

Northeastern State University
Expense Account Code Listing with Descriptions
Updated June 2017

Account	Description	State Description	Comments/Examples
Professional Fees			
515060	Pro Fee Audit 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.	
515220	Pro Fee Architectural Services	ARCHITECTURAL SERVICES Payments for services in the planning and designing of buildings and structures, whereby, applying knowledge of design, construction procedures, etc.	
515230	Pro Fee Landscape Architectural Svc	LANDSCAPE ARCHITECTURAL SERVICES Payments for services in the planning and designing development of land areas, whereby, applying knowledge of land characteristics, landscape design, etc.	
515240	Pro Fee Engineering Service	ENGINEERING SERVICES Payments for services providing plans, designs, and technical services during construction or installations, whereby, applying physical laws and principles of engineering.	
515280	Pro Fee Surveying and Mapping	SURVEYING AND MAPPING (EXCEPT GEOPHYSICAL) SERVICES Payments for services providing the surveying and mapping of areas (except geophysical) such as for easements, etc.	
515290	Pro Fee Non Medical	TESTING LABORATORIES Payments for services providing physical, chemical and other analytical testing (except medical and veterinary) in a laboratory or on-site.	
515300	Pro Fee Interior Design	INTERIOR DESIGN SERVICES Payments for services providing planning, designing, and administering projects in interior spaces.	
515320	Pro Fee Graphic Design Serv	GRAPHIC DESIGN SERVICES Payments for services providing planning, designing, and managing the production of visual communications.	

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515350	Pro Fee Computer Programming Custom	CUSTOM COMPUTER PROGRAMMING SERVICES Payments for services providing the writing, modifying, testing, and sup-porting of software to meet the agency's needs.	
515360	Pro Fee Computer System Design	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	
515370	Pro Fee Computer Facility Mgmt	COMPUTER FACILITIES MANAGEMENT SERVICES Payments for services providing on-site management and operation of the agency's computer systems and/or data processing facilities.	
515380	Pro Fee Computer Services Other	OTHER COMPUTER RELATED SERVICES Payments for services providing computer related services (except custom programming, systems integration design, and facilities management). Examples are computer disaster recovery services and software installation services.	
515400	Pro Fee Admin Mgmt Consulting	ADMINISTRATIVE MANAGEMENT AND GENERAL MANAGEMENT CONSULTING SERVICES Payments for services providing operating advice and assistance on ad-ministrative management issues. Also includes general management consultants.	
515410	Pro Fee Human Resources Consulting	HUMAN RESOURCES AND EXECUTIVE SEARCH CONSULTING SERVICES Payments for services providing advice and assistance in the area of hu-man resources (i.e., personnel, benefits, compensation, search and re- cruitment).	
515420	Pro Fee Marketing Consulting	MARKETING CONSULTING SERVICES Payments for services providing operating advice and assistance on mar-keting issues (e.g., objectives, sales forecasting, pricing, etc.).	

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515440	Pro Fee Management Consulting	OTHER MANAGEMENT CONSULTING SERVICES Payments for services providing management consulting (except administrative and general management; human resources; marketing; or process, physical distributions, and logistics).	
515450	Pro Fee Environmental Consulting	ENVIRONMENTAL CONSULTING SERVICES Payments for services providing advice and assistance on environmental issues (i.e., environmental contamination, etc.).	
515490	Pro Fee Advertising Campaigns	ADVERTISING AND RELATED SERVICES Payments for services providing advertising campaigns and placing such advertising in newspapers, radio, television, etc. (not for just placing an ad in the newspaper - use OEC 531160)	
515500	Pro Fee Marketing Research	MARKETING RESEARCH AND PUBLIC OPINION POLLING Payments for services providing the systematically gathering, recording, tabulating, and presenting of marketing and public opinion data.	
515510	Pro Fee Photographic Service	PHOTOGRAPHIC SERVICES Payments for services providing still, video, or digital photography.	
515520	Pro Fee Translate Interpret	TRANSLATION AND INTERPRETATION SERVICES Payments for services in translating written material and interpreting speech from one language to another and in providing sign language services	
515540	Pro Fee Othr Scientific Technic	ALL OTHER PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES Payments for providing professional, scientific, or technical services (ex-cept as provided for elsewhere).	
515570	Pro Fee 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).	
515580	Pro Fee Business Support Services	BUSINESS SUPPORT SERVICES Payments for services providing activities that are ongoing routine, busi-ness support functions.	

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515590	Pro Fee Document Preparation	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	
515610	BUSINESS SERVICE CENTERS	Payments for services providing mailbox rental and other postal and mailing services (except direct mail advertising); copy centers or shops, providing photocopying, duplicating, blueprinting, and other document copying; etc.	For Drop Zone, see 515611. For Copy Zone, see 515612
515611	BUSINESS SERVICE CENTERS - Postage		To be used with Drop Zone
515612	BUSINESS SERVICE CENTERS - Copy Services		To be used with Copy Zone
515620	Pro Fee Collection Agencies	COLLECTION AGENCIES Payments for services providing payment collection and remitting such collection to the agency.	
515650	Investigation and Security Services	Payments for providing such things as investigative and detective services, guard and patrol services, protected pickup and delivery of valuable items, security system sales with installation and repair, or system	
515660	Pro Fee Educational Services	EDUCATIONAL SERVICES Payments for services providing instruction and training by specialized establishments such as schools, colleges universities and training centers.	
515700	Pro Fee Physicians Offices	OFFICES OF PHYSICIANS (EXCEPT MENTAL HEALTH SPECIALISTS) Payments for services provided by doctors (M.D. or D.O.) in the practice of general or specialized medicine (except psychiatry or psychoanalysis) or surgery.	
515710	Pro Fee Medical and Dental	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.	

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515740	Pro Fee Optometrists	OFFICES OF OPTOMETRISTS Payments for services provided by doctors (O.D.) in the practice of Op-tometry.	
515750	Pro Fee Mental Health Exp MD	OFFICES OF MENTAL HEALTH PRACTITIONERS (EXCEPT PHYSICIANS) Payments for services provided by mental health practitioners (except physicians) in the practice of diagnosis and treatment of mental, emotion-al, and behavioral	
515780	Pro Fee Health Practitioners	OFFICES OF ALL OTHER MISCELLANEOUS HEALTH PRACTITIONERS Payments for services provided by other health practitioners (except as provided for	
515820	Pro Fee Laboratories	MEDICAL AND DIAGNOSTIC LABORATORIES Payments for services providing analytical or diagnostic services, generally to the medical profession or patient referrals.	
515840	Ambulance Services	Payments for services providing transportation of patients by ground or air, along with medical care.	
515860	Pro Fee Hospital	GENERAL MEDICAL AND SURGICAL HOSPITALS Payments for hospital services providing diagnostic and medical treatment to patients.	
515980	Pro Fee Arts Entertainment Rec	ARTS, ENTERTAINMENT, AND RECREATION Payments for services providing entertainment in the area of Performing Arts, Spectator Sports, and related entertainment/recreation industries.	This code is for non-classroom speakers and entertainment.
515990	Pro Fee Other Services	OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION) Payments for professional services not provided for elsewhere. (excludes Public Administration services).	

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Travel			
521310	Non State Employee Travel	TRAVEL REIMBURSEMENT - NON STATE EMPLOYEES Reimbursement of authorized travel to individuals who are not salaried officers or employees of the state.	
522110	OUT-OF STATE PURCHASE OF TRANSPORTATION COSTS- AGENCY DIRECT-Purchase Airline Tickets	Payments for direct-purchase of commercial airline tickets as authorized and direct-purchase of other public transportation carriers (e.g., train and bus fares) for out-of-state travel by state employees, state officials, and other persons traveling on authorized official state business.	
522111	IN-STATE PURCHASE OF TRANSPORTATION COSTS- AGENCY DIRECT	Payments for direct-purchase of public transportation carriers (e.g., train and bus fares) for in-state travel by state employees, state officials, and other persons traveling on authorized official state business.	
522112	OUT-OF-STATE PURCHASE OF TOLL COLLECTION FEES- AGENCY DIRECT	Payments for direct-purchase of vehicle toll collection fees from Turnpike Systems outside of Oklahoma. For out-of-state travel by state employees, state officials, and other persons traveling on authorized office state business. This may also include payments to the Oklahoma Turnpike System when used in connection with traveling to points outside the state.	
522113	IN-STATE PURCHASE OF PIKEPASS TOLL COLLECTION FEES-AGENCY DIRECT	Payments for direct-purchase of PikePass toll collection fees from the Oklahoma Turnpike System. For in-state travel by state employees, state officials and other persons traveling on authorized official state business.	

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522114	OUT-OF-STATE PURCHASE OF LOCAL TRANSPORTATION – AGENCY DIRECT	Payments for direct-purchase of local transportation expenses (e.g., subway, metro rail, bus, taxicab, limousine, etc.; but not rental car) incurred while traveling on official business outside the State of Oklahoma. This may also include local transportation charges incurred for travel to/from arrival/departure airport or other terminal in connection with out-of-state travel.	
522115	IN-STATE PURCHASE OF LOCAL TRANSPORTATION – AGENCY DIRECT	Payments for direct-purchase of local transportation expenses (e.g., bus, taxicab, limousine, etc.; but not rental car) incurred for travel to points within the state of Oklahoma, except as noted below. <i>Note: For direct purchase of said local transportation incurred in going to and coming from an in-state airport or other terminal in connection with out-of-state travel, use OEC 522114</i>	
522120	Travel Dir Pmts Non Employees	TRAVEL EXPENSES - STUDENT ACTIVITY GROUPS, WARDS & INMATES, ETC. Payment of travel related expenses, such as transportation, meals and lodging, etc., for students participating in school activities, inmates of a state penal institution and wards or patients of a state hospital or custodial institution. Also includes authorize travel by social services clients not covered under another code.	
522130	OUT-OF-STATE PURCHASE OF FOOD AND LODGING- AGENCY DIRECT	Payment for direct-purchase of food, lodging and related expenses for out-of- state travel by state agencies authorized to contract for such travel related purchases for employees, state officials, and other persons traveling on authorized official state business.	

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522131	IN-STATE PURCHASE OF FOOD AND LODGING- AGENCY DIRECT	Payment for direct-purchase of food, lodging and related expenses for in-state travel by state agencies authorized to contract for such travel related purchases for employees, state officials, and other persons traveling on authorized official state business under 74 O.S. § 500.2, or other edict (e.g., grant or contract).	
522140	OUT-OF-STATE MISCELLANEOUS CHARGES – AGENCY DIRECT	Payments for direct-purchase of other authorized miscellaneous charges (e.g., parking fees, business related phone calls, etc.) used during out-of-state travel by state employees, state officials, and other persons traveling on authorized official state business.	
522141	IN-STATE MISCELLANEOUS CHARGES – AGENCY DIRECT	Payments for direct-purchase of other authorized miscellaneous charges (e.g., parking fees, business related phone calls, etc.) used during in-state travel by state employees, state officials, and other persons traveling on authorized official state business.	
522150	Travel Expense 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. <i>NOTE: Registration paid by the agency is classified as a travel related expense whether or not the employee or officer is in official travel status for reimbursement of meals (per diem) and lodging expenses.</i>	This is the correct code when paying for Conference Registrations.

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Administrative Expenditures			
Operating Expense			
531110	Incoming Freight	<p>FREIGHT EXPENSES Payment for incoming and outgoing transportation charges that cannot be charged as a part of the original cost of a commodity (e.g., specimens received by laboratories, hire of freight vehicles, United Parcel Service (UPS) shipping charges, etc.). <i>NOTE: Ordinarily, freight charges for delivery/shipping of a supply or piece of equipment are included under the same object</i></p>	
531111	Outgoing Freight		
531120	Postage for Meters and Stamps	<p>POSTAGE Payments for purchase of stamps and for the cost of filling postage me-ters. Also, services provided by the U.S. Postal Service for reply mail, bulk mailing account, postage due account, etc. <i>NOTE: (1) Postage expense does not include rental of postage equipment (OEC 532140), mail box rental (OEC 532190), pre-sort mail (OEC 515110), Unit-ed Parcel Service (UPS) (freight) (OEC 531110). (2) Payment for purchase of postage stamps</i></p>	JD Young Postage: See 515611
531130	Telephone and Radio Services	<p>TELECOMMUNICATIONS SERVICES Payments for communications charges for service required in the operation of an agency, such as telephone, telegraph, radio, mobile phone (cellular), pager (beeper), etc. May also include cable and satellite TV. service when required in operation of an agency. <i>NOTE: Does not include the rent of telecommunications equipment (see OEC</i></p>	
531150	Printing and Binding Contracts	<p>PRINTING & BINDING CONTRACTS Payments for printing and binding of reports, documents, books, etc., and other contractual printing costs. <i>NOTE: Purchases of print supplies (e.g., preprinted forms, stationery, ed-ucational brochures.</i></p>	For use on pre-designed or non-custom printing (Business Cards)For Copy Zone/JD Young, use 515612

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531160	Advertising and Promotion Expense	ADVERTISING AND PROMOTIONAL EXPENSES Payments for advertisements (e.g., legal notices, job ads, tour ads, prod-uct/service ads, etc.) placed in newspapers, magazines, registers, etc. Also for payments of promotional type expenses authorized by law or other edict, for marketing programs or enterprise-like activities (e.g., Tourism and Recreation’s Film Office, parks, resorts,	Is also used for Personnel Recruitment (e.g., job ads) Note: Print ads must have copy of ad attached to invoice, when submitted for payment.
531170	Information Services	INFORMATIONAL SERVICE Payments for services and products used in collection and dissemination of information to the general public and for informational purposes within an agency, such as clipping service, newsletters, newspaper/magazine subscriptions, subscriptions for Internet service, etc., which are not included under another category of object of expenditure.	
531171	Subscriptions		
531172	Subscriptions Electronic		
531180	Bank Service Charges	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 connec-tion with accepting/processing customer credit card payments at state parks and lodges, maintenance of agency-owned corporate credit card, etc.), and other similar charges.	
531190	Services for Exhibitions and Shows	EXHIBITIONS, SHOWS & SPECIAL EVENTS Payments for the expenses of agricultural shows, special cultural exhibits, historical celebrations, and etc.	
531191	Supplies for Exhibitions and Shows		
531230	ERP System Services	ERP SYSTEM SERVICES Payment of the State Enterprise Resources Planning system services for all defined transactions. HB 1046 (2005)	

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531250	Fees for Licenses and Permits	<p>LICENSES, PERMITS, CERTIFICATES AND OTHER RIGHTS OR PRIVILEGES</p> <p>Payments for the purchase of licenses, permits, certificates and other rights or privileges as required in the operation of an agency (e.g., Notary Public Commission fee, hospital license fee, etc.).</p> <p><i>NOTE: Payments for purchase of "computer software licensing" in connection with purchase/rent of computer software should be charged under OEC 532170 - Rent of Data Processing Software, or OEC 541130 - Purchase of Data Processing Software, as appropriate .</i></p>	Not For Software. This code is usually associated with Department of labor inspections. Elevator Inspections, etc. Not for online subscriptions.
531260	Membership in Organizations	<p>MEMBERSHIP IN ORGANIZATIONS</p> <p>Payments of dues and fees for agency (institutional/organizational) membership in authorized organizations, associations (e.g., Council of State Governments, etc.). May also include payment of individual (employee) memberships when authorized by state statute, grant, or other edict.</p>	Can not be used for individual memberships unless authorized by state statute, grants, or other edict.
531280	Late Payment and Penalties	<p>LATE-PAYMENT INTEREST AND OTHER PENALTY CHARGES</p> <p>Payment of interest under the provisions of 62 O.S., § 41.4A, B, C, & D, billed for late payment of vendor's invoice by a state agency. Also includes payment of other penalty type expenses for which a vendor is entitled to charge state agency customers (e.g., order</p>	
531290	Premiums Surety and Other Bonds	<p>PREMIUMS - SURETY & OTHER REQUIRED BONDS</p> <p>Payments for the purchase of surety or other bonds required to operate an agency.</p>	
531310	Premium Paid to Risk Mgmt	<p>PREMIUMS - PROPERTY OR LIABILITY INSURANCE (STATE AGENCIES)</p> <p>Payments of premiums by state agencies for property and liability insurance not provided through the state Risk Management Program.</p> <p><i>NOTE: For payments by institutions of the system of</i></p>	

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531390	Photographic Supplies and Service	PHOTOGRAPHIC SUPPLIES & SERVICES Payments for photographic supplies and services, such as photo film, film processing, flashbulbs, darkroom supplies, microfilm,	
531420	Tuition and Registration Fees	TUITION -- HIGHER EDUCATION COLLEGES/UNIVERSITIES Payments for tuition and course materials in connection with job-related higher education or other academic training at an accredited college or university for attendance by state officials and employees. May also include payment of employee reimbursement (non-travel) of tuition costs when attendance is required/approved as part of the agency's authorized training program for employees and officials.	This is not to be used for conference registrations.
531520	Premiums Insurance	PREMIUMS - PROPERTY OR LIABILITY INSURANCE (HIGHER EDUC. ASA) Payments of premiums for property and liability insurance not provided through the state Risk Management Program. <i>NOTE: For payments by state agencies, use OEC 531310.</i>	
531500	Moving Expenses-General	MOVING EXPENSES - GENERAL Payment of expenses related to the movement or relocation of a state agency's furniture and equipment, as when an office moves to a new location. <i>NOTE: Does not cover moving expenses for an employee permanently transferred and relocated at the request of a state agency (74 O.S. § 500.51, et seq.) See OEC 517110 .</i>	
531600	Administrative Fee	MISCELLANEOUS ADMINISTRATIVE FEE Payment of miscellaneous administrative fees, including those associated with the purchase of goods or services where said fee would be better identified separately (or preferred) from the purchase and there is no specific fee code established (e.g., processing fees associated multiple invoicing of Fuelman gasoline purchases, etc.).	

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532110	Rent of Office Space	<p>RENT OF OFFICE SPACE Payment for rent of general office space used by staff personnel for and in the operation of a state agency.</p>	
532120	Rent of Land	<p>RENT OF LAND Payment for rent of land required for and in the operation of a state agency.</p>	
532130	Rent of Other Building Space	<p>RENT OF OTHER BUILDING SPACE Payment for rent of other building space, e.g., warehouse, storage, display booths, etc., used for and in the operation of a state</p>	
532140	Rent of Equipment	<p>RENT OF EQUIPMENT AND MACHINERY Payment for rent of equipment and machinery used for and in the operation of a state agency, e.g., uniform rental, etc., except payments for (1) rent of electronic data processing equipment/machinery (see OEC 532160), (2) rent of telecommunications equipment (see OEC 532150), and (3) lease purchase option on equipment (see OEC category 543000). <i>NOTE: Cost of rental of equipment used in producing or processing a commodity should be</i></p>	(does not include electronic data processing machinery)
532141	RENT OF MOTOR VEHICLES	<p>Payments for the rent of motor vehicles used for and in the operation of a state agency. Rental is a short term use of a vehicle, normally for periods of up to 90 days.</p>	
532142	LEASE OF MOTOR VEHICLES	<p>Payments for the lease of motor vehicles used for and in the operation of a state agency. Lease is a long term commitment use of a vehicle, normally for periods counted mostly in years.</p>	
532150	Rent Equip Telecomm	<p>RENT OF TELECOMMUNICATIONS EQUIPMENT Payment for rent of telecommunications equipment, e.g., telephone/fax, telegraph, radio, etc., excluding lease purchase options (OEC 543150). <i>NOTE: Does not include monthly charges for telecommunications service, such as telephone (see OEC 531130).</i></p>	

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532160	Rent Data Processing Equipment	<p>RENT OF ELECTRONIC DATA PROCESSING EQUIPMENT</p> <p>Payments for rent of equipment utilized in data processing, excluding lease purchase (code 543120). <i>NOTE: Purchase plans require review by OSF, Information Services Division.</i></p>	
532170	Rent Software	<p>RENT OF DATA PROCESSING SOFTWARE</p> <p>Payments to computer vendors and/or software companies for use of various programming aids (e.g., assemblers, generators, sub-routine libraries, compilers, operating systems and application programs), including related "software licensing" charges. Excludes lease purchase options, OEC 543130.</p> <p><i>NOTE: Purchase plans require review by OMES Information Services Division</i></p>	
532190	Rent Paid for Service	<p>OTHER RENTS</p> <p>Payments of other rents, e.g., post office boxes*, books, films, parking space, etc.</p> <p><i>NOTE: Payment for rent of post office box must be made to the U.S. Post Office (74 O.S. § 90.2)</i></p>	
533100	Maint Repair Other Items OV		Example: Sending historical maps off to be repaired.
533110	Maint Bldg Grnd Supplies OV	<p>MAINTENANCE & REPAIR OF BUILDINGS AND GROUNDS - OUTSIDE VENDOR</p> <p>Payments to outside vendors for on-going maintenance and repair of buildings and grounds, inclusive of materials, supplies and labor: (1) re-pair to buildings and grounds due to wear and tear and/or accidents (e.g., roof repairs, painting, plumbing, electrical, etc.); and (2) general maintenance services of building and grounds (e.g., housekeeping/maid/ janitorial, trash hauling, exterminator, lawn and garden, tree trimming, etc.)</p> <p><i>NOTE: Does not include alterations to buildings</i></p>	
533111	Renvtn Bldg Grnd Supplies		
533112	Maint Bldg Grnd Labor		
533113	Renvtn Supplies and Labor		

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533120	Maintenance of Equipment OV	MAINTENANCE & REPAIR OF EQUIPMENT AND MACHINERY- OUTSIDE VENDOR Payments to outside vendors for on-going repair and maintenance of equipment, machinery, motor vehicles, etc., due to routine wear and tear, as well as accidents, inclusive of parts, materials, supplies and labor. Al-so covers payment of maintenance contracts purchased on equipment/ machinery.	
533130	Maint Repair Equip Telecom OV	MAINTENANCE & REPAIR OF TELECOMMUNICATIONS EQUIPMENT- OUTSIDE VENDOR Payments for repair and maintenance of telecommunications equipment by outside vendor due to routine wear and tear, as well as accidents, in clusive of parts, materials, supplies and labor. Also covers payment of maintenance contracts purchased on telecommunications equipment.	
533140	Maint Equip Data Proc OV	MAINTENANCE & REPAIR OF DATA PROCESSING EQUIPMENT - OUTSIDE VENDOR Payments for repair and maintenance of data processing equipment out-side vendor due to routine wear and tear, as well as accidents, inclusive of parts, materials,	
533150	Maint Repair Software OV	MAINTENANCE & REPAIR OF DATA PROCESSING SOFTWARE - OUTSIDE VENDOR Payments for repair and maintenance of data processing software by out-side vendor, inclusive of materials and labor. Also covers payment of maintenance contracts purchased on data	

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533180	Janitorial and Laundry Supplies	<p>GENERAL HOUSEKEEPING/JANITORIAL/SANITATION SUPPLIES AND MATERIALS Payments for general housekeeping and janitorial supplies and materials (e.g., cleaning soaps, floor sweep compounds, mops and brooms, dust cloths, etc.) used in the upkeep of a building or facility. Also includes laundry supplies (e.g., detergents, bleaches, fabric softeners, etc.) used for cleaning of patients' and wards' of the state personal effects, rooms, dorms and other living areas. <i>NOTE: OEC 533180 covers general housekeeping, janitorial and sanitation supplies and materials used in the daily upkeep and health sanitation of buildings and facilities maintained by in-house personnel Use OEC</i></p>	<p>May also include payments for supplies and materials (e.g., toilet tissue, hand soap, hand towels, toilet bowl deo-dorants, garbage/refuse bags, etc.) used for sanitation and health purposes in maintaining public-use facilities, e.g., rest rooms, roadside rest stops and similar type facilities.</p>
533190	Uniform Maintenance & Repair	<p>Payments to an outside vendor for maintenance and repair of employees' uniforms.</p>	
533210	Maint Bldg and Grounds NSU	<p>MAINTENANCE & REPAIR OF BUILDINGS & GROUNDS - SAME AGENCY PERSONNEL Payments for purchase of supplies and materials (e.g., lumber, paint, light bulbs, electrical fuses, pesticides, fertilizer, etc.), used in ongoing maintenance and repair of buildings and/or grounds by agency-assigned personnel.</p>	
533212	Maint Bldg and Grnds Cont		
533220	Maint and Repair of Equip NSU	<p>MAINTENANCE & REPAIR OF EQUIPMENT (NON- MOTOR VEHICLE) - SAME AGENCY PERSONNEL Payments for purchase of parts, supplies and materials used in the maintenance and repair of equipment and machinery by agency in-house personnel. <i>NOTE: (1) Does not include parts, supplies and materials for maintenance and repair of motor vehicles. See OEC 537290 or 537310. (2) Does not include parts, supplies and materials for maintenance and repair of</i></p>	

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533230	Maint Telecomm Equip NSU	<p>MAINTENANCE & REPAIR OF TELECOMMUNICATIONS EQUIPMENT - SAME AGENCY PERSONNEL</p> <p>Payments for purchase of parts, supplies and materials used in the maintenance and repair of telecommunications equipment by agency-assigned personnel.</p>	
533240	Maint Data Proc Equip NSU	<p>MAINTENANCE & REPAIR OF DATA PROCESSING EQUIPMENT - SAME AGENCY PERSONNEL</p> <p>Payments for purchase of parts, supplies and materials used in the maintenance and repair of data processing equipment by agency-assigned personnel.</p>	
533250	Maint DP Software NSU	<p>INTENANCE & REPAIR OF DATA PROCESSING SOFTWARE - SAME AGENCY PERSONNEL</p> <p>Payments for purchase of materials used in the maintenance and repair of data processing software by agency-assigned personnel.</p>	
534110	Food and Food Related Supplies	<p>FOOD AND KITCHEN SUPPLIES AND MATERIALS</p> <p>Payments for purchase of food commodities and ingredients used in pre-paring 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.)</p>	<p>This is for food or related products purchased from Reasor's or Wal- Mart. A Food Purchase Documentation Form must be filled out before purchasing food: http://procedures.nsuok.edu/P_ortals/6/Forms/Food_Purchase.pdf A publicly publicized event where invitees are notified through multiple media (such</p>
534111	Expendable Dietary Supplies		
534160	Printing Supplies	<p>PRINTING SUPPLIES AND MATERIALS</p> <p>Payments for purchase of supplies and materials (e.g., paper stock, offset plates, inks, etc.) used in the operation of a print shop or copying office.</p>	<p>For Office Supplies such as paper, see 536140. For printing and binding, see 531150</p>

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534220	Recreation Supplies	RECREATIONAL SUPPLIES AND MATERIALS FOR STUDENTS, INMATES AND WARDS OF THE STATE Payments for purchase of recreational supplies and materials (e.g., cray-ons, play dough, games, magazines, newspapers, etc.) used for enter- tainment and recreation purposes for students, patients, inmates and wards of the state.	
534250	Personal Supplies	INSTITUTIONAL-SUPPLIED PERSONAL EFFECTS (E.G., LINENS, TOWELS, NIGHTCLOTHES, ETC.) AND RELATED SERVICES Payments for purchase of institution-owned personal living items (e.g., linen, bedspreads, blankets, towels, bath cloths, gowns, slippers, etc.) supplied to inmates, patients and wards in custody of the state. Also, may include the payment for services (e.g., cleaning, laundry, etc.) to maintain such items in repair and good order for use.	
534260	Expendable Medical Supplies	MEDICAL SUPPLIES AND MATERIALS Payments for purchase of expendable and non-expendable medical sup-plies and materials used in the prevention and treatment of injury, illness, and diseases (e.g., medicines, vaccines, cotton, alcohol, syringes, oxy-gen, occupational therapy, small items of equipment, etc.). Also includes payments for purchases made by the Oklahoma Medical Center for emer- gency medical supplies, pharmaceuticals and human organs, as author- ized by the hospital's Board of Trustees and 74 O.S.	
534290	Motor Fuels	MOTOR FUELS - COMMON Payments for purchase of commonly used motor fuels (e.g., gasoline, die-sel) for operation of motor vehicles, aircraft or marine crafts.	Motor Fuels Is NOT to be purchased with the Credit Card.

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534310	Motor Fuels Special non gasoline	<p>MOTOR FUELS - SPECIAL NON GASOLINE Payments for purchase of alternate fuels (e.g., propane, compressed natural gas, etc.) used in motor vehicles, aircraft or marine crafts, and for other equipment using such fuel.</p> <p><i>NOTE: As clarification for the use of expenditure account codes relating to Motor Vehicles, OMES is defining a motor vehicle as a vehicle that provides transportation, such as passenger cars, trucks, vans, buses, motor homes, and motor cycles. It would not include items such as forklifts, tractors, golf carts (unless street legal for transportation), road graders, etc. These items would be considered equipment, but not motor vehicles.</i></p>	Motor Fuels Is NOT to be purchased with the Credit Card.
535120	Wearing Apparel	<p>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 co-vers 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.</p>	Correct account code when purchasing name badges.
535180	Safety Supplies and Materials	<p>SAFETY & SECURITY SUPPLIES AND SERVICES Payments for purchase of non-equipment safety and security items (e.g., fire extinguishers, flashlights, ammunition, goggles, helmets, hard hats, etc.) and services (e.g., security patrol, surveillance monitoring, etc.) re-quired to safeguard and protect human life, equipment and other property.</p> <p><i>NOTE: Does not include clothing items, see OEC 535120.</i></p>	

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536110	Meeting Refreshments Limited	MEETING REFRESHMENTS Payment for purchase of light food and drink items (e.g., doughnuts, cake, coffee, tea, soft drink, etc.) used as refreshments and required in connection with meetings or similar type activities held/conducted for and in the interest of the general public. May also include payment for purchase of related service items (e.g., disposable plates/flatware, stirrers, sweeteners, etc.).	Serving refreshments such as cookies, beverages, and light hors d'oeuvres only is not considered a meal and therefore does not require the Food Purchase Documentation Form.
536130	Non Expendable Office Supplies	OFFICE SUPPLIES - NON-EXPENDABLE Payments for purchase of supplies used in the operation of an office (e.g., letter trays, waste baskets, desk staplers, etc.). <i>NOTE: Non-expendable supplies are defined as items costing less than \$500.00 and not immediately consumed when placed in use. This may also include inexpensive office equipment/furniture type items costing less than the above limit.</i>	
536140	Office Supplies	OFFICE SUPPLIES (EXPENDABLE) Payment for purchase of expendable office supplies, such as stationary, file folders, notebooks, columnar pads, carbon paper, etc. <i>NOTE: Expendable supplies are defined as supply items that are immediately expended or used up when placed in service. This would not include inexpensive equipment/furniture type items (see OEC 536130).</i>	Office Supplies--Include stationary, file folders, notebooks, columnar pads, Water,

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536150	Data Processing Supplies	<p>DATA PROCESSING SUPPLIES Payment for purchase of supplies (expendable and non-expendable) utilized in direct support of a data processing activity (e.g., ribbons, continuous form paper stock, card stock, special-designed form for collection, magnetic tape, disk packs, etc.). <i>NOTE: Does not include data processing supplies utilized strictly within a standard office, e.g., administration, personnel, etc. (See OEC 536130 or 536140).</i></p>	To be used for computer mouse, keyboards, cables, etc
536170	Food Service Catering	<p>FOOD AND CATERING SERVICE 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.) 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. Would also include meal costs associated with officially recognized employee recognition award ceremony, banquet, or</p>	<p>To be used when eating at a restaurant. A Food Purchase Documentation Form must be filled out before purchasing food: http://procedures.nsuok.edu/Portals/6/Forms/Food_Purchase.pdf A publicly publicized event where invitees are notified through multiple media (such as campus-wide e-mail, RiverHawks Weekly or campus-wide posters) would not require submission of the Food Purchase Documentation Form. In such cases, attach the publicized documentation to the invoice or receipts</p>
536190	Educational Supplies	<p>EDUCATIONAL SUPPLIES Payment for purchase of supplies used for education and training conducted in a classroom or other organized instructional setting. This may also include payments for purchase of supplies used for education and training for the general public (e.g., information binders, covers, jackets, notebooks, etc.).</p>	
536191	Educational Lab Supplies		

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536210	Recreational Student Activities	RECREATIONAL ACTIVITY PAYMENTS - STUDENTS Payments for recreational activities for students participating in an event as authorized by a state educational institution.	
536230	Purchase of Examinations	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.	
537150	Shop Supplies - Non Production	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.) used in producing goods or services for sale, as would be used in the industrial shops of Oklahoma State Industries. <i>NOTE: Do not include shop equipment purchases (OEC 541180), shop supplies (non-production) purchases (OEC 537150) or purchases of raw materials used in the manufacture of a finished product for sale. Instead, see OEC 564110 - Purchase of Merchandise for Resale.</i>	

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537160	Seeds Plants and Fertilizer	<p>AGRICULTURE & VETERINARY SUPPLIES Payments for purchase of feed and forage for farm or laboratory animals and purchase of veterinary medicines, supplies and services used for the care and keep of such animals. Also payments for the purchase of seeds, bulbs, plants, trees and fertilizer used on institutional farms and/or building grounds; expendable supplies used in operation of institutional dairies; and farm/ranch/agriculture supplies (e.g., halters, rope, hay forks, cinch ties, clippers, etc.) used in operation of a ranch/farm type facility.</p>	
537170	Wildlife Research Supplies	<p>WILDLIFE RESEARCH SUPPLIES Purchase of supplies and materials used in research, control, and conservation of wildlife.</p>	
537210	Laboratory Supplies	<p>LABORATORY SERVICES AND SUPPLIES Payments for services used in diagnostic laboratory testing of human and animal specimens. Includes the cost of services used in other testing. This would also include the cost of supplies purchased in conjunction with the service.</p>	
537211	Laboratory Other Testing		
537290	Motor Vehicle Supplies	<p>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.</p>	
537310	Motor Vehicle Parts	<p>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.).</p>	
541119	Office Furn Equip Under 2500	<p><i>NOTE: See 541110 for description. These items individually cost less than \$2,500.</i></p>	

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541129	DP Equip Under 2500	<i>NOTE: See 541120 for description. These items individually cost less than \$2,500.</i>	
541139	DP Software Licenses Under 5000	<i>NOTE: See 541130 for description. These items individually cost less than \$2,500.</i>	
541159	Inst Furn and Equip Under 2500	<i>NOTE: See 541150 for description. These items individually cost less than \$2,500.</i>	
541169	Medical Equipment Under 2500	<i>NOTE: See 541110 for description. These items individually cost less than \$2,500.</i>	
541229	Safety Equipment Under 2500	<i>NOTE: See 541220 for description. These items individually cost less than \$2,500.</i>	
541239	Comm Equip Under 2500	<i>NOTE: See 541230 for description. These items individually cost less than \$2,500.</i>	
541259	Lab Equipment Under 2500	<i>NOTE: See 541250 for description. These items individually cost less than \$2,500.</i>	
541289	Trucks Buses and Boats Under 2500	<i>NOTE: See 541280 for description. These items individually cost less than \$2,500.</i>	
541299	Motor Vehicles Passenger Under 2500	<i>NOTE: See 541290 for description. These items individually cost less than \$2,500.</i>	
553155	Current/Former Employee Indemnities, Restitution, Settlements (non-reportable)	This should only be used for payments to current or former employees. Includes payments of court-ordered restitution or settlements, and other associated costs as ordered by the Courts when the amount is not reportable to the IRS such as compensatory damages due to personal physical injury, sickness, or medical expenses	

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553165	CURRENT/FORMER EMPLOYEE COURT-ORDERED OR LEGAL SETTLEMENTS REPORTABLE TO THE IRS ON FORM 1099 MISC BOX 3	This should only be used for court-ordered or other legal authority settlements to employees or former employees. Payments for punitive, liquidating, other taxable damages or costs, and payment for compensatory damages not paid on account of personal physical injuries or sickness, for example emotional distress. [This code is not appropriate for any form of back pay, front pay, overtime pay, dismissal pay, severance pay. These payments must go through payroll. If a payroll reportable item is erroneously processed through accounts payable, contact DCAR - Payroll Reporting at 405-521-3258 for assistance in correcting.]	
553190	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 (maintained for such deposits) when due to redemption of customer's bad check for purchase of services (e.g., fishing/hunting	
554237	NSU Printing Reimbursement		No longer used for CopyZone/JD young. See 531150
561140	Pollution Remediation	Payments to remedy the current or potential detrimental effects of existing pollution. Examples include outlays to clean up spills of hazardous wastes or hazardous substances and outlays to remove contamination, such as, leaking underground storage tanks; asbestos removal; chemical spills; wa-ter pollution; EPA Superfund sites; and Brownfield remediation. Excludes prevention and control activities with respect to current	

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

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Equipment and Capital Expenditures			
541110	Office Furniture and Equip <i>Individual cost \$2,500 or more</i>	OFFICE FURNITURE AND EQUIPMENT Payments for purchase of general office machines (e.g., typewriters, adding machines, postage machines, facsimile machines, etc.); furniture (e.g., desks, chairs, files, etc.); office equipment (e.g., copying/duplicating machines, typewriters, adding machines, etc.) used in operation of an office; and movable equipment and furniture purchased under authority granted in bond or capital outlay appropriations acts.	
541120	Data Processing Equipment <i>Individual cost \$2,500 or more</i>	DATA PROCESSING EQUIPMENT Payments for purchase of data processing equipment (hardware) (e.g., computers (including personal/lap top versions), punches, sorters, printers, etc.). <i>NOTE: Purchase plans require review by OSF, Information Services Division.</i>	
541130	DP Software and Licenses <i>Individual cost \$5,000 or more</i>	DATA PROCESSING SOFTWARE Payments for purchase of computer software such as used in a data processing activity, including related "software licensing" costs. <i>NOTE: Purchase plans require review by OMES Information Services Division</i>	

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541150	Institutional Furn and Equip <i>Individual cost \$2,500 or more</i>	EQUIPMENT AND FURNITURE - RESIDENTIAL, EDUCATIONAL AND INSTITUTIONAL Payments for purchase of furniture and equipment used in a residence, school , institution, or facility operated by the state, including: kitchen equipment (e.g., stove, microwave, refrigerator, etc.), household furniture (e.g., beds, sofas, tables, etc.); school furniture (e.g., desks, chairs, etc.); sweepers, and mechanical floor cleaning machines; laundry or laundry service equipment (e.g., washers, dryers, etc.); fixed building equipment (e.g., hot water heaters, air conditioners, etc.) and other related equipment (e.g., playground, laboratory (non-medical), sports, occupational therapy, yard, museum , etc.).	
541160	Medical Equipment <i>Individual cost \$2,500 or more</i>	EQUIPMENT - MEDICAL Payments for purchase of equipment utilized in a medical or nursing care facility (e.g., hospital beds, examining tables, operating room equipment, etc.). Also, includes payments for purchase of scientific equipment used in medical laboratory testing or diagnostic service. Do not include non-medical laboratory equipment or institutional-type furniture (see OEC 541150)	
541220	Safety Equipment <i>Individual cost \$2,500 or more</i>	EQUIPMENT - FIRE, SAFETY, AND LAW ENFORCEMENT Payments for purchase of fire-fighting, safety, rescue and law enforcement equipment (e.g., alarm devices, guns, radar units, ham radios, etc.).	
541230	Communication Equipment <i>Individual cost \$2,500 or more</i>	EQUIPMENT - TELECOMMUNICATIONS Payments for purchase of equipment used in telecommunications (e.g., radios, television, fax machine and telephone equipment)	
541250	Lab Equipment <i>Individual cost \$2,500 or more</i>	EQUIPMENT - LAB Payments for purchase of scientific equipment used in the operation of a non- medical laboratory.	

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541270	EQUIPMENT - MOTOR VEHICLE (MOUNTED OR ATTACHED)	EQUIPMENT - MOTOR VEHICLE (MOUNTED OR ATTACHED) Payments for purchase of equipment mounted or attached on motor vehicles (e.g., winch, loader gate, spray tank, canopy, etc.). <i>NOTE: As clarification for the use of expenditure account codes relating to Motor Vehicles, OMES is defining a motor vehicle as a vehicle that provides transportation, such as passenger cars, trucks, vans, buses, motor homes, and motor cycles. It would not include items such as forklifts, tractors, golf carts (unless street legal for transportation), road graders, etc. These items would be considered equipment, but not motor vehicles.</i>	
541280	Trucks Buses And Boats <i>Individual cost \$2,500 or more</i>	EQUIPMENT - MOTOR VEHICLES: COMMERCIAL TRUCKS AND BUSES Payments for purchase of motor vehicles designed primarily for commercial use, e.g., trucks and buses.	
541290	Motor Vehicles Passenger <i>Individual cost \$2,500 or more</i>	EQUIPMENT - MOTOR VEHICLES: PASSENGER CARS Payments for purchase of vehicles designed primarily for personal transportation, e.g., passenger cars, mini- vans, station wagons, etc.).	
545100	Purchase of Land	PURCHASE OF LAND Payments for purchase of land or an interest in land.	
545110	Purchase of Land Improvements	LAND IMPROVEMENTS Payments for alterations and other improvements to land (e.g., fences, stone walls, roadways, walks, drainage, tunnels, grading and terracing and all ornamental and commemorative structures).	

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546110	Purchase of Building	BUILDINGS AND OTHER STRUCTURES - PURCHASE Payments for purchase of buildings and other capital structures (e.g., boat docks, silos, etc.).	
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546210	Building Renovations	BUILDINGS AND OTHER STRUCTURES - CONSTRUCTION AND RENOVATION Payments for new construction and alterations, additions and improve-ments 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	
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Library Additions

542120	Permanent Books and Periodicals	LIBRARY RESOURCE AND STUDENT TEXTBOOKS Payments for purchase of publications or other library items for reference use. Also, may include payments for purchase of textbooks used for students in a classroom. <i>NOTE: Does not include payments for purchase of textbooks by the State Textbook Committee</i>	
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542121	Permanent Collection		
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