data Processing Equipment.
704264	4115	Equip & Furniture-Res, Educ and Institut	Equipment and Furniture, Residential, Educational and Institutional.
704266	4116	Equipment-Medical	Equipment, Medical.
704268	4117	Equipment-Manufacturing and Production	Equipment Manufacturing.
704270	4118	Equipment-Shop	Equipment, Shop.
704272	4119	Equipment-Construction	Equipment, Construction.
704274	4122	Equip-Fire, Safety and Law Enforcement	Equipment, Fire, Safety and Law Enforcement.
704276	4123	Equipment-Telecomm	Equipment, Telecommunications.
704278	4124	Equipment-Agriculture	Equipment Agriculture.
704280	4125	Equipment-Lab	Equipment, Lab.
704282	4127	Equipment-Motor Vehicle	Equipment, Motor Vehicle, Trailer Beds, Etc.
704284	4128	Equipment-Commercial Trucks and Buses	Equipment, Motor Vehicles, Trucks and Buses.
704286	4129	Equipment-Passenger Cars	Equipment, Motor Vehicles, Passenger.
<u>LEASE PURCHASE EQUIPMENT</u>			
704300	4111	Office Furniture and Equipment	Office Furniture and Equipment.
704302	4112	Data Processing Equipment	Data Processing Equipment.
704304	4115	Equip & Furniture-Res, Educ and Institut	Equipment and Furniture, Residential, Educational and Institutional.
704306	4116	Equipment-Medical	Equipment, Medical.
704308	4117	Equipment-Manufacturing and Production	Equipment Manufacturing.
704310	4118	Equipment-Shop	Equipment, Shop.
704312	4119	Equipment-Construction	Equipment, Construction.
704314	4122	Equip-Fire, Safety and Law Enforcement	Equipment, Fire, Safety and Law Enforcement.
704316	4123	Equipment-Telecomm	Equipment, Telecommunications.
704318	4124	Equipment-Agriculture	Equipment Agriculture.
704320	4125	Equipment-Lab	Equipment, Lab.
704322	4127	Equipment-Motor Vehicle	Equipment, Motor Vehicle, Trailer Beds, Etc.
704324	4128	Equipment-Commercial Trucks and Buses	Equipment, Motor Vehicles, Trucks and Buses.
704326	4129	Equipment-Passenger Cars	Equipment, Motor Vehicles, Passenger.
704340	4311	Furniture and Equipment	Payments of a lease contract for furniture and equipment that provides for a purchase option at some price below the original sale price
704341	4312	Data Processing Equipment	Payments of a lease contract for electronic data processing equipment that provides for a purchase option at some price below the original sale price

OSU Expend. Subcode	State Object Code	Subcode Description	Object Code Description
704342	4313	Data Processing Software	Payments of a lease contract for data processing software that provides for a purchase option at some price below the original sale price
<u>FABRICATED PURCHASE OVER \$5,000</u>			
704350	4125	Lab Equipment	Equipment, Lab—Purchase of scientific equipment used in the operation of a non-medical lab.
704351	4116	Medical Lab Equip	Equipment, Medical – Purchase of scientific equipment used for a medical lab.
704352	4115	Other Research Equip	Equipment, Other – Purchase of scientific equipment used outside of the lab for research or purchase of scientific research prototype.
<u>FIXTURES</u>			
704400	4115	Equip and Furniture-Res, Educ, Institut	Fixed Building Equipment Purchased from Operational Funds--Plumbing fixtures, air conditioning machinery (includes window type), light fixtures, hot water heaters, etc. that are additions to or replacements for existing equipment. Only these purchases under contractual arrangement (installation included) should be coded under contractual services.
<u>BUILDINGS</u>			
704500	4611	Buildings and Other Structures-Purchase	Buildings (Including Fixed Equipment)--Include all expenditures equal to or greater than \$10,000 for new buildings, additions, and betterments to existing buildings.
704510	4621	Building Construction	Buildings and Other Structures-Construction and Renovation-Payments for new construction and alterations, additions and improvements to existing buildings; including permanent, fixed equipment (e.g., heat/air conditioning unit); installation of electric wiring and erection of power transmission and telephone lines. Also includes payments for improvement and alterations to other capital structures.
704550	4611	Leasehold Improvements	Buildings (Including Fixed Equipment)--Include all expenditures equal to or greater than \$10,000 for new buildings, additions, and betterments to existing buildings.
<u>ALTERATIONS</u>			
704600	4511	Non-Structural Improvements	Non-Structural Improvements--Use to code the cost of all expenditures of a contractual nature to alterations to land.
704605	4621	Infrastructure	Non-Structural Improvements--Use to code the cost of all expenditures of a contractual nature to alterations to land.
704610	4621	Building Renovation	Buildings and Other Structures—Construction and Renovation—Payments for new construction and alterations, additions and improvements to existing buildings; including permanent, fixed equipment (e.g., heat/air conditioning unit); installation of electric wiring and erection of power transmission and telephone lines. Also, includes payments for improvement and alterations to other capital structures.
704620	4622	Major Maintenance and Repair of Equip	Major Maintenance and Repair of Equipment-Payments for nonrecurring maintenance and repair of equipment (e.g., heavy equipment engine overhaul).
<u>LAND</u>			
704700	4511	Land Purchases	Land Purchases—Used for the purchase of land or an interest in land.
704710	4512	Right-of-Way Purchase	Right-of-Way Purchase-Payments for purchase of right-of-way and related expenses (e.g., relocation of utilities, necessary court costs, relocating improvements, etc.).

OSU Expend. Subcode	State Object Code	Subcode Description	Object Code Description
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SPACE RENTAL

704760	3211	Rent of Office Space	Rent of Building Space, Office-Internal Facility (on-campus space rental other than storage).
704761	3211	Rent of Office Space	Rent of Building Space, Office-External Facility
704765	3212	Rent of Land	Rent of land required for and in the operation of a state agency.
704770	3213	Rent of Other Building Space	Rent of Other Building Space—Internal Facility--Payments for rent of warehouses, storage units, booth spaces, etc. used for operation of a state agency (off campus space rental for storage space and other).
704771	3213	Rent of Other Building Space	Rent of Other Building Space—External Facility--Payments for rent of warehouses, storage units, booth spaces, etc. used for operation of a state agency (off campus space rental for storage space and other).

DEPRECIATION AND AMORTIZATION

704800	Equipment Depreciation
704810	Building Depreciation
704820	Amortization

RENEWALS AND REPLACEMENTS

704890	Renewals & Replacements
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IN-STATE TRAVEL (For use only on travel requisitions.)

705100	2111	In-State Mileage	In-State Mileage—Reimbursement claimed on a mileage basis for use of a privately-owned vehicle for in-state travel. Also, include mileage for a rental car.
705110	2112	In-State Meals	In-State Per Diem—Meals (subsistence).
705120	2113	In-State Public Transportation Charges	In-State Transportation—Does not include taxi and limousine charges incurred in going to and coming from a railway station or airport. Include all other transportation charges.
705130	2114	In-State Misc. Charges	In-State Miscellaneous—Include all other charges listed on travel claims such as phone, registration fees, taxi, limousine, etc.
705140	2115	In-State Lodging	In-State Lodging
705160	2131	In-State Travel Reimb-Non-State Empl	Travel Reimbursement, Non-State Employees—Reimbursement of authorized travel to individuals who are not salaried officers or employees of the state.
705170	2211	In-State Airline Ticket Purchases	Payment for direct-purchase of commercial airline tickets from an approved travel agency for in-state and out-of-state travel of state employees, state officials, and other persons traveling on official state business.

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

705200	2121	Out-of-State Mileage	Out-of-State Mileage—Reimbursement claimed on a mileage basis for use of privately owned motor vehicles including mileage to and from the in-state point of departure for out-of-state travel.
705210	2123	Out-of-State Meals	Out-of-State Per Diem—Meals (Subsistence)
705220	2122	Out-of-State Transportation	Out-of-State Transportation—Reimbursement for transportation charges going to and coming from points outside the state. Do not include mileage reimbursement.
705230	2125	Out-of-State Misc.	Out-of-State Miscellaneous—All other legal charges listed on travel claims incurred during official travel such as phone, telegraph, etc.
705240	2126	Out-of-State Lodging	Out-of-State Lodging

OSU Expend. Subcode	State Object Code	Subcode Description	Object Code Description
705250	2124	Out-of-State Local Transportation	Out-of-State Local Transportation—Costs of Taxis, buses, etc. incurred while traveling on official business.
705260	2131	Out-of-State Travel Reimb-Non-State	Travel Reimbursement, Non-State Employees—Reimbursement of authorized travel to individuals who are not salaried officers or employees of the state.
705270	2211	Out-of-State Airline Ticket Purchases	Payment for direct-purchase of commercial airline tickets from an approved travel agency for in-state and out-of-state travel of state employees, state officials, and other persons traveling on official state business.
<u>OUT-OF-COUNTRY TRAVEL (For use only on travel requisitions.)</u>			
705300	2121	Out-of-Country Mileage	Out-of-State Mileage—Reimbursement claimed on a mileage basis for use of privately owned motor vehicles including mileage to and from the in-state point of departure for out-of-state travel.
705310	2123	Out-of-Country Meals	Out-of-State Per Diem—Meals (Subsistence)
705320	2122	Out-of-Country Transportation	Out-of-State Transportation—Reimbursement for transportation charges going to and coming from points outside the state. Do not include mileage reimbursement.
705330	2125	Out-of-Country Misc.	Out-of-State Miscellaneous—All other legal charges listed on travel claims incurred during official travel such as phone, telegraph, etc.
705340	2126	Out-of-Country Lodging	Out-of-State Lodging
705350	2124	Out-of-Country Local Transportation	Out-of-State Local Transportation—Costs of Taxis, buses, etc. incurred while traveling on official business.
705360	2131	Out-of-Country Reimb-Non-State Empl	Travel Reimbursement, Non-State Employees—Reimbursement of authorized travel to individuals who are not salaried officers or employees of the state.
705370	2211	Out-of-Country Airline Ticket Purchases	Payment for direct-purchase of commercial airline tickets from an approved travel agency for in-state and out-of-state travel of state employees, state officials, and other persons traveling on official state business.
<u>TRAVEL - NOT PERSONAL REIMBURSEMENT</u>			
705480	2113	Travel -Not Personal Reimbursement	Inter-Agency -Travel Expenses-Payments to other state agencies for travel, Not Personal Reimbursement--Include payments to university-operated motor pool.
705481	2211	Travel – Pikepass	Payments to other state agencies for travel – include OTA Pikepass invoices.
<u>IN-STATE TRAVEL DIRECT PAID</u>			
705500	2211	Airline Tickets-Direct	Purchase of Airline Tickets-Payment for direct-purchase of commercial airline tickets from an approved travel agency for out-of-state travel.
705510	2213	Food & Lodging-Direct Paid	Purchase of Food and Lodging—Agency Direct—Payment for food, lodging and other expenses by state agencies authorized to contract for such travel related purchases for employees under 74 O.S., §500.2, or other edict (e.g., grant or contract).
705520	2215	Registration-Agency-Direct	Direct payment of registration fees for official workshops, seminars, conferences and meetings, etc.
<u>OUT-OF-STATE TRAVEL DIRECT PAID</u>			
705600	2211	Airline Tickets-Direct	Purchase of Airline Tickets-Payment for direct-purchase of commercial airline tickets from an approved travel agency for out-of-state travel.
705610	2213	Food & Lodging-Direct Paid	Purchase of Food and Lodging—Agency Direct—Payment for food, lodging and other expenses by state agencies authorized to contract for such travel related purchases for employees under 74 O.S., §500.2, or other edict (e.g., grant or contract).
705620	2215	Registration-Agency	Direct payment of registration fees for official workshops, seminars, conferences and meetings, etc.

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

705700	2211	Airline Tickets-Direct	Purchase of Airline Tickets—Payment for direct-purchase of commercial airline tickets from an approved travel agency for out-of-state travel.
705710	2213	Food & Lodging-Direct Paid	Purchase of Food and Lodging—Agency Direct—Payment for food, lodging and other expenses by state agencies authorized to contract for such travel related purchases for employees under 74 O.S., §500.2, or other edict (e.g., grant or contract).
705720	2215	Registration-Agency	Direct payment of registration fees for official workshops, seminars, conferences and meetings, etc.

DIRECT PAID LODGING FOR STUDENT (NON-EMPLOYEES)

705900	2212	Student (Non-Employees) Travel Exp	Travel related expenses, such as meals and lodging, etc., for students participating in school activities.
705901	2212	Sport Team Travel	Travel related expenses, such as meals and lodging, etc., for students participating in school activities.
705902	2212	Post Season Sport Team Travel	Travel related expenses, such as meals and lodging, etc., for students participating in school activities.
705903	2212	Band Travel	Travel related expenses, such as meals and lodging, etc., for students participating in school activities.
705904	2212	Spirit Group Travel	Travel related expenses, such as meals and lodging, etc., for students participating in school activities.
705905	2212	Recruits/Official Visits	Travel related expenses, such as meals and lodging, etc., for students participating in school activities.

COMMUNICATIONS-FEDEX, UPS, PRIORITY MAIL, ETC.

706100	3111	Freight Expenses	Incoming Freight, Express, or Other Transportation Charges--Include freight charges that cannot be charged as part of the original commodity. Outgoing Freight, Express, or other transportation paid on supplies shipped from local offices.
706120	3111	Fedex, UPS-Pr. Mail	Fedex, Ups, Priority Mail
706122	3111	International Air Mail	International Air Mail
706124	3111	Presort Services	Presort Services
706126	3111	Ground Services	Ground Services
706128	3111	Air Express Service	Air Express Service

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

706200	3112	Stamps and Postage Meter	Stamps and Postage Meter Postage--Purchase of stamps and cost of postage meters. Does not include rental or priority mail.
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COMMUNICATIONS - TELEPHONE, TELEGRAPH AND RADIO - MONTHLY PHONE EQUIP CHARGES AND LOCAL CALLS

706300	3113	Telephone Equip Charges and Local Calls	Telephone, telegraph, radio, mobile phone, pager, etc. (Not to include lease or maintenance agreements.)
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COMMUNICATIONS - TELEPHONE, TELEGRAPH AND RADIO - LONG DISTANCE PHONE CALL CHARGES

706350	3113	Telephone-Long Distance	Telephone, telegraph, radio, mobile phone, pager, etc.
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COMMUNICATIONS - TELEPHONE, TELEGRAPH AND RADIO - CELLULAR PHONE MONTHLY CHARGES

706400	3113	Cellular/Pager Monthly Charges	Telephone, telegraph, radio, mobile phone, pager, etc.
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OSU Expend. Subcode	State Object Code	Subcode Description	Object Code Description
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COMMUNICATIONS - TELEPHONE, TELEGRAPH AND RADIO - CELLULAR PHONE LONG DISTANCE CHARGES

706450 3113 Cellular/Pager-Long Distance Telephone, telegraph, radio, mobile phone, pager, etc.

UTILITIES

707001 3135 Other Utility Charges Payments to suppliers of utilities and utility type services.

707002 3137 Electricity Payments to utility companies for electric services

707003 3136 Natural Gas Payments to utility companies for natural gas services.

707004 3135 Chilled Water Payments to utility companies.

707005 3135 Steam Payments to utility companies.

707006 3135 Water Payments to utility companies.

707007 3135 Sewer Payments for sewer services.

707008 3135 Hot Water Payments to utility companies.

BUILDING, PROPERTY/EQUIPMENT INSURANCE

707101 3152 Building Insurance Premiums, Property or Liability Insurance (Higher ED. ASA)—Payments of premiums for property and liability insurance not provided through the state Risk Management Program.

707110 3152 Property Insurance Premiums, Property or Liability Insurance (Higher ED. ASA).

707120 3152 Equipment Insurance Premiums, Property or Liability Insurance (Higher ED. ASA).

707180 3131 Dept of Central Serv Risk Mgmt for Liab Inter Agency Payments-Risk Management-Payments to the Department of Central Services Risk Management for liability insurance.

CUSTODIAL, REPAIRS AND MAINTENANCE

707200 3311 Repair-Bldgs & Grounds Maintenance and Repair of Building and Grounds—Payments for maintaining and repairing a building (includes materials, supplies, and labor costs). Include payments for repairs to buildings and grounds due to wear and accidents (e.g., roof repairs, painting, payments to plumbers and welders, etc.). Also include payments for services for maintenance of buildings and grounds (e.g., janitorial service, trash hauling, exterminators.)

707210 3312 Repair- Equipment Repairs to Equipment--Repairs to equipment affected by wear and accident. Will also include payments to workers doing such repair.

707220 3313 Repair-Telecom Equipment Repair, Telecommunications Equipment--Materials and parts used by an agency in maintaining and repairing an agency's telecommunications equipment.

707230 3314 Repair- Data Processing Equipment Repair-Data Processing Equipment--Payments for maintenance contracts, materials and parts used by an agency in maintaining and repairing data processing equipment.

707240 3315 Repair-Software Repair Data Processing Software--Payments for maintenance contracts, materials and parts in maintaining data processing software.

MAINTENANCE CONTRACTS/SERVICE AGREEMENTS

707310 3311 Maint-Bldgs & Grounds Maintenance and Repair Contracts, Buildings, and Grounds-- Payments for maintaining and repairing a building (includes materials, supplies and labor costs). Include payments for repairs to buildings and grounds due to wear and accidents (e.g., roof repairs, painting, payments to plumbers and welders, etc.). Also include payments for services for maintenance of buildings and grounds (e.g., janitorial service, trash hauling, exterminators.)

707311 3311 Refuse Service Maintenance and Repair of Building and Grounds.

707312 3311 Incineration BioHazard Maintenance & Repair of Buildings and Grounds.

OSU Expend. Subcode	State Object Code	Subcode Description	Object Code Description
707313	3311	Extermination Service	Maintenance & Repair of Buildings and Grounds.
707314	3150	Moving Expense – State Agency	Payments of expenses related to the movement or relocation of a state agency's furniture and equipment, as when an office moves to a new location. (NOTE: Does not cover moving expenses for an employee permanently transferred and relocated at the request of a state agency. See subcode 8300.)
707320	3312	Maint- Equipment	Maintenance of Equipment—Contracts for maintenance of machinery and equipment.
707330	3313	Maint-Telecom Equipment	Maintenance and Repair Contract, Telecommunications Equipment --Payments for maintenance contracts, materials and parts used by an agency in maintaining and repairing an agency's telecommunications equipment.
707331	3311	Elevator/Escalator Contracts	Maintenance and Repair Contracts, Buildings, and Grounds.
707332	3311	Elev/Escal Damages/Upgrades	Maintenance and Repair Contracts, Buildings, and Grounds.
707340	3314	Maint- Data Processing Equipment	Maintenance and Repair Contract, Data Processing Equipment --Payments for maintenance contracts, materials and parts used by an agency in maintaining and repairing data processing equipment.
707350	3315	Maint-Software	Maintenance and Repair Contract, Data Processing Software--Payments for maintenance contracts, materials and parts in maintaining data processing software.
707352	3315	Medical Manager Software	Maintenance and Repair Contract, Data Processing Software.
707353	3315	RX Health Center Software	Maintenance and Repair Contract, Data Processing Software.
707355	3315	ID Card System Software	Maintenance and Repair Contract, Data Processing Software.
<u>MOTOR VEHICLE SERVICE-MAINTENANCE EXPENSE</u>			
707400	3312	Motor Vehicle Maint	Repairs to Equipment--Repairs to equipment affected by wear and accident. Will also include payments to workers doing such repair.
<u>PRINTING AND BINDING SERVICES</u>			
708010	3115	Printing Services/Contracts	Printing, Binding and Duplicating Services/Contracts—This will include printing of reports and other contractual printing costs of a general nature. Purchase of printed forms, stationary, educational brochures, advertising etc. should be charged to appropriate supply items.
<u>LAB AND RESEARCH TESTING SERVICES</u>			
708030	1529	Testing Laboratories	Testing Laboratories – Payments for services providing physical, chemical and other analytical testing (except medical and veterinary) in a laboratory or on-site.
708031	1582	Medical and Diagnostic Laboratories	Medical and Diagnostic Laboratories – Payments for services providing analytical or diagnostic services, generally to the medical profession or patient referrals.
708032	1553	Veterinary Services	Veterinary Services – Payments for services providing veterinary medicine, dentistry, or surgery for animals. Also includes testing services for veterinarians.
708033	3721	Laboratory Services	Payments for services used in diagnostic laboratory testing of human and animal specimens. Includes the cost of services used in other testing. This would include the cost of supplies purchased in conjunction with the service.
<u>EQUIPMENT AND SERVICES RENTAL</u>			
708050	3214	Equip/Machinery Rental	Rent of Equipment—Rent for equipment and machinery used by an agency (does not include electronic data processing machinery). Rental of equipment used in producing or processing a commodity should be included in the cost.
708060	3215	Telecom Equip Rental	Rent of Telecommunications Equipment--Payments for rental of telephone or fax equipment excluding lease purchase options.

OSU Expend. Subcode	State Object Code	Subcode Description	Object Code Description
708065	3216	Electronic Data Processing Equip Rental	Rent of Electronic Data Processing Equipment--Payments for rent of equipment utilized in data processing, excluding lease purchase options.
708070	3217	Data Processing Software Rental Charges	Data Processing Software Subscriptions--Payments to computer vendors or software companies for subscriptions to various programming aids (e.g., assemblers, generators, sub-routine libraries, compilers, operating systems and application programs) does not include lease purchase options.
708071	3214	Truck Rental	Rent of Equipment--Rent for equipment and machinery used by an agency (does not include electronic data processing machinery). Rental of equipment used in producing or processing a commodity should be included in the cost.
708075	3219	Other Equip Rental	Other Rents (e.g., post office boxes, books, films, etc.). Payment for rent of a post office box must be made to the U.S. Post Office on a notarized claim form.
<u>COMPUTER SERVICE AGREEMENTS AND USER FEES</u>			
708100	1535	IT Service Level Agreement	Custom Computer Programming Services -- Payments for services providing the writing, modifying, testing, and supporting of software to meet the agency's needs.
708110	1536	Professional Services-Data Processing	Computer Systems Design Services -- Payments for services providing the planning and designing of computer systems that integrate computer hardware, software, and communication technologies. (The hardware and software components may be provided by the vendor, agency, or by a third party.)
<u>LEGAL, CONSULTING AND PROFESSIONAL FEES</u>			
708200	1566	Professional Services-General	Educational Services -- Payments for services providing instruction and training by specialized establishments such as schools, colleges, universities and training centers. (Includes payments for honorariums, speaker fees, etc.)
708201	1598	Event Officials	Other Professional Services -- General -- Athletic Events
708202	1598	Guarantees	Other Professional Services -- General -- Athletic Events
708203	1598	Event Staff	Other Professional Services -- General -- Athletic Events
708204	1598	Signage	Other Professional Services -- General -- Athletic Events
708205	1598	Coaches Show Production	Other Professional Services -- General -- Athletic Events
708210	1506	Professional Services-Accounting	Accounting, Tax Preparation, Bookkeeping, and Payroll Services -- Payments to establishments providing services for auditing, accounting, and preparation of financial records and statements, designing accounting systems, and etc.
708213	1545	Prof Serv-Environmental Consulting	Environmental Consulting Services -- Payments for services providing advice and assistance on environmental issues (i.e., environmental contamination, etc.).
708215	1540	Professional Services-Consulting	Administrative Management and General Management Consulting Services -- Payments for services providing operating advice and assistance on administrative management issues. Also includes general management consultants.
708216	1541	Professional Serv-Human Resources	Human Resources and Executive Search Consulting Services -- Payments for services providing advice and assistance in the area of human resources (i.e., personnel, benefits, compensation, search and recruitment).
708217	1557	Employment Placement	Employment Placement Services -- Payments for services providing employment listings and placement (of new employees). Also include supplying workers for limited periods of time (temporary help).
708218	1547	Research and Development-Engineering	Payments for services providing research and experimental development in the areas of physical, engineering, or life sciences (i.e., agriculture, electronics environmental, health, medicine, food, botany, etc.).
708220	1501	Professional Services-Legal	Offices of Lawyers -- Payments for legal services provided by offices of legal practitioners known as lawyers and attorneys.

OSU Expend. Subcode	State Object Code	Subcode Description	Object Code Description
708230	1570	Professional Services-Medical	Offices of Physicians (Except Mental Health Specialists) – Payments for services provided by doctors (M.D. or D.O.) in the practice of general or specialized medicine (except psychiatry or psychoanalysis) or surgery.
708231	1570	Radiographic Interpretation	Offices of Physicians (Except Mental Health Specialists) – Payments for services provided by doctors (M.D. or D.O.) in the practice of general or specialized medicine (except psychiatry or psychoanalysis) or surgery.
708232	1559	Transcription Services	Document Preparation Services – Payments for services providing such things as letter or resume writing; document editing or proofreading; typing, word processing, or desktop publishing; and stenographic (except court reporting), transcription, and other secretarial services dealing with documents.
708233	1576	Physician/Physical Therapy Exp	Offices of Physical, Occupational and Speech Therapists, and Audiologists – Payments for services provided by health practitioners in the practice of administering medically prescribed physical therapy treatment. Also, providing educational, recreational, and social activities for patients or individuals with disabilities.
708234	1571	Physicians, Mental Health Specialists	Offices of Physicians, Mental Health Specialists – Payments for services provided by doctors (M.D. or D.O.) primarily in the practice of psychiatry or psychoanalysis.
708235	1572	Prof Serv – Dental	Offices of Dentists – Payments for services provided by doctors (DMD, DDS, or DDS) in the practice of general or specialized dentistry or dental surgery.
708236	1548	Payments to Research Subjects	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.
708240	1522	Professional Services-Architectural	Architectural Services – Payments for services in the planning and designing of buildings and structures, whereby, applying knowledge of design, construction procedures, etc.
708241	1523	Professional Services-Landscape	Landscape Architectural Services – Payments for services in the planning and designing development of land areas, whereby, applying knowledge of land characteristics, landscape design, etc.
708242	1524	Professional Services-Engineering	Engineering Services – Payments for services providing plans, designs, and technical services during construction or installations, whereby, applying physical laws and principles of engineering.
708243	1525	Professional Services-Drafting	Drafting Services – Payments for services providing the drawing of detailed layouts, plans, and illustrations related to engineering and architectural specifications.
708245	5515	Professional Services-Law Enforcement	Payment to local subdivisions to supplement their law enforcement and safety programs (e.g., updating the police and fire equipment used to protect a community).
708246	1565	Investigative and Security Services	Payments for providing such things as investigative and detective services, guard and patrol services, protected pickup and delivery of valuable items, security system sales with installation and repair, or system monitoring services.
708250	1536	Professional Services-Data Processing	Computer Systems Design Services – Payments for services providing the planning and designing of computer systems that integrate computer hardware, software, and communication technologies. (The hardware and software components may be provided by the vendor, agency, or by a third party.)
708260	1526	Professional Services-Bldg Inspection	Building Inspection Services – Payments for services providing building inspections, whereby, evaluating building structures and physical conditions of property, and etc.
708261	1528	Professional Services-Surveying	Surveying and Mapping (Except Geophysical Services) – Payments for services providing the surveying and mapping of areas (except geophysical) such as for easements, etc.

OSU Expend. Subcode	State Object Code	Subcode Description	Object Code Description
708262	1530	Professional Services-Interior Design	Interior Design Services – Payments for services providing planning, designing, and administering projects in interior spaces.
708263	1532	Prof Serv-Graphic Design	Graphic Design Services – Payments for services providing planning, designing, and managing the production of visual communications.
708264	1552	Translation & Interpretation	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.
708270	1549	Professional Services-Advertising	Advertising and Related Services – Payments for services providing advertising campaigns and placing such advertising in newspapers, radio, television, etc. (not for just placing and ad in the newspaper – use OEC 3116).
708271	1550	Professional Services-Marketing	Marketing Research and Public Opinion Polling – Payments for services providing the systematically gathering, recording, tabulating, and presenting of marketing and public opinion data.
708272	1551	Professional Services-Photographic	Photographic Services – Payments for services providing still, video, or digital photography.
708273	1560	Prof Serv-Telephone Call Centers	Telephone Call Centers – Payments for providing primarily answering services and relaying messages, telemarketing on a fee basis, taking orders by phone, soliciting contributions, providing information, etc.
708274	1561	Prof Serv-Business Service Centers	Business Service Centers – Payments for services providing mailbox rental and other postal and mailing services (except direct mail advertising); copy centers or shops, providing photocopying, duplicating, blueprinting, and other document copying; etc.
708275	1562	Professional Serv-Collection Agencies	Collection Agencies – Payments for services providing payment collection and remitting such collection to the agency.
708276	1598	Professional Services-Performing Arts	Arts, Entertainment and Recreation – Payments for services providing entertainment in the area of Performing Arts, Spectator Sports, and related entertainment/recreation industries.
708277	1584	Prof Serv-Ambulance	Ambulance Services – Payments for services providing transportation of patients by ground or air, along with medical care.
708280	1599	Professional Services-Other	Other Services (Except Public Administration) – Payments for professional services not provided for elsewhere.
<u>CONTRACTUAL SERVICES - OTHER</u>			
708300	1711	Moving Expenses	Moving Expenses--Payment to a certified carrier for the cost of moving expenses for "new hires".
708310	3113	Cable & Satellite TV	Cable and satellite TV.
708311	3113	Movie Service	Cable and satellite TV.
708320	3117	Informational Service	Informational Service –Payments for services and products used in collection and dissemination of information to the general public and for informational purposes within an agency.
708325	3117	Newsletters	Informational Service –Payments for services and products used in collection and dissemination of information to the general public and for informational purposes within an agency, such as newsletters.
708330	3117	Magazine Subscriptions	Informational Service –Payments for services and products used in collection and dissemination of information to the general public and for informational purposes within an agency, such as magazine subscriptions.
708335	3117	Newspaper Subscriptions	Informational Service –Payments for services and products used in collection and dissemination of information to the general public and for informational purposes within an agency, such as newspapers.
708340	3117	Internet Service Subscriptions	Informational Service –Payments for services and products used in collection and dissemination of information to the general public and for informational purposes within an agency, such as subscriptions for Internet service.

OSU Expend. Subcode	State Object Code	Subcode Description	Object Code Description
708350	3119	Exhibitions, Shows & Special Events	Exhibitions, Show, and Special Events --Include costs of agricultural exhibits, historical celebrations, etc.
708355	31230	ERP System Services	Payment of the State Enterprise Resource Planning system services for all defined transactions. HB 1046 (2005)
708360	3138	Inter-Governmental Payments	Inter-Governmental Contracts, US, Other State, Inter-State Agencies, etc. Do not include Oklahoma state agencies or municipal governments.
708370	3139	Photographic Services	Photograph Developing Services
708380	3319	Uniform Maintenance Contract	Uniform Services and Repairs --Payments for maintenance and repair of uniforms. Also include expenses reimbursed under an accountable plan to state employees for cleaning and repair of their uniforms.
708381	3319	Uniform Laundry Service	Uniform Services and Repairs --Payments for maintenance and repair of uniforms. Also include expenses reimbursed under an accountable plan to state employees for cleaning and repair of their uniforms.
708385	3318	Housekeeping/Laundry Service	General Housekeeping/Janitorial/Sanitation Service - Payments for general housekeeping, janitorial and sanitation service used in the daily upkeep and health sanitation of buildings and facilities. Includes laundry service for towels, shop towels, linens, etc.)
708390	1566	Inter-Agency Payments	Payments to another state agency for personal and professional services. (e.g., payments for background checks, inmate labor, etc.)
<u>MEMBERSHIPS</u>			
708401	3126	Institutional Professional Memberships	Institutional Professional Memberships - Payments of dues and fees for agency membership in authorized organizations/associations.
708410	3126	Other Institutional Memberships	Other Institutional Memberships
<u>ADVERTISING</u>			
708500	3116	Professional Recruiting	Personnel Recruitment (e.g., job ads)
708510	3116	Other Advertising	Payments for advertisements (e.g., legal notices, tour ads, product/service ads, etc.) placed in newspapers, magazines, registers, etc.
708511	3116	Track Marketing	Payments for advertisements.
708512	3116	General Marketing	Payments for advertisements.
708513	3116	Bookstore	Payments for advertisements.
708514	3116	Dining Services	Payments for advertisements.
708515	3116	Hotel/Conference	Payments for advertisements.
708516	3116	Merchants	Payments for advertisements.
708517	3116	Athletic Events	Payments for advertisements.
708518	3116	Programs	Payments for advertisements.
708519	3116	Alum Tradeout	Payments for advertisements.
708520	3116	UDRP Newsletter	Payments for advertisements.

OSU Expend. Subcode	State Object Code	Subcode Description	Object Code Description
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RESTRICTED USE - APPROVED CATERING SERVICES

708600	3611	Refreshments for Authorized Public Events	Purchase of Refreshments - Payment for purchase of light food and drink items used in connection with meetings or similar type activities held/conducted for and in the interest of the general public at large and to the extent that such purchases serve a public purpose.
708601	3617	Meals for Authorized Public Events.	Purchase of meals - Payment for purchase of food and drink used in connection with meetings or similar type activities held/conducted for and in the interest of the general public at large and to the extent that such purchases serve a public purpose. (Only for used on sponsored agreements.)
708610	3617	Food & Catering	Expenditures for Food Service, Catering, etc.--Payments for prepared foods purchased from outside vendors for delivery to clients, students, inmates, patients and other wards of the State. (Restricted Use)
708611	3611	Refreshments	Light refreshments for meetings, conferences, instruction, or training not of a general nature and sponsored in whole or in part by an outside entity. (Only for used on sponsored agreements.)
708612	3617	Food & Catering	Meals for meetings, conferences, instruction, or training not of a general nature and sponsored in whole or in part by an outside entity. (Only for used on sponsored agreements.)

LIABILITY, MALPRACTICE AND PROFESSIONAL INSURANCE

708700	3152	Liability Insurance	Premiums, Property or Liability Insurance (Higher ED. ASA)—Payments of premiums for property and liability insurance not provided through the state Risk Management Program.
708710	3152	Professional/Malpractice Insurance	Premiums, Property or Liability Insurance (Higher ED. ASA).
708720	1212	Insurance Premium-Athletic	Payment of contributions by state agencies for employee coverage in group health and life insurance plans other than OSEEGIB. Includes payment made directly to an insurance carrier.
708730	1211	Insurance Premium-State Plan	Payment of contributions by state agencies for the cost of group insurance covered under the Oklahoma State and Education Employee's Group Insurance Program (OSEEGIB).
708780	3131	Dept of Central Services Mgmt for Liab Ins	Inter-Agency Payments-Risk Management-Payments to the Department of Central Services Risk Management for liability Insurance.

FINANCIAL CHARGES

708800	3118	Bank Service Charge	Bank Service charges (e.g., charges for services to maintain state bank accounts), bank card service charges (e.g., charges in connection with maintenance of agency owned corporate credit card, etc.), and other similar charges.
708810	3125	Licenses, Permits, Certificates	Fees for Licenses, Permits and Privileges --Include notary public commission, hospital licenses, etc.
708811	3125	Parking Fee	Fees for Licenses, Permits and Privileges.
708820	3128	Fines & Penalties	Late payment billed, includes payments for penalty type expenses (e.g. order cancellation, re-stocking service charges, etc.)
708825	3128	Late Payment Fees	Payment of interest under provisions of 62 O.S., § 41.4A, B, C & D billed for late payment of vendor's invoice by a state agency.
708830	3128	Order Cancellation Fees	Payment for penalty type expenses (e.g. order cancellation, re-stocking service charges, etc.)
708835	3128	Other Vendor Penalty Charges	Payments for penalty type expenses (e.g. order cancellation, re-stocking service charges, etc.)
708840	6118	Taxes & Fees-Remittance to Fed Govt.	Taxes and Fees Remitted to Federal Government

OSU Expend. Subcode	State Object Code	Subcode Description	Object Code Description
708850	6119	Taxes-Remittance to State General Fund	Taxes & Fees-Remittance to the State General Fund-Payment of taxes, fees, etc., collected by a state agency and remitted to the State General Fund.
708860	6121	Taxes Remitted to Oklahoma Tax Comm	State Taxes Remitted to Oklahoma Tax Commission
708861	6121	Income Tax	State Taxes Remitted to Oklahoma Tax Commission
708862	6121	Sales Tax	State Taxes Remitted to Oklahoma Tax Commission
708863	6121	Lodging Tax Remittance	Lodging Tax Remittance
708870		Bad Debt Allowance	
708880	3118	Credit Card Discounts	Payments for charges in connection with accepting/processing customer credit card payments, maintenance of agency-owned corporate credit card, etc.
<u>OTHER CURRENT EXPENSE</u>			
708910	3129	Premiums-Surety & Other Required Bonds	Premiums—Surety and Other Required Bonds
708915	3132	Evidence Fund Expenses	Evidence Fund Expenses --Payments made under special provisions for the disbursement of funds to obtain evidence (by statute).
708920	4412	Livestock & Poultry	Livestock Foundation --Include livestock purchased for breeding or production purposes. Livestock, Recreational or Utility—Horses for farm work or for rent at lodges and other animals purchased for display or resale.
708925	5214	Incentive Awards	Payments for nonmonetary employee incentive awards pursuant to OSU Policy and Procedure Letter 3-0256. Also used for processing payments for awards to students.
708930	5315	Restitution, Settlements-Not Report to IRS	Indemnities, Restitution, Settlements --Payments to victims for losses and damages suffered due to natural and man-made causes.
708935	5316	Legal Settlements Reportable to IRS	Legal Settlements Reportable to the IRS—Payments identified in court-ordered or other legal authority settlements which would otherwise have been coded with an object of expenditure code that is 1099 reportable. Legal settlements are considered non-encumbered payments. NOTE: This code 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 be used for settlements to employees, since such payments are normally subject to payroll processing.
708940	5317	Royalties	Royalties --Payments of royalties to individuals or corporations, resulting from sale of publications, research, inventions, etc.
708945	5319	Refunds	Refund of Overpayment Charges --Payments for refund of overpayments for licenses or other fees collected by a controlling agency or board. (Use an appropriate revenue subcode).
708950	5411	Withdrawals-Agency/Trust Funds	Withdrawals—Agency/Trust Funds—Payment of withdrawals and disbursements of funds held by the state in an agency or trust relationship (i.e., where only at 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). Used for reporting disbursements on OSF Form 11A.
708955	5519	Pmts to Local Subdivisions-Res & Planning	Payments to Local Government Subdivisions and Other Agencies for Research and Planning.
708957	5512	Pmts to Local Subdivisions-Public Schools	Payment to Local Governmental Subdivisions to supplement the educational budget

OSU Expend. Subcode	State Object Code	Subcode Description	Object Code Description
708960	6113	Employee Reimbursements (Non-Travel)	Employee Reimbursements --Payments of approved out-of-pocket expenses (non-travel) incurred in the operation of the agency that could not be purchased through the regular purchase structure. Must be on a notarized claim, requisition and proof of payment attached ("cash" payment on sales receipt, duly canceled check, amount charged to employee credit card or similar annotation from vendor indicating the expense has been paid in full). In addition, claims for reimbursement over \$100 must contain a written statement of justification for purchase as support documentation.
708965	6130	Arbitrage Rebate	Arbitrage Rebate—Payment to U.S. Treasury of cumulative earnings from the Investment of bond proceeds that exceed the yield on the bond. This payment represents a reduction of investment earnings.
708967	6212	Intra-Agency Payments-Rebates/Discount	Payments for the transfer of funds with the same agency for rebates/discounts.
708970	6219	Establishment or Increase of Imprest Cash	Establishment or Increase of Imprest (Petty) Cash Account (Fund)—Payments to establish or increase an approved Imprest (Petty) Cash Account (Fund).
708975	6311	Employee W/H - Withholding Payable	Withholding Payable --All payments from withholding made on the state payroll.
708976	6312	Employee W/H - Deferred Comp Plan	Employee Withholding—Deferred Compensation Plan—Payments made to the Board of Trustees of the Okla. Public Employees Deferred Compensation Plan.
708977	6313	Employee W/H - Overpayment Refunds	Employee Withholding—Overpayment Refunds—Refund of overpayments of authorized employee withholdings.
708978	6314	Employee W/H - Insurance Carriers	Employee Withholding—Insurance Carriers—Payments of payroll withholdings by agencies for authorized supplemental insurance.
708980	3160	Inter-Agency Payments - Admin Exp	Payments to another state agency for contractual services (e.g., payments to State Treasurer for stop payment fees and to Dept of Central Services for handicap vendor fees).
<u>SUBCONTRACTS (LESS THAN \$25,000)</u>			
708990	1540	Professional Services-General	Administrative Management and General Management Consulting Services – Payments for services providing operating advice and assistance on administrative management issues. Also includes general management consultants. RESTRICTED USE
708991	1566	Subcontracts Pmts to Another State Agy	Inter-Agency payments –Personal Services—Payments to another state agency for personal and professional services.
<u>SUBCONTRACTS (MORE THAN \$25,000)</u>			
709110	1540	Professional Services-General	Administrative Management and General Management Consulting Services – Payments for services providing operating advice and assistance on administrative management issues. Also includes general management consultants. RESTRICTED USE
709111	1566	Subcontracts Pmts to Another State Agy	Inter-Agency payments –Personal Services—Payments to another state agency for personal and professional services.
<u>REGULAR TERM</u>			
709210	5211	Scholarships	Scholarships—Payments to students for educational purposes.
709212	5211	Stipends	Stipends-Payments to students for educational purposes.
709215	5214	Incentive Awards	Incentive Awards-Monetary and Material
<u>SUMMER SCHOOL</u>			
709220	5211	Scholarships	Scholarships—Payments to students for educational purposes.
709222	5211	Stipends	Stipends—Payments to students for educational purposes.
709225	5214	Incentive Awards	Incentive Awards-Monetary and Material

OSU Expend. Subcode	State Object Code	Subcode Description	Object Code Description
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TUITION & FEES

709230	3141	Trade/Vo Tech Schools	Tuition-Trade/Vo-Tech Schools—Payments for tuition and related educational materials in connection with employee attendance at private or public sector trade schools for job related vocational education and training.
709231	3142	Higher Education Colleges	Tuition-Higher Education Colleges/Universities—Payments for tuition and course materials in connection with employee attendance at private or public sector trade schools for job related vocational education and training.
709233	5211	Scholarships & Stipends	Scholarships and Stipends—Payments to students for educational purposes.
709234	5319	Refunds	Refunds-Overpayment Charges—Payments of refunds for overpayments received for licenses or other fees collected by a controlling agency, board or commission. Also may include payments of returned unused funds received under a grant or similar contractual agreement. May further include payment to a bank to cover loss of monies released by the bank for deposit to an agency's account when due to redemption of customer's bad check for purchase of services (e.g., fishing/hunting license) from the state.
709235	3142	GRA Tuition – Sponsored Agreement	Tuition-Higher Education Colleges/Universities— average tuition rate for graduate research assistants working on sponsored agreements.

STIPENDS

709240	5211	Fed PELL/SEOG Grants	Scholarships and Stipends—Payments to students for educational purposes.
709242	5211	Stipends/Scholarships	Scholarships and Stipends—Payments to students for educational purposes.
709243	5319	Refunds	Refunds-Overpayment Charges—Payments of refunds for overpayments received for licenses or other fees collected by a controlling agency, board or commission. Also may include payments of returned unused funds received under a grant or similar contractual agreement. May further include payment to a bank to cover loss of monies released by the bank for deposit to an agency's account when due to redemption of customer's bad check for purchase of services (e.g., fishing/hunting license) from the state.
709244	5211	Room & Board	Scholarships and Stipends—Payments to students for educational purposes.
709245	5211	Scholarships-5 th Yr	Scholarships and Stipends—Payments to students for educational purposes.
709246	5211	Schol – Summer	Scholarships and Stipends—Payments to students for educational purposes.
709247	5211	Schol – Grad Asst	Scholarships and Stipends—Payments to students for educational purposes.
709249	5211	International Student Sponsorship	Sponsorship payments received for International students. (This subcode is restricted for use only by the International Students and Scholars Office.)

PARTICIPANT TRAVEL

709250	2212	Participant Travel Expenses	Travel Expenses –Student Activity Groups—Payment of travel related expenses, such as transportation, meals and lodging, etc., for students participating in school activities.
709251	2215	Direct Registration	Registration-Agency Direct—Agency direct-payment of registration fees and similar charges for employees and officials to attend official workshops, seminars, conferences, meetings and other similar activities. May also include the cost of associated training materials required to complete the workshop, seminar, etc.
709252	2113	Travel Exp Paid to Another State Agy	Inter-Agency Payments-Travel Expenses—Payments to another state agency for travel related expenses, such as payments for the use of a state-owned aircraft and motor vehicles, pike pass purchases, toll fees, direct purchase of food and lodging from the Tourism and Recreation Department or its facilities, etc.
709253	3429	Motor Fuels	Motor Fuels-Common-Payments for purchase of commonly used motor fuels (e.g., gasoline, diesel) for operation of motor vehicles, aircraft or marine crafts.

OSU Expend. Subcode	State Object Code	Subcode Description	Object Code Description
709254	3617	Food & Catering	Food and Catering Service-Payments for the purchase of vendor prepared meals or foods served for patients, inmates and wards at state-operated institutions and facilities. Also, includes payments/reimbursement for vendor-prepared foods (e.g., pizzas, hamburgers, etc.) purchased for wards or clients when approved and under the authority of state statute, grant, or other edict.
709256	5319	Refunds	Refunds-Overpayment Charges—Payments of refunds for overpayments received for licenses or other fees collected by a controlling agency, board or commission. Also may include payments of returned unused funds received under a grant or similar contractual agreement. May further include payment to a bank to cover loss of monies released by the bank for deposit to an agency's account when due to redemption of customer's bad check for purchase of services (e.g., fishing/hunting license) from the state.
709257	6212	Transfers to Another State Agency	Inter-Agency Payments-Transfers & Other Disbursements—Payments to another state agency for the transfer of funds, such as when a funded activity or function is transferred from one agency to another.
<u>PARTICIPANT MISCELLANEOUS</u>			
709260	1212	Insurance Premiums-Health and Life	Insurance Premiums-Health and Life (Other)—Payment of contributions by state agencies for employee coverage in group health and life insurance plans other than OSEEGIB (e.g., disability and dismemberment type insurance), including payments made directly to an insurance carrier.
709261	1566	Professional Services	Educational Services -- Payments for services providing instruction and training by specialized establishments such as schools, colleges, universities and training centers.
709262	3118	Bank Service Charge	Bank Service Charges-Payments of bank service charges (e.g., charges for services to maintain state bank accounts), bank card service charges (e.g., charges in connection with accepting/processing customer credit card payments at state parks and lodges, maintenance of agency-owned corporate credit card, etc.), and other similar charges.
709263	3119	Exhibitions	Exhibitions, Shows & Special Events-Payments for the expenses of agricultural shows, special cultural exhibits, historical celebrations, etc.
709264	3219	Other Rents	Other Rents-Payments of other rents, e.g., post office boxes, books, films, parking space, etc.
709265	3411	Food & Kitchen Supplies	Food and Kitchen Supplies and Materials—Payments for purchase of food commodities and ingredients used in preparing meals, such as by an institution's kitchen or cafeteria. Also includes dining room/kitchen expendable supplies (e.g., paper napkins, disposable flatware and dinnerware, etc.); non-expendable supplies (e.g., dishes, pots, pans, flatware, etc.); and cleaning supplies and materials (e.g., soaps, towels, etc.)
709266	3422	Recreational Supplies	Recreational Supplies and Materials for Students—Payments for purchase of recreational supplies and materials (e.g., crayons, play dough, games, magazines, newspapers, etc.) used for entertainment and recreation purposes for students.
709267	3512	Uniforms, Clothing and Accessories	Uniforms, Clothing and Accessories—Payments for purchase of state-issued protective clothing, uniforms, shoes, accessories (e.g., identification badges), etc., such as required by law enforcement, hazardous waste and fire-fighting personnel.
709268	3614	Office Supplies	Office Supplies (Expendable)-Payment for purchase of expendable office supplies, such as stationary, file folders, notebooks, columnar pads, carbon paper, etc.
709269	3617	Food & Catering	Food and Catering Service-Payments for the purchase of vendor prepared meals or foods served for patients, inmates and wards at state-operated institutions and facilities. Also, includes payments/reimbursement for vendor-prepared foods (e.g., pizzas, hamburgers, etc.) purchased for wards or clients when approved and under the authority of state statute, grant, or other edict.
709270	3619	Educational Supplies	Educational Supplies—Payment for purchase of supplies used for education and training conducted in a classroom or other organized instructional setting. May

OSU Expend. Subcode	State Object Code	Subcode Description	Object Code Description
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also include payments for purchase of supplies used for education and training for the general public (e.g. information binders, covers, jackets, notebooks, etc.)

709271	3623	Exam Supplies	Examinations—Payments for purchase of examination and test materials (e.g., applicant employment tests, employee promotional tests, certification tests administered by controlling boards, licensing examinations, etc.). May also include the payment of fees associated with administering tests and/or examinations by a third party.
709272	1566	Patient Care Service	Payments for services providing instruction and training by specialized establishments such as schools, colleges, universities and training centers.
709273	5319	Refunds	Refunds-Overpayment Charges—Payments of refunds for overpayments received for licenses or other fees collected by a controlling agency, board or commission. Also may include payments of returned unused funds received under a grant or similar contractual agreement. May further include payment to a bank to cover loss of monies released by the bank for deposit to an agency's account when due to redemption of customer's bad check for purchase of services (e.g., fishing/hunting license) from the state.