



**Budget Tracking
Self-Service Banner
(SSB)**

Where do I start?

1. The web address for Banner is: <http://my.okstate.edu>
2. Log-in using your OKEY log in
3. You will be working with the OSU-Oklahoma City Portal



The web address for Banner can be reached directly through the web search engine utilizing <http://my.okstate.edu> or from the link located on the OSU-OKC main web-page my.OKSTATE.

Budget Queries

To create a new query choose a query type and select Create Query.

- ❖ Budget Status by Account Code – account code refers to the expense type & will allow you to drill down for specific details of the transaction(s).
- ❖ Budget Status by Organizational Hierarchy – combines all funds utilizing the same organizational code. (Not one I use)
- ❖ Budget Quick Query - provides a quick overview of the individual account code balance.
- ❖ Payroll Expense Detail – Not a valid option at this time.

There are 4 types of queries identified but only 3 that currently work.

1. The first is the budget status which allows you to drill down to the detail level on the type of transactions that make up the expenses under the individual account codes. This is the choice to make if you would like to download the information into a spreadsheet.
2. The second is the Budget Status by Organizational Code which combines all fund totals by the organizational code rather than an individual fund. For example, some divisions/departments have both a ledger 1 & ledger 3 fund that have the same organizational code. This budget status will combine all funds to create one account budget summary. To my knowledge this is not a report that has been used by anyone on our campus but could be helpful in the right situation.
3. The third is the budget quick query and it's used for a quick overview at a glance. You will still have to do your own adding & subtracting to get to a total.
4. The fourth option is the Payroll Expense Detail which is not a functioning option.

Budget Queries

Select the Operating Ledger Data columns to display on the report.

<input type="checkbox"/>	Adopted Budget	<input checked="" type="checkbox"/>	Year to Date
<input type="checkbox"/>	Budget Adjustment	<input checked="" type="checkbox"/>	Encumbrances
<input type="checkbox"/>	Adjusted Budget	<input type="checkbox"/>	Reservations
<input type="checkbox"/>	Temporary Budget	<input type="checkbox"/>	Commitments
<input checked="" type="checkbox"/>	Accounted Budget	<input checked="" type="checkbox"/>	Available Balance

Save Query as:

Shared

These are the options utilized by Budget & Finance for our queries but there are other options as well. You will just need to familiarize yourself with them to avoid confusion when you begin looking into your fund.

- Adopted Budget: Original Budget as entered during the budgeting process.
- Budget Adjustment: Reflects budget transfers made within the revenue budget pools
- Adjusted Budget: Reflects the Budget Pools after any or all transfers have been processed.
- Temporary Budget: Not quite sure what this refers to as we have never utilized it.
- Accounted Budget: Accounted Budget shows your revenue budget total as the result of any & all transfers. What we have found is that by using the accounted budget it avoids the confusion of the having multiple “budgets”.
- Year to Date: This applies to the expenses and will give you the amount expended to date under a specific account code.
- Encumbrances: Reflects purchase commitments
- Available Balance: This is the amount expended in this particular account code and not the category.

Budget Queries (SSB) for Ledger 1 Funds

Chart: 6 = OSU-Oklahoma City Campus

Fund: Each department and/or program has its own budget depending on how the leadership has decided to operate.

Organization Code: Identifies hierarchy

Fiscal year:	2019	Fiscal period:	12
Comparison Fiscal year:	None	Comparison Fiscal period:	None
Commitment Type:	All		
Chart of Accounts	6	Index	
Fund	116020	Activity	
Organization	160153	Location	
Grant		Fund Type	
Account		Account Type	
Program			
<input type="checkbox"/> Include Revenue Accounts			
Save Query as: <input type="text"/>			
<input type="checkbox"/> Shared			
<input type="button" value="Submit Query"/>			

- Fiscal Year: To look at FY19's budget information you would select fiscal year 2019; however, Banner was implemented in 2016 so you have access to previous year's information as well.
- Fiscal period: Period 1 begins with our new year which is July 1st and for those funded with L1 or L3 funding to view the entire year's budget information select fiscal period 12. For grants we use fiscal period 14 as there are an additional 60 days at the end of the grant to get it all transactions completed and closed out. There are multiple options you can select but we aren't able to pull out say period 4 thru 6. All queries start at the beginning and then included all fiscal periods up to where you stop.
- For a Budget Query to be successful, a user with Fund/Organization query access must enter a value in either the Organization or Grant fields as well as the Fiscal Year, Period, and Chart of Accounts fields. Each fund has its own parameters that need to be utilized to get an accurate report and we will look at examples of each.
- Comparison: To perform a comparison query select a Comparison Fiscal Year and Period in addition to the required Fiscal Year and Period. With this selection, all details retrieved will be placed next to the corresponding comparison fiscal period.

Budget Queries (SSB) for Ledger 3 Funds

Chart: 6 = OSU- Oklahoma City Campus Identifier

Fund: Each Department and/or function has it's own budget depending on how the leadership has decided to operate.

Organization: Identifies Hierarchy

Fiscal year:	2019 ▾	Fiscal period:	12 ▾
Comparison Fiscal year:	None ▾	Comparison Fiscal period:	None ▾
Commitment Type:	All ▾		
Chart of Accounts	6	Index	
Fund	326610	Activity	
Organization	160129	Location	
Grant		Fund Type	
Account		Account Type	
Program			
<input checked="" type="checkbox"/> Include Revenue Accounts			
Save Query as: <input type="text"/>			
<input type="checkbox"/> Shared			
<input type="button" value="Submit Query"/>			

- For a Budget Query to be successful, a user with Fund/Organization query access must enter a value in either the Organization or Grant fields as well as the Fiscal Year, Period, and Chart of Accounts fields. Each fund has it's own parameters that need to be utilized to get an accurate report and we will look at examples of each.
- The same processes that are utilized on the ledger 1 funds are to be followed for the ledger 3 funds with the exception that you will want to check the Include Revenue Accounts as well.

Budget Queries (SSB) for Ledger 5 Funds

Chart: 6 = OSU- Oklahoma City Campus Identifier

Fund: Each Grant Award has its own funding based on the Budget that was approved by the Grantor.

Organization Code: Identifies hierarchy

Fiscal year:	2019	Fiscal period:	14
Comparison Fiscal year:	None	Comparison Fiscal period:	None
Commitment Type:	All		
Chart of Accounts	6	Index	
Fund	554096	Activity	
Organization		Location	
Grant	G00000306	Fund Type	
Account		Account Type	
Program			
<input checked="" type="checkbox"/> Include Revenue Accounts			
Save Query as: <input type="text"/>			
<input type="checkbox"/> Shared			
<input type="button" value="Submit Query"/>			

- For a Budget Query to be successful, a user with Fund/Organization query access must enter a value in either the Organization or Grant fields as well as the Fiscal Year, Period, and Chart of Accounts fields. Each fund has its own parameters that need to be utilized to get an accurate report and we will look at examples of each.
- For Grant queries, the Grant Code is used rather than the organizational code to retrieve all budgetary information from the conception of the grant. If the organizational code is utilized rather than the grant code the report reflected will be for the fiscal year as it pertains to the University, July 1st through June 30th. Which for those State grants that correspond with these dates that works but for the others it's not as clean.

Revenues

Ledger 1 or state appropriated funds are reflected in the following budget (revenue) codes:

811992	Salary Funding
811993	Benefit Funding
811994	Maintenance & Operations Funding

Ledger 3 or Auxiliary/Sales revenues are reflected in account codes beginning with 500***. For example:

500080	Special Instruction Fee
500260	Unrestricted Gift/Bequest (Foundation Funding)
500886	Misc. Sales/Services

These are just a few examples. If you need assistance with a revenue account code check with Business Services & they can help you identify the best one for the type of deposit(s) being made.

State Appropriated funds are identified using the **811***** and applies to the Universities ledger 1 funds.

Auxiliary funds of ledger 3 funds created from either sales or services rendered are reflected in a wide range of revenue codes using the **500***** revenue code. Business Services can help you determine the best choice if you have a question.

- For payments being received from another state agency you will need to supply the fund number along with the revenue account code somewhere on your invoice so that the EFT payment is applied to the correct fund; otherwise it will sit in a holding fund in Stillwater until claimed.
- To reconcile accounts receivables charges to cash received you will have to work with Business Services as this is not a component that can be achieved through Banner SSB.

Revenues

Continued

Ledger 5 or Grant Fund Reimbursements are identified using:

500206 Accrued Grant Revenue

With grants being reimbursement funds only, the accrued grant revenue reflects the total expenses on the fund to date that the University needs to be reimbursed for. To verify the amount of reimbursement received to date Banner 9 has to be used and the form is, FRIBILL.

Expenditure Budget Pools

<u>Budget Pool</u>	<u>Account Range</u>	<u>Category</u>
700300	703000-703799	Supplies & Materials
700380	703800	Library Materials
700390	703900-704999	Property, Furn. & Equip
700500	705000-705999	Travel
700600	706000-706999	Postage/Communication
700710	707100-708399	Contractual Service
700840	708400-70999	Other Current Expenses

Ledger 1 funding = State Appropriations, Tuition, & Fees

Ledger 1 funds utilize account codes for both funding and expenses so when looking for funding available you will be looking at the **Budget Pools** rather than revenues.

Supplies	
Budget Pool	Expenses
700300	703010
	703020
	703030
	703100
	703300
	703400
	703470

Revenue Budget pools are the (700**) but use the actual accounts (70****) when you are expending via OK Corral, p-card ect.

Print & Mail Services Break down:

Postage: 706200 – Communications Budget

Printing: 708010 – Contractual Budget

Paper: 703030 – Supplies Budget

When projecting your budgets for next year remember that Print & Mail charges are broken down into three different categories and they are:

- Paper – 703030 This covers reams of paper for office equipment.
- Postage – 706200 Includes various types of postage: stamps, FedEx, etc.
- Printing – 708010 All printing requests for L1 & L3 funds: student handouts, tests, informational communications etc.. L5 Funds will use the participant account codes for items to be given to students and 708010 for office type communications.

For more information see the expense account code list provided.

Report Parameters

Organization Budget Status Report

By Account

Period Ending Jun 30, 2019

As of Mar 18, 2019

View Pending Documents
 ✓ No pending documents exist

Chart of Accounts	6 OSU - Oklahoma City	Commitment Type	All
Fund	116000 Purchasing	Program	All
Organization	160141 Purchasing	Activity	All
Account	All	Location	All

Query Results

Account	Account Title	FY19/PD12 Accounted Budget	FY19/PD12 Year to Date	FY19/PD12 Encumbrances	FY19/PD12 Available Balance
602200	Exec-Admin-Manageria	51,252.00	34,161.92	17,080.96	9.12
602400	Classified Regular	112,898.00	62,920.60	27,929.60	22,047.80
602700	Fringe Benefit Cont'l	74,114.00	43,832.74	0.00	30,281.26
700300	Supplies & Materials	2,000.00	0.00	0.00	2,000.00
700390	Property,Furn & Equip	1,000.00	0.00	0.00	1,000.00
700500	Travel	1,018.00	0.00	0.00	1,018.00
700600	Communications	50.00	0.00	0.00	50.00
700710	Contractual Service	720.00	0.00	0.00	720.00
703010	Off Supp-Printing	0.00	234.50	0.00	(234.50)
703020	Off Supp-Non-Exp	0.00	248.21	0.00	(248.21)
703030	Off Supp-Expendable	0.00	530.21	94.76	(624.97)
703100	Cmptr Sup D/Process	0.00	327.72	0.00	(327.72)
703908	Noninv.Shop Equip	0.00	79.88	0.00	(79.88)
706200	Cvi Post Stamp/Mete	0.00	17.74	0.00	(17.74)
708010	Print&Bind Serv/Con	0.00	26.11	0.00	(26.11)
Report Total (of all records)		243,052.00	142,379.63	45,105.32	55,567.05

Download All Ledger Columns | Download Selected Ledger Columns | View Payroll Expense Detail

In the Account Query mode in SSB live links are identified in blue and provide you the advantage of being able to drill down on the expenses for more details.

The Document Code is the identifier of what type of transaction was completed and here are some of them that are commonly used:

Document Identifiers:

- A – Print & Mail CVI – Drill down on the document code doesn't provide CVI detail
- B - P-Card Purchase - Drill down on the document code doesn't provide transaction detail
- I – This is an OK Corral Invoice & will show you the PO information along with the payment status.

Organization Budget Status Report
 By Account
 Period Ending Jun 30, 2019
 As of Mar 18, 2019

Chart of Ac: 6 OSU - Oklahoma City
 Fund: 116000 Purchasing
 Organization: 160141 Purchasing
 Account: All
 Program: All
 Activity: All
 Location: All
 Commitment: All

chart	Fund	Type	Fund	Type	Fund	Type	Fund	Fund Title	Organizati	Organizati	Account	Account T	Account T	Account T	Account T	Program	Program T	Fiscal	Year	fiscal	perio	Accounted	Year to Da	Encumbr	Available	Balance	
6	11	Education	10	Current	U	116000	Purchasin	160141	Purchasin	602200	Exec-Admi	6C	Exempt	5a	60	Compensation & Benefits	2019	12	51252	34161.92	17080.96	9.12					
6	11	Education	10	Current	U	116000	Purchasin	160141	Purchasin	602400	Classified	6E	Non Exem	60	Compensation & Benefits	2019	12	112898	62920.6	27929.6	22047.8						
6	11	Education	10	Current	U	116000	Purchasin	160141	Purchasin	602700	Fringe Ben	62	Benefits	60	Compensation & Benefits	2019	12	74114	43832.74	0	30281.26						
6	11	Education	10	Current	U	116000	Purchasin	160141	Purchasin	700300	Supplies &	72	Supplies &	70	Expenditures	2019	12	2000	0	0	2000						
6	11	Education	10	Current	U	116000	Purchasin	160141	Purchasin	700390	Property,Fi	72	Supplies &	70	Expenditures	2019	12	1000	0	0	1000						
6	11	Education	10	Current	U	116000	Purchasin	160141	Purchasin	700500	Travel	75	Other Ope	70	Expenditures	2019	12	1018	0	0	1018						
6	11	Education	10	Current	U	116000	Purchasin	160141	Purchasin	700600	Communic	74	Communic	70	Expenditures	2019	12	50	0	0	50						
6	11	Education	10	Current	U	116000	Purchasin	160141	Purchasin	700710	Contractu	71	Contractu	70	Expenditures	2019	12	720	0	0	720						
6	11	Education	10	Current	U	116000	Purchasin	160141	Purchasin	703010	Off Supp-P	72	Supplies &	70	Expenditures	2019	12	0	234.5	0	-234.5						
6	11	Education	10	Current	U	116000	Purchasin	160141	Purchasin	703020	Off Supp-N	72	Supplies &	70	Expenditures	2019	12	0	248.21	0	-248.21						
6	11	Education	10	Current	U	116000	Purchasin	160141	Purchasin	703030	Off Supp-E	72	Supplies &	70	Expenditures	2019	12	0	530.21	94.76	-624.97						
6	11	Education	10	Current	U	116000	Purchasin	160141	Purchasin	703100	Comptr Sup	72	Supplies &	70	Expenditures	2019	12	0	327.72	0	-327.72						
6	11	Education	10	Current	U	116000	Purchasin	160141	Purchasin	703908	Noninv Shc	72	Supplies &	70	Expenditures	2019	12	0	79.88	0	-79.88						
6	11	Education	10	Current	U	116000	Purchasin	160141	Purchasin	706200	Cvi Post St	74	Communic	70	Expenditures	2019	12	0	17.74	0	-17.74						
6	11	Education	10	Current	U	116000	Purchasin	160141	Purchasin	708010	Prim&Bind	71	Contractu	70	Expenditures	2019	12	0	26.11	0	-26.11						
Report Total (of all records):																				243052	142379.6	45105.32	55567.05				

The columns identified in the pink are the repetitive columns that are not necessary when trying to isolate a budget summary and thus deleted to simplify what you are working with.

❖ Helpful hints:

- 1) Delete the pink columns
- 2) Enlarge the Account Description Column so that the entire description is visible.
- 3) Format the columns with the amounts listed
 - i. Column width: 15
 - ii. Number Tab: Currency with 2 place decimal, \$ Symbol, and Negative Numbers in Red.
- 4) 4. Select the Budget Pool Account Codes & Descriptions & change the ink color to Purple. You may want to bold these to make them easier to read.
- 5) Cut the budget pools and insert them at the beginning of the expense account codes to arrive at the funding available in this budget pool.
- 6) Only the numbers are down loaded into the spreadsheet so you will need to insert the auto sum formula into your spread sheet.

Organization Budget Status Report
 By Account
 Period Ending Jun 30, 2019
 As of Mar 18, 2019

Chart of Acct 6 OSU - Oklahoma City
 Fund 116020 Stillwater Admin Chg
 Organization 160153 Budget & Finance VP

Account	Account Title	Accounted Budget	Year to Date	Encumbrances	Available Balance
700710	Contractual Service	\$200,000.00	\$0.00	\$0.00	\$200,000.00
707180	Ctrl Ser-B/P/Eqp In	\$0.00	\$6,677.91	\$0.00	\$6,677.91
707350	Maint Cont-D/P Soft	\$0.00	\$77,471.18	\$6,739.20	\$84,210.38
708210	Consul/Prof-Accnt	\$0.00	\$9,071.00	\$0.00	\$9,071.00
708390	Inter-Agy Pmts	\$0.00	\$4,675.00	\$3,795.00	\$8,470.00
					\$91,570.71
700840	Other Current Exp	\$600,000.00	\$0.00	\$0.00	\$600,000.00
709510	G&A Back Charge	\$0.00	\$292,318.47	\$0.00	\$292,318.47
709511	Admin Charge	\$0.00	\$48,730.00	\$0.00	\$48,730.00
					\$258,951.53
	<i>Remaining Balance Available</i>				\$350,522.24

If you get stuck or need any help please don't hesitate to give me a call and we will walk you through it.

Here is my information:

Brenda Smith
 Budget Dev. Coordinator
 Phone: 405- 945-8632
 Email: brends@osuokc.edu

OKLAHOMA STATE UNIVERSITY

EXPENSE ACCOUNT CODE LIST

BUDGET & FINANCE

MARCH 21, 2019

Expenditure Budget Pools

<u>Budget Pool</u>	<u>Account Range</u>	<u>Category</u>
700300	703000-703799	Supplies & Materials
700380	703800	Library Materials
700390	703900-704999	Property, Furn. & Equip
700500	705000-705999	Travel
700600	706000-706999	Postage/Communication
700710	707100-708399	Contractual Service
700840	708400-70999	Other Current Expenses

Ledger 1 funding = State Appropriations, Tuition, & Fees

Ledger 1 funds utilize account codes for both funding and expenses so when looking for funding available you will be looking at the **Budget Pools** rather than revenues.

OSU Expend. Subcode		Subcode Description	Object Code Description
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SUPPLIES AND MATERIALS – BUDGET POOL 700300

OFFICE SUPPLIES

703010	Printing Supplies	Printing-Supplies and Materials (e.g. paper stock, offset plates, inks, etc)
703020	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	Expendable Office Supplies	Office Supplies--Include stationary, file folders, notebooks, columnar pads, carbon paper, etc.

COMPUTER AND DATA PROCESSING SOFTWARE SUPPLIES

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

INSTRUCTIONAL AND EXTENSION SUPPLIES

703300	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	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	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	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	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	Agriculture/Veterinary Supplies	Agriculture and Veterinary Supplies
703410	Animal Care Supplies	Supplies used for care and keep of animals
703420	Laboratory Animals	Laboratory Animals
703430	Feed & Forage	Feed and Forage for Farm
703440	Wildlife Research Supplies	Wildlife Research--Supplies and materials used in research, control, and conservation of wildlife
703450	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	XRAY Supplies	Lab supplies and materials

OSU Expend. Subcode		Subcode Description	Object Code Description
703461		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		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		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		Nursing Supplies	Medical Supplies and Materials
703472		Physician/Physical Therapy Sup	Medical Supplies and Materials
703480		Veterinary Medicine	Veterinary Supplies and Medicines
<u>SUPPLIES/PARTS FOR REPAIRS BY UNIVERSITY PERSONNEL</u>			
703500		Housekeeping/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		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		Electrical Maintenance Supplies	Supplies and materials used by University personnel
703512		Plumbing Maintenance Supplies	Supplies and materials used by University personnel
703513		HVAC Maintenance Supplies	Supplies and materials used by University personnel
703514		Painting/Decorating Supplies	Supplies and materials used by University personnel
703515		Carpentry Supplies	Supplies and materials used by University personnel
703516		Parking Supplies	Supplies and materials used by University personnel
703517		Exterior/Structure Supplies	Supplies and materials used by University personnel
703520		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		General Equip Maintenance	Parts, supplies and materials used by University personnel
703522		Mech Equip/Tools	Parts, supplies and materials used by University personnel
703523		Dining Serv Equip	Parts, supplies and materials used by University personnel
703530		Supp for Maint & Rep of Telecomm Equip	Part, supplies and materials used in the maintenance and repair of telecommunications equipment by University personnel.
703540		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		Supp for Maint & Repair of Software	Materials used in the maintenance and repair of data processing software by University personnel.

OSU Expend. Subcode		Subcode Description	Object Code Description
703555		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.
703560		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		Motor Veh Parts, Accessories and Supp	Motor Vehicle Parts, Accessories, and Supplies (Non-Expendable)—Payments for the purchase of replacement parts, accessories and non-expendable supplies used in the operation and maintenance of motor vehicles (e.g., tires, batteries, wiper blades, spark plugs, head lamps, light bulbs, seat covers, bed liners, engine/chassis/electrical repair parts, etc.)
<u>FOOD SUPPLIES</u>			
703600		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		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		Residential Life Employee Meals	Meals served to dining hall employees as a result of the employees working through meal periods. (Restricted Use)
<u>MISCELLANEOUS SUPPLIES</u>			
703620		Photographic Supplies	Photograph Supplies - Payments for photographic supplies, such as photo film, film processing, flashbulbs, darkroom supplies, microfilm, etc.
703625		H2O Chemical Supplies	Chemicals and supplies used for water treatment
703630		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		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		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		Architectural/Engineering Supplies	Architectural and Engineering Supplies and Materials--Expendable supplies such as blueprints, maps, etc.
703650		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		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		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.

OSU Expend. Subcode		Subcode Description	Object Code Description
703663		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		Safety & Security Supplies	Safety and Security supplies and materials used to safeguard life and property.
703670		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.
73680		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		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		Inter-Agency Pmts - Admin Expense	Payments to another state agency for materials and supplies.
<u>PURCHASES FOR RESALE</u>			
703700		Resale-Food	Purchase of food ingredients used in preparing meals by the institution's dining halls.
703701		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		Resale-Meat	Purchase of meat used in preparing meals by the institution's dining halls.
703703		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		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		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		Audiology Equipment & Supplies	Purchase of audiology equipment and supplies for resale
703707		Speech/Language Equip & Supplies	Purchase of speech/language equipment and supplies for resale
703714		Resale-MEI	Resale Inventoried Equipment
703715		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		Raw Material and Stock/Supply Items	Purchase of merchandise for resale. Includes supplies and raw materials used in producing merchandise for resale.
703717		Resale-Books	Purchase of books, textbooks for resale
703718		Resale-Computers	Purchase of computers for resale
703719		Art Supplies	Purchase of art supplies for resale
703720	6411	Supplies (Cards)	Purchase of supplies (cards)

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

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

BOOKS AND PERIODICALS – BUDGET POOL 700380 *LIBRARY ONLY*****

703800	Library Resource Items	Library Books, Periodicals and Other Materials.
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PROPERTY, FURNITURE & EQUIPMENT – BUDGET POOL 700390

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

703901	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	Data Processing Equipment	Data Processing Equipment—Payments for purchase of data processing equipment (hardware), computers (including personal/lap top versions) punches, sorters, printers, etc.)
703904	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.

OSU Expend. Subcode		Subcode Description	Object Code Description
703905		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		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		Equipment-Shop	Equipment, Shop—Purchase of equipment used to maintain and repair agency buildings and equipment (e.g., carpenter or automotive shop equipment).
703910		Equipment-Construction	Equipment, Construction—Purchase of machinery and equipment utilized in all phases of construction. Also purchase of drafting and surveying equipment.
703912		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		Equipment-Telecomm	Equipment, Telecommunications—Purchase of telecommunication equipment (e.g., radio, TVs, fax machines, & telephone equipment).
703916		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		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		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		Equipment - Passenger Cars	Equipment, Motor Vehicles, and Passenger— Purchase of vehicles primarily designed for personal transportation for five or fewer people (includes station wagons and minivans)
703925		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		Inter-Agency Prmts-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		Office Furniture and Equipment	Office Furniture and Equipment
703952		Data Processing Equipment	Data Processing Equipment
703954		Equip & Furniture-Res, Educ and Instit	Equipment and Furniture, Residential, Educational and Institutional.
703956		Equipment-Medical	Equipment, Medical
703958		Equipment-Manufacturing and Production	Equipment, Manufacturing
703960		Equipment-Shop	Equipment, Shop
703962		Equipment-Construction	Equipment, Construction
703964		Equip-Fire, Safety and Law Enforcement	Equipment, Fire, Safety and Law Enforcement
703966		Equipment-Telecomm	Equipment, Telecommunications
703968		Equipment-Agriculture	Equipment Agriculture
703970		Equipment-Lab	Equipment, Lab

OSU Expend. Subcode		Subcode Description	Object Code Description
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703972	Equipment-Motor Vehicle	Equipment, Motor Vehicle, Trailer Beds, Etc
703974	Equipment-Commercial Trucks and Buses	Equipment, Motor Vehicles, Trucks and Buses
703976	Equipment-Passenger Cars	Equipment, Motor Vehicles, Passenger
703980	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	Office Furniture and Equipment	Office Furniture and Equipment
704001	Data Processing Equipment	Data Processing Equipment
704002	Equip & Furniture-Res, Educ and Institut	Equipment and Furniture, Residential, Educational and Institutional.
704003	Equipment-Medical	Equipment, Medical
704004	Equipment-Manufacturing and Production	Equipment, Manufacturing
704005	Equipment-Shop	Equipment, Shop
704006	Equipment-Construction	Equipment, Construction
704007	Equip-Fire, Safety and Law Enforcement	Equipment, Fire, Safety and Law Enforcement
704008	Equipment-Telecomm	Equipment, Telecommunications
704009	Equipment-Agriculture	Equipment, Agriculture
704010	Equipment-Lab	Equipment, Lab
704011	Equipment-Motor Vehicle	Equipment, Motor Vehicle, Trailer Beds, Etc
704012	Equipment-Commercial Trucks and Buses	Equipment, Motor Vehicles, Truck and Buses
704013	Equipment-Passenger Cars	Equipment, Motor Vehicles, Passenger
704014	Library Equipment	Equipment-Library-Payments for purchase of book stacks and other specialized equipment utilized in the operation of libraries.
704015	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	Lab Equipment	Equipment, Lab—Purchase of scientific equipment used in the operation of a non-medical lab.
704031	Medical Lab Equip	Equipment, Medical – Purchase of scientific equipment used for a medical lab.
704032	Other Research Equip	Equipment, Other – Purchase of scientific equipment used outside of the lab for research or purchase of scientific research prototype.

SOFTWARE BETWEEN \$500 AND \$5,000

704050	Software Between \$500 and \$5000	Data Processing Software-purchase of or subscription to software used in data processing
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SOFTWARE OVER \$5,000 (For A&M Institutions, capitalization level remains at \$500)

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

704200	Office Furniture and Equipment	Office Furniture and Equipment
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OSU Expend. Subcode		Subcode Description	Object Code Description
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704202		Data Processing Equipment	Data Processing Equipment
704204		Equip & Furniture-Res, Educ and Institut	Equipment and Furniture, Residential, Educational and Institutional.
704206		Equipment-Medical	Equipment, Medical
704208		Equipment-Manufacturing and Production	Equipment Manufacturing
704210		Equipment-Shop	Equipment, Shop
704212		Equipment-Construction	Equipment, Construction
704214		Equip-Fire, Safety and Law Enforcement	Equipment, Fire, Safety and Law Enforcement
704216		Equipment-Telecomm	Equipment, Telecommunications
704218		Equipment-Agriculture	Equipment Agriculture
704220		Equipment-Lab	Equipment, Lab
704222		Equipment-Motor Vehicle	Equipment, Motor Vehicle, Trailer Beds, Etc
704224		Equipment-Commercial Trucks and Buses	Equipment, Motor Vehicles, Trucks and Buses
704226		Equipment-Passenger Cars	Equipment, Motor Vehicles, Passenger
704228		Library Equipment	Equipment-Library-Payments for purchase of book stacks and other specialized equipment utilized in the operation of libraries.
704229		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		Office Furniture and Equipment	Office Furniture and Equipment
704232		Data Processing Equipment	Data Processing Equipment
704234		Equip & Furniture-Res, Educ and Institut	Equipment and Furniture, Residential, Educational and Institutional.
704236		Equipment-Medical	Equipment, Medical
704238		Equipment-Manufacturing and Production	Equipment, Manufacturing
704240		Equipment-Shop	Equipment, Shop
704242		Equipment-Construction	Equipment, Construction
704244		Equip-Fire, Safety and Law Enforcement	Equipment, Fire, Safety and Law Enforcement
704246		Equipment-Telecomm	Equipment, Telecommunications
704248		Equipment-Agriculture	Equipment Agriculture
704250		Equipment-Lab	Equipment, Lab
704252		Equipment-Motor Vehicle	Equipment, Motor Vehicle, Trailer Beds, Etc
704254		Equipment-Commercial Trucks and Buses	Equipment, Motor Vehicles, Trucks and Buses
704256		Equipment-Passenger Cars	Equipment, Motor Vehicles, Passenger
704258		Library Equipment	Equipment-Library-Payments for purchase of book stacks and other specialized equipment utilized in the operation of libraries.
704259		Inter-Agency Pmts-Prop, Furn, Equip	Payments to another state agency for purchases of equipment or other assets

OSU Expend. Subcode		Subcode Description	Object Code Description
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EQUIPMENT PURCHASED FOR AND TITLED TO STUDENTS

704260	Office Furniture and Equipment	Office Furniture and Equipment
704262	Data Processing Equipment	Data Processing Equipment
704264	Equip & Furniture-Res, Educ and Institut	Equipment and Furniture, Residential, Educational and Institutional.
704266	Equipment-Medical	Equipment, Medical
704268	Equipment-Manufacturing and Production	Equipment Manufacturing
704270	Equipment-Shop	Equipment, Shop
704272	Equipment-Construction	Equipment, Construction
704274	Equip-Fire, Safety and Law Enforcement	Equipment, Fire, Safety and Law Enforcement
704276	Equipment-Telecomm	Equipment, Telecommunications
704278	Equipment-Agriculture	Equipment Agriculture
704280	Equipment-Lab	Equipment, Lab
470282	Equipment-Motor Vehicle	Equipment, Motor Vehicle, Trailer Beds, Etc
704284	Equipment-Commercial Trucks and Buses	Equipment, Motor Vehicles, Trucks and Buses
704286	Equipment-Passenger Cars	Equipment, Motor Vehicles, Passenger

LEASE PURCHASE EQUIPMENT

704300	Office Furniture and Equipment	Office Furniture and Equipment
704302	Data Processing Equipment	Data Processing Equipment
704304	Equip & Furniture-Res, Educ and Institut	Equipment and Furniture, Residential, Educational and Institutional.
704306	Equipment-Medical	Equipment, Medical
704308	Equipment-Manufacturing and Production	Equipment Manufacturing
704310	Equipment-Shop	Equipment, Shop
704312	Equipment-Construction	Equipment, Construction
704314	Equip-Fire, Safety and Law Enforcement	Equipment, Fire, Safety and Law Enforcement
704316	Equipment-Telecomm	Equipment, Telecommunications
704318	Equipment-Agriculture	Equipment Agriculture
704320	Equipment-Lab	Equipment, Lab
704322	Equipment-Motor Vehicle	Equipment, Motor Vehicle, Trailer Beds, Etc
704324	Equipment-Commercial Trucks and Buses	Equipment, Motor Vehicles, Trucks and Buses
704326	Equipment-Passenger Cars	Equipment, Motor Vehicles, Passenger
704340	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	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
704342	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

OSU Expend. Subcode		Subcode Description	Object Code Description
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FABRICATED PURCHASE OVER \$5,000

704350	Lab Equipment	Equipment, Lab—Purchase of scientific equipment used in the operation of a non-medical lab.
704351	Medical Lab Equip	Equipment, Medical – Purchase of scientific equipment used for a medical lab.
704352	Other Research Equip	Equipment, Other – Purchase of scientific equipment used outside of the lab for research or purchase of scientific research prototype

FIXTURES

704400	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.
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BUILDINGS

704500	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	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.

ALTERATIONS

704600	Non-Structural Improvements	Non-Structural Improvements--Use to code the cost of all expenditures of a contractual nature to alterations to land.
704610	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 (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	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).

LAND

704700	Land Purchases	Land Purchases—Used for the purchase of land or an interest in land
704710	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.)

SPACE RENTAL

704760	Rent of Office Space	Rent of Building Space, Office-Internal Facility (on-campus space rental other than storage)
704761	Rent of Office Space	Rent of Building Space, Office-External Facility
704765	Rent of Land	Rent of land required for and in the operation of a state agency
704770	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	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).

OSU Expend. Subcode		Subcode Description	Object Code Description
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DEPRECIATION AND AMORTIZATION

704800	Equipment Depreciation
704810	Building Depreciation
704820	Amortization

RENEWALS AND REPLACEMENTS

704890	Renewals & Replacements
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TRAVEL – BUDGET POOL 700500

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

705100	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	In-State Meals	In-State Per Diem—Meals (subsistence)
705120	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	In-State Misc. Charges phone, registration fees, taxi, limousine, etc.	In-State Miscellaneous—Include all other charges listed on travel claims such as
705140	In-State Lodging	In-State Lodging
705160	In-State Travel Reimb-Non-State Empl	Travel Reimbursement, Non-State Employees—Reimbursement of authorized travel to individuals who are not salaried officers or employees of the state
5170	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	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	Out-of-State Meals	Out-of-State Per Diem—Meals (Subsistence)
705220	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	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	Out-of-State Lodging	Out-of-State Lodging
705250	Out-of-State Local Transportation	Out-of-State Local Transportation—Costs of Taxis, buses, etc. incurred while traveling on official business.
705260	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	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

OSU Expend. Subcode		Subcode Description	Object Code Description
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OUT-OF-COUNTRY TRAVEL (For use only on travel requisitions.)

705300	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	Out-of-Country Meals	Out-of-State Per Diem—Meals (Subsistence)
705320	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	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	Out-of-Country Lodging	Out-of-State Lodging
705350	Out-of-Country Local Transportation	Out-of-State Local Transportation—Costs of Taxis, buses, etc. incurred while traveling on official business.
705360	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	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

TRAVEL - NOT PERSONAL REIMBURSEMENT

705480	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	Travel – Pike pass	Payments to other state agencies for travel – include OTA Pike pass invoices.

IN-STATE TRAVEL DIRECT PAID

705500	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	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	Registration-Agency-Direct	Direct payment of registration fees for official workshops, seminars, conferences and meetings

OUT-OF-STATE TRAVEL DIRECT PAID

705600	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	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	Registration-Agency	Direct payment of registration fees for official workshops, seminars, conferences and meetings

OUT-OF-COUNTRY TRAVEL DIRECT PAID

705700	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	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).

OSU Expend. Subcode		Subcode Description	Object Code Description
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705720	Registration-Agency	Direct payment of registration fees for official workshops, seminars, conferences and meetings
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DIRECT PAID LODGING FOR STUDENT (NON-EMPLOYEES)

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

POSTAGE – BUDGET POOL 700600

COMMUNICATIONS-FEDEX, UPS, PRIORITY MAIL, ETC

706100	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	Fed Ex, UPS-Pr. Mail	Fedex, Ups, Priority Mail
706122	International Air Mail	International Air Mail
706124	Presort Services	Presort Services
706126	Ground Services	Ground Services
706128	Air Express Service	Air Express Service

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

706200	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	Telephone Equip Charges and Local Calls	Telephone, telegraph, radio, mobile phone, pager(Not to include lease or maintenance agreements)
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COMMUNICATIONS - TELEPHONE, TELEGRAPH AND RADIO - LONG DISTANCE PHONE CALL CHARGES

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

706400	Cellular/Pager Monthly Charges	Telephone, telegraph, radio, mobile phone, pager, etc
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COMMUNICATIONS - TELEPHONE, TELEGRAPH AND RADIO - CELLULAR PHONE LONG DISTANCE CHARGES

706450	Cellular/Pager-Long Distance	Telephone, telegraph, radio, mobile phone, pager, etc
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OSU Expend. Subcode		Subcode Description	Object Code Description
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UTILITIES – BUDGET POOL 700700

UTILITIES

707001	Other Utility Charges	Payments to suppliers of utilities and utility type services
707002	Electricity	Payments to utility companies for electric services
707003	Natural Gas	Payments to utility companies for natural gas services
707004	Chilled Water	Payments to utility companies
707005	Steam	Payments to utility companies
707006	Water	Payments to utility companies
707007	Sewer	Payments for sewer services

CONTRACTUAL SERVICES – BUDGET POOL 700710

BUILDING, PROPERTY/EQUIPMENT INSURANCE

707101	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	Property Insurance	Premiums, Property or Liability Insurance (Higher ED. ASA)
707120	Equipment Insurance	Premiums, Property or Liability Insurance (Higher ED. ASA)
707180	Dept. of Central Srv. 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-Bldg. & 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, and exterminators.)
707210	Repair- Equipment	Repairs to Equipment--Repairs to equipment affected by wear and accident. Also includes payments to workers doing such repair
707220	Repair-Telecom Equipment	Repair, Telecommunications Equipment--Materials and parts used by an agency in maintaining and repairing an agency's telecommunications equipment.
707230	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	Repair-Software	Repair Data Processing Software--Payments for maintenance contracts, materials and parts in maintaining data processing software.

MAINTENANCE CONTRACTS/SERVICE AGREEMENTS

707310	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, and exterminators.)
707311	Refuse Service	Maintenance and Repair of Building and Grounds
707312	Incineration Bio Hazard	Maintenance & Repair of Buildings and Grounds
707313	Extermination Service	Maintenance & Repair of Buildings and Grounds

OSU Expend. Subcode		Subcode Description	Object Code Description
707314		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		Maintenance- Equipment	Maintenance of Equipment—Contracts for maintenance of machinery and equipment.
707330		Maintenance -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		Elevator/Escalator Contracts	Maintenance and Repair Contracts, Buildings, and Grounds
707332		Elev/Escal Damages/Upgrades	Maintenance and Repair Contracts, Buildings, and Grounds
707340		Maintenance - 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		Maintenance - Software	Maintenance and Repair Contract, Data Processing Software--Payments for maintenance contracts, materials and parts in maintaining data processing software.
707352		Medical Manager Software	Maintenance and Repair Contract, Data Processing Software
707353		RX Health Center Software	Maintenance and Repair Contract, Data Processing Software
707355		ID card System Software	Maintenance and Repair Contract, Data Processing Software
<u>MOTOR VEHICLE SERVICE-MAINTENANCE EXPENSE</u>			
707400		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		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		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		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		Veterinary Services	Veterinary Services – Payments for services providing veterinary medicine, dentistry, or surgery for animals Also includes testing services for veterinarians.
708033		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		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		Telecom Equip Rental	Rent of Telecommunications Equipment--Payments for rental of telephone or fax equipment excluding lease purchase options.
708065		Electronic Data Processing Equip Rental	Rent of Electronic Data Processing Equipment--Payments for rent of equipment utilized in data processing, excluding lease purchase options.

OSU Expend. Subcode	Subcode Description	Object Code Description
708070	Data Processing Software Rental Charges	Rent of Data Processing Software--Payments to computer vendors or software companies for use of various programming aids (e.g., assemblers, generators, sub-routine libraries, compilers, operating systems and application programs) does not include lease purchase options.
708071	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	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	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	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	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	Event Officials	Other Professional Services – General – Athletic Events
708202	Guarantees	Other Professional Services – General – Athletic Events
708203	Event Staff	Other Professional Services – General – Athletic Events
708204	Signage	Other Professional Services – General – Athletic Events
708205	Coaches Show Production	Other Professional Services – General – Athletic Events
708210	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	Prof Serv-Environmental Consulting	Environmental Consulting Services – Payments for services providing advice and assistance on environmental issues (environmental contamination, etc)
708215	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	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	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	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	Professional Services-Legal	Offices of Lawyers -- Payments for legal services provided by offices of legal practitioners known as lawyers and attorneys
708230	Professional Services-Medical	Offices of Physicians (Except Mental Health Specialists) – Payments for services provided by doctors (M.D. or D.O.) in the practice of general or specialized medicine (except psychiatry or psychoanalysis) or surgery.

OSU Expend. Subcode	Subcode Description	Object Code Description
708231	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	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	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	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.
708240	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	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	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	Professional Services-Drafting	Drafting Services – Payments for services providing the drawing of detailed layouts, plans, and illustrations related to engineering and architectural specifications.
708245	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	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	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	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	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.
708262	Professional Services-Interior Design	Interior Design Services – Payments for services providing planning, designing, and administering projects in interior spaces
708270	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	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	Professional Services-Photographic	Photographic Services – Payments for services providing still, video, or digital photography

OSU Expend. Subcode		Subcode Description	Object Code Description
708273		Prof Service-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		Prof Service-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		Professional Srv. - Collection Agencies	Collection Agencies – Payments for services providing payment collection and remitting such collection to the agency
708276		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.
708280		Professional Services-Other Other Services (Except Public Administration)	– Payments for professional services not provided for elsewhere
<u>CONTRACTUAL SERVICES - OTHER</u>			
708300		Moving Expenses	Moving Expenses--Payment to a certified carrier for the cost of moving expenses for "new hires"
708310		Cable & Satellite TV	Cable and satellite TV.
708311		Movie Service	Cable and satellite TV.
708320		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		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		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		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		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.
708350		Exhibitions, Shows & Special Events	Exhibitions, Show, and Special Events --Include costs of agricultural exhibits, historical celebrations, etc.
708355		ERP System Services	Payment of the State Enterprise Resource Planning system services for all defined transactions. HB 1046 (2005)
708360		Inter-Governmental Payments	Inter-Governmental Contracts, US, Other State, Inter-State Agencies, etc. Do not include Oklahoma state agencies or municipal governments.
708370		Photographic Services	Photograph Developing Services
708380		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		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		Housekeeping/Laundry Service	General Housekeeping/Janitorial/Sanitation Service - Payments for general housekeeping, janitorial and sanitation service used in the daily upkeep and

OSU Expend. Subcode		Subcode Description	Object Code Description
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708390	Inter-Agency Payments	health sanitation of buildings and facilities. Includes laundry service for towels, shop towels, linens, etc)	Payments to another state agency for personal and professional services (e.g., payments for background checks, inmate labor, etc.)
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OTHER CURRENT EXPENDITURES – BUDGET POOL 700840

MEMBERSHIPS

708401	Institutional Professional Memberships	Institutional Professional Memberships - Payments of dues and fees for agency membership in authorized organizations/associations
708410	Other Institutional Memberships	Other Institutional Memberships

ADVERTISING

708500	Professional Recruiting	Personnel Recruitment (e.g., job ads)
708510	Other Advertising	Payments for advertisements (e.g., legal notices, tour ads, product/service ads, etc.) placed in newspapers, magazines, registers, etc.
708511	Track Marketing	Payments for advertisements
708512	General Marketing	Payments for advertisements
708513	Bookstore	Payments for advertisements
708514	Dining Services	Payments for advertisements
708515	Hotel/Conference	Payments for advertisements
708516	Merchants	Payments for advertisements
708517	Athletic Events	Payments for advertisements
708518	Programs Payments for advertisements	
708519	Alum Trade-Out	Payments for advertisements
708520	UDRP Newsletter	Payments for advertisement

RESTRICTED USE - APPROVED CATERING SERVICES

708600	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	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	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	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	Food & Catering	Meals for meetings, conferences, instruction, or training not of a general nature and sponsored in whole or in part by an outside entity. (Only for used on sponsored agreements.)

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

708700	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	Professional/Malpractice Insurance	Premiums, Property or Liability Insurance (Higher Ed. ASA)
708720	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	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	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	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	Licenses, Permits, Certificates	Fees for Licenses, Permits and Privileges --Include notary public commission, hospital licenses, etc.
708811	Parking Fee	Fees for Licenses, Permits and Privileges
708820	Fines & Penalties	Late payment billed, includes payments for penalty type expenses (e.g. order cancellation, re-stocking service charges, etc.)
708825	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	Order Cancellation Fees	Payment for penalty type expenses (e.g. order cancellation, re-stocking service charges, etc)
708835	Other Vendor Penalty Charges	Payments for penalty type expenses (order cancellation, re-stocking service charges, etc)
708840	Taxes & Fees-Remittance to Fed Govt.	Taxes and Fees Remitted to Federal Government
708850	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	Taxes Remitted to Oklahoma Tax Comm	State Taxes Remitted to Oklahoma Tax Commission
708861	Income Tax	State Taxes Remitted to Oklahoma Tax Commission
708862	Sales Tax	State Taxes Remitted to Oklahoma Tax Commission
708863	Lodging Tax Remittance	Lodging Tax Remittance
708870	Bad Debt Allowance	
708880	Credit Card Discounts	Payments for charges in connection with accepting/processing customer credit card payments, maintenance of agency-owned corporate credit card, etc.

OTHER CURRENT EXPENSE

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)

OSU Expend. Subcode		Subcode Description	Object Code Description
708920		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		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		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		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		Royalties	Royalties --Payments of royalties to individuals or corporations, resulting from sale of publications, research, inventions, etc
708945		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		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		Pmts to Local Subdivisions-Res & Planning	Payments to Local Government Subdivisions and Other Agencies for Research and Planning.
708957		Pmts to Local Subdivisions-Public Schools	Payment to Local Governmental Subdivisions to supplement the educational budget
708960		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		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		Intra-Agency Payments-Rebates/Discount	Payments for the transfer of funds with the same agency for rebates/discounts
708970		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		Employee W/H - Withholding Payable	Withholding Payable --All payments from withholding made on the state payroll.
708976		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		Employee W/H - Overpayment Refunds	Employee Withholding—Overpayment Refunds—Refund of overpayments of authorized employee withholdings.
708978		Employee W/H - Insurance Carriers	Employee Withholding—Insurance Carriers—Payments of payroll withholdings by agencies for authorized supplemental insurance.

OSU Expend. Subcode		Subcode Description	Object Code Description
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708980		Inter-Agency Payments - Admin Exp	Payments to another state agency for contractual services (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		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		Subcontracts Pmts to Another State Agy	Inter-Agency payments –Personal Services—Payments to another state agency for personal and professional services

PARTICIPANT EXPENSES – UTILIZED BY GRANTS ONLY

SUBCONTRACTS (MORE THAN \$25,000)

709110		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		Subcontracts Pmts to Another State Agy	Inter-Agency payments –Personal Services—Payments to another state agency for personal and professional services

REGULAR TERM

709210		Scholarships	Scholarships—Payments to students for educational purposes
709212		Stipends	Stipends-Payments to students for educational purposes
709215		Incentive Awards	Incentive Awards-Monetary and Material

SUMMER SCHOOL

709220		Scholarships	Scholarships—Payments to students for educational purposes
709222		Stipends Stipends—Payments to students for educational purposes	
709225		Incentive Awards	Incentive Awards-Monetary and Material

TUITION & FEES

709230		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		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		Scholarships & Stipends	Scholarships and Stipends—Payments to students for educational purposes
709234		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 (fishing/hunting license) from the state
709235		GRA Tuition – Sponsored Agreement	Tuition-Higher Education Colleges/Universities— average tuition rate for graduate research assistants working on sponsored agreements

OSU Expend. Subcode		Subcode Description	Object Code Description
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STIPENDS

709240	Fed PELL/SEOG Grants	Scholarships and Stipends—Payments to students for educational purposes
709242	Stipends/Scholarships	Scholarships and Stipends—Payments to students for educational purposes
709243	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 (fishing/hunting license) from the state
709244	Room & Board	Scholarships and Stipends—Payments to students for educational purposes
709245	Scholarships-5 th Year	Scholarships and Stipends—Payments to students for educational purposes
709246	School – Summer	Scholarships and Stipends—Payments to students for educational purposes
709247	School – Grad Assist	Scholarships and Stipends—Payments to students for educational purposes
709249	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	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	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	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	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
709254	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	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	Transfers to Another State Agency	Inter-Agency Payments-Transfers & Other Disbursements—Payments to another state agency for the transfer of funds, such as when a funded activity or function is transferred from one agency to another.

PARTICIPANT MISCELLANEOUS

709260	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
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OSU Expend. Subcode		Subcode Description	Object Code Description
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than OSEEGIB (e.g., disability and dismemberment type insurance), including payments made directly to an insurance carrier.

709261	Professional Services	Educational Services -- Payments for services providing instruction and training by specialized establishments such as schools, colleges, universities and training centers.
709262	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	Exhibitions	Exhibitions, Shows & Special Events-Payments for the expenses of agricultural shows, special cultural exhibits, historical celebrations, etc
709264	Other Rents	Other Rents-Payments of other rents, e.g., post office boxes, books, films, parking space, etc.
709265	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	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	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	Office Supplies	Office Supplies (Expendable)-Payment for purchase of expendable office supplies, such as stationary, file folders, notebooks, columnar pads, carbon paper, etc.
709269	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	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)
709271	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	Patient Care Service	Payments for services providing instruction and training by specialized establishments such as schools, colleges, universities and training centers
709273	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