



OKLAHOMA
Office of Management
& Enterprise Services

Statewide Accounting Manual

Updated July 24, 2025



Table of Contents

Chapter 1: Introduction	1
1.1 Authority	2
1.2 CAR Newsletter	2
1.3 Finance Manager/Staff Training	2
Chapter 2: System Access	3
2.1 System Information	4
2.2 Gaining Access to the State Accounting System	4
2.2.1 Requesting Access	4
2.2.2 System Training	4
Chapter 3: Account Structure	5
3.1 ChartField Structure	7
3.2 Business Unit	7
3.3 Fund Type	7
3.3.1 Governmental Funds	8
3.3.2 Proprietary Funds	8
3.3.3 Fiduciary Funds	8
3.3.4 Component Unit Funds	9
3.3.5 Fund Type Definition Table	9
3.4 Class Fundings	9
3.4.1 Common Class Fundings	11
3.4.2 Treasury Class Fundings	12
3.4.2.1 Treasury Class Funding Coding Structure	13
3.4.2.2 Class Fundings Used for Appropriations	13
3.4.3 Depository Class Fundings	14
3.4.4 Transfers Between Funds	15



3.5	Division/Department	16
3.6	Budget Reference	16
3.7	Account	16
3.7.1	Assets	16
3.7.2	Liabilities	17
3.7.3	Fund Balance	17
3.7.4	Revenue Accounts	17
3.7.5	Expenditure Accounts	18
3.7.6	Other Sources and Uses	19
3.8	Statewide Program Code	19
3.9	Optional Account Code	20
3.9.1	Higher Education Use	20
3.10	Codes for Additional Optional Modules	20
3.11	Coding Example	21
Chapter 4:	Budgeting	22
4.1	Introduction	24
4.2	Budget Cycle	24
4.3	Budget Request	26
4.3.1	Preparing the Request	26
4.3.2	Budget Request Deadline	26
4.4	Review and Analysis of Agency Budget Requests	27
4.5	Legislative Consideration of Budget Recommendations	27
4.6	Budget Work Programs	28
4.6.1	Budget Work Program Divisions and Departments	28
4.6.2	Budgeting Terminology	29
4.6.3	Statutory Budget Work Program Requirements (<u>62 O.S. § 34.42</u>)	29
4.6.4	Budget Work Program Preparation	30
4.6.4.1	Operating Budget	30
4.6.4.2	Revisions to Operating Budget	30
4.6.4.3	Capital Outlay	31



4.7	Budgetary Limitations Established in Appropriations Bills . . .	32
4.8	Line-Item Appropriations	33
4.9	Allotments	33
4.9.1	Allotment Request and Cash	33
4.9.1.1	Appropriation Allotment from Current Cash on Hand:	34
4.9.1.2	Appropriation Allotment of Anticipated Revenues to Satisfy an Appropriation of the Legislature	34
4.9.1.3	Allotment of Continuing Funds	34
4.10	Transfers and Other Amendments	35
4.11	Appropriation Lapsing	36
4.11.1	Non-Fiscal Class Fundings	36
4.11.2	Fiscal Class Fundings	36
4.11.3	Continuing Class Fundings	37
4.12	Line Item Budgeting for Information Technology	37
4.13	Reporting and Tips to Assist with Budget Management – Helpful Reports	38
4.14	Performance Informed Budgeting	38
Chapter 5: Receipting and Depositing		39
5.1	Introduction	40
5.1.1	Allowable Deposit Items.	40
5.2	Official Depository	41
5.3	Timing of Deposit	41
5.4	Completing the Deposit in the State Accounting System	42
5.4.1	Depository or Treasury Class Fundings	42
5.5	Agency Clearing Account Class Fundings.	42
5.5.1	Transfers from Clearing (ACA Class Funding)	42
5.5.2	Disbursements from Clearing	43
5.6	Deposit Corrections	43
5.6.1	Corrections Made by Agencies.	43
5.6.2	Corrections Made by OST	43



5.7	Returned Checks	43
5.8	Special Receipting and Depositing Issues	44
5.8.1	Cash Allocations to Satisfy Appropriations	44
5.8.2	Deposits of June Collections After June 30	44
5.8.3	Deposit Requirement Exceptions	45
Chapter 6:	Purchasing	46
6.1	Introduction	48
6.2	Exemptions from Oklahoma Central Purchasing Act	49
6.3	Purchasing in Compliance with the Central Purchasing Act	53
6.3.1	State Use Program	53
6.3.2	Oklahoma Correctional Industries (OCI)	53
6.3.3	Statewide Contracts	53
6.3.3.1	Mandatory Statewide Contracts	53
6.3.3.2	Non-Mandatory Statewide Contracts	54
6.3.4	Open Market	54
6.4	State Agency Acquisition Thresholds and Bid Requirements	54
6.4.1	\$0.00 to \$25,000.00	54
6.4.2	\$25,000.01 up to \$50,000 (or the Agency's Approved Purchasing Threshold, if Higher)	55
6.4.3	\$50,000.01+ (or Above an Agency's Approved Purchasing Threshold)	55
6.5	Sole Source Acquisitions	55
6.6	Requisitions	55
6.6.1	Information Technology Requisitions	56
6.6.1.1	A purchase less than or equal to \$5,000.00	56
6.6.1.2	A purchase over \$5,000.00 and less than or equal to \$50,000.00	56
6.7	Required Contract Terms	57
6.7.1	Payment Terms	57
6.7.2	Travel Included in Contract	58
6.7.3	Contracting for Legal Services	58



6.8	Encumbrances	59
6.8.1	Encumbrance Documentation	59
6.8.2	Lapsed Encumbrances	60
6.8.3	Purchase Orders	60
6.8.3.1	Purchase by Quantity	60
6.8.3.2	Receiving	60
6.8.4	Authority Orders	61
6.8.4.1	Approved Uses for Authority Orders	62
6.8.4.2	Establishing an Authority Order	63
6.8.5	Change Orders	63
6.8.6	Cancelling Encumbrances	64
6.8.7	TBD Encumbrances	64
6.9	Ratification Agreement/Settlements for Disputed Contracts	64
6.9.1	Ratification of Unauthorized Contract	64
6.9.2	Settlement for Disputed Contract	65
6.10	Special Procurement Issues	65
6.10.1	Postage	65
6.10.1.1	Exceptions	66
6.11	Construction and Properties	67
6.12	Real Estate and Leasing Services	68
Chapter 7:	Supplier/Payee Registration	69
7.1	Introduction	71
7.2	OMES Registration Team	71
7.2.1	Registration	71
7.2.2	Communication Instructions – OMES Central Purchasing	71
7.3	The Supplier Portal	73
7.4	The Supplier File	73
7.5	Procedures by Registrant Type	73
7.5.1	Bidder Registration	74
7.5.2	Supplier Registration - New	74
7.5.3	Supplier Registration – Update Existing	74



7.5.4	Manual Payee Registration	74
7.5.5	State Employees – Payments Related to Employment	75
7.5.6	State Employees – Payments Unrelated to Employment	75
7.5.7	Garnishment Recipients	76
7.5.8	State Agency as Payee	76
7.5.9	Foreign Suppliers and Payees	76
7.6	Required Documents	77
7.7	Changes to Existing Supplier/Payee Information (Non-Employee)	78
7.8	EFT Registration	78
7.8.1	Bank Account Changes	79
7.8.2	Security of Submission	79
7.8.3	Processing Time	79
7.9	1099 Reporting and IRS TIN Match	80
7.9.1	Who Should Get a 1099?	80
7.9.2	TIN Matching	80
7.9.3	Quarterly 1099 Report – Agency Review	80
7.10	Tax Snags	81
7.11	Specially Designated Nationals and Block Persons List (SDN)	82
7.12	Special Requirements for Higher Education Entities	82

Chapter 8: Disbursing — Vouchers and General Expenditures 84

8.1	Introduction	88
8.2	Forms Used in the Payment Process	89
8.3	Expenditure Year	90
8.3.1	Payment of Expenses Incurred in Prior Year	90
8.4	Open Accounts Payable Periods	91
8.5	Timing of the Accounts Payable Process	91
8.5.1	Early Payment Discounts	92



8.5.2	Vouchers with Scheduled Due Date Greater than 90 Days	93
8.5.3	Year-End Transactions	93
8.6	Approving the Invoice	93
8.7	Preparing Vouchers.	93
8.7.1	System Access and Training	94
8.7.2	Agency Contact	94
8.7.3	Voucher Fields	95
8.7.4	Payment Types.	95
8.7.5	Invoice ID	96
8.7.6	Voucher Number	97
8.7.7	CFDA Procedures for Encumbered Vouchers	97
8.7.8	Splitting and Combining Invoices on Vouchers	97
8.7.9	Override on Encumbered Payments	98
8.7.10	Assignment to an Alternate Payee	98
8.7.10.1	Assignment Due to Tax Lien	98
8.8	Voucher/Claim Jacket and Notarized Voucher	98
8.8.1	Altered Invoices	99
8.8.2	Notarized Claim Form (OMES Form 3).	99
8.9	Assigning a Pay Group	100
8.10	Generating a Batch Slip	100
8.11	Authorization and Signatures	100
8.11.1	Blanket Bond	101
8.12	Submission of Vouchers	101
8.12.1	Allow for Processing Time	102
8.13	Vouchers from Remote (VFRA)	102
8.13.1	Interagency Payment via VFRA	103
8.13.2	Load Voucher from Remote – New Process.	104
8.14	Alternative System for Settlement of Miscellaneous Vouchers	104
8.14.1	Voucher Submission – Alternative System for Settlement.	104



8.15	Payments from Agency Special Accounts, Including 700 Funds	104
8.15.1	Payments from 700 Funds	105
8.15.1.1	Manual Warrants from 700 Funds	105
8.16	Final Liquidation of Encumbrances	106
8.17	Remittance Advices	106
8.17.1	Electronic Remittance Advice for EFT	106
8.17.2	Remittance Information for Interagency Payments.	107
8.17.3	Remittance Advice on Warrant Stubs	108
8.18	OMES Transaction Processing Review	108
8.18.1	Rejected Claims	108
8.18.2	Correcting a Rejected Claim	109
8.19	Petty Cash Vouchers (Imprest Cash)	109
8.19.1	Establishment of Imprest or Petty Cash Fund	109
8.19.2	Petty Cash vs. Change Drawer	110
8.19.3	Specific Petty Cash Fund Prohibitions	110
8.19.4	Replenishment of Petty Cash (Petty Cash Voucher)	111
8.19.5	Decreasing a Petty Cash Fund Balance.	112
8.19.6	Petty Cash Documentation Retention	112
8.19.7	Petty Cash Shortages and Losses	112
8.20	Interest on Late Payments	112
8.21	Tax Snags	113
8.22	Warrants Lost or Destroyed	114
8.22.1	Miscellaneous Warrant	114
8.23	Warrants Issued in Error	114
8.23.1	Cancelling a Miscellaneous Warrant	115
8.23.2	Paper Warrant Reissued.	115
8.23.3	Higher Education Payroll Warrant Cancellations	116
8.23.4	Cancellations of EFT	116
8.24	Inquiries Regarding Warrants Paid or Outstanding	117



8.25	Warrants Cancelled by Statute	117
8.25.1	Statutory Cancellation Warrant Replacement	118
8.25.2	Thirty-Six Month Expiration	120
8.26	Forged Endorsements	120
8.27	Voucher Imaging Program	121
8.28	Voucher Encumbrance Adjustment Request	123
8.29	Voucher Reversal Request	124
8.30	Expenditure Corrections and Reversals	124
8.31	700 Class Funding Expenditure Corrections	126
8.31.1	Warrant Cancellations (7XX)	126
8.31.2	Warrant Replacements (7XX)	126
8.31.3	Expenditure Corrections (7XX)	127
8.31.4	Warrant Transmission Corrections (7XX)	127
8.32	Sales Tax Liability on Out-of-State Purchases	127
8.33	Disbursements from Clearing Accounts	128
8.34	Special Disbursement Issues	128
8.34.1	Advance Payments	128
8.34.2	Professional Licenses, Certifications, Continued Education and Testing	129
8.34.2.1	Continued Professional Education	130
8.34.2.2	Licenses Held by the General Public	130
8.34.3	Professional Membership Dues	130
8.34.4	Refreshments and Other Food and Drink	131
8.34.5	Gifts	131
8.34.6	Fleet Fuel	131
8.34.7	Buying Club Memberships	131
8.34.8	Garnishments – Payments of Court Cost Collections When Judgment Creditor is a State Agency	132
8.34.9	Reimbursement of Employees and Officials for Purchases Made in Connection with Agency Operations (Non-Travel)	132
8.34.9.1	Expenditure Code for Non-Travel Employee Reimbursements	133
8.34.10	Uniform Rates for Professional Service Contracts	133
8.34.11	Moving Expenses	133



Chapter 9: Disbursing — Payroll and Related Disbursements	135
9.1 Introduction	138
9.2 Employment Forms and Verification.	138
9.2.1 Form I-9	138
9.2.2 E-Verify Requirement	139
9.2.3 Form W-4 Requirement	139
9.2.4 Loyalty Oath	141
9.3 Requirement to Use Payroll System	141
9.4 Selected Payroll Setup Information	142
9.4.1 Employee Type (Reg/Temp)	142
9.4.2 State Retirement Plans	143
9.4.3 Unemployment Reporting and Tax	146
9.4.4 FICA Status and Contributions	147
9.4.5 Income Tax Withholding Status	148
9.4.6 Payroll Specific Setup	148
9.4.7 Expenditure Account Code	148
9.4.8 Budget Division/Department Code (Cost Center).	149
9.4.9 State Plan – Annuity (SoonerSave)	149
9.4.10 Education Retirement Plans	149
9.4.11 Other Voluntary and Involuntary Deductions	149
9.5 Payroll Processing.	150
9.5.1 Conversion from Monthly Payroll to Bi-Weekly Payroll	151
9.6 Class Fundings Used for Withholding and Agency Share	152
9.6.1 Payroll Withholding Fund	152
9.6.2 State Share Class Fundings	154



9.7	Agency Disbursement of Withholding and Agency Share of Benefits	154
9.7.1	Voucher Creation	154
9.7.2	Supporting Documents	155
9.7.3	Certifying Signature	155
9.8	FICA Payments	155
9.8.1	Corrections to FICA Withholdings	156
9.9	Corrections to State Insurance and Retirement Payments. . .	157
9.9.1	Employee Benefits Department Refunds	157
9.9.2	Retirement Plan Refunds (OPERS and OLERS).	158
9.10	Wages and Benefits upon Employee's Death	159
9.10.1	Distribution of Wages	161
9.10.2	Distribution of Longevity Benefit	161
9.11	Payment of Employee Expense Allowances	161
9.11.1	Accountable Expense Allowances	161
9.11.2	Non-Accountable Expense Allowances	162
9.12	Fringe Benefit Reporting	163
9.12.1	Group Term Life Insurance in Excess of \$50,000	163
9.12.2	Commuting in State Vehicles	163
9.12.3	Moving Expenses	164
9.12.4	Employee Recognition Awards.	165
9.13	Payments to Board and Commission Members	165
9.14	Terminated Employees	165
9.15	Payroll Warrant Cancellation Procedures	166
9.15.1	Paper Warrant Cancellations	166
9.15.2	Direct Deposit Cancellations	166
9.15.3	Stop Payment/Deletes	166
9.15.4	Reversals	167



9.16	Special Procedures for Institutions of Higher Education. . . .	168
9.16.1	789 Class Funding Activity	169
9.16.2	PFT File Transmission	170

Chapter 10: Disbursing — Travel Related 171

10.1	Introduction	174
10.2	Official Business Travel	174
10.3	Employee’s Responsibility	175
10.4	Travel by Contractors.	175
10.5	Travel Vouchers	175
10.5.1	Preparation and Submission	176
10.5.2	Filing Period	176
10.5.3	Official Duty Station	177
10.5.4	Nature of Official Business	177
10.5.5	Payment Assignment	177
10.5.6	State Employee or Not.	178
10.5.7	Coding of Payments.	178
10.5.8	Indication of Points and Time of Travel	178
10.5.9	Personal Breaks in Official Travel.	178
10.5.10	Presentation of Expenses	179
10.5.11	Exclusion of Major Category of Expense.	179
10.5.12	Signatures.	179
10.6	Travel Expense Voucher of Deceased Person	180
10.7	In-State vs. Out-of-State Travel.	180
10.8	Distance and Duration Criteria	181
10.9	Overnight Status Required for Benefits other than Mileage. .	183



10.10	Lodging	184
10.10.1	Lodging – Type	184
10.10.2	Lodging – Rate of Reimbursement	185
10.10.3	Designated Lodging	185
10.10.4	In-State Lodging – Limited Exception to GSA	186
10.10.5	Agency Direct Purchase of Lodging	187
10.10.6	Companion Travel	187
10.11	Per Diem	188
10.11.1	Per Diem Rates	188
10.11.2	Per Diem Reduction for Meals Provided	189
10.11.3	Per Diem for State Legislators	190
10.12	Transportation	191
10.12.1	Airfare	191
10.12.1.1	Statewide Contract for Airfare	193
10.12.1.2	Statewide Contract for Travel Agent Services/Online Booking Tool	193
10.12.2	Travel by Automobile	193
10.12.2.1	Trip Optimizer	194
10.12.2.2	Mileage Reimbursement	195
10.12.2.3	Rental Cars	196
10.12.3	Travel in the Vicinity of the Event	196
10.12.4	Insurance on Vehicle (Rental and Personal)	197
10.12.5	Privately-Owned or Chartered Airplane	198
10.12.6	Travel Use Log – Flight Service	199
10.13	Registration	199
10.13.1	Optional Activities with Separate Charges	200
10.14	Miscellaneous Travel Expenses	200
10.15	Expenses Incidental to Travel by Persons with a Disability	201



10.16	Actual and Necessary Travel Reimbursement Procedures . . .	202
10.16.1	Grant Agreement Provisions for Actual and Necessary Expenses . . .	202
10.16.2	Actual and Necessary Expenses for Congressional and Federal Meetings	204
10.16.3	Actual and Necessary Expenses for International Development . . .	204
10.16.4	Actual and Necessary Expenses for Governor and Lt. Governor . . .	204
10.16.5	Actual and Necessary Expenses for Specific Agencies and Purposes .	205
10.16.6	Actual and Necessary Travel Claim Submission	205
10.17	Cancellation of Prepaid Trip	206
10.18	Expenses Incurred Outside of Travel Period	206
10.19	Receipts and Documentation of Travel Expenses	206
10.19.1	Lost or Unavailable Receipts	208
10.20	Travel Arrangement and Ticket Changes	208
10.21	Sales Tax Non-Exempted for Travel	208
10.22	Package Plans	208
10.23	Travel Voucher Direct Deposit	210
10.24	Special Statutory Provisions for Direct Agency Purchases . .	211
Chapter 11:	Reconciling and Reporting	212
11.1	Introduction	214
11.2	Clearing Account and Special Account Reconciliations – REQUIRED	214
11.2.1	Instructions for Completing Forms 11 and 11a– Agency Clearing Account (ACA) and Agency Special Account (ASA) Reconciliation	215
11.3	Payroll Withholding Account Reconciliation – REQUIRED . . .	217
11.3.1	Detailed Instructions for Reconciling Payroll Withholding Funds . .	217



11.4	Reconciliation of Summary of Receipts and Disbursements with the Allotment Budget and Available Cash Report – REQUIRED	217
11.4.1	Transactions Outside of Open Periods	218
11.4.2	End of Month Transactions	218
11.5	Report/Query Review	218
11.6	Reporting by Agencies	220
11.7	Central Reporting – Agency Responsibility.	220
11.7.1	Information for ACFR	220
11.8	ACFR Reporting by State Agencies	221
11.8.1	General Fund Agency – Unaudited	222
11.8.2	General, Permanent or Proprietary Fund Agency – Audited	222
11.8.3	Externally Audited Agency	223
11.9	GAAP Conversion Packages	223
11.10	Financial Reporting Packages for Audited Agencies.	224
11.11	Federal Reporting and Grant Reporting.	225
11.12	CMIA Annual Report and Treasury State Agreement	226
11.13	Tax and Other Regulatory Reporting – IRS Forms W-2	227
11.13.1	W-2 Forms	227
11.13.2	W-2 Corrections	228
11.14	IRS Form 1099	228
Chapter 12: Internal Controls Guidance		231
12.1	Introduction	232
12.2	Internal Control Resources	232
12.3	Responsibility for Internal Controls	233
12.4	Scope of Internal Controls	233
12.5	Minimum Requirements	234
12.6	Internal Control Officer	234



12.7	Five Components of Internal Controls	235
12.8	Control Environment	235
12.9	Risk Assessment	236
12.10	Control Activities	238
12.11	Information and Communication	238
12.12	Monitoring	239
12.13	Supervising Internal Control Activities	240
12.14	Segregation of Duties	240
12.15	Authorize Transactions	242
12.16	Control Access to Assets and Resources	242
12.17	Documenting Your Internal Control Plan	243
12.18	Effectiveness, Follow-up and Corrective Action	244
12.19	Conclusion	244
Chapter 13:	GAAP Reporting	245
13.1	Introduction	246
13.2	Generally Accepted Accounting Principles (GAAP)	246
13.2.1	Why Prepare GAAP Financial Statements?	247
13.3	Authoritative Sources of GAAP	247
13.4	The Certificate of Achievement for Excellence in Financial Reporting	248
13.5	The Annual Comprehensive Financial Report (ACFR)	248
13.5.1	Introductory Section	248
13.5.2	Financial Section	249
13.5.3	Statistical Section	249



13.6 GAAP Conversion Packages 249

13.6.1 The Format of a Conversion Package. 250

13.6.2 Your Valuable Input. 251

13.6.3 Master Conversion Package List. 251

13.7 The Importance of Timeliness in Financial Reporting 252

13.8 Record Retention 253

13.9 Audit of the State ACFR. 253

13.10 Agency Action – New GASB Pronouncements 253

Appendix 1: Contact Information 255

Appendix 2: Agency Listing and Codes 256

Appendix 3: Chart of Accounts – Revenue. 262

Appendix 4: Account Codes – Expenditure 290

Appendix 5: Common Reports and Queries 346



Chapter 1: Introduction

Table of Contents

1.1	Authority.	2
1.2	CAR Newsletter.	2
1.3	Finance Manager/Staff Training	2



1.1 Authority

This document is published by the Office of Management and Enterprise Services (OMES) pursuant to the Budget Law of 1947, [Title 62](#) of the Oklahoma Statutes, which requires the director of OMES to prescribe all forms, systems and procedures for administering accounting for the departments and establishments of state government, including classifying cash amounts and prescribing the manner of issuance of checks or warrants against each class funding to accomplish the purpose for which the class funding was created.

The purpose of this document is to inform state officers and employees responsible for the disbursement of public monies of the principal laws governing the state's fiscal operations. It is further designed to assist and instruct such persons in the necessary procedures to be followed in the course of budgeting and expending amounts through OMES.

1.2 CAR Newsletter

- Between revisions, any updates to statewide accounting policy are announced in the Central Accounting and Reporting (CAR) newsletter that is emailed to agency finance officers and staff on a monthly basis.
- Finance officers are required to review and retain the information found in the CAR Newsletter.
- Policies announced in the newsletter subsequent to a release of the Statewide Accounting Manual supersede any conflicting policy in the manual.
- To receive the CAR Newsletter, visit the OMES website at oklahoma.gov/omes and locate the Subscribe to OMES alerts box. Enter your email address and select the Sign Up button. Scroll down until you reach newsletters. Select the OMES CAR Newsletter. Once you have made your selections, scroll down to select the Submit button.

1.3 Finance Manager/Staff Training

The finance function of state government is very different from that in private industry. Each finance manager or staff member should be knowledgeable of state accounting policy. OMES offers regular training sessions as well as a curriculum geared toward providing finance personnel with a broad knowledge of accounting, procurement and budgeting processes. Watch the CAR Newsletter for announcements.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



Chapter 2: System Access

Table of Contents

- 2.1 **System Information 4**
- 2.2 **Gaining Access to the State Accounting System 4**
 - 2.2.1 Requesting Access 4
 - 2.2.2 System Training 4

[Go to chapter table of contents](#)
[Go to main table of contents](#)



2.1 System Information

PeopleSoft is the state's system of record for procurement, accounting and financial reporting. This manual is not intended to provide detailed training for users of state systems. Training events and the manuals referenced throughout this document can be found on the [OMES State Accounting System webpage](#).

2.2 Gaining Access to the State Accounting System

The state's accounting system of record is maintained and administered by CAR and used by all state agencies to record their official financial transactions. A limited number of agencies that are public authorities created under [Title 60](#) are exempt from using the state's accounting system.

2.2.1 Requesting Access

Having access to the State Accounting System is necessary to perform many of the functions described in this manual. To request access to the system, submit a case to the [OMES Service Desk](#). The request should be submitted by the agency decentralized security representative (DSR) along with detailed information on the access being requested.

Access should be requested with internal controls in mind. Certain combinations of system access create weak internal controls, as discussed in Chapter 12 of this manual. Requests for access that conflict with good internal control policy may be denied.

2.2.2 System Training

Users are required to attend training classes before using the system. Training materials can be found at [Financial Module Training Materials](#).



Chapter 3: Account Structure

Table of Contents

3.1	ChartField Structure	7
3.2	Business Unit	7
3.3	Fund Type	7
3.3.1	Governmental Funds	8
3.3.2	Proprietary Funds	8
3.3.3	Fiduciary Funds	8
3.3.4	Component Unit Funds	9
3.3.5	Fund Type Definition Table	9
3.4	Class Fundings	9
3.4.1	Common Class Fundings	11
3.4.2	Treasury Class Fundings	12
3.4.2.1	Treasury Class Funding Coding Structure	13
3.4.2.2	Class Fundings Used for Appropriations	13
3.4.3	Depository Class Fundings	14
3.4.4	Transfers Between Funds	15
3.5	Division/Department	16
3.6	Budget Reference	16
3.7	Account	16
3.7.1	Assets	16
3.7.2	Liabilities	17
3.7.3	Fund Balance	17
3.7.4	Revenue Accounts	17
3.7.5	Expenditure Accounts	18
3.7.6	Other Sources and Uses	19
3.8	Statewide Program Code	19

[Go to chapter table of contents](#)

[Go to main table of contents](#)



3.9 **Optional Account Code** 20

 3.9.1 Higher Education Use 20

3.10 **Codes for Additional Optional Modules** 20

3.11 **Coding Example** 21



3.1 ChartField Structure

The State Accounting System utilizes a coding system to be used by state entities. All financial transactions made through the Office of Management and Enterprise Services (OMES) are identified by seven required identifying units that altogether consist of 34 alphanumeric digits, along with one optional unit consisting of two numeric digits, as presented below.

Required ChartFields							
Business Unit	Fund Type	Class Funding	Division/ Department	Budget Reference	Account	Program	Sub-Account (Optional)
NNNNN	NNNN	NNNNN or NNNNA	NNNNNNN	NN	NNNNNN	ANNNN or AANN	NN
Note: N=Number; A=Alpha. The first two digits of Division/Department represent the division and the last five digits represent the department. The optional sub-account is used for agency defined purposes.							

The required fields are the basis for the statewide Annual Comprehensive Financial Report (ACFR). Therefore, it is essential that all state agencies conform to these required fields and this coding system. Details regarding the use of each of these items are included later in the manual.

Additional chart fields are available for agencies who implement additional optional modules within the State Accounting System.

3.2 Business Unit

A five-digit agency code number is assigned to each state agency by OMES as listed in [Appendix 2: Agency Listing and Codes](#) of this manual. The first three digits of the business unit are the agency number and the last two digits are zeros.

3.3 Fund Type

The Governmental Accounting Standards Board (GASB) is the authoritative body responsible for promulgating Generally Accepted Accounting Principles (GAAP) for government. The GASB prescribes 11 major fund types, which are divided into three classifications that can be used by state governments. The fund type field is used at the statewide level for aggregating similar activities for columnar reporting. The following are the fund types utilized by the state:



3.3.1 Governmental Funds

Reporting for governmental funds primarily focuses on the sources, uses and balances of current financial resources and often has a budgetary orientation.

The General Fund – to account for all financial resources except those required to be accounted for in another fund. The state’s general fund includes most state activities that provide typical government services to our citizens.

Capital Projects Funds – for reporting major capital acquisitions and construction separately from ongoing operating activities. Unless there is a legal requirement, use of a capital projects fund is permitted, not required.

Permanent Funds – to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government’s programs – that is, for the benefit of the government or its citizenry.

3.3.2 Proprietary Funds

Reporting focuses on the determination of operating income, changes in net assets (or cost recovery), financial position and cash flows.

Enterprise Funds – to report any activity where a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if they meet any one of the following criteria:

- The activity is financed with debt that is secured solely by a pledge of the net revenues to be collected from the fees and charges of the activity.
- Laws or regulations stipulate that the activity’s cost of providing services, including capital costs (such as depreciation or debt service), be recovered through fees and charges rather than taxes or similar revenues.
- The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

3.3.3 Fiduciary Funds

Reporting focuses on assets held in a trustee or agency capacity for others;

[Go to chapter table of contents](#)

[Go to main table of contents](#)



therefore, they cannot be used to support the government's own programs.

Pension (and other employee benefit) Trust Funds – to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans or other employee benefit plans.

Agency Funds – to report resources held by the reporting government in a purely custodial capacity. Agency funds typically involve only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments.

3.3.4 Component Unit Funds

Component units are legally separate organizations the primary government must include as part of its reporting entity for fair financial statement presentation.

3.3.5 Fund Type Definition Table

Fund Type	Fund Type Description
1XXX	General Fund
3XXX	Capital Projects Funds
4XXX	Permanent Funds
5XXX	Proprietary Funds
6XXX	Pension Trust Funds
7XXX	Agency Funds
8XXX	Business-Type Component Units
9XXX	Higher Education Component Units

3.4 Class Fundings

“Class fundings” is a State Accounting System term describing an account with the Office of the State Treasurer (OST). There are two types of class fundings:

- Treasury class fundings.
- Depository class fundings.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



Both treasury and depository class fundings are assigned a five-digit class funding code that serves as the third required unit of the ChartField structure.

Prior to the beginning of each fiscal year, OMES assigns class funding and department numbers for each agency to use for the ensuing year's operations. This information is communicated to the agency through a funding sheet that the agency accesses through the State Accounting System. This sheet includes:

- Authorized class funding numbers.
- Account numbers assigned to identify the purpose and amount of line-item appropriations.
- Statutory reference authorizing the establishment of each class funding.
- The lapse date of each line-item appropriation.
- A list of each agency's continuing treasury class fundings, except for common class fundings.

Revised funding sheets will be issued if it becomes necessary to assign or redesignate a class funding or line item account.

Chapter 3: Account Structure



3.4.1 Common Class Fundings

The following designated class funding numbers are common throughout the state system, regardless of agency.

Class Fundings	Description
39400	State Payroll Expense Payable – For payment of employer’s share of applicable payables.
49X00	Special Cash Sales Funds – Created under the provision of 74 O.S. § 62.5 for the receipt of monies from the sale of surplus property and proceeds from insurance vouchers for state property loss or casualty. The third digit of this class funding indicates the fiscal year in which the monies were received. Examples: 493 – Special Cash Sales Fund established from the sale of property during FY 13; 494 – established from the sale of property during FY 14. Agencies with an unrestricted revolving fund would use that revolving fund rather than a 49X fund.
44300	Interagency Reimbursement Fund – This class funding is authorized for the deposit of monies received from an interagency contract, provided the receiving agency does not have another revolving class funding available. 74 O.S. § 581
45000	Master Lease Purchase Fund – This class funding is used for the higher education agencies master lease purchase program.
45200	OCIA State Facilities Revenue Bond Fund – This class funding is used by agencies receiving proceeds from the OCIA Bonds for capital improvements. (Fund 47900 for Higher Ed.)
60000	Land Grant Section 13 Fund (Higher Education agencies only) – Revenue received into this class funding is the result of income, interest, rentals and proceeds associated with the sale of “dedicated in lieu of” Section 13 lands. 70 O.S. § 3904
65000	Land Grant New College Fund (Higher Education agencies only) – Revenue received into this class funding is the result of income, interest, rentals and proceeds associated with the sale of Section 13 lands. 70 O.S. § 3904
78900	Payroll Processing Fund – Used by institutions of higher education to process payroll and certain related expenses.
79000	Medical Self Insurance Fund – Used by certain institutions of higher education.
90000	Centralized Payroll Withholding Fund – This class funding is cleared nightly for disbursement from the agencies to the central class funding.
99400	State Employees Withholding Payable Fund – This class funding is used for payment of authorized employee withholdings.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



3.4.2 Treasury Class Fundings

Treasury class fundings are those established by the Legislature, numbered for accounting purposes by OMES and maintained in the state treasury to record the general operating activities of the state. Treasury class fundings are known as either fiscal, non-fiscal or continuing based on the designation of the Legislature. Different regulations apply to each type of class funding, as described later in this manual.

Non-fiscal Class Fundings

- Most appropriations are non-fiscal.
- Budget lapses on a date not to exceed 30 months from the end of the session in which the appropriation was made.
- After the lapse date, any residual cash balance is transferred back to the original source from which the appropriation was made.
- Appropriated funds not designated as fiscal are considered by OMES to be non-fiscal.

Fiscal Class Fundings

- Rarely used in recent years.
- Subject to fiscal year limitations.
- Fundings lapse 18 months after the end of the legislative session in which the fundings were appropriated.
- Available budget is cancelled on the lapse date.
- After the lapse date, any residual cash balance is transferred back to the original source from which the appropriation was made (e.g., General Revenue Fund).

Continuing Class Fundings

- Generally known as revolving funds.
- Budgets lapse after 30 months from the effective date of the budget, on Dec. 30.
- After the lapse date, the cash balance is generally not transferred from the continuing class funding. Any residual cash balance is retained in that class funding and is available for expenditure in the next budget period.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



3.4.2.1 Treasury Class Funding Coding Structure

The first digit of the class funding code identifies the classification (special, appropriated, continuing, etc.). The second digit of an annually appropriated class funding refers to a specific class funding within the broader fund classification (11X, Public Building Fund; 19X, General Revenue Fund). The third digit of an annually appropriated class funding refers to the fiscal year of the appropriation. Exceptions to this format are class fundings that do not have a fiscal year designation, i.e., the Special Cash Fund, 576, and the Constitutional Reserve Fund, 100.

Treasury Class Fundings	Treasury Class Funding Classification
0FF00	Cash Flow Reserve Fund (not used by agencies)
100AA	Constitutional Reserve Fund (Rainy Day Fund)
1XFAA	Other funds appropriated annually by the Legislature
13FAA-18FAA	Reserved for specific appropriations
19FAA	General Revenue Fund
2XX00	Continuing funds – revolving, special cash, federal, etc.
3XX00	Continuing funds – special disbursing funds
4XX00	Continuing funds – primarily federal
5XFAA	Special funds appropriated annually by the Legislature
6XX00	Land grant funds
7XX00	Agency special accounts (ASA) converted to treasury class fundings
8XX00	Sinking funds (reserved for the Office of the State Treasurer and the Oklahoma Development Finance Authority) and ASAs not converted to treasury class fundings
<u>9XX00</u>	<u>Trust funds and fiduciary-type funds</u>

- F = Last digit of fiscal year
- FF = Fiscal year (last two digits)
- AA = Appropriation number
- X = Assigned
- XX = Assigned

3.4.2.2 Class Fundings Used for Appropriations

Certain class fundings are administered by OMES and used for distributing legislative appropriations from the General Revenue Fund or other

[Go to chapter table of contents](#)

[Go to main table of contents](#)



certified funds to agencies. These include:

- Revenue funds that are certified by the State Board of Equalization and apportioned to agencies based on statutes and legislative guidance. Some are limited for specific purposes.
- Special Cash Fund.
- General Revenue Funds estimated for the current year and cash not appropriated from prior years' General Revenue Funds are considered certified and may be appropriated to agencies for general agency use based on legislative guidance.
- Money identified by the Legislature in other class fundings may be designated for transfer to the Special Cash Fund. This class funding may then be appropriated to agencies for specified purposes.

3.4.3 Depository Class Fundings

Depository class fundings consist of two types: agency clearing accounts (ACA) and agency special accounts (ASA). While both of these contain the word account, they are known as class fundings in the State Accounting System and identified as class funding by the third field of the ChartField structure. The terms class funding and account are used interchangeably.

Expenditures in depository accounts are not processed through the State Accounting System ([62 O.S. § 34.60](#)). Monthly reports of the activities of these class fundings must be filed with OMES.

Clearing Accounts

- Each agency is authorized to have a clearing account in the state treasury in which to deposit any revenues collected by that agency on a daily basis [62 O.S. § 34.57](#).
- Clearing accounts are the official depository class funding, and all revenue items (e.g., personal checks against bank accounts) are to be held there until such items have been honored by the paying entity, unless the agency has specific authority to deposit monies directly to an established treasury class funding or an agency special account ([62 O.S. § 34.57.D](#)).
- Once these items have been cleared, the revenues are transferred for deposit to the state general revenue class funding, revolving class fundings or depository

[Go to chapter table of contents](#)

[Go to main table of contents](#)



class fundings, as provided by statute.

- Revenues deposited into a clearing account must be transferred to the proper account at least monthly.
- Allowed disbursements from clearing accounts are very limited, as detailed later in this manual.

Agency Special Accounts (ASA)

- May only be established with the approval of OMES.
- Requests from institutions of higher education must first be approved by the State Regents for Higher Education and then forwarded to OMES for approval.
- Will only be approved for the receipt and disbursement of monies for specific purposes as defined in state statutes ([62 O.S. § 34.56](#)).
- Each approved ASA has a distinct purpose and specific restrictions that vary by agency.
- Disbursements are made on vouchers issued directly against the class funding by the agency.
- Authorization for an ASA does not exempt the agency from any other requirements for which the agency does not have a specific exemption (e.g., Central Purchasing Act requirements).

700 Class Fundings

- Some ACA and ASA class fundings have been converted to what are commonly referred to as 700 class fundings.
- 700 class fundings maintain the characteristics of the traditional ACA or ASA accounts, but the transactions are processed through the State Accounting System.
- Authorization for a 700 class funding does not exempt the agency from any other requirements for which the agency does not have a specific exemption.

3.4.4 Transfers Between Funds

Class fundings are authorized for specific purposes. In addition, some class fundings are allowed to be interest-bearing while others are not. Due to the specific nature of each class funding, transfers of monies between class fundings must be authorized by legislation. Requests for cash transfers must cite the authorizing statute.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



Agencies may not bypass this restriction by using vouchers or deposit corrections to transfer monies between class fundings. Any voucher that moves money from one class funding to another must be an authorized disbursement. Intra-agency payments must be supported by valid invoices and must be valid expenses of the class funding from which they are written. Likewise, deposits into a class funding of an intra-agency payment must be an authorized revenue of the receiving class funding.

3.5 Division/Department

The division/department code consists of seven numerical digits that serve as the fourth required unit in the ChartField structure. Division/department codes are assigned by OMES through the budgeting and allotment process. The purpose of these codes is to identify the various operations of each agency by the assigned division and department.

The first two digits of the code refer to the division for which the monies were budgeted (whether operating or capital), while the next five digits refer to the department.

Agencies should email requests for new divisions/departments to the agency's budget analyst.

3.6 Budget Reference

The two-digit budget reference field that is the fifth required field in the ChartField structure identifies the fiscal year. The budget reference codes are assigned by OMES through the budgeting and allotment process.

3.7 Account

The account code refers to the general ledger account pertinent to the transaction.

3.7.1 Assets

Asset accounts begin with a 1. The transactions posted in the asset accounts are generally created by another process in the system. An example is the accounts receivable deposit. Agencies do not typically code asset accounts on any transactions.



3.7.2 Liabilities

Liability accounts begin with a 2. The transactions posted in the liability accounts are generally created by another process in the system. An example is an accounts payable voucher or payment.

3.7.3 Fund Balance

Fund balances begin with a 3. Transactions to fund balances are created by system processes or year-end financial adjustments.

3.7.4 Revenue Accounts

When money is recorded into a treasury class funding by a transfer from an official depository class funding or by direct deposit, the entry must show the source or sources of revenue using a six-digit account (revenue account). An optional two-digit code is available for individual agency designation and use. All sources of revenue to class fundings are classified into eight major categories.



MAJOR CLASSIFICATION OF REVENUE	NUMERICAL DESIGNATION
Taxes	410000-419999
Licenses, Permits & Fees	420000-429999
Fines, Forfeits & Penalties	430000-439999
Income from Money & Property	440000-449999
Grants, Refunds & Reimbursements	450000-459999
Higher Education (Student Fees)	460000-469999
Sales & Services	470000-479999
Non-Revenue Receipts	480000-489999

(See [Appendix 3: Chart of Accounts - Revenue](#) for a complete listing of revenue account codes within each major category.)

3.7.5 Expenditure Accounts

Each voucher submitted to OMES must carry a six-digit expenditure account number. This account number is used to designate the type of expenditure made, such as utilities, office supplies or salaries. The various types of expenditures have been classified into six major categories, as indicated by the second digit of the six-digit code.

MAJOR CLASSIFICATION OF EXPENDITURE	NUMERICAL DESIGNATION
Personal Services	510000-519990
Travel Expenses	520000-529990
Administrative Expenses	530000-539990
Property, Furniture, Equipment & Related Debt	540000-549990
Assistance & Payments to Local Governments	550000-559990
Transfers & Other Disbursements	560000-569990

(See [Appendix 4: Account Codes - Expenditure](#) for a complete listing of expenditure account codes within each major category.)

[Go to chapter table of contents](#)

[Go to main table of contents](#)



3.7.6 Other Sources and Uses

Other sources and uses are recorded in general ledger accounts that begin with a 6. Examples include appropriated transfers in and out and miscellaneous payroll withholding accounts.

3.8 Statewide Program Code

A Statewide Program is a cross-cabinet, cross-agency priority for the State of Oklahoma that encourages collaborative efforts within state government to achieve identified outcomes. Statewide Program codes are available on the [OMES Budget, Policy and Gaming Compliance webpage](#).

When state agencies develop their budgets and accounts for expenses, they select one of the currently identified Statewide Programs or No Program/Other. Whenever possible, funds should be aligned to the Statewide Program code that most closely aligns with the mission of the agency or purpose of the funds, rather than No Program/Other. Administrative funds and overhead are considered part of the agency's overall mission and should be aligned as such. Pass-through funds should be aligned to Statewide Programs based on the end purpose or use of the funds. Questions regarding Statewide Program alignment should be directed to the OMES budget analyst for each agency.

With the implementation of performance-informed budgeting, agencies are required to attach dollars to Statewide Programs. This ensures that dollars are spent to make progress in the five goal areas of state government:

- Fostering a Healthy Oklahoma.
- Investing in our Safety and Infrastructure.
- Modernizing our Education and Workforce System.
- Expanding Economic Prosperity.
- Delivering Government Effectiveness and Accountability.

All instances of budgeting and expending require an agency's Statewide Program code alignment, even if no program is chosen, in which case the code for No Program should be used. A detailed list of all Statewide Program names and codes can be found on the [OMES website](#).

[Go to chapter table of contents](#)

[Go to main table of contents](#)



3.9 Optional Account Code

The State Accounting System has been designed so an agency may use an optional two-digit sub-account code in conjunction with the six-digit revenue or expenditure account code. These optional digits may be used for any organizational purpose, such as relating expenditures within an account to a project, program, operating unit, CFDA number, etc. This allows agencies to create as many as 99 sub-accounts for each revenue or expenditure code for internal agency use.

3.9.1 Higher Education Use

Higher education agencies must use these two-digit codes to identify activities for reporting of agency special account (ASA) class fundings.

3.10 Codes for Additional Optional Modules

Certain agencies have implemented optional modules in the State Accounting System to specify items such as:

- Grants.
- Projects.
- Contracts.
- Accounts Receivable.
- Billing.
- Inventory.
- Asset Management.

Each of these modules comes with additional required and optional fields. OMES provides training and implementation assistance for these modules upon agency request.



3.11 Coding Example

An OMES payment from the 200 class funding for in-state mileage for FY 18 would include the following funding code:

09000 1000 20000 1000025 18 521110 NP000

This payment would be charged to the following budget stream:

09000 20000 10 18



Chapter 4: Budgeting

Table of Contents

4.1	Introduction	24
4.2	Budget Cycle	24
4.3	Budget Request	26
4.3.1	Preparing the Request	26
4.3.2	Budget Request Deadline	26
4.4	Review and Analysis of Agency Budget Requests	27
4.5	Legislative Consideration of Budget Recommendations	27
4.6	Budget Work Programs	28
4.6.1	Budget Work Program Divisions and Departments	28
4.6.2	Budgeting Terminology	29
4.6.3	Statutory Budget Work Program Requirements (<u>62 O.S. § 34.42</u>)	29
4.6.4	Budget Work Program Preparation	30
4.6.4.1	Operating Budget	30
4.6.4.2	Revisions to Operating Budget	30
4.6.4.3	Capital Outlay	31
4.7	Budgetary Limitations Established in Appropriations Bills	32
4.8	Line-Item Appropriations	33
4.9	Allotments	33
4.9.1	Allotment Request and Cash	33
4.9.1.1	Appropriation Allotment from Current Cash on Hand:	34
4.9.1.2	Appropriation Allotment of Anticipated Revenues to Satisfy an Appropriation of the Legislature	34
4.9.1.3	Allotment of Continuing Funds	34
4.10	Transfers and Other Amendments	35
4.11	Appropriation Lapsing	36
4.11.1	Non-Fiscal Class Fundings	36

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- 4.11.2 Fiscal Class Fundings 36
 - 4.11.3 Continuing Class Fundings 37
- 4.12 Line Item Budgeting for Information Technology 37
- 4.13 Reporting and Tips to Assist with Budget Management –
Helpful Reports 38
- 4.14 Performance Informed Budgeting 38



4.1 Introduction

A budget is a plan for the utilization of available monies toward the accomplishment of assigned responsibilities, programs, goals or objectives. The State of Oklahoma's budget is prepared on a cash basis utilizing encumbrance accounting.

4.2 Budget Cycle

The preparation and implementation of budgets follows the budget cycle for state operations. The budget cycle chart is on the following page.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



THE BUDGET CYCLE

The state fiscal year is July 1 - June 30

	July	August	September	October	November	December	January	February	March	April	May	June
1. Agencies review program needs and prepare budget requests and strategic plans.	July 1 - Oct. 1											
2. Agencies Submit budget requests. Strategic plans are submitted every even-numbered year.				Oct. 1								
3. OMES reviews budget requests and strategic plans for development of the Executive Budget Book.				Oct. - Jan.								
4. December Equalization Board meeting – expenditure authority is the approved basis for the Executive Budget.					Dec.							
5. Submission of Executive Budget to the Legislature. Legislative session begins.							Feb.					
6. February Equalization Board – expenditure authority is approved basis for legislative appropriations and governor's action.							Feb.					
7. Legislature reviews agency budgets and finalizes appropriation recommendations.							Feb. - May					
8. Governor's action on appropriation bills.							Feb. - mid-June					
9. June Equalization Board meeting – revenue and expenditure authority adjusted to incorporate statutory changes.												June
10. Budget Work Programs submitted to OMES for approval by June 1 or as soon thereafter as possible.												June

[Go to chapter table of contents](#)

[Go to main table of contents](#)



4.3 Budget Request

The budget request is an agency's detailed estimate of its needs to accomplish its assigned responsibilities for the next fiscal year ([62 O.S. § 34.36](#)). The budget request is due on Oct. 1 of the preceding year. The request covers the upcoming fiscal year as well as the two following fiscal years. This request is understood to only be an estimate. However, it should be an educated best estimate based on all responsibilities assigned by statute, plus any expanded responsibilities, reasonably assumed and which will require resources during the new period. The proposal should be one that can be completely justified to the governor and the Legislature.

4.3.1 Preparing the Request

Each agency should establish a formal internal process for identifying agency budgetary needs. This process should include a continual review of program effectiveness by agency managers as well as the identification of areas where savings can be realized and other areas that may need additional resources. Budget managers should also indicate to their agency director the amount of financial resources they will need to operate in the request year. Internal requests should be compiled, reviewed and ready before September.

In September, OMES issues detailed instructions to state agencies for the preparation of budget requests. The budget request packet requires agency personnel to complete a set of forms and respond to questions electronically. The forms also require detailed explanations of any budget changes needed for the request years. The request covers several different subjects and may vary from year to year.

4.3.2 Budget Request Deadline

The budget request is due to OMES by Oct. 1 of the preceding year. The director of OMES is required by law to submit to the governor and the Legislature no later than Oct. 5 a complete list of all spending agencies that failed to submit budget requests by Oct. 1. Agencies are encouraged to start the process of preparing the budget request as early as possible to complete the request by the October deadline.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



4.4 Review and Analysis of Agency Budget Requests

The director of OMES is responsible for preparing a complete and detailed study of the financial needs of each state agency and preparing a state budget under the supervision and direction of the governor ([62 O.S. § 34.34](#)). This study is to be made in light of responsibilities assigned to the agency by the state constitution and by legislative or executive action.

This study is to include an analysis of the sources of all amounts available for use in the operation of the agency. A review is made of prior years' expenditures, with emphasis on the most recently completed fiscal year. A review is also made of the Budget Work Program for the current fiscal year.

Agency responsibilities are then reviewed in consideration of current overall state goals and objectives as well as the resources that are expected to be available during the ensuing fiscal year. To ensure that all parties involved have a complete understanding of each agency's budget needs, meetings may be conducted with the agency head and management personnel to discuss all facets of the agency's budget request. After these meetings, the director of OMES develops recommendations for review and approval by the governor.

During this process, the governor considers the various requests and recommendations and finalizes recommendations to be made to the Legislature. Meanwhile, OMES accumulates agency data into the governor's [Executive Budget Book](#), incorporates the governor's budget recommendations, and prepares tentative legislation to implement this document. The sum total of the amounts recommended for appropriation to all agencies will be within the amount certified by the State Board of Equalization, plus available cash, plus any revenue-raising measures necessary to balance the budget proposals ([62 O.S. § 34.37](#)). The budget document is submitted to the state Legislature at the beginning of each regular legislative session (the first Monday in February).

4.5 Legislative Consideration of Budget Recommendations

The Legislature appropriates monies and authorizes expenditures in support of state operations. During legislative consideration of appropriation bills, agencies may be called upon to discuss the recommended appropriations in the governor's proposals. Appropriation committees and/or subcommittees of the House of Representatives and the Senate typically request the appearance of agency directors to justify their requests for resources needed to operate their agencies during the ensuing fiscal year. When the

[Go to chapter table of contents](#)

[Go to main table of contents](#)



appropriations bills have been signed into law, OMES budget analysts will again review the contents of the bills with agency personnel.

4.6 Budget Work Programs

Based on the amounts appropriated by the Legislature and other amounts available to the agency, the agency then develops a Budget Work Program, which outlines in detail the planned expenditures for the ensuing fiscal year. Budget execution is accomplished under the direction and supervision of the governor, who is responsible for ensuring that expenditures will accomplish the intent of legislative action. Agency plans for expenditures are required to be set forth in a BWP ([62 O.S. § 34.42](#)).

Each agency should have a formalized plan for creating a BWP. The budget proposals made by agency managers will need to be adjusted based on final legislation, but an effective budget development procedure would ensure that, by the time final appropriations are made, the budget demands/needs will have been accumulated, and the agency director will be ready to make the necessary adjustments.

The director of OMES provides each agency with detailed instructions for the submission of its BWP and will provide updates as necessary. It is important that the work program be completed and returned on or before the first day of June in each year, or as soon thereafter as possible ([62 O.S. § 34.42](#)) to ensure that OMES budget analysts have enough time to review the agency's submission, work out any problems with the agency and set up allotments for each agency.

Agency BWPs are entered into the state system and, when approved, will provide data for the system to create the accounting lines necessary to control or track expenditures and revenues. This data is also used to create reports, such as budget to actual reports, which help agency managers evaluate the agency's financial situation and plan accordingly.

The director of OMES must approve each agency BWP prior to the creation of any allotment (authority to encumber or spend state monies), the acceptance of any encumbrance document, or the payment of any voucher against the amounts available for fiscal year operations.

4.6.1 Budget Work Program Divisions and Departments

BWP departments are those groupings/entities by which agency expenditures will be budgeted/programmed and expended. These departments can follow

[Go to chapter table of contents](#)

[Go to main table of contents](#)



organizational lines, programmatic lines, other functional lines, specific appropriated line items or any combination of these.

BWP departments are summarized or accumulated to the division level. Each budgeted division may consist of one or more departments. All agency budgets will be prepared at the department level by the agency. Department data will be summarized at the division level, and the division data will be summarized at the agency (business unit) level. All allotments will be at the division level (refer to chart).

Division/Department	Division/Department Description
01	Administration
0100001	Human Resources
0100002	Agency Finance
10	Monitoring Services
1000003	Water Monitoring
1000004	Soil Monitoring

The general procedure is to have work programs follow a program-oriented structure where specific programs have been identified, goals and objectives have been established, and the proper feedback and evaluation mechanisms have been implemented. OMES budget analysts will provide direction regarding the subject of work program divisions and departments. It is very important that these be identified *before* developing the work program to ensure the most efficient use of time. Any planned changes to the current division/department structure must be submitted for approval to OMES.

4.6.2 Budgeting Terminology

The budgeting codes used in Oklahoma accounting structure are discussed in detail in [Chapter 3](#) of this manual.

4.6.3 Statutory Budget Work Program Requirements ([62 O.S. § 34.42](#))

- Agency budgets shall include a flowchart or other schematic description detailing the organization of each agency. The BWP is incomplete without a detailed organizational chart that accurately displays the organizational

[Go to chapter table of contents](#)

[Go to main table of contents](#)



structure of the agency and reflects FTE information in the Budget Work Program.

- Agency budgets shall include a description of all funds available to the agency for expenditure and set out allotments requested by the agency for the entire fiscal year.
- Agency budgets shall delineate agency spending by such categories and with at least as much detail as is specified in the legislative appropriation and as prescribed by the director of OMES.
- Agency budgets shall be signed by the executive officer of each agency.
- Agency budgets are due to OMES on June 1 or as soon thereafter as possible.

4.6.4 Budget Work Program Preparation

4.6.4.1 Operating Budget

All operating budgets are to be prepared with as much detail as needed to adequately reflect the planned operations of the agency. Programs being phased in or phased out during a year should be identified in the budget work program. As indicated earlier, all agency budgets will be prepared at the seven-digit department level by the agency. All allotments will be specified at the summarized two-digit division level. Any other changes will be explained in the BWP instruction packet that is made available annually to each agency.

4.6.4.2 Revisions to Operating Budget

An agency's BWP may require revisions to ensure that the document on file with OMES properly reflects the planned utilization of the amounts available to the agency. A revision must be submitted to support any substantial change in the agency's plan of expenditure. A revision also must be submitted to support any request for the transfer of allotments or appropriations once the budget has been approved.

A revision is to be implemented by properly entering the projected changes in the budget system. The revision is reviewed by OMES in the same way that the initial budget submission is reviewed to ensure compliance with any budgetary limitations that may apply, other legislated requirements and sound budgetary policy.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



4.6.4.3 Capital Outlay

An agency BWP may also include capital outlay expenditures. Although most agencies do not have a Capital Outlay Budget, all agencies do have an Operating Budget. There are two types of capital outlay that may be established in a BWP:

1. Specific projects – A capital outlay department may be set up for the purchase of land, purchase of a building, the construction of a building, the major renovation of state property, major repairs to state property or major one-time purchases of equipment (mainframe computers, heavy machinery, etc.).
2. Ongoing nature – Only a few agencies have budgets large enough for this type. They include departments for purposes such as major maintenance/ renovation of property and highway construction.

Both types of capital outlay may be paid for by direct legislative appropriations or by agency-generated monies in their class fundings (where allowed by law). When covered by direct appropriations, the class funding/business unit/appropriation number ties directly to the line-item appropriation made by the Legislature; the fiscal year is the year the project funding is budgeted; and the division/department denotes the project. The amount of funds available for a project will not change unless pursuant to an amendment in the appropriation language or pursuant to an approved transfer.

When the first type of capital outlay (project type) is covered by agency “continuing” class fundings, there is no line-item appropriation to tie to; the fiscal year is still the year the project funding is budgeted for, and the division/department still denotes the project. The total budget for the project may change, even after the end of the fiscal year in which the project was initially budgeted, but only if the change is due to modified estimates or cost overruns/underruns, and the scope/purpose of the specific project is not changed.

When the second type of capital outlay (ongoing) is paid from agency continuing appropriations, the fiscal year represents the fiscal year for which the amounts will be encumbered. For example, if an institution has a major maintenance and repair department that is paid from the agency revolving class funding, a budget period of “x4” indicates that the budget will be used only to pay for repair projects opened/started in FY 20x4.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



A budget with budget period “x5” will be established to pay for FY 20x5 repair projects, and so on. All capital outlay projects paid from agency continuing class fundings must meet two criteria:

1. The class funding must have statutory authority to be used for the requested purposes.
2. The requested allotment must be supported by the amounts available to the agency.

Capital budgets should be allotted using the following department structure:

Department Number	Department Name
9XXXXXX	Description of the capital project

OMES can assist you with setting up a new department for your capital outlay expenditures.

In both cases, the constitutional maximum life of the capital outlay budget is **30 months**. After that length of time, the allotment balances (available budget) and encumbrances will be canceled (lapsed).

4.7 Budgetary Limitations Established in Appropriations Bills

Should the Oklahoma Legislature determine that budget limits will be enacted, state agencies that receive annual appropriations from the Legislature will be contacted during the legislative session and during the final stages of the appropriations process to determine appropriate spending limits and language to be included in the appropriations bill. Work programs submitted to the director of OMES must be within all applicable budgetary limits that apply before they can be approved and allotments can be set up. Typical limits are:

1. Full-time Equivalent Employees: (Includes permanent and temporary employees; excludes seasonal employees – those employed between May 1 and Oct. 31, unless otherwise provided by law). This limit will be in the form of a number that will represent the **maximum level** of FTEs for any pay period. The BWP cannot exceed this number during any quarter. If the agency has an **average FTE** limit, the programmed FTEs cannot exceed the limit when averaged for the year, but they may exceed the limit during any given period.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



Note: One FTE is equal to 2,080 hours per fiscal year (e.g., if two employees worked a total of 3,120 hours in a given fiscal year, the head count would be two but the FTE count would be one and a half FTE).

2. **Lease Purchase Agreements:** Includes all programmed expenditures for lease purchase agreements (object codes beginning with 543).
3. **Program Limits (category/division limits):** Maximum budgets for identified agency programs; there are usually limits for both appropriated funding and total budget.
4. **Total Expenditures for Operations:** Includes all expenditures for operations. Please note the work program does not have to equal these limits. It is not necessary to program up to the limits, but only to remain within the limits.

4.8 Line-Item Appropriations

A simple definition for the term line-item appropriation, as it will be discussed in reference to the BWP, is a specific amount of appropriated funding with a stated purpose/use. The appropriation language will give a specific amount and indicate which class funding/fundings are to be used. The purpose/use can be either broadly defined (“to be used for operations of...”) or very specific (“to purchase automobiles”). It is important to remember when preparing the BWP that line-item appropriations do not necessarily have a one-to-one relationship with the agency’s department structure. A line-item appropriation may be budgeted in one department or many departments as long as the stated purpose is followed.

Each line item may only be expended for the purpose intended by the Legislature, unless the purpose is subsequently changed by the Legislature or certain amounts are transferred, as discussed later in section 4.10.

4.9 Allotments

4.9.1 Allotment Request and Cash

An allotment is a budgetary control over the obligation and expenditure of cash. An approved allotment request creates available budget in the State Accounting System; this available budget is the agency’s authorization to encumber and expend amounts. Although available budgets are established at the beginning of the fiscal year to enable the agency to plan and encumber purchase orders, contracts, etc., the filing of vouchers against these encumbrances will not be accepted for payment

[Go to chapter table of contents](#)

[Go to main table of contents](#)



unless the agency has sufficient cash on hand in the state treasury to cover the total amount of the voucher according to law. Therefore, cash is also a budgetary control measure at the point of expenditures. Vouchers for amounts in excess of encumbrances, available budget or the cash balance will fail budget-checking edits in the State Accounting System and should not be submitted for payment.

4.9.1.1 Appropriation Allotment from Current Cash on Hand:

- Appropriations specifically from current cash.
- Amounts available on July 1 are allocated to state agencies on that day or the first business day thereafter.
- If the total is not available on July 1, the allocation will be on a pro rata basis to agencies on July 1, to be completed on a pro rata basis as cash becomes available.

4.9.1.2 Appropriation Allotment of Anticipated Revenues to Satisfy an Appropriation of the Legislature

- Allocated to state agencies on a monthly basis at the rate of 1/12 of the total annual appropriation per [Article X § 23](#) of the Oklahoma Constitution.
- If monthly General Revenue Fund receipts or cash available are not sufficient to make the monthly allocation, the amount will be reduced for each agency based on its percentage of the total allocation for all agencies.

4.9.1.3 Allotment of Continuing Funds

- This allotment does not involve a transfer of cash to an agency class funding.
- For an agency to process payments against any continuing class funding (revolving, payroll trust, federal, etc.), that class funding must have been allotted for use in the correct fiscal year.
- There must be a sufficient cash balance in the State Accounting System for OMES to cover the amount of the voucher. This means that the cash must have been properly transferred from the agency clearing account class fundings or deposited into the proper class fundings established for the agency.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



4.10 Transfers and Other Amendments

Once the BWP has been submitted and approved, the agency must spend according to the divisions that have been established in the budget. For example, the amounts budgeted for the Administration division cannot be spent for the Care and Custody division; similarly, the amounts appropriated for the Motor Vehicles division cannot be spent for the Enforcement division.

The State Transfer Law ([62 O.S. § 34.52](#)) allows for transfers between program categories and between appropriation line items. Pursuant to state law:

- Up to 25% can be transferred upon a request to and without rejection from the chair and vice chair of the Joint Legislative Committee on Budget and Program Oversight.
- An additional 15% (for an aggregate of 40%) may be transferred with written approval from the director of OMES and the chair and vice chair of the Joint Legislative Committee on Budget and Program Oversight.
- Pursuant to [62 O.S. § 34.96](#), the Joint Legislative Committee on Budget and Program Oversight shall be synonymous with the Legislative Oversight Committee on State Budget Performance, and their duties may be performed by the Senate Appropriations Committee and the Appropriations and Budget Committee of the House of Representatives.
- All transfer requests must be signed by the administrative head of the agency or the designated request officer; they must also include the Request for Allotment and Appropriation Transfer form (OMES Form 48-P accessible [here](#)).
- The transfer request must include a copy of the revision forms and the Allotment Request Revision Letter with assumptions information, and be submitted to the following individuals:
 - The chair of the House Committee on Appropriations and Budget.
 - The chair of the Senate Committee on Appropriations.
 - The director of OMES.

Upon receipt of a transfer request of 25% or less, the Legislative Oversight Committee on State Budget Performance has 12 days to disapprove the request. If not disapproved, the transfer will be processed by OMES. An additional 15% may be transferred with written approval from the Legislative Oversight Committee on State Budget Performance. Transfers

[Go to chapter table of contents](#)

[Go to main table of contents](#)



take a minimum of 13 calendar days to process based on the time given to the oversight committee for review. The transfer process can be used to:

- Transfer division expenditure limits between divisions.
- Transfer amounts between line-item appropriations.
- Transfer budgeted amounts between divisions/programs.

Transfers are required when moving amounts between different BWP divisions or line-item appropriations. Transfers are not required when moving amounts between BWP departments that are within the same BWP division. Transfers are not required when making revisions between expenditure accounts. If the movement crosses divisions or line-item appropriations then a transfer is required.

4.11 Appropriation Lapsing

The rules surrounding the lapsing of appropriations depend on the type of appropriation.

4.11.1 Non-Fiscal Class Fundings

Non-fiscal appropriations generally have a life of two and a half years from the date of passage, during which time encumbrances and payments may be made.

- Most appropriations are non-fiscal.
- Budget lapses on a date not to exceed 30 months from the passage of the appropriation act ([Article V § 55](#) of the Oklahoma Constitution).
- After the lapse date, any residual cash balance is transferred back to the original source from which the appropriation was made.
- Appropriated funds not designated as fiscal are considered by OMES to be non-fiscal.

4.11.2 Fiscal Class Fundings

When appropriations have been designated as fiscal, they generally have a life of one fiscal year. This type of appropriation will ordinarily specify two dates: One will be the ending date, after which the agency can no longer encumber or otherwise incur obligations against the appropriation (this date is often at the close of the fiscal year for which the appropriation was made). The second date will be the date after which the balance of any unexpended cash shall be transferred to the original

[Go to chapter table of contents](#)

[Go to main table of contents](#)



source class funding (normally on Nov. 15 following the related fiscal year end).

- Subject to fiscal year limitations.
- Funding lapse dates are dependent upon specific appropriation language.
- Available budget is cancelled on the lapse date.
- After the lapse date, any residual cash balance is transferred back to the original source from which the appropriation was made (e.g., the General Revenue Fund).

4.11.3 Continuing Class Fundings

Continuing or revolving class fundings are considered to have continuous appropriations, but are subject to annual budgets.

- Generally known as revolving funds.
- Budgets lapse after 30 months from the effective date of the budget, on Dec. 30.
- After the lapse date, the cash balance is generally **not** transferred from the continuing class funding. Any residual cash balance is retained in that class funding and is available for expenditure in the next budget period.

4.12 Line Item Budgeting for Information Technology

- A. Agencies are requested to separately identify IT functions within their budgetary structures. In most instances, unless an alternate structure was approved, this was previously accomplished using 88 for division/department coding. The preferred approach now, as directed by OMES, is for agencies to map existing IT departments [along with the appropriate number and description] into a new division that begins with 88. For example, where a division 10 may have formerly used department 1000088 to represent Administration Data Processing, it would now be represented using 8800001, still Administration Data Processing. Agency budget structures should continue to separately identify divisions/departments for IT functions.
- B. HB 2062 ([62 O.S. § 35.5](#)) further directs that certain elements of IT expenditures be budgeted as a separate line item within agency budgets. Therefore, all agencies must budget the cost of their IT Shared Services to expenditure code 515380, which should only be used for the cost of IT Shared Services contracted with OMES.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



4.13 Reporting and Tips to Assist with Budget Management – Helpful Reports

- A. Budget to Actual Report – In preparing the Budget Work Program, an agency will benefit from using actuals from the current year to inform its BWP for the next fiscal year. It is recommended that agencies review the current Budget to Actual Report and account for anticipated changes in the upcoming fiscal year when compiling the next fiscal year's BWP.
- B. Allotment and Cash Balance Report.
- C. Receipts and Disbursements Report.
- D. Funds Lapsing Report.

4.14 Performance Informed Budgeting

BWPs and budget requests are to be submitted according to the principles of Performance-Informed Budgeting. Please refer to section [3.8 Statewide Program Code](#) for more details on statewide goals, programs and metrics.



Chapter 5: Receipting and Depositing

Table of Contents

- 5.1 Introduction 40**
 - 5.1.1 Allowable Deposit Items. 40
- 5.2 Official Depository 41**
- 5.3 Timing of Deposit 41**
- 5.4 Completing the Deposit in the State Accounting System 42**
 - 5.4.1 Depository or Treasury Class Fundings 42
- 5.5 Agency Clearing Account Class Fundings. 42**
 - 5.5.1 Transfers from Clearing (ACA Class Funding) 42
 - 5.5.2 Disbursements from Clearing 43
- 5.6 Deposit Corrections 43**
 - 5.6.1 Corrections Made by Agencies 43
 - 5.6.2 Corrections Made by OST 43
- 5.7 Returned Checks. 43**
- 5.8 Special Receipting and Depositing Issues 44**
 - 5.8.1 Cash Allocations to Satisfy Appropriations 44
 - 5.8.2 Deposits of June Collections After June 30 44
 - 5.8.3 Deposit Requirement Exceptions 45

[Go to chapter table of contents](#)
[Go to main table of contents](#)



5.1 Introduction

When an agency receives monies of any kind, there are two separate processes that must be completed, each with specific requirements:

- Depositing the money into the state treasury.
- Recording the deposit into the State Accounting System – the money is not credited to the agency that made the deposit until this process is complete.

Note: *The dollar amount of each deposit entered into the State Accounting System must match a physical deposit into the state treasury.*

According to [62 O.S. § 34.57](#), it shall be the duty of each state agency, officer or employee to deposit in the agency clearing account (ACA) class funding, or agency special account (ASA) class funding, all monies of every kind, including but not limited to:

- Tax revenues.
- Receipts from licenses, examinations, per diems and all other reimbursements, fees, permits, fines, forfeitures and penalties.
- Income from money and property, grants and contracts, refunds, receipts, reimbursements, judgments, sales of materials, services of employees and nonrevenue receipts that are received by a state agency, officer or employee by reason of the existence or operation of a state agency.

All checks, drafts, orders and vouchers shall be credited and cleared at par. No disbursement may be made from receipts prior to deposit. All checks received must be restrictively endorsed immediately upon receipt.

5.1.1 Allowable Deposit Items

The Office of the State Treasurer (OST) is authorized to accept only the following deposits to state treasury: cash, bank drafts, bank cashier's checks, federal treasury checks and other forms of remittance that are uniformly honored for payment.

OST shall not accept for deposit to any ACA class funding, or any ASA class funding,

[Go to chapter table of contents](#)

[Go to main table of contents](#)



created pursuant to the provisions of [62 O.S. § 34.56](#), any warrant, check, order or voucher drawn against any state class funding in favor of any individual or other person except the state officer, department, institution or agency for which class funding the deposit is made, or a bona fide student enrolled at any of the state institutions of higher learning when such warrant, check, order or voucher is endorsed to the institution as payment of any fees or other accounts due such institution.

5.2 Official Depository

Monies received by a state agency, **regardless of revenue source**, must be deposited into the state treasury. OST requires state agencies to deposit monies into the state's bank account only at designated and approved banking institutions. Agencies must receive approval from OST for any banking institution they wish to use. After approval is obtained, agencies will deposit money into the state's bank account at the designated institution.

5.3 Timing of Deposit

Receipts of One Hundred Dollars (\$100.00) or more shall be deposited on the same banking day as received. Agencies may establish a cutoff of 1:30 p.m. or later to be considered the end of the banking day.

Receipts of less than One Hundred Dollars (\$100.00) may be held until accumulated receipts equal One Hundred Dollars (\$100.00) or for five business days, whichever occurs first, at which point they shall be deposited no later than the next business day.

Each state agency that has custody of receipts of less than One Hundred Dollars (\$100.00) shall provide adequate safekeeping of such receipts.

OST has established a 1:30 p.m. cut-off for deposits received in its office to ensure the deposit is picked up for processing by the bank as part of the current day's business. Any deposits received by OST after 1:30 p.m. may not be processed or picked up by the bank until the following day.

Questions concerning deposits or official depositories must be addressed to OST at 405-521-3191.

Exceptions to deposit requirements are discussed later in this chapter.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



5.4 Completing the Deposit in the State Accounting System

The associated revenue transaction must be recorded in the State Accounting System before a deposit is credited to an agency by OST. Therefore, the deposit is not actually complete until the transaction is recorded in the State Accounting System. The timing requirements for posting a transaction are similar to the requirements for making a deposit. Transactions should be recorded in the State Accounting System within 24 hours of the deposit into the bank. Deposits posted by 10 a.m. will be posted to the treasurer's statement for that day. Any deposit completed after that time will post to the treasurer's statement on the following day.

5.4.1 Depository or Treasury Class Fundings

Deposits may be made as follows:

- To official depository class fundings (ACA or ASA) ([62 O.S. § 34.56.D](#) and [§ 34.57](#)).
- To treasury class fundings if the following criteria are met:
 - Deposits which are uniformly honored (cashier's checks, federal treasury checks, etc.).
 - Other receipts if the ACA class funding maintains a sufficient balance to cover return items (such as returned checks, credit card adjustments, credit card returns and other debit items) – requires OST approval.

5.5 Agency Clearing Account Class Fundings

ACA class fundings are established and maintained for agencies by OST in accordance with [62 O.S. § 34.57](#). Most agencies have an ACA class funding in which to deposit any revenues collected by that agency on a daily basis. It is called a clearing account since all items of revenue are to be held there until such items have cleared. Once the items have cleared, the revenues should be transferred to the appropriate class funding at the agency as provided by statute. Agencies are required to submit a reconciliation of clearing accounts as discussed later in this manual.

5.5.1 Transfers from Clearing (ACA Class Funding)

All monies deposited into clearing accounts must be transferred to the appropriate class funding at least monthly.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



5.5.2 Disbursements from Clearing

No money shall ever be disbursed from any ACA class funding, except for refund of erroneous or excessive collections, credits and payment of sales tax to the Oklahoma Tax Commission and manual disbursement of EFT returns.

Refunds of any erroneous or excessive collections should be made from ACA class fundings. Refunds may be written on manual checks with the issue information entered on OST's automated payment system or vouchers may be processed through OST's automated payment system and printed by OST.

5.6 Deposit Corrections

5.6.1 Corrections Made by Agencies

Agencies will enter their own deposit corrections into the State Accounting System if the correction meets the following criteria:

- The correction affects only treasury funds (not ACA or ASA).
- The correction must net to \$0.00.

5.6.2 Corrections Made by OST

Any corrections not eligible to be made by agency staff must be made by OST. This includes any corrections that result in a net change in the amount of the deposit or any deposit that affects an ASA or ACA. To request a deposit correction:

- The agency must complete [OMES Form 76](#) and submit to OST.
- The journal ID must be listed.
- A copy of the deposit must be provided with the form.

5.7 Returned Checks

Should payment be refused on any check, draft, order or voucher, or should the same prove otherwise worthless:

- The item must be presented for payment a second time.



- If not cleared, the amount shall be charged by OST against the ACA class funding.
- The person issuing the check, draft, order or voucher shall be charged a fee of \$25.00 to cover the costs of processing each returned check.
 - Unless otherwise provided by law, such fee shall be deposited to the revolving class funding of the state agency to which the check, draft, order or voucher was issued. If no revolving class funding exists for the state agency, then such fee shall be deposited to the General Revenue Fund.

5.8 Special Receipting and Depositing Issues

5.8.1 Cash Allocations to Satisfy Appropriations

If an agency's clearing account contains monies that must be transferred to the General Revenue Fund, the transfer must be made on or before the second Monday of each month in order to be available for cash allocations from the General Revenue Fund to satisfy appropriations.

62 O.S. § 79 provides, "All monies that shall be received during any calendar month by any state officer, state board, state commission or the members or employees of either thereof, accruing as a part of State's general revenue or any other appropriated class fundings, unless otherwise specifically provided by statute, shall be paid into the State Treasury,--that is, transferred from the official depository to the (*appropriated*) funds in the State Treasury to which the same belongs by the authority so receiving the same on or before the second Monday following the close of the calendar month in which such monies shall have been received." (*emphasis added*).

It is important that transfers from ACA class fundings to appropriated class fundings be made in a timely manner to allow OMES to meet allocation deadlines. Even though clearing account reconciliations are not due to OMES until the 20th of the following month, agencies that must transfer funds to the General Revenue Fund may need to reconcile earlier.

5.8.2 Deposits of June Collections After June 30

As a part of fiscal year-end closing, official treasury deposits will be accepted by OMES for prior year appropriated class fundings through July 15 or – if the 15th

[Go to chapter table of contents](#)

[Go to main table of contents](#)



falls on a weekend – through the previous Friday. The deposits must be entered into the State Accounting System and edited in time to post at OMES by said deadline.

5.8.3 Deposit Requirement Exceptions

District offices under the control of the Corporation Commission shall be permitted to make deposits of receipts on a monthly basis, provided that such receipts are deposited within the month received or when such receipts equal or exceed \$100.00, whichever occurs first.

The Oklahoma Tourism and Recreation Department and entities under its control shall be required to make deposits of receipts on a weekly basis, provided that such receipts are deposited within seven calendar days from the date received or when such deposits equal or exceed \$500.00, whichever occurs first.

SPECIFIC AGENCY EXCEPTION: Monies and revenues of the following agencies are exempt from the deposit requirements of this section:

- Oklahoma Municipal Power Authority.
- Grand River Dam Authority.

Monies used for investment purposes by the following entities are exempt from the requirements listed in this section and shall be placed with the respective custodian bank or trust company:

- Oklahoma Firefighters Pension and Retirement System.
- Oklahoma Police Pension and Retirement System.
- Uniform Retirement System for Justices and Judges.
- Oklahoma Law Enforcement Retirement System.
- Oklahoma Public Employees Retirement System.
- Teachers' Retirement System of Oklahoma.
- Oklahoma State Regents for Higher Education.
- Employees Group Insurance Division.
- Commissioners of the Land Office.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



Chapter 6: Purchasing

Table of Contents

6.1	Introduction	48
6.2	Exemptions from Oklahoma Central Purchasing Act	49
6.3	Purchasing in Compliance with the Central Purchasing Act	53
6.3.1	State Use Program	53
6.3.2	Oklahoma Correctional Industries (OCI)	53
6.3.3	Statewide Contracts	53
6.3.3.1	Mandatory Statewide Contracts	53
6.3.3.2	Non-Mandatory Statewide Contracts	54
6.3.4	Open Market	54
6.4	State Agency Acquisition Thresholds and Bid Requirements	54
6.4.1	\$0.00 to \$25,000.00	54
6.4.2	\$25,000.01 up to \$50,000 (or the Agency's Approved Purchasing Threshold, if Higher)	55
6.4.3	\$50,000.01+ (or Above an Agency's Approved Purchasing Threshold)	55
6.5	Sole Source Acquisitions	55
6.6	Requisitions	55
6.6.1	Information Technology Requisitions	56
6.6.1.1	A purchase less than or equal to \$5,000.00	56
6.6.1.2	A purchase over \$5,000.00 and less than or equal to \$50,000.00	56
6.7	Required Contract Terms	57
6.7.1	Payment Terms	57
6.7.2	Travel Included in Contract	58
6.7.3	Contracting for Legal Services	58
6.8	Encumbrances	59
6.8.1	Encumbrance Documentation	59
6.8.2	Lapsed Encumbrances	60
6.8.3	Purchase Orders	60

[Go to chapter table of contents](#)

[Go to main table of contents](#)



6.8.3.1	Purchase by Quantity	60
6.8.3.2	Receiving	60
6.8.4	Authority Orders	61
6.8.4.1	Approved Uses for Authority Orders	62
6.8.4.2	Establishing an Authority Order	63
6.8.5	Change Orders	63
6.8.6	Cancelling Encumbrances.	64
6.8.7	TBD Encumbrances	64
6.9	Ratification Agreement/Settlements for Disputed Contracts . .	64
6.9.1	Ratification of Unauthorized Contract	64
6.9.2	Settlement for Disputed Contract	65
6.10	Special Procurement Issues	65
6.10.1	Postage	65
6.10.1.1	Exceptions.	66
6.11	Construction and Properties	67
6.12	Real Estate and Leasing Services	68

[Go to chapter table of contents](#)

[Go to main table of contents](#)



6.1 Introduction

The Office of Management and Enterprise Services Central Purchasing was established by the Oklahoma Central Purchasing Act, [74 O.S. §§ 85.1-85.44E](#) (CP Act). The State Purchasing Director has “sole and exclusive authority and responsibility for all acquisitions by state agencies,” so Central Purchasing is responsible for state procurement functions and provides oversight of all state agencies’ procurement activities. Beyond its primary duty of assisting agencies in making compliant purchases, Central Purchasing also administers the State Use Program, State Purchase Card Program, Supplier and Payee Registration and Procurement Certification Training for Certified Procurement Officers (CPOs); oversees procurement compliance; and assists state agencies in resolving supplier issues. For questions about this chapter, please contact central.purchasing@omes.ok.gov.

OMES authorizes the payment of vouchers for purchases dependent upon both their compliance with the proper purchasing statutes and rules as well as the voucher being properly supported by documentation. Depending on the entity making the purchase or the type of purchase, the statutes and rules that apply may vary.

In general, the CP Act regulates all acquisitions by state agencies unless a specific agency or a specific type of purchase is exempted by statute. **Note that an exemption from the Oklahoma Central Purchasing Act does not exempt an agency from CIO oversight or encumbrance laws or statewide accounting policy.**

This chapter provides an overview of state procurement regulations. It is intended for finance personnel and managers who need general knowledge of the procurement requirements, but who are not certified procurement officers (CPOs). It addresses general requirements for acquisitions under the Central Purchasing Act and those made under [Title 61](#) for Construction and Properties (CAP) and Real Estate Services (REALS).

Additional requirements for state procurement are available through OMES Central Purchasing Rules ([Oklahoma Administrative Code Title 260](#), Chapters 115 and 120) and [Procurement Information Memorandums \(PIMs\)](#), all of which have the force and effect of law.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



6.2 Exemptions from Oklahoma Central Purchasing Act

The list below presents all currently recognized exemptions from the CP Act and references to the relevant statutes. The list is organized by who can utilize the exemption. If you believe you have an exemption that should be added to this list, please either put in a ticket in [ServiceNOW](#) or email central.purchasing@omes.ok.gov.

STATUTORY EXEMPTION TYPE	STATUTORY EXEMPTION DESCRIPTION
01 - ALL - 62 O.S. § 71(C)	Compensation arrangements made with financial institutions; Total CP Act exemption
01 - ALL - 62 O.S. § 9010.4	Pay For Success Act Contract; Exempt from Comp bid
01 - ALL - 74 O.S. § 85.12(B)(1)	Food & Products Produced by State Institutions and Agencies; Total CP Act exemption
01 - ALL - 74 O.S. § 85.12(B)(18)	Pharmaceuticals - MNCAP; Total CP Act exemption
01 - ALL - 74 O.S. § 85.12(B)(2)	Printing on State Agencies Own Equipment; Total CP Act exemption
01 - ALL - 74 O.S. § 85.12(B)(20)	GSA; Total CP Act exemption
01 - ALL - 74 O.S. § 85.12(B)(32)	Government Tort Claims Act Structured Settlements; Total CP Act exemption
01 - ALL - 74 O.S. § 85.12(B)(4)	Regulated Utilities; Total CP Act exemption
01 - ALL - 74 O.S. § 85.3A(A)(6)	Interagency; Total CP Act exemption
01 - ALL - 74 O.S. § 85.3A(A)(9)	Pass-through; Total CP Act exemption
01 - ALL - 74 O.S. § 85.41A	Emergency Acquisition; Total CP Act exemption
01 - ALL - 74 O.S. § 85.5(A)	Public construction contracts awarded under Title 61 (CAP); Total CP Act exemption
01 - ALL - 74 O.S. § 85.7(A)(6)(a)	Defined Professional Services [18 O.S. §803]; Exempt from Comp bid
01 - ALL - 74 O.S. § 85.7(A)(6)(c)	Postage; Exempt from Comp bid
01 - ALL - 74 O.S. § 85.7(A)(6)(f)	Fixed and Uniform Rate; Exempt from Comp bid
01 - ALL - 74 O.S. § 85.7(A)(7)	State Purchasing Director Discretion - Best and Immediate Interest of the State; Exempt from Com
01 - ALL - 74 O.S. § 85.7(G)	Court Ordered Vendor; Exempt from Comp bid
010 - 63 O.S. § 3275	OSU Medical Authority; Total CP Act exemption
025 - 74 O.S. § 85.3A(A)(8)	OMD - Heraldry Items; Total CP Act exemption
039 - 74 O.S. § 85.12(B)(27)	OBWEO - Eradication - Specific Products and Services; Total CP Act exemption
047 - 74 O.S. § 85.12(B)(28)	OIDS - Expert Services; Total CP Act exemption
049 - 74 O.S. § 85.7(A)(6)(h)	OAG - Structured Settlement Agreements; Exempt from Comp bid

[Go to chapter table of contents](#)

[Go to main table of contents](#)



STATUTORY EXEMPTION TYPE	STATUTORY EXEMPTION DESCRIPTION
055 - 74 O.S. § 9030.3(E)	Oklahoma Arts Council for Artwork or art restoration projects; Total CP Act exemption
090 - 62 O.S. § 34.33	OMES - Land and Facilities for Infrastructure for IT and Telecommunications; Total CP Act exempt
090 - 74 O.S. § 85.58N	OMES - Risk Management Quick Settlement Account; Total CP Act exemption
092 - 62 O.S. § 2306	TSET - Investment Managers and Consultants, Auditors, Actuaries and Custodian Bank; Total CP Act
092 - 62 O.S. § 2309	TSET - Grants Programs for Pvt Nonprofit, Pub Entities Pursuant to OK Constitution Article X § 40;
131 - 74 O.S. § 85.12(B)(26)	DOC - Canteen Resale; Total CP Act exemption
131 - 74 O.S. § 85.12(B)(29)	DOC/OCI - Raw Materials, Products, Services for Resale and Production; Total CP Act exemption
131 - 74 O.S. § 85.12(B)(6)	DOC - Custom Harvesting; Total CP Act exemption
131 - 74 O.S. § 85.12(B)(7)	DOC - Private Prison Contracts; Total CP Act exemption
160 - 74 O.S. § 5003.11.	Commerce - Community Development Programs; Total CP Act exemption
160 - 74 O.S. § 5013.2(C)	Commerce - Contracts for Implementing the Minority Business Development Program; Total CP Act ex
160 - 74 O.S. § 85.12(B)(16)	Commerce - Product Developmnet Act; Total CP Act exemption
185 - 17 O.S. § 166.3	OCC – Commission Conferences; Total CP Act exemption
185 - 17 O.S. § 18	OCC - Expert Witnesses; Total CP Act exemption
185 - 17 O.S. § 324	OCC - Petroleum Storage Reimbursements for the Benefit of Eligible Persons; Total CP Act exempti
265 - 70 O.S. § 3-104.8(B)(1)	SDE - Contract with Current or Retired Educators of OK Public School Districts; Exempt from Comp
265 - 74 O.S. § 85.12(B)(12)	SDE - Public Schools Appropriated; Total CP Act exemption
300 - 74 O.S. § 85.7(A)(6)(a)	OSPC - Fund Management Consultants; Exempt from Comp bid
308 - 74 O.S. § 150.27(C)	OSBI - Forensic DNA Technical Manager; Exempt from Comp bid
340 - 63 O.S. § 1-410	OSDH - Hospital and/or Physician Contracts Related to Tuberculosis; Total CP Act exemption
340 - 63 O.S. § 6900.	OSDH - National Hospital Preparedness Program Grants; Total CP Act exemption
345 - 74 O.S. § 85.12(B)(3)	ODOT - ROW, Maintenance & Construction of Roads, Public Service Announcements; Total CP Act exem
346 - 74 O.S. § 5205(D)	Space Industry Authority; Exempt from Comp bid
350 - 53 O.S. § 1.10.	OHS - Merchandise for Sale to Visitors; Total CP Act exemption
350 - 74 O.S. § 85.12(B)(17)	OHS - White Hair Memorial Administration; Total CP Act exemption

[Go to chapter table of contents](#)

[Go to main table of contents](#)



STATUTORY EXEMPTION TYPE	STATUTORY EXEMPTION DESCRIPTION
350 - 74 O.S. § 85.12(B)(34)	OHS - Restoration of Historical Sites & Museums; Total CP Act exemption
359 - 74 O.S. § 85.12(B)(22)	OERB - Acquisitions; Total CP Act exemption
359 - 74 O.S. § 85.7(A)(6)(j)	OERB - CSOER - Events; Exempt from Comp bid
400 - 74 O.S. § 85.12(B)(23)	OJA - Clothing for Juvenile and Food for Group Homes; Total CP Act exemption
400 - 74 O.S. § 85.12(B)(26)	OJA - Canteen Resale; Total CP Act exemption
400 - 74 O.S. § 85.12(B)(31)	OJA - Youth Services Agency Contracts; Total CP Act exemption
400 - 74 O.S. § 85.12(B)(33)	OJA - Donations and Fund Raising for the Benefit of Clients; Total CP Act exemption
410 - 64 O.S. § 1004	CLO - Realtors for Securing Tenants in Commercial Leasing of Trust Property; Total CP Act exempt
410 - 74 O.S. § 85.7(A)(6)(a)	CLO - Fund Management Consultants; Exempt from Comp bid
566 - 74 O.S. § 85.7(A)(6)(k)	OTRD - Analysis of lease/sale; Exempt from Comp bid
585 - 47 O.S. § 2-108.1	DPS - Interlocal Agreements for Use of Space; Total CP Act exemption
585 - 74 O.S. § 85.3A(A)(4)	DPS - Gun Range; Total CP Act exemption
625 - 34 O.S. § 6.1	SOS - Tangible or Intangible Assets Incl but not Limited to Software related to petitions; Total
625 - 74 O.S. § 85.3A(A)(10)	SOS - Publisher of Oklahoma Statutes; Total CP Act exemption
625 - 75 O.S. § 13(B)	SOS - Publisher of Oklahoma Statutes; Exempt from Comp bid
628 - 74 O.S. § 85.12(B)(15)	OCAST - Professional Services; Total CP Act exemption
628 - 74 O.S. § 5060.9(C)	OCAST Acquisitions - except Board expenses & travel/ reimbursement expenses; Total CP Act exemption
630 - 74 O.S. § 85.12(B)(25)	DOS - Enforcement/Investor Education; Total CP Act exemption
650 - 74 O.S. § 85.3A(A)(7)	ODVA - Funds to an honorably discharged veteran or veteran-owned business; Total CP Act exemption
670 - 74 O.S. § 85.12(B)(35)	JDM Center - Clothing & Food for Patients; Total CP Act exemption
695 - 68 O.S. § 264(E)	OTC - Contracts to Acquire or Utilize OTC Tech Systems or Information and Services for Specific Uses
715 OFPRS - 74 O.S. § 85.7(A)(6)(a)	OFPRS - Fund Managers, Investment Consultants & Actuaries; Exempt from Comp bid
715 OID - 74 O.S. § 85.7(A)(6)(a)	OID - Examiner, Expert, Consultant tied to Market Conduct or Financial Exams, Business Transfers;
715 OLERS - 74 O.S. § 85.7(A)(6)(a)	OLERS - Fund Managers; Exempt from Comp bid
715 OPERS - 74 O.S. § 85.7(A)(6)(a)	OPERS - Fund Managers; Exempt from Comp bid
715 OPPRS - 74 O.S. § 85.7(A)(6)(a)	OPPRS - Fund Managers, Investment Consultants & Actuaries; Exempt from Comp bid

[Go to chapter table of contents](#)

[Go to main table of contents](#)



STATUTORY EXEMPTION TYPE	STATUTORY EXEMPTION DESCRIPTION
715 OTRS - 74 O.S. § 85.7(A)(6)(a)	OTRS - Fund Managers, Investment Consultants & Actuaries; Exempt from Comp bid
740 - 56 O.S. § 4001.2	OST - ABLE Program - Institutions to Act as Depositories and Managers; Total CP Act exemption
740 - 60 O.S. § 668.1(C) and 74 O.S. § 85.3A(A)(5)(a)	OST - Unclaimed Property Act - Services, Except Legal Services; Total CP Act exemption
740 - 62 O.S. § 71.2 and 74 O.S. § 85.3A(A)(5)(b)	OST - Software, Hardware and Services for Investments; Total CP Act exemption
740 - 74 O.S. § 85.7(A)(6)(a)	OST - Depositories and Managers of OK College Savings Plan; Exempt from Comp bid
800 - 74 O.S. § 85.12(B)(14)	ODCTE - Curriculum & Training-New or Expanding Industries; Total CP Act exemption
805 - 74 O.S. § 85.12(B)(13)	DRS - Education Program/Materials for Schools of Blind & Deaf; Total CP Act exemption
805 - 74 O.S. § 85.7(A)(6)(g)	DRS - Client Acquisitions; Exempt from Comp bid
807 - 74 O.S. § 85.12(B)(19)	OHCA - Managed Health Care; Total CP Act exemption
807 - 74 O.S. § 85.12(B)(24)	OHCA - EGID - Flex Benefit Plans; Total CP Act exemption
807 - 74 O.S. § 85.7(A)(6)(E)	OHCA - EGID - Design, Comm & Implementation Flex Benefit Plans; Exempt from Comp bid
807 - 74 O.S. § 85.7(A)(6)(a)	OHCA - EGID - Fund Managers, Investment Consultants & Actuaries; Exempt from Comp bid
825 - 74 O.S. § 85.12(B)(5)	Univ Hosp Auth - Acquisitions; Total CP Act exemption
830 - 74 O.S. § 85.12(B)(21)	DHS - Clothing/food group homes; Total CP Act exemption
830 - 74 O.S. § 85.12(B)(30)	DHS - Supported Living Services RE: Hissom Memorial Center; Total CP Act exemption
830 - 74 O.S. § 85.12(B)(31)	DHS - Youth Services Agency Contracts; Total CP Act exemption
830 - 74 O.S. § 85.12(B)(33)	DHS - Donations and Fund Raising for the Benefit of Clients; Total CP Act exemption
980 - 74 O.S. § 85.12(B)(9)	GRDA - Acquisitions; Total CP Act exemption
a - 74 O.S. § 85.12(B)(10)	Rural Water, Sewer, Gas or Solid Waste Management Districts - Acquisitions by; Total CP Act exemp
b - 74 O.S. § 85.12(B)(11)	Oklahoma Ordnance Works Authority - Acquisitions; Total CP Act exemption
c - 74 O.S. § 85.12(B)(11)	Northeast Oklahoma Public Facilities Authority - Acquisitions; Total CP Act exemption
d - 74 O.S. § 85.12(B)(11)	Midwestern Oklahoma Development Authority - Acquisitions; Total CP Act exemption
e - 74 O.S. § 85.12(B)(8)	Municipal Power Auth - Acquisitions; Total CP Act exemption

[Go to chapter table of contents](#)

[Go to main table of contents](#)



6.3 Purchasing in Compliance with the Central Purchasing Act

Regardless of purchase price, all purchases must follow the state purchasing hierarchy. This means suppliers within the following categories must be used **in this order** unless a given supplier does not have the needed item or cannot meet certain other requirements.

6.3.1 State Use Program

This program is responsible for establishing a procurement schedule and the fair market values of products directly manufactured or assembled, or services performed by qualified organizations or individuals who employ people with significant disabilities, as defined by statute. Purchases from the State Use schedule are not typically subject to competitive bids. Contracts for items included on the State Use Procurement Schedule are mandatory statewide contracts. The item or service must be purchased from the State Use supplier if the item or services are available, regardless of the purchase price, unless the state purchasing director or designee has approved a written request for exemption to the state entity. Refer to [74 O.S. § 3004](#).

6.3.2 Oklahoma Correctional Industries (OCI)

These are products made, or services provided by prison industries. Items included in the OCI catalog on the OCI website are mandatory and must be acquired through OCI if the item can be provided and meets the agency's needs unless a written waiver is obtained from OCI. Refer to [57 O.S. § 549.1\(C\)](#).

6.3.3 Statewide Contracts

These are contracts entered into by OMES Central Purchasing through competitive bid, pursuant to [74 O.S. § 85.5\(G\)\(1\)](#), through which all state agencies and other governmental entities can make purchases. These contracts can be viewed on the [OMES website](#). For assistance with purchases against statewide contracts, contact central.purchasing@omes.ok.gov.

6.3.3.1 Mandatory Statewide Contracts

When the purchase cannot be made through State Use or OCI, purchases shall be made from a mandatory statewide contract if the item is available, regardless of the purchase price, unless the state purchasing director or designee has approved a written request for exemption to the state entity.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



A state agency may submit a written request to the state purchasing director requesting an exemption from the requirements for the agency's use of a mandatory statewide contract. For specific instructions and forms, refer to [OMES Central Purchasing's webpage](#).

6.3.3.2 Non-Mandatory Statewide Contracts

If none of the above apply, entities are encouraged to use non-mandatory statewide contracts when possible. If a non-mandatory statewide contract is available and the agency does not acquire the needed product or service from that statewide contract, the agency should document the reasons why the statewide contract in question was not utilized and ensure that it has followed the requirements of the Oklahoma Central Purchasing Act, the [OAC 260:115](#) rules and the agency's approved internal purchasing procedures.

6.3.4 Open Market

If the necessary purchase is not available through any methods listed above, the agency may seek an open market acquisition, meaning the agency will be creating a wholly new contract. The dollar value of the acquisition will determine what processes must be followed to complete an open market purchase.

6.4 State Agency Acquisition Thresholds and Bid Requirements

Acquisition and bid requirements vary based on the dollar value of the purchase. The value of the acquisition is judged by the entire purchase; it is not based on how much is spent in a single fiscal year. Split purchasing is prohibited by the Central Purchasing Act. A split purchase occurs when an agency knows the quantity of items needed but divides the acquisition into separate transactions for the purpose of evading the appropriate statutory threshold for competitive bids. Split purchasing is also defined as any instance when an agency fails to consolidate a known quantity required for a purchase, the purchases are conducted as separate transactions, and the total costs would have exceeded the established statutory competitive bidding thresholds. *Refer to [74 O.S. § 85.7\(A\)\(4\)](#)*. The penalty for violation of this provision is a cause for discipline up to and including termination.

6.4.1 \$0.00 to \$25,000.00

Agencies may make purchases up to \$25,000.00 if the purchase price is fair and reasonable. No competitive bid is required, although Central Purchasing recommends always getting multiple quotes for any purchase.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



6.4.2 \$25,000.01 up to \$50,000 (or the Agency's Approved Purchasing Threshold, if Higher)

For purchases costing over \$25,000.00, the agency is required to have a CPO on staff and written internal purchasing procedures approved by the state purchasing director or work with OMES Agency Business Services (ABS) for shared services for procurement. If the agency meets these requirements, they may make purchases from \$25,000.01 up to the agency's threshold by creating an event in the designated Strategic Sourcing system. CP currently uses PeopleSoft Strategic Sourcing. Refer to the Solicitations section below for more information on running a solicitation.

6.4.3 \$50,000.01+ (or Above an Agency's Approved Purchasing Threshold)

The state agency shall attach all required documentation to an ePro requisition submitted through the State Accounting System for review. All requisitions should comply with the [PIM for required PeopleSoft Attachments](#). All IT purchases will first route to the CIO before going to Central Purchasing, which will oversee the solicitation process. For necessary forms and contract documents, please refer to the [OMES Central Purchasing webpage](#).

6.5 Sole Source Acquisitions

The term "sole source acquisition" is defined as an acquisition which, by specification, restricts the acquisition to one supplier. When an agency enters into a sole source contract, it must document the reasons for the use of this type of contract and provide a sole source acquisition certification ([74 O.S. § 85.45j](#)). Contracts with another state agency or for regulated utilities are not subject to the requirements listed in this section.

OMES reports all sole source acquisitions to the Speaker of the House of Representatives and the President Pro Tempore of the Senate. For agencies subject to the Oklahoma Central Purchasing Act, OMES Central Purchasing will gather sole source acquisition data from the State Accounting System for reporting purposes. For further information, refer to the [PIM for Sole Source Acquisitions](#).

6.6 Requisitions

A requisition is a written request by a state agency for an acquisition. All requisitions are to be submitted via ePro requisition through the State Accounting System. Instructions

[Go to chapter table of contents](#)

[Go to main table of contents](#)



on how to create and process an ePro requisition can be accessed through the Workday@OK learning management system. The system uses the selected category code and dollar amount of a requisition to appropriately route it for approvals, so no manual work is needed to confirm the correct approvals are received.

Except as otherwise provided by the Oklahoma Central Purchasing Act and the [PIM for Direct POs](#), every state agency shall make all acquisitions used, consumed or spent by the state agency in the performance of its official functions in the form of requisitions to OMES Central Purchasing via the State Accounting System. The state purchasing director or state chief information officer (CIO) may request additional information necessary to adequately review the requisitions to ensure compliance with the Oklahoma Central Purchasing Act. If the state purchasing director or state CIO determines that an acquisition is not necessary, excessive or not justified, the state purchasing director or the state CIO shall deny the requisition ([74 O.S. § 85.7\(A\)\(2\)](#)).

6.6.1 Information Technology Requisitions

No agency of the executive branch of the state shall use state funds or enter into any agreement for the acquisition of any category of computer hardware or software, or any contract for information technology or telecommunication services and equipment, service costs, maintenance costs, or any other costs or fees associated with the acquisition of the services or equipment without written authorization from the chief information officer or the CIO's designee. Authorization may be obtained by routing a requisition or Purchase Order through the State Accounting System. The system uses the selected category code to appropriately route the requisition, so no manual work is needed to confirm the correct approvals are received.

Exceptions are as follows:

6.6.1.1 A purchase less than or equal to \$5,000.00

If such product is purchased using a state purchase card and the product is listed on either the [Approved Hardware or Approved Software list](#) located on the OMES website; or

6.6.1.2 A purchase over \$5,000.00 and less than or equal to \$50,000.00

If such product is purchased using a state purchase card, the product is listed on an information technology or telecommunications statewide

[Go to chapter table of contents](#)

[Go to main table of contents](#)



contract, and the product is listed on either list included on the [Approved Hardware or Approved Software list](#) located on the OMES website.

6.7 Required Contract Terms

OMES Central Purchasing provides standard General Terms to be included in state contracts under the Oklahoma Central Purchasing Act. Templates for RFPs and contractual language are available on the [OMES Central Purchasing webpage](#).

6.7.1 Payment Terms

State statutes prohibit suppliers from charging late fees if a payment is made within 45 days; however, an agency may negotiate discount payment terms if payment is to be made earlier than 45 days from the invoice date. Early payment discounts are standard in industry for purchases of goods and service contracts. The relevant section states “The Director of the Office of Management and Enterprise Services shall establish a procedure to issue payment of a proper invoice for goods or services within no more than forty-five (45) days from the date on which the invoice was received in the office designated by the agency to which the goods or services were sold and delivered.” [62 O.S. § 34.71](#).

Contracts with suppliers for goods or services should include standard payment terms of net 45 and should allow for the negotiation of discounts for earlier payment. Agencies may exclude the following types of purchases from this requirement:

- a. Gas, electric and water utilities
- b. Cable, phone, internet services – agencies should try to negotiate discounts, but these may be considered utilities if discounts are not available.
- c. Rents.
- d. Registrations and memberships.
- e. Fixed rate suppliers.
- f. State Use suppliers.
- g. Travel claims and employee reimbursements.
- h. Private prison bills.
- i. Interagency payments (including OCI).

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- j. Comdata fuel card and P-card payments to bank.
- k. Payments to other governments.
- l. Payments to a third party that passes through payment on behalf of agency (for example, an advertising agency who is seeking reimbursement for payments made to the advertising outlet).
- m. Hospital contracts and medical consulting contracts.
- n. Health care providers.
- o. Grant payments to sub-recipients.
- p. Health insurance payments or payroll deductions.
- q. Levies and settlements.
- r. Title 74 emergency payments.
- s. Land purchases.
- t. Federally reimbursed payments where the administrative burden outweighs the benefit of the discount.

6.7.2 Travel Included in Contract

The terms “services” or “contractual services” refer to the direct engagement of time and effort of a contractor for the primary purpose of performing an identifiable task, rather than for the furnishing of an end item of supply ([74 O.S. § 85.2.29](#)). Suppliers that may incur travel expenses pursuant to an acquisition by a state agency from the supplier shall include such travel expenses in the total acquisition price in the supplier’s bid, proposal or quotation. A state agency shall not pay any supplier travel expenses in addition to the total price of the acquisition ([74 O.S. § 85.40](#)).

6.7.3 Contracting for Legal Services

Contracts for legal representation by state agencies under the executive branch must be approved through the Office of the State Attorney General (A.G.) ([74 O.S. § 20.i](#)). In addition, as professional services, these contracts will be subject to the rules governing submission in accordance with the Oklahoma Central Purchasing Act and the promulgated rules of OMES Central Purchasing.



6.8 Encumbrances

Encumbering refers to the setting aside of budget dollars for a specific purpose. [Article X § 23](#) of the Oklahoma State Constitution and state statutes require that all state agencies operate an encumbrance system, and they also prohibit any state agency or official from incurring any obligation in excess of the unencumbered cash balance on hand in their class fundings. Purchases exempt from the Oklahoma Central Purchasing Act are not exempt from encumbrance requirements. Oklahoma Central Purchasing Act are not exempt from encumbrance requirements.

In the State Accounting System an agency's budget dollars may be reserved or set aside in one of three ways:

1. Completing a requisition in the system, which establishes a pre-encumbrance.
2. Completing a purchase order in the system.
3. Completing an authority order (if allowed) that covers the purchase.

One of these methods of encumbering should take place prior to the purchase or the effective date of a contract, if a separate contract exists. If the encumbrance is not completed within 30 days after the effective date, the agency must submit a Ratification Agreement pursuant to the procedures set forth below.

6.8.1 Encumbrance Documentation

OMES will not authorize payment of vouchers (except payroll or other authorized direct payments) unless the voucher is supported by one of the following encumbrance documents:

1. Purchase order in the State Accounting System.
2. Authority order in the State Accounting System.
3. Pre-encumbrance in the State Accounting System.
4. Written documentation signed by an agency approving authority demonstrating that funds have been encumbered (Component Units)

Obligations to another state agency do not require an encumbrance document, since they do not constitute an obligation from the state to an outside party. However, agencies are strongly encouraged to encumber such expenditures in order to set aside funds for those obligations.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



6.8.2 Lapsed Encumbrances

Any encumbrance document that is outstanding according to OMES' records when its class funding source or sources lapse shall be cancelled unless another class funding source is assigned, except for encumbrances for capital outlay.

6.8.3 Purchase Orders

A purchase order (PO) is a document to formalize a purchase transaction with a supplier. It is very important for all relevant information, including the funding source, to be included so invoices can be paid efficiently. The purchase order should contain, at minimum, the following information:

1. Quantity.
2. Description.
3. Price of the goods or services ordered.
4. Applicable payment terms.
5. Contract period.
6. Funds against which the PO will be paid.
7. Date of performance and transportation.
8. Other factors or suitable references pertinent to the purchase and its execution by the supplier.

6.8.3.1 Purchase by Quantity

Purchase orders and change orders should be established based on purchase by quantity when establishing orders. To support efficient processing of purchases, it is critical for certified procurement officers to set up purchases by quantity. Improper use of the quantity feature by either purchasing or accounts payable can result in PO lines not matching properly, which results in delayed payments and can prevent the CPOs from adjusting the PO line amount. Purchasing and accounts payable teams should work together to utilize the system as it is designed. This includes online receiving (as detailed in the following).

6.8.3.2 Receiving

Agencies should reduce their dependence on paper-based receiving processes and transition toward the State Accounting System's online



functionality. Each agency should practice proper segregation of duties or implement mitigating controls when authorizing a person access to enter receipts. The person acknowledging the receipt of the goods in the system (i.e., the person creating the receipt) should be someone other than the requestor or the approver of the requisition that is related to the purchase order.

Creating an official receipt in the State Accounting System is the preferential method to acknowledge acceptance of goods or services as well as a good way to create documentation that is accessible online. One receipt can be created for multiple items received at once, or multiple receipts can be created for items received over time. Receiving also supports seamless transfer of receipt information to the State Accounting System's accounts payable, inventory and asset management modules.

Use of this receiving component reduces the number of points of entry needed to populate all related information in the State Accounting System. Online receiving helps the state obtain an accurate cutoff of accounts payable at fiscal year-end, reduces the time and effort required for approval processes, eliminates paper-based purchase orders and accounting processes, and improves supplier relations by enabling the provision of more accurate and timely information with less effort.

6.8.4 Authority Orders

An Authorization for Purchases document, also known as an AFP or authority order, is an encumbrance document authorized by the director of OMES which permits an agency to make certain types of purchases that do not require the submission of competitive bids ([74 O.S. § 85.7](#)), or are excluded from the purview of the Oklahoma Central Purchasing Act ([74 O.S. § 85.12](#)), as well as purchases for or on behalf of the state whenever the director of OMES determines that the best interests of the state are served.

The administrative head of any agency shall be personally liable for obligations incurred in excess of the authorization granted by the director of OMES ([62 O.S. § 34.62.3](#)).



6.8.4.1 Approved Uses for Authority Orders

While supplier-specific POs are recommended, AFPs have been authorized by the director of OMES for the following uses:

1. Regulated utilities or regulated services.
2. Purchases from another state agency.
3. To establish an encumbrance for low-dollar purchases made throughout the year not to exceed \$25,000.00 to any one payee over the course of the year.
 - a. An AFP may not be used to avoid a statewide or State Use contract. Statewide contracts should not be paid through an authority order except for emergency payments.
 - b. An AFP may be used to cover non-travel employee reimbursements (less than \$5,000.00).
4. Multiple-payee encumbrances; examples include:
 - a. Stipends (e.g., to teachers, real estate agents, etc.).
 - b. Grant and scholarship recipients.
 - c. Voter registration commission payments to tag agencies.
5. To encumber amounts for bank charges.
6. To encumber amounts to be paid through a purchase card while honoring the limitations for P-card use.
7. Structured, court-ordered settlement agreements.
8. To encumber amounts for payroll.

Agencies under the purview of the Oklahoma Central Purchasing Act are required to request approval from the state purchasing director to utilize an authority order for any other type of acquisition not specifically authorized above. Requests to the state purchasing director should be made on agency letterhead and state at a minimum:

1. The specific request.
2. Justification for the request, including the benefit to the agency.
3. The estimated amount.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



4. Statutory references, if applicable.
5. Payments made under a previously approved request, if applicable.

The request will be reviewed by the state purchasing director and the agency will be notified in writing of the approval or denial of the request. Authority orders are approved for one year. At the end of the one-year time frame, the agency is required to submit to the state purchasing director a listing of all payments made during the one-year period against the authority order.

6.8.4.2 Establishing an Authority Order

To establish an AFP for those purchases deemed appropriate, the agency must establish it as an order in the State Accounting System. These orders require the following:

1. Supplier ID #0000001100 (standard number – another number is used for P-card authority order purchases).
2. The supplier: the Authority Order Supplier.
3. The Expenditure Account: 601100.
4. The complete funding code stream and the amount to be encumbered. An agency may opt for multiple funding code streams by entering additional distribution lines.

When preparing vouchers against an authority order, users are required to change the supplier number/name on the Invoice Information tab to the actual supplier being paid. Additionally, on the voucher, the account code must be changed from 601100 to the proper account code for the expenditure..

6.8.5 Change Orders

When an agency finds it necessary to amend an existing contract, that agency may be required to initiate a change order request. Change orders shall be processed according to the Oklahoma Central Purchasing Act and the Central Purchasing Administrative Rules through an ePro requisition submitted through the State Accounting System. Change Orders must comply with the [PIM on Required PeopleSoft Attachments](#).



6.8.6 Cancelling Encumbrances

Any encumbrance document that is outstanding in the State Accounting System when its class funding source or sources lapse should be cancelled, unless another current class funding source is assigned ([62 O.S. § 34.62.4](#)).

Agencies are required to cancel remaining encumbrance balances through the State Accounting System as soon as they know the encumbrance will not be used, but no later than Nov. 15 after the fiscal year-end.

6.8.7 TBD Encumbrances

At the beginning of the year, if budgets are not yet approved in the system, encumbrances may be set up under a TBD account. Changes may be required at the start of each fiscal year when TBD accounts are included as part of a contract's distribution (funding) record. The TBD account must be changed to a valid account code and budget checked prior to vouchers being paid.

Note: OMES sends advisory notices to the respective agencies for their correction of the discrepancy as needed.

6.9 Ratification Agreement/Settlements for Disputed Contracts

6.9.1 Ratification of Unauthorized Contract

If a state agency makes an unauthorized commitment on behalf of the state to a supplier, the state may, if in the best interest of the state, ratify the commitment. Because ratifications are not created by statute, they cannot be used to cure a deficiency in the requirements for competitive bidding outlined in the Central Purchasing Act. Therefore, all ratifications must be entered into an ePro requisition in PeopleSoft and the new Ratification Form must be signed by the Chief Administrative Officer for the agency.

The transaction processing unit will not accept vouchers for ratifications without a PO being completed first. A monthly report of all ratifications that violate the Central Purchasing Act will be sent to the governor, the Speaker of the House of Representatives, the President Pro Tempore of the Senate, the Attorney General's Office and the State Auditor and Inspector. For further information, please view the [PIM on Processing Ratification Agreements](#).

[Go to chapter table of contents](#)

[Go to main table of contents](#)



6.9.2 Settlement for Disputed Contract

Structured settlement agreements are entered into by the attorney general's office in order to settle any lawsuit involving the state, the Legislature, any state agency or any employee or official of the state, and they are not subject to the competitive bidding requirements if:

- A. Prior to entering into any contract for the services of an entity to administer a structured settlement agreement, the attorney general receives proposals from at least three entities engaged in providing such services.
- B. The selection of a particular entity is made on the basis of the response to the request which is the most economical and provides the most competent service which furthers the best interests of the state. Refer to 74 O.S. § 85.7(A)(6)(h).

A list of any such structured settlement agreements entered into by the attorney general with summary thereon for the previous calendar year shall be submitted to the Speaker of the House of Representatives and the President Pro Tempore of the Senate on Jan. 31 of each year.

Note: Although it is often confused with one of the agreements discussed above, the Agreement of Obligation for Expenses Incurred in a Prior Year is actually a disbursement document that is discussed in the [Disbursement](#) chapter of this manual.

6.10 Special Procurement Issues

6.10.1 Postage

No money shall be expended by any state agency for postage stamps or post office box rent except through expenditures made payable to the United States Post Office (or United States Postmaster) (74 O.S. § 90.2).

Every state agency shall utilize business reply mail accounts, bulk mailing accounts, postage due accounts, ZIP+4 codes, mailer-applied barcodes or other services offered by the United States Postal Service for the purpose of reducing postal costs and promoting efficiency (74 O.S. § 90.1C).

[Go to chapter table of contents](#)

[Go to main table of contents](#)



The installation cost and rental of postage meters required by [74 O.S. § 90.1 through 90.5](#) shall be paid for by the agency from the appropriations of said agency. ([74 O.S. § 90.4](#))

Except as otherwise provided for in this section, any agency of the state which has an expenditure for postage of \$2,000.00 or more for any one fiscal year shall install a postage meter machine and have all purchases of postage recorded on that postage meter machine. ([74 O.S. § 90.1](#))

6.10.1.1 Exceptions

1. Certain remote offices – A field office or branch office of a state agency distantly located from the parent agency, and that has an annual expenditure for postage of less than \$2,000.00, may purchase postage stamps in the manner prescribed by [74 O.S. § 90.2](#).
2. OMES director approval for specific programs – Any agency, as defined in the Administrative Procedures Act, that is not engaged in scientific research or community development, and which finds such an exception necessary for more efficient and effective execution of certain programs or functions, is hereby authorized, upon making application to the director of OMES showing sufficient need and upon approval by said director, to purchase not more than Two Thousand Dollars (\$2,000.00) worth of postage stamps during any one fiscal year in the manner prescribed by [74 O.S. § 90.2](#), with a method of accountability for the use thereof to be maintained and subject to audit.
3. Scientific research in certain circumstances with approval – Any agency of the state engaged in scientific research or community development, and which finds such an exception necessary to effectively carry out such research or development, is hereby authorized, upon making application to the director of OMES showing sufficient need and upon approval by the director, to purchase postage stamps in the amount demonstrated necessary to pursue such research or development in the manner prescribed by [74 O.S. § 90.2](#), with a method of accountability for the use thereof to be maintained and subject to audit. The finance officer of such state agency shall keep and maintain a record of all postage stamp allocations within the agency. For the purposes of this section, **scientific research** shall mean research conducted under formally sponsored grants or contracts; **community development** shall mean development conducted by a formally and permanently organized office for that purpose.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



4. Traveling employees – Traveling employees of the state shall be exempt from the terms of [74 O.S. § 90.1](#) and [74 O.S. § 90.2](#) while traveling on state business. The House of Representatives and the Senate of the Oklahoma State Legislature shall also be exempt.

6.11 Construction and Properties

Construction, and Properties (CAP), a department of OMES Capital Assets Management (CAM), is responsible for the design and construction of state-owned facilities and has the authority to contract for design, construction and maintenance services on behalf of state agencies. The term construction generally means the process of planning, acquiring, designing, building, equipping, altering, repairing, improving, maintaining or demolishing any structure or appurtenance thereto, including facilities, utilities or other improvements to any real property, but not including highways, bridges, airports, railroads, tunnels, sewers not related to a structure or appurtenance thereto, or dams ([61 O.S. § 202](#)). A public construction contract is defined as any contract awarded by any public agency for the purpose of making any public improvements or constructing any public building or making repairs to the same ([61 O.S. § 102](#)).

Pursuant to the Public Facilities Act, [61 O.S. § 201 through 220](#), CAP is mandated to administer the selection process, maintain a registry for distribution to state agencies and political subdivisions, and award contracts for state agencies for design consultants, construction managers and design-build firms. While CAP has the statutory responsibility to issue bid solicitations and award all construction contracts, regardless of size, on behalf of state agencies, CAP also has the latitude to assess the ability of state agencies to prepare solicitations and receive written bids for minor projects.

Written procedures developed by CAP have been adopted to allow state agencies to make certain contract awards to qualified contractors and solicit bids for minor projects according to the acquisition thresholds stated in the Public Competitive Bidding Act of 1974, [61 O.S. § 101 through 138](#). Any contract above the lowest threshold for minor maintenance or minor repair work must be awarded by CAP.

- [61 O.S. § 108](#) requires a written statement made under oath to accompany the bid on public construction contracts that identifies any business relationship between the bidder and the architect, engineer or other party to the project.

For specific instructions and forms, visit the [OMES Construction and Properties](#) webpage.



6.12 Real Estate and Leasing Services

Real Estate and Leasing Services (REALS) is a department of OMES Capital Assets Management (CAM) that is charged with the administration of real property leasing and space management for state agencies occupying space in state-owned and -operated facilities and privately-owned facilities ([74 O.S. § 63](#) and [74 O.S. § 94](#)). The program authorizes the amount of space agencies may acquire and executes all leasing contracts on behalf of the agencies. The director of OMES has delegated these responsibilities to REALS.

The primary program objectives are to ensure that professional office space is obtained at the best negotiated rates, and that the amount of real estate held by state agencies is consistent with present and future needs. These objectives are accomplished by the REALS program through detailed space evaluations, evaluation of requests for proposals; space planning to meet the user agency's needs; approval of space modifications; preparation of legal documents; and the negotiation of rental rates, terms and conditions of leases on behalf of state agencies.

REALS also provides real estate services to state agencies related to buying and selling real property as well as granting easements and surface leases on state land to non-state entities. REALS also maintains the state's real property inventory database for all land owned by the State of Oklahoma.

Visit the [Real Estate and Leasing Services](#) page on the OMES website for specific instructions and forms.

Some of the procedures in this chapter pertain to issues related to the Oklahoma Central Purchasing Act or OMES procedures. Specific purchasing steps should be based on the rules and regulations issued by OMES. Please refer to the OMES website at <https://oklahoma.gov/omes.html> or <https://oklahoma.gov/omes/divisions/central-purchasing.html> for information on purchasing.



Chapter 7: Supplier/Payee Registration

Table of Contents

7.1	Introduction	71
7.2	OMES Registration Team	71
7.2.1	Registration	71
7.2.2	Communication Instructions – OMES Central Purchasing	71
7.3	The Supplier Portal	73
7.4	The Supplier File	73
7.5	Procedures by Registrant Type	73
7.5.1	Bidder Registration	74
7.5.2	Supplier Registration - New	74
7.5.3	Supplier Registration – Update Existing	74
7.5.4	Manual Payee Registration	74
7.5.5	State Employees – Payments Related to Employment	75
7.5.6	State Employees – Payments Unrelated to Employment	75
7.5.7	Garnishment Recipients	76
7.5.8	State Agency as Payee	76
7.5.9	Foreign Suppliers and Payees	76
7.6	Required Documents	77
7.7	Changes to Existing Supplier/Payee Information (Non-Employee)	78
7.8	EFT Registration	78
7.8.1	Bank Account Changes	79
7.8.2	Security of Submission	79
7.8.3	Processing Time	79
7.9	1099 Reporting and IRS TIN Match	80
7.9.1	Who Should Get a 1099?	80
7.9.2	TIN Matching	80
7.9.3	Quarterly 1099 Report – Agency Review	80

[Go to chapter table of contents](#)

[Go to main table of contents](#)



7.10 Tax Snags 81

7.11 Specially Designated Nationals and Block Persons List (SDN) . 82

7.12 Special Requirements for Higher Education Entities 82



7.1 Introduction

Recipients of state payments must be registered in the state accounting system. The supplier file is created through registration and plays a critical role in the state's procure-to-pay process. It is the responsibility of the supplier to maintain their information in the system. [260:115-3-3 \(a\)](#) *"Automatic bid notification is dependent upon a supplier providing the Office of Management and Enterprise Services valid and up-to-date information."* [260:115-3-3 \(b\)](#) "The State Purchasing Director shall not place a supplier on the Supplier List if the supplier provides incomplete registration information."

Registrants maintain their information through the Oklahoma [Supplier Portal](#).

7.2 OMES Registration Team

Registration processing and support for anyone receiving payments from the state is conducted by OMES Central Purchasing (CP).

7.2.1 Registration

Registrants who provide goods or services to state agencies in exchange for payment must use the online self-service portal to register and maintain their PeopleSoft Supplier ID information via the Oklahoma [Supplier Portal](#) website. Most payment recipients must also self-register.

There are certain established classes of payment recipients for whom an exception to online registration may be granted; they will then be entered manually by the registration team. Entities who may request a manual entry from the registration team include:

- State employees.
- Payroll deduction suppliers.
- State university suppliers.
- Disadvantaged individuals.
- Other payee-only types unique to specific agencies.

7.2.2 Communication Instructions – OMES Central Purchasing

OMES Central Purchasing Registration utilizes ServiceNow to receive and process

[Go to chapter table of contents](#)

[Go to main table of contents](#)



all agency inquiries and requests. Suppliers and payees have two options for contacting Registration:

State Agencies – Submit an inquiry or request using the ServiceNow catalog.

- [Supplier File Identification](#) – For help identifying a supplier file or location.
- [Supplier Name Change Notification](#) – To notify the Supplier Registration of a name change, merger, acquisition, TIN change, etc.
- [Payee Information Update Request](#) – For state employee updates only.
- [Preapproved Exception Update Request](#) – To add a supplier to the preapproved exception list.
- [Garnishment Request](#).
- [Warrant Replacement Request](#) – For replacement requests for lost or stale-dated checks.
- [Update 1099 Information](#) – To update 1099 address or turn withholding on or off.
- [General Supplier Registration Questions](#).

Affiliate Agencies/Higher Education Entities have a different ServiceNow link: [ServiceNow for Non-State Agency Government Entities, Municipalities, and Higher Education](#) contains the catalog of services available from Central Purchasing Supplier Registration. **After selecting the link, you must register with your email and password, and you must verify your email prior to being able to access and use the catalog.** Once verified, the services available are:

- Supplier Name Change
- Preapproved Exception Classification Update
- 1099 Update
- Registration General Questions

Suppliers and payees will email OKSuppliers@omes.ok.gov to submit requests, or they may contact Supplier Registration at 405-521-2930. These contact methods are intended for suppliers only. State agency staff must submit a ServiceNow ticket. This allows our team to provide timely customer service to our state suppliers and payees. The OMES Central Purchasing website, supplier and payee guides, and other relevant information sources have been updated to reflect the new contact information for suppliers to utilize.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



7.3 The Supplier Portal

The Oklahoma [Supplier Portal](#) is the online portal designed to assist suppliers, bidders and payees with self-registration and self-management of organizational and personal information.

7.4 The Supplier File

The supplier file is a module within the State Accounting System that is shared by OMES Central Accounting and Reporting, OMES Central Purchasing and OMES Human Capital Management. Agencies can search and view suppliers within the file. Some key aspects of the supplier file are as follows:

- The state currently maintains two supplier files, which are distinguished by SETID. For all state agencies and some institutions of higher education, the SETID is 00000. For institutions of higher education that have not yet gone through a conversion process, the SETID is HECLM.
- Suppliers and payees are assigned a supplier identification number (Supplier ID) based on the entity's tax identification number (TIN) assigned by the Internal Revenue Service.
- Each supplier may have multiple addresses. Each address is connected to a location utilized for payment and procurement functions, such as delivery location, ordering location or remittance location.
- A supplier may have various "doing business as (DBA)" names, each connected to its own location.
 - When paying a supplier, it is imperative that supplier and location selected for payment match the remittance instructions provided by the supplier.
 - If EFT information is available for use, the last four digits will be referenced on the location description.

7.5 Procedures by Registrant Type

The registration process and requirements vary based on the type of registrant and the situation. The following paragraphs summarize the process that relates to each scenario.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



7.5.1 Bidder Registration

Potential bidders who wish to receive bid notifications from OMES Central Purchasing should visit the Oklahoma [Supplier Portal](#) to register as a bidder. Initially, an entity can register as a bidder with as little information as their name, company name, category code(s) and an email address. They must register for at least one category code to be sent bid notifications. Prior to a contract being awarded, a bidder must complete the supplier registration, or they may request their bidder registration be converted to a supplier registration.

7.5.2 Supplier Registration - New

Suppliers and payment recipients that do not have an existing Supplier ID should register at the Oklahoma [Supplier Portal](#).

- Changes to a supplier's tax identification number require the completion of a new online registration. For assistance, please instruct suppliers to contact OMES Supplier Registration at OKSuppliers@omes.ok.gov.

7.5.3 Supplier Registration – Update Existing

Suppliers and payment recipients are responsible for updating their documents and information in the [Supplier Portal](#). To manage and maintain the information on file, suppliers/payees should use a Supplier Change Request to update their company profile, addresses, contacts and categories. The information on file should be reviewed on a yearly basis to ensure all information is accurate and up to date.

7.5.4 Manual Payee Registration

There are certain classes of payees for which an exception is granted to allow for manual registration. Manual entries will not be processed unless the payee is on the pre-established exception list. In those cases, a correctly completed W-9 must be submitted through the ServiceNow catalog item, "[Pre-Approved Exception Classification](#)".

Agencies serving payee types who are required to self-register, but who may have circumstantial difficulty with self-registration, may apply for agency registration and/or change request access in PeopleSoft. This allows the agency user to register or request updates on behalf of the payee. The registration process still requires

[Go to chapter table of contents](#)

[Go to main table of contents](#)



a correctly completed W-9 and goes through all the approval steps a normal registration completed by the payee would go through. The only difference is in who it is that is entering the information into the system during the registration step. To apply for this access, submit a request through ServiceNow using the “[Registration General Questions](#)” catalog item.

7.5.5 State Employees – Payments Related to Employment

Before an employee is set up as a payee in the supplier file, they must first be added to the state payroll system by the agency. Use of the supplier file for employees must be restricted to only include employees receiving miscellaneous voucher payments (for example, travel reimbursements). Agencies can submit a request to add a state employee to the supplier file by completing all required fields in the “[Payee Information Update Request](#)” catalog item in ServiceNow. When processing the payment, agencies should select Location 0001. This location is connected to the HCM payroll system for EFT information.

7.5.6 State Employees – Payments Unrelated to Employment

It is possible for a payment to be made to an employee of a different agency, unrelated to employment. That employee may or may not already have an employee supplier file. The employee-classified supplier file will not facilitate the creation of a purchase order without modification. To set up a state employee as a supplier for procurement or general payments:

- The supplier must register through the [Supplier Portal](#) prior to the agency’s creation of a PO or processing of a payment to meet IRS Form W-9 requirements.
- OMES Central Purchasing Supplier Registration will process approvals of the supplier file to support the PO and 1099 reporting processes required for payments to individuals.
- Non-employee purchase orders and payments should not be processed against employee locations within the supplier file. Agencies should select the location matching the supplier remittance mailing address, which is to be added as a location other than 0001 and must not reference a higher education agency business unit number (e.g., BU77000).

This section does not pertain to miscellaneous reimbursements to an employee by an agency. Reimbursements are related to employment. In general, employees of an agency will not receive this type of payment from the agency at which they are employed.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



7.5.7 Garnishment Recipients

Payees receiving employee payroll garnishment monies must first be added as an HCM GARN classified payee in the State Accounting System supplier file. The addition to the supplier file then results in a communication of the garnishment payee to the HCM garnishment system. To establish a garnishment, agencies should verify all payee information and complete all required fields in the [“Garnishment Request”](#) catalog item in ServiceNow.

- Payees should be notified that the TIN provided is used for U.S. entity identification purposes only and is not used for IRS 1099 reporting purposes.
- Agencies must use garnishment expenditure account code 633190 when making a payment to ensure the payment is not included on a 1099 form.

7.5.8 State Agency as Payee

State agencies are set up individually in the supplier file by their business unit number, with supplier ID numbers formatted as seven leading zeroes followed by the agency’s three-digit agency number (e.g., 0000000770 or 0000000090). All agency numbers are less than 0000001000.

Requests for changes to state agency supplier files may be sent via a ServiceNow request using the [“Registration General Questions”](#) catalog item. Changes to a state agency supplier file must be authorized by the state agency CFO/fiscal officer and the OMES Central Accounting and Reporting Transaction Processing department.

State agency supplier files may be used for creating purchase orders and accounts payable vouchers. State law requires that each agency receive payment from other agencies via interagency wire unless the agency in question does not have a clearing account.

7.5.9 Foreign Suppliers and Payees

Payees who do not have a U.S. Tax Identification Number or registered ITIN (including resident aliens) must meet IRS documentation requirements specific to foreign suppliers or payees. If a resident alien has a U.S. TIN or a registered ITIN, the supplier/payee should follow the general process and utilize the Oklahoma [Supplier Portal](#).

[Go to chapter table of contents](#)

[Go to main table of contents](#)



Non-U.S. suppliers/payees who have not applied or met the requirements for a U.S. TIN or ITIN must comply with the following:

- **Suppliers**

- In lieu of Form W-9, individuals are to complete IRS Form W-8 BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting, and business entities are to complete Form W-8 BEN-E, Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting.
- Complete the most recent IRS version of the form and include the authorized signature of the beneficial owner or payee for it to be valid.
- Review the instructions for each form provided online via the IRS in [Instructions for Form W-8 BEN](#) and [Instructions for Form W-8 BEN-E](#).
- Register through the [Supplier Portal](#).

- **Payee**

- In lieu of Form W-9, individuals are to complete IRS [Form W-8 BEN](#), Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting, and business entities are to complete [Form W-8 BEN-E](#), Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting.
- Complete the most recent IRS version of the form and include the authorized signature of the beneficial owner or payee for it to be valid.
- Review the instructions for each form provided online via the IRS in [Instructions for Form W-8 BEN](#) and [Instructions for Form W-8 BEN-E](#).
- State agencies must submit a request via the “[Registration General Questions](#)” catalog item in ServiceNow for processing prior to initial award or payment as well as upon renewal of a purchase order or contract.
- Payees with non-U.S. addresses or TINs must be added manually by OMES Supplier Registration.
- EFT information must be a U.S. bank or financial institution.

7.6 Required Documents

OMES Central Purchasing Supplier Registration requires a correctly completed W-9 to be included for all registrations and changes. The W-9 must be signed and dated within 90 days

[Go to chapter table of contents](#)

[Go to main table of contents](#)



of the registration or change request.

7.7 Changes to Existing Supplier/Payee Information (Non-Employee)

If an agency receives notification that the supplier has had a change in its 1099 tax exempt status, IRS filing name, IRS filing classification or TIN, the agency should request that the supplier or payee complete an updated IRS Form W-9. A supplier must also provide a written, authorized statement of change on company letterhead referencing the following applicable information:

- Specific change requested.
- IRS legal name.
- Doing Business As name (DBA).
- TIN.
- Change to prior business information.
- Reason for change.
- Effective date.

Any change to the supplier's name or TIN requires the creation of a new supplier file in the State Accounting System and online registration. Additional documentation may be requested by OMES Central Purchasing Supplier Registration to verify any information needed to support the changes to the existing contract, purchase order or payment activity.

7.8 EFT Registration

By statute, suppliers and payees are to be paid by electronic means ([62 O.S. § 34.64](#)). The Office of the State Treasurer allows for some exceptions, and OST's website provides agency instructions for applying for an exemption. Agencies should ensure that their payees are aware of this requirement. Every contract should address this statutory requirement.

Before EFT registration can begin, a banking user ID must be established. The supplier must also submit an [OMES EFT Enrollment Form](#). An example of the email suppliers receive is shown on the following page.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



7.8.1 Bank Account Changes

Agencies receiving notification from a supplier of a change in bank account should instruct the supplier to update the information within their online registration account. The authorized financial registration contact for the supplier must process these changes and submit a new EFT Enrollment Form within the Oklahoma [Supplier Portal](#). All change requests must follow the instructions provided on the EFT Enrollment Form and include the previous bank account information.

Please note: For additional security, suppliers unable to verify both the new and previous account numbers may be placed on payment hold until authorized supplier verification is received. OMES Supplier Registration will directly contact the supplier to instruct the supplier to complete additional verification and request written authorization for the change.

Please allow seven to ten business days for processing change requests.

7.8.2 Security of Submission

Suppliers should never email banking forms, and agencies shall not accept or store supplier EFT forms. Any banking information received by an agency, whether on a form, invoice, email or any other means, should be redacted and protected. OMES Supplier Registration will directly contact the supplier for any needed verification or assistance.

7.8.3 Processing Time

The EFT enrollment process has been developed to ensure that supplier banking information is protected with the highest level of security. This process involves the supplier, the supplier's bank, the Office of the State Treasurer, and OMES Supplier Registration.

It is very important that the supplier read and follow all instructions carefully. Any issues identified within the EFT registration process will delay approval. While this process is being completed, agencies can make payments to the supplier via paper warrant.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



7.9 1099 Reporting and IRS TIN Match

The supplier is responsible for properly designating whether they should receive an IRS Form 1099 and maintaining all updated documents. If the 1099 status requires an update, the supplier is to provide a new W-9 and submit it via the “[1099 Update](#)” catalog item in ServiceNow.

7.9.1 Who Should Get a 1099?

A 1099 should be issued to any payee who is not exempt. Exemptions include:

- Employee expense reimbursements.
- Exemptions listed on Form W-9 or substitute Form W-9 each of which provides detail on the validity of the exemption.
- Corporations (unless the corporation provides legal, medical or healthcare services).

7.9.2 TIN Matching

To ensure TIN reporting is accurate, the name and TIN provided during the registration process is verified using an electronic TIN match with the IRS. The name provided by the supplier must match IRS records.

7.9.3 Quarterly 1099 Report – Agency Review

Agencies shall review the Miscellaneous 1099 Tax Information Report at least quarterly.

The path for this report in the State Accounting System is Accounts Payable > Reports > Payments > Misc Tax Information Report. Agencies should review:

- **1099 Flag:** The 1099 Flag (labeled Withholding) distinguishes the current withholding settings that are applicable on the supplier file. Y indicates that the supplier should receive a 1099, and N indicates that the supplier should not receive a 1099; a 1099 will not be printed if the 1099 Flag is N. Agencies should ensure a 1099 is not issued for a corporation, non-profit organization or government entity.
- **Name and TIN:** Make sure that the name and TIN match the information on the W-9. Agencies are encouraged to request a current W-9 annually to verify

[Go to chapter table of contents](#)

[Go to main table of contents](#)



the accuracy of the information on file. Name corrections may be processed to include the IRS reporting name on an existing supplier file; however, changes to existing reporting information require the creation of a new supplier file. If a supplier file reflects both the IRS name and an additional name such as a Doing Business As (DBA) name, tradename, or disregarded entity, both names will be printed on the 1099.

- **Address:** The address provided by the supplier for 1099 reporting must match the address currently reflected on their annual IRS return. When requesting a W-9, agencies should clearly indicate the requirement for this address. This address is entered as Address 1 in the supplier file, which is the designated address for 1099 reporting. Agencies may include correction requests to update the 1099 reporting address if the address needed is currently on an additional supplier file address record. Otherwise, if Address 1 is not the address that should be on the 1099, the agency should have the supplier update their information.
- **Totals:** Review all warrants processed with 1099 reportable account codes for each supplier and make sure all warrants are accounted for. Any warrant account code corrections must be made at the agency level.

The agency may request corrections to a supplier's 1099 designation by utilizing the "[1099 Update](#)" catalog item in ServiceNow.

7.10 Tax Snags

When a supplier owes an unpaid tax debt to the State of Oklahoma, the Oklahoma Tax Commission will notify OMES Supplier Registration to place a payment and procurement hold on that supplier.

- No contract, purchase order or payment may be processed until the hold is lifted by the Oklahoma Tax Commission.
- OMES Supplier Registration will place a note in the Additional Name field in the supplier file with the reason for the hold and the effective date.
- Agencies that encounter a hold should review the supplier file name fields to determine the applicable hold date.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- If the hold is not lifted, the payment must be assigned to the Oklahoma Tax Commission. After 30 days from the effective date, the agency should contact the Oklahoma Tax Commission for instructions on payment assignment.
- Agencies encountering issues may contact OMES Supplier Registration for additional information and assistance.

7.11 Specially Designated Nationals and Block Persons List (SDN)

As part of its enforcement efforts, the U.S. Office of Foreign Assets Control, OFAC, publishes a list of individuals and companies owned or controlled by, or acting for or on behalf of, targeted countries. It also lists individuals, groups and entities, such as terrorists and narcotics traffickers, designated under programs that are not country specific. Collectively, such individuals and companies are called “Specially Designated Nationals” or “SDNs.” Their assets are blocked, and U.S. persons are generally prohibited from dealing with them. More information can be accessed on the U.S. Department of Treasury website under Treasury’s [Sanctions Programs and Country Information landing page](#).

All agencies and higher education entities should be reviewing the [SDN list](#) prior to requesting setup of any suppliers/payees with foreign addresses or without a U.S. TIN.

7.12 Special Requirements for Higher Education Entities

Institutions of higher education have historically utilized a separate supplier file within the state accounting system (SETID HECLM). A conversion to the primary state supplier file (SETID 00000) is currently in process.

- All higher education entities submit supplier information electronically using a nightly interface process.
- The name and IRS TIN submitted for each supplier must match the primary IRS filing entity.
- Institutions of higher education must maintain supplier documentation to support all supplier records and updates and meet retention schedule requirements.
- SETID HECLM only
 - Institutions are responsible for gathering and storing supplier EFT information

[Go to chapter table of contents](#)

[Go to main table of contents](#)



which may be submitted on the nightly file. Institutions without the capability or desire to maintain supplier EFT information should contact OMES Supplier Registration to schedule conversion.

- Institutions that need to change existing supplier information must submit a request via the [“Pre-Approved Exception Classification”](#) catalog item in ServiceNow.
- Institutions using the SETID 00000 are subject to tax snags and supplier holds.



Chapter 8: Disbursing — Vouchers and General Expenditures

Table of Contents

8.1	Introduction	88
8.2	Forms Used in the Payment Process	89
8.3	Expenditure Year	90
8.3.1	Payment of Expenses Incurred in Prior Year	90
8.4	Open Accounts Payable Periods	91
8.5	Timing of the Accounts Payable Process	91
8.5.1	Early Payment Discounts	92
8.5.2	Vouchers with Scheduled Due Date Greater than 90 Days	93
8.5.3	Year-End Transactions	93
8.6	Approving the Invoice	93
8.7	Preparing Vouchers	93
8.7.1	System Access and Training	94
8.7.2	Agency Contact	94
8.7.3	Voucher Fields	95
8.7.4	Payment Types	95
8.7.5	Invoice ID	96
8.7.6	Voucher Number	97
8.7.7	CFDA Procedures for Encumbered Vouchers	97
8.7.8	Splitting and Combining Invoices on Vouchers	97
8.7.9	Override on Encumbered Payments	98
8.7.10	Assignment to an Alternate Payee	98
8.7.10.1	Assignment Due to Tax Lien	98
8.8	Voucher/Claim Jacket and Notarized Voucher	98
8.8.1	Altered Invoices	99
8.8.2	Notarized Claim Form (OMES Form 3)	99

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



8.9	Assigning a Pay Group	100
8.10	Generating a Batch Slip	100
8.11	Authorization and Signatures	100
8.11.1	Blanket Bond	101
8.12	Submission of Vouchers	101
8.12.1	Allow for Processing Time	102
8.13	Vouchers from Remote (VFRA)	102
8.13.1	Interagency Payment via VFRA	103
8.13.2	Load Voucher from Remote – New Process	104
8.14	Alternative System for Settlement of Miscellaneous Vouchers	104
8.14.1	Voucher Submission – Alternative System for Settlement	104
8.15	Payments from Agency Special Accounts, Including 700 Funds	104
8.15.1	Payments from 700 Funds	105
8.15.1.1	Manual Warrants from 700 Funds	105
8.16	Final Liquidation of Encumbrances	106
8.17	Remittance Advices	106
8.17.1	Electronic Remittance Advice for EFT	106
8.17.2	Remittance Information for Interagency Payments	107
8.17.3	Remittance Advice on Warrant Stubs	108
8.18	OMES Transaction Processing Review	108
8.18.1	Rejected Claims	108
8.18.2	Correcting a Rejected Claim	109
8.19	Petty Cash Vouchers (Imprest Cash)	109
8.19.1	Establishment of Imprest or Petty Cash Fund	109
8.19.2	Petty Cash vs. Change Drawer	110
8.19.3	Specific Petty Cash Fund Prohibitions	110
8.19.4	Replenishment of Petty Cash (Petty Cash Voucher)	111
8.19.5	Decreasing a Petty Cash Fund Balance	112

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



8.19.6	Petty Cash Documentation Retention	112
8.19.7	Petty Cash Shortages and Losses	112
8.20	Interest on Late Payments	112
8.21	Tax Snags	113
8.22	Warrants Lost or Destroyed	114
8.22.1	Miscellaneous Warrant	114
8.23	Warrants Issued in Error	114
8.23.1	Cancelling a Miscellaneous Warrant	115
8.23.2	Paper Warrant Reissued.	115
8.23.3	Higher Education Payroll Warrant Cancellations	116
8.23.4	Cancellations of EFT	116
8.24	Inquiries Regarding Warrants Paid or Outstanding	117
8.25	Warrants Cancelled by Statute	117
8.25.1	Statutory Cancellation Warrant Replacement	118
8.25.2	Thirty-Six Month Expiration	120
8.26	Forged Endorsements	120
8.27	Voucher Imaging Program	121
8.28	Voucher Encumbrance Adjustment Request.	123
8.29	Voucher Reversal Request	124
8.30	Expenditure Corrections and Reversals.	124
8.31	700 Class Funding Expenditure Corrections.	126
8.31.1	Warrant Cancellations (7XX)	126
8.31.2	Warrant Replacements (7XX)	126
8.31.3	Expenditure Corrections (7XX)	127
8.31.4	Warrant Transmission Corrections (7XX).	127
8.32	Sales Tax Liability on Out-of-State Purchases	127
8.33	Disbursements from Clearing Accounts.	128

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



8.34	Special Disbursement Issues	128
8.34.1	Advance Payments	128
8.34.2	Professional Licenses, Certifications, Continued Education and Testing	129
8.34.2.1	Continued Professional Education	130
8.34.2.2	Licenses Held by the General Public	130
8.34.3	Professional Membership Dues	130
8.34.4	Refreshments and Other Food and Drink	131
8.34.5	Gifts	131
8.34.6	Fleet Fuel	131
8.34.7	Buying Club Memberships	131
8.34.8	Garnishments – Payments of Court Cost Collections When Judgment Creditor is a State Agency	132
8.34.9	Reimbursement of Employees and Officials for Purchases Made in Connection with Agency Operations (Non-Travel)	132
8.34.9.1	Expenditure Code for Non-Travel Employee Reimbursements	133
8.34.10	Uniform Rates for Professional Service Contracts	133
8.34.11	Moving Expenses	133

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing – Vouchers and General Expenditures



8.1 Introduction

The director of OMES shall settle all vouchers payable by the state through OMES Central Accounting and Reporting (CAR). The director shall prescribe all forms, systems and procedures for the many departments, institutions and agencies of the state to administer the State Accounting System. The director shall establish a preaudit system of voucher settlement whereby vouchers and documents supporting proposed payments shall be submitted to the director for preaudit and settlement ([62 O.S. § 34.11](#)).

This chapter covers the procedures for creating a voucher and submitting a claim for payment after a proper encumbrance, if applicable, has been established. This chapter also covers certain expenditures that require special procedures or authorization, or which are restricted or prohibited. Payroll-related vouchers and travel-related vouchers are covered in [Chapters 9](#) and [10](#) of this manual.

The normal process for paying a supplier is:

1. After goods have been received or services performed, the agency should have a process for reviewing and approving an invoice.
2. Once the invoice is approved, the agency creates a voucher in the State Accounting System. The invoice should be attached to the voucher.
3. The agency assigns a pay group only when the agency is ready for the voucher to be paid.
4. The agency prints a batch slip to submit with groups of vouchers.
5. The batch (including vouchers and attachments) is submitted to OMES and generally processed within one to three days depending on the number of travel claims included.
6. OMES performs a review for compliance with appropriate laws and procedures and certifies the claim to the Office of the State Treasurer (OST).
7. OST processes the payment.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



8.2 Forms Used in the Payment Process

[Form 15A](#) – Voucher Jacket Form (also called Claim Jacket)

- Primary voucher form and the only one generated by the State Accounting System.
- Created for every expenditure, whether encumbered or non-encumbered.
- If encumbered, the purchase order number will be on the form; it will begin with the three-digit business unit number, followed by a 9, then six additional digits.
- When a P-card is used, the form is created upon paying a P-card bill rather than having one created for each P-card transaction.
- The agency must print the document to be signed.
- The form must be accompanied by one of the following:
 - Approved invoice.
 - Contract estimate.
 - Voucher form attachment that supports [Form 15A](#).

[OMES Form 3](#) – Notarized Claim Form and Disbursement of Payroll Withholding

- Accompanies [Form 15A](#).
- Manually created by state agencies.
- May be used to document expenses lacking a paper receipt or invoice.
- Used by state agencies to identify the proper parties that should receive amounts withheld from payroll.

[OMES Form 9](#) – Imprest Cash Voucher

- Accompanies [Form 15A](#).
- Used to seek replenishment to petty cash accounts.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing – Vouchers and General Expenditures



OMES Form 18 – Actual and Necessary Expense Travel Voucher

- Accompanies Form 15A.
- Must be signed by the person being reimbursed.
- Used to document employee travel expenses for reimbursement – specific to agencies who are allowed by statute to seek actual reimbursement for ordinary and necessary travel expenses without regard to the normal rates established by the Travel Reimbursement Act.
- Receipts for all expenses must be attached.

OMES Form 19 – Travel Voucher

- Accompanies [Form 15A](#).
- Must be signed by the person being reimbursed.
- Used to document employee travel expenses for reimbursement subject to rates under the Travel Reimbursement Act.
- Certain expenses require attaching receipts for documentation.

With the exception of [Form 15A](#), agencies can develop additional versions of these forms to meet their needs. Before any agency-specific form is used, it must be approved by OMES. Requests for such approval should be made by submitting a copy of the intended form to OMES at OMESTPAccountsPayable@omes.ok.gov.

8.3 Expenditure Year

Expenditures must be associated with the year they are incurred. Agencies cannot use prior year funding on current year expenditures. Likewise, agencies cannot post an expenditure incurred in one year against the following year's funds.

8.3.1 Payment of Expenses Incurred in Prior Year

When an agency must make a payment for a prior year and the budget for that year is no longer available, the following procedures apply:

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



- Complete OMES Form Agreement of Obligation for Expenses Incurred in Prior Year, available on the [OMES Central Accounting and Reporting Forms webpage](#).
- The form must be signed by the agency approving officer and the supplier.
- Email the form to the OMES budget director for approval or denial to make the payment using the current year's budget.
- If approved, the form will be returned to the agency.
- Attach the approved form to the voucher and submit as a current-year expenditure.
- The disbursement will not require prior encumbrance because it is too late to set up the encumbrance; therefore, the voucher is processed as an unencumbered payment and not against a purchase order (refer to note below).

Note: This procedure should not be confused with the Ratification of Unauthorized Contract discussed in [Chapter 6](#) of this manual. However, if both situations apply, both forms must be submitted.

8.4 Open Accounts Payable Periods

The length of the open accounts payable period includes the current month and the two prior months. This provides approximately 60 to 90 days to complete the payment process, finalize vouchers to reduce the related encumbrances, and reconcile payments to POs and ensure proper posting.

Transactions dated outside of open periods often cause discrepancies between two key reports that agencies use to monitor cash and budget (ABC and SRD reports, discussed in [Chapter 11](#)). If an agency dates a transaction with a period that is not available, the transaction will error out and not process. If the error is resolved in a subsequent month, the SRD will be affected in the month in which the error is resolved, while it may have hit the ABC when the transaction was originally budget checked. Transactions submitted at the end of a month but not processed until the following month may also result in discrepancies between these two reports.

8.5 Timing of the Accounts Payable Process

Invoices should be timed for payment within 45 days of the invoice date. [62 O.S. § 34.71](#) states: "The Director of the Office of Management and Enterprise Services shall establish a

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



procedure to issue payment of a proper invoice for goods or services within no more than forty-five (45) days from the date on which the invoice was received in the office designated by the agency to which the goods or services were sold and delivered.” Agencies should allow three days for processing at OMES and OST. Most payments will pay within one day, but travel claims or other additional claim reviews in the batch may result in a longer processing time.

Suppliers cannot assess interest for late payment of invoices unless an invoice is paid after 45 days from the invoice date. [62 O.S. § 34.72](#) states: “The Director of the Office of Management and Enterprise Services shall establish a procedure to assess and pay interest for the late payment of an invoice, which interest shall be calculated beginning the thirtieth day after receipt by the designated office of a proper invoice for which payment has not been mailed, transmitted, or delivered to a vendor by the close of business on the forty-fifth day. Such interest shall be at an annualized rate based on an average of the interest rate for thirty-day time deposits of state funds during the last calendar quarter of the last preceding fiscal year, as reported by the State Treasurer.

8.5.1 Early Payment Discounts

To encourage the offering of early payment discounts, agencies should time the processing of an invoice as close to 45 days as possible, unless a discount for earlier payment is offered. Agencies are allowed to use business judgment in administering this directive.

Discounts taken must be computed by the agency and the voucher should be for the net amount after the discount. Agencies entering vouchers into the State Accounting System should indicate the discounts taken on the voucher by selecting from the drop-down menu the available Term option that is nearest to the actual discount being taken. This is for information purposes only and does not compute a discount or reduce the voucher.

Agencies who do not directly enter vouchers into the State Accounting System must submit an Excel spreadsheet on a quarterly basis listing any discounts taken during that quarter. The agency should only list vouchers for which discounts were

taken. The spreadsheet should contain the voucher number and the amount of the discount taken. The spreadsheet should be emailed to earlypaydiscount@omes.ok.gov no later than 30 days after the end of each quarter.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



8.5.2 Vouchers with Scheduled Due Date Greater than 90 Days

Vouchers should not be submitted for processing with a scheduled due date greater than 90 days. Vouchers created prior to the open three-month period will not budget check, and agencies must change the budget and accounting dates on the voucher to a date within the open period.

8.5.3 Year-End Transactions

A year-end cutoff date will be established for disbursement transactions each year. These dates are announced in the June CAR Newsletter. The last date for submission of vouchers for the year is generally the day before the last business day of the fiscal year, allowing OMES one day to process those transactions before the year is closed. Anything not processed before the year is closed will be processed in the next fiscal year as next year's business.

8.6 Approving the Invoice

Each agency is responsible for establishing procedures for approving invoices, including:

- Ensuring that goods or services have been received.
- Ensuring that the invoice is not a duplication.
- Calculating any early payment discount to be taken on the invoice.

8.7 Preparing Vouchers

The voucher [Form 15A](#) is completed in the State Accounting System. Expenditures may be either encumbered or non-encumbered.

- **Encumbered Vouchers**
 - Are submitted for the purchase of goods or services, and they must be charged against an encumbrance document.
 - If encumbered, the PO number should be on Form 15A.
- **Non-Encumbered Vouchers** are submitted for the payment of:

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- Travel reimbursement.
- Refunds.
- Indemnity payments.
- Loans (interest and principal).
- Court awards.
- Other, like payments the nature of which is not payment for the purchase of goods or services.

8.7.1 System Access and Training

Anyone preparing vouchers must have access to the State Accounting System (refer to [Chapter 2](#)) and must be trained on the use of the system. The classes relevant to this activity are [COR113 – AP Regular Vouchers \(Direct Vouchers\)](#), [COR112 – PO Vouchers \(Encumbered Vouchers\)](#), and [COR118 – AP Inquiry and Reporting](#). Manuals can be found on the [OMES Financial Module Training Materials](#) webpage

8.7.2 Agency Contact

Communication between OMES CAR and agency personnel who prepare and submit vouchers is often necessary. It is therefore important for each agency's contact information to be up to date. All voucher contacts should update their PeopleSoft system profile by following these instructions:

1. Go to Main Menu > My System Profile (located at the bottom of the Main Menu).
2. Under the section labeled Workflow Attributes, make sure the Email User and Worklist User boxes are checked.
3. Under the section labeled Email, verify the email address listed is correct. If there is no email address, select the box for Primary Email Account and enter your email address.
4. Select Save at the bottom of the screen.



8.7.3 Voucher Fields

Certain common data elements are required on every voucher form, including the following:

- Business Unit number of the paying agency.
- Voucher number.
- Supplier ID number.
- Supplier name.
- Supplier location code.
- Supplier address code.
- Invoice number.
- Invoice date.
- Invoice amount.
- Payment terms (required if early payment discount is being taken).
- Account code(s).
- Class funding(s).
- Department(s).
- Fund type(s).
- Bud Ref(s).
- Program code.
- CFDA number(s) – as appropriate for federal awarded dollars.
- Approving official's signature.

8.7.4 Payment Types

There are three types of payments, each of which should be indicated on the voucher:

- EFT – state law requires that payments made by the state be made electronically. The [Office of the State Treasurer's website](#) contains additional information and procedures for requesting exceptions.
- Warrants – anything paid by a warrant will go back to the agency for distribution to the payee.
- Interagency WIR – this is a transfer within the state treasury to the receiving

[Go to chapter table of contents](#)

[Go to main table of contents](#)



agency's clearing account

- An agency must have a clearing account to receive an interagency WIR transaction.
- Some agencies must be paid by warrant for certain circumstances.
- Paying agencies can run the Misc. Warrants Report (OCP_0119_AP), and interagency payments will be designated with the WIR payment method.
- Receiving agencies should run the Miscellaneous Inter/Intra Agency Payment Report (OCP_072_AP) daily to deposit and apply interagency receipts. This report provides payment information to better identify payments and should be reconciled to the Treasurer Activity Statement (OCP0643).

8.7.5 Invoice ID

The State Accounting System tracks invoice numbers and prevents duplicate payments from being made for the same invoice. For that reason, agencies should adopt written policies standardizing how an invoice ID is entered on the voucher. Such policies should cover the following:

- The invoice must be entered exactly as it appears with the inclusion or exclusion of leading zeroes and non-numeric and non-alpha characters.
- When the agency must process the invoice on more than one voucher, the agency policy must specify when that is allowable and what specific identifiers will be added at the end of the supplier invoice number (alpha or numeric).
- When no identifiable invoice number or code is present, the agency policy must specify what specific identifiers will be used.
- When processing an invoice and credit memo together, both the invoice and credit memo numbers should be entered on the voucher. It is advisable to enter the invoice number first, followed by the credit memo number, since suppliers are more likely to search for an invoice number. The agency's written policies should provide guidance on how to enter invoice and credit memo numbers on one voucher to standardize how payers should enter invoice numbers.

In addition, the invoice number flows to the remittance advice and helps the supplier identify the invoice being paid.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



8.7.6 Voucher Number

The State Accounting System will assign voucher numbers in sequential order. VFRA agencies may assign internal voucher numbers; however, these are not a data element in the state computer system. Paying agencies can use multiple class fundings, accounts, departments, etc. on all vouchers except 700 class funding vouchers, which require that the class funding corresponds to the bank account.

8.7.7 CFDA Procedures for Encumbered Vouchers

The State Accounting System will allow a voucher to process with a valid Catalog of Federal Domestic Assistance (CFDA) number. Although the CFDA field is not a required field in the State Accounting System, the federal CFDA number should be included for tracking and reporting purposes. The CFDA number can be set up in the purchase order; if the purchase order does not contain it, the voucher can be populated with the CFDA number. This procedure allows the voucher to be processed without the need for the submission of a change order to add or correct the CFDA number on the purchase order when the voucher is ready to be paid.

Note: We acknowledge that the federal government has changed the terminology from CFDA to ALN (Assisted Listings Number); however, since the PeopleSoft fields have not been updated at this time, the accounting manual will continue to use CFDA

8.7.8 Splitting and Combining Invoices on Vouchers

Occasionally an agency needs to split an invoice between vouchers. If so:

- Cross reference the invoice in the Comments section.
- To prevent the duplication of invoice numbers, agency policy should mandate the inclusion of a standard suffix or other additional identifier on the invoice number. An identical invoice number will not pay on two vouchers.

Only one invoice should be submitted per voucher. Combining invoices on a single voucher negates the system's ability to edit for duplicate payments and creates issues with open records. Multiple vouchers can be combined into one payment to a supplier by leaving Separate Payment unchecked on the Payments tab of each voucher you want to combine, provided that all the vouchers are submitted on the same pay cycle.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



8.7.9 Override on Encumbered Payments

An override of 10% on the quantity of goods will be considered only on certain types of purchases. These purchases are normally bulk purchases (as identified by OMES Central Purchasing), such as purchases of fuel, asphalt, meats, etc. This is **not** a general override for all purchases. The overage amount should be identified as non-encumbered on the voucher and entered as a separate voucher line on the state system voucher. Only the actual encumbered balance will be charged against the order or contract. Failure to identify the overage on partial payments could deplete the encumbrance before the final payment is processed against the order or contract

8.7.10 Assignment to an Alternate Payee

A supplier may assign their rights to the proceeds of a voucher to an alternate payee by notifying the agency so it can assign a different Remit To payee. Proof of the supplier's assignment to an alternate payee must be evidenced by one of the following:

- Written correspondence from the supplier must be attached to the voucher.
- The supplier must sign the claim jacket indicating the assignment.

The warrant or EFT will be made out to the assigned payee, but the payment will be credited to the original claimant for 1099 reporting purposes.

8.7.10.1 Assignment Due to Tax Lien

In the case of an Internal Revenue Service tax lien or an Oklahoma Tax Commission tax lien order against the claimant, the paying agency must complete the assignment section of the voucher form showing the assignment. The claimant's signature is not required for the assignment; however, a copy of the lien must be attached to the voucher form as authority for the assignment.

8.8 Voucher/Claim Jacket and Notarized Voucher

Once the voucher is completed in the State Accounting System, forms must be printed and signed. Original documentation supporting the voucher must be attached to the voucher

Chapter 8: Disbursing — Vouchers and General Expenditures



jacket (Form 15A). Examples of appropriate documentation to be attached include:

- Invoice.
- Contract estimate, signed by the agency indicating that goods or services were received.
- Notarized voucher in place of an invoice.

Agencies who do not scan vouchers for electronic submission must attach any required documentation to the claim jacket and submit the voucher for processing through USPS or interagency mail.

8.8.1 Altered Invoices

The invoice attached to the voucher jacket should be the original unless it is not available. When supplier invoices are altered, there must be proper justification and approval documented on the invoice. In such cases, an agency employee should confirm the change with the supplier, document the reason for the change, confirm that the supplier authorized it and then sign/initial the change. There may also be an adjustment based on non-acceptance or non-receipt of items listed on an invoice, whereby the agency may opt to correct the invoice instead of requesting a new one. As with other alterations, the agency should give the reason for the change and sign/initial the change. Alterations to reflect early payment discounts are allowed.

8.8.2 Notarized Claim Form (OMES Form 3)

The Notarized Claim Voucher and Disbursements of Payroll Withholdings Form ([OMES Form 3](#)) has two purposes:

- It is used in cases where no invoice is required/available and is signed by the claimant who is or represents the supplier of the goods or services to whom the obligation is owed. The claimant's signature must be notarized. Agency officers and employees are not authorized to sign in lieu of the claimant except when the claimant is the U.S. Postal Service and the voucher is for postage.
- It is also used for processing payroll withholding payments. The form must be signed by the appropriate payroll or accounts payable official; however, the signature does not need to be notarized. This is discussed in [Chapter 9](#).

Since no separate detailed invoice is provided, the form must include a detailed

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



description of the goods or services received for which payment is being made. Where applicable, the quantity, unit prices, dates when services were performed, etc., must be entered. The approving officer certifies the satisfactory receipt of goods or services.

Complete [Form 3](#) and include it as an attachment to the Voucher Jacket Form [OMES Form 15A](#).

8.9 Assigning a Pay Group

A pay group in the State Accounting System must be assigned to each group of vouchers.

- Assigning a pay group indicates that the voucher is now ready to pay.
- The names of the pay groups are not relevant. Every pay group pays every day.
- Agencies can separate vouchers into different pay groups for their own purposes. For example, some agencies may separate all travel claims into a separate pay group so claim reviews don't delay other vouchers.

8.10 Generating a Batch Slip

The agency must create a batch slip in the State Accounting System for the proper pay group. The batch slip lists all the voucher numbers in the pay group and must be printed and signed by the agency approving officer

- For 700 funds, an [OMES Form 700](#) can be submitted, eliminating the need to submit batch slips.
- For agencies using the Alternate System for Settlement of Miscellaneous Vouchers, an [OMES Form ALT](#) can be submitted, eliminating the need to submit batch slips.

8.11 Authorization and Signatures

All vouchers and payrolls from any class funding and all batch slips must be approved by an agency approving officer.

- State law sets forth the requirements for approving officers.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



- The number of persons authorized to make such approval shall not exceed five (5) people for any one department, board, commission, institution or agency without special approval by the director of the Office of Management and Enterprise Services.
- A signature card, [OMES Form 13](#), for each individual authorized to sign vouchers shall be completed by the agency, signed by the agency head and filed with OMES.
- Blank signature cards are available on the OMES website under [Transaction Processing forms](#).
- Agencies must track approving officers and update as necessary by obtaining new cards and notifying OMES Transaction Processing by email at OMESTPAccountsPayable@omes.ok.gov when someone needs to be removed.

After the vouchers and payrolls have been approved by the above officials or designated employees, they shall be submitted to the director of the Office of Management and Enterprise Services for preaudit and settlement ([62 O.S. § 34.68](#)).

8.11.1 Blanket Bond

All officials and employees authorized to approve payrolls and vouchers are bonded under a “blanket bond” procured through OMES Central Purchasing. A blanket bond is defined by statute as a public employees’ blanket position bond covering all employees up to the penalty of the bond for each employee. No other bond shall be acceptable as surety for any elected or appointed officer or employee of this state in lieu of the bond so provided ([74 O.S. § 85.58Q](#)).

8.12 Submission of Vouchers

The State Accounting System provides the function for preparing and printing vouchers for submission to OMES. The following considerations apply:

- The original voucher form along with the relevant invoice should be submitted.
- A signed batch slip generated from PeopleSoft must be submitted with each voucher under a single pay group.
- If the original voucher is lost, a photocopy will be accepted with an original signature by an approving officer.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



- OMES will accept copies of faxes or invoices submitted by the supplier electronically.
- If a voucher represents a split payment, said voucher and the corresponding voucher must cross-reference one another whenever possible.
- Once submitted, agencies should not make any change to the voucher. If there is a problem with a voucher that has already been included on a batch slip and submitted, please remove the pay group from the voucher and email OMESTPVouchers@omes.ok.gov and ask that the voucher be removed from the batch slip. Also, if a voucher is listed on a batch slip and you decide not to submit the voucher, be sure to remove the pay group from the voucher and rerun the batch slip so it is not included on the batch.

Vouchers can be submitted by:

- Interagency mail.
- Delivery to OMES at 2401 N. Lincoln Blvd., Oklahoma City, OK 73105.
- Scanning the vouchers and emailing the batch slip as discussed in Section 8.27.

8.12.1 Allow for Processing Time

Agencies should allow three days for processing at OMES and OST. Most payments will pay within one day, but travel claims or other additional claim reviews in the batch may result in a longer processing time.

8.13 Vouchers from Remote (VFRA)

Some very large agencies that enter payments into internal supplemental systems are allowed to submit vouchers via file upload. This Voucher from Remote process is restricted and is an inbound interface that allows agencies using the Electronic Data Transfer (EDT) process (VFRA file) to submit miscellaneous voucher/warrant information to be loaded into the State Accounting System. Typically, a voucher directly relates to one invoice

- Prior to actually loading the file, the file should be run through an edit process (OCPAP012) to ensure that:
 - The entire file is loaded.
 - The submitted warrant numbers (typically the internal claim numbers) are the

[Go to chapter table of contents](#)

[Go to main table of contents](#)



actual numbers of the warrants issued.

- The total amount of the submission equals the total amount of the warrants issued.
- The bank account number on the warrants corresponds to the class funding used in the transmission.
- An edit report will be generated, and agencies can resolve issues before any vouchers are loaded. The file may be run through the edit process multiple times.
- Once all edit errors have been cleared, the agency should load the file (OCPAP124). This process will also produce an edit report showing any rejections, but anything not rejected will load.
- The State Accounting System will create the voucher.
- Agencies must submit the voucher under the regular voucher submission process.
- There is a file download available to agencies to provide information generated by the State Accounting System, such as the warrant number, so that agencies may update their system with additional information.
- Any agency that uses this process and needs additional detailed instructions should contact Transaction Processing.

8.13.1 Interagency Payment via VFRA

For interagency payments, the VFRA file should use one or more of the following indicators:

- An I in column 64 in the **Header** Record Layout for miscellaneous interagency vouchers, including ASA 7XX interagency vouchers.
- A W in column 64 in the **Header** Record Layout for 99400 class fund vouchers.
- An I in column 208 of the **Payee** Record Layout when making interagency payments to agencies with supplier IDs 0000000010 through 0000000880.

If the payment is to an agency that does not have a clearing account, the payment must be submitted as a regular warrant voucher, and the codes listed above do not apply; if the codes listed above are used in such a case, the payment will be rejected

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing – Vouchers and General Expenditures



in the pay cycle process. A list of agencies that do not have clearing accounts may be requested by emailing OMESTPAccountsPayable@omes.ok.gov.

8.13.2 Load Voucher from Remote – New Process

OMES has developed an enhanced process that replaces the VFRA file load with a process that builds vouchers in the State Accounting System from the agency's file by imitating the process of keying a voucher into the system. This process adds some important edits and decreases rejected claims. Any new requests for establishing VFRA with an agency will be under this method. For more information on this process, contact OMESTPAccountsPayable@omes.ok.gov.

8.14 Alternative System for Settlement of Miscellaneous Vouchers

State law provides that the director of OMES may establish alternative procedures for the settlement of vouchers whenever such procedures are deemed more advantageous and consistent with the Budget Law of 1947, as amended. This pertains primarily to higher education and a very small number of large agencies. Procedures for the operation of the program will be provided by OMES Transaction Processing upon request.

8.14.1 Voucher Submission – Alternative System for Settlement

Voucher information is submitted in the same way as the VFRA process, with the following exceptions:

- The actual voucher documents are retained at the state agency.
- An agency must submit an OMES Form ALT, Alternate System Transactions Transmit Authorization for each user who will be transmitting a file. This form contains authorization and contact information and should be kept up to date.
- Claims are audited by OMES in an annual audit based on statistical sampling selection methods.

8.15 Payments from Agency Special Accounts, Including 700 Funds

The types of payments from agency special accounts and 7XX class fundings are restricted to the authorized expenditures listed on the original ASA application.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



8.15.1 Payments from 700 Funds

In general, 700 fund disbursements follow the regular disbursement process, with the following exceptions:

- Only the batch slip is submitted to OMES.
- [OMES Form 700](#) can be completed and submitted in place of the batch slip.
- Voucher documents are not submitted to OMES but retained at the agency.
- The agency has the ability to write manual checks from 700 funds.

8.15.1.1 Manual Warrants from 700 Funds

- Should only be used when the expenditure must be issued immediately.
- Should be used rarely.
- The agency must enter a voucher in the State Accounting System, with a warrant number already assigned.
- The agency must submit a copy of the voucher to OMES Transaction Processing along with a copy of the warrant. This must be submitted **before** the warrant is released and before 3 p.m. on the day the warrant is released. This also applies to agencies submitting a VFRA file.
- If warrant information is loaded incorrectly into a state system voucher, it is important that OMES be notified before the issue record is submitted to the Office of the State Treasurer. Notify OMES by emailing OMESTPAccountsPayable@omes.ok.gov.
- Direct entry agencies should create the voucher on the day the warrant is written and submit a signed [Form 15A Claim Jacket Form](#), accompanied by a copy of the manual warrant, to OMES within 24 hours so an issue record can be sent to OST before the warrant pays.
- Agencies must implement internal control procedures to ensure manual warrants are not released to the payee before the warrant is recorded.
- [62 O.S. § 89.6.A.2](#) allows the treasurer to charge agencies a handling and processing fee if an exception item is identified because a manual warrant is presented for payment before it is entered into the State Accounting System.



8.16 Final Liquidation of Encumbrances

Agencies have the capability to cancel the remaining balance on an encumbrance through the state system voucher or the purchase order and restore it to the available budget. Cancelling the balance through the voucher is a more flexible option because it can be reversed, and the encumbrance can be restored as long as there is adequate available budget. Cancelling the balance through the purchase order is a final action.

Detailed procedures are contained in the [COR112 Purchase Order Voucher manual](#), available on the OMES website

8.17 Remittance Advices

The inclusion of invoice information on remittance advices, the Miscellaneous Inter/Intra Agency Report and warrant stubs are intended to eliminate the need to provide the supplier with separate remittance documentation. As mentioned earlier, agencies should adopt written policies standardizing how payers enter invoice numbers onto the vouchers. It is also equally important to select the correct Remit To supplier and location and to include a payment message in the voucher when necessary.

8.17.1 Electronic Remittance Advice for EFT

The electronic remittance advice is emailed to suppliers paid via EFT and includes the following information:

- Payee.
- Supplier ID and location.
- Warrant number.
- Payment date.
- Payment amount.
- The last four digits of the bank account number.
- Remitting agency.
- State Accounting System voucher number.
- Invoice number.
- Invoice date.
- A 70-character message from the Message field on the Payment page of the

[Go to chapter table of contents](#)

[Go to main table of contents](#)



voucher.

Agencies are encouraged to include a message whenever the invoice number is not adequate for the supplier to identify the reason for the payment. Suppliers receive one remittance advice per check number with a CSV file attached, so agencies are also encouraged to select Separate Payment on vouchers only when there is a valid reason to not combine invoices on one payment.

The remittance advice is sent to the email address maintained in the Supplier Invoice Information page and can also be copied to a secondary email address maintained in the Supplier Information Contacts page, provided the contact is linked to an EFT address and has Type: Accounts Payable. Supplier ID 0000181645, Oklahoma Financial Managers Association, is an example of a supplier with primary and secondary email addresses.

8.17.2 Remittance Information for Interagency Payments

The Miscellaneous Inter/Intra Agency Report, OCP072AP, used to identify payments received from other agencies includes:

- Paying agency.
- Payment method.
- Remit location.
- Invoice number.
- Invoice date.
- Warrant number.
- Bank account.
- State Accounting System voucher number.
- Payment date.
- Payment amount.
- A 70-character message whenever it is included on the Payment page of the voucher.

Agencies should select the correct remit location and include a message whenever the invoice number is not adequate for the receiving agency to identify the reason

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



for the payment. The Miscellaneous Inter/Intra Agency Report also groups vouchers by warrant numbers and subtotals the payment amounts, so agencies should not select Separate Payment for interagency payments.

8.17.3 Remittance Advice on Warrant Stubs

Warrant stub functionality is provided by the Office of the State Treasurer, wherein miscellaneous warrants are printed with an attached stub. The stub includes the State Accounting System voucher number and the invoice data provided by the agency within the voucher record, including invoice number, date and amount. The system-issued warrant can also contain a 70-character message (where the first eight characters comprise the voucher number) that can be printed on the stub.

8.18 OMES Transaction Processing Review

Claims that flow through the State Accounting System are run through a series of edits to ensure there is sufficient budget and cash for the expenditure. Edits are also applied to determine compliance with statutes and regulations. All travel claims are pulled for review. Other claims are reviewed as deemed appropriate by OMES.

8.18.1 Rejected Claims

Rejected vouchers will contain an electronic rejection notice on the voucher in the State Accounting System. The link is at the top right corner of the Invoice Information tab on the voucher page.

- Agencies that submitted a scanned voucher electronically will receive an email notice of the rejection containing a link to the voucher in the State Accounting System.
 - The email will be sent to the voucher preparer.
 - Voucher contacts should keep contact information up to date.
 - If the rejection notice should go to a different agency contact person, notify OMESTPVouchers@omes.ok.gov.
- Agencies that submit paper vouchers will receive the hard copy back unprocessed.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



8.18.2 Correcting a Rejected Claim

- Once the correction is made, the voucher should be resubmitted to OMES along with the rejection notice.
- The agency then adds a pay group to the voucher and submits the batch slip to OMES for the final audit.

8.19 Petty Cash Vouchers (Imprest Cash)

Each petty cash fund authorized by statute will operate under the imprest cash system. The imprest cash system is a common method of ensuring reasonable control, simplicity of operations and general adherence to the rules of disbursement for vouchers. The terms imprest cash fund and petty cash fund are used interchangeably.

Each agency and institution with a petty cash fund shall prepare formal rules governing its operation and use. Applicable sections of these procedures should be incorporated into agency rules. Standard internal control procedures should include periodic no-notice cash counts and reviews for administrative and fiscal compliance. A current copy of these rules shall be filed with OMES

8.19.1 Establishment of Imprest or Petty Cash Fund

No agency shall maintain a petty cash fund except when authorized by state statute. Unless otherwise specifically provided by statute, the petty cash fund of an agency may operate through a commercial bank account or through an agency special account class funding. To establish a petty cash fund:

- The agency director must submit a letter to OMES requesting the fund. The letter must cite the statutory authority for the fund. Higher education entities must submit the letter to the State Regents for Higher Education, who must approve before forwarding the request to OMES.
- The director of OMES will review the request to determine proper authority, the specific purpose of the fund and specific expenditures allowed.
- The director of OMES and the director of the authorized agency shall determine the necessary account balance when the amount is not specified by statute. The director of OMES and the State Regents for Higher Education shall act jointly in establishing the account balance for the institutions of higher education.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



When emergency or small purchases are authorized by statute, the director of OMES shall determine if the purchase complies with the purpose for which such authorization was established.

A Notarized Claim Form ([OMES Form 3](#)) must be used and coded to expenditure account 562190, Establishment or Increase of Imprest (Petty) Cash Account, when an agency wishes to establish a petty cash fund, replace losses, or increase the amount of a petty cash fund when the increase is authorized by statutory authority, agreement with the director of OMES, or as an agreed-upon seasonal requirement. The form should be submitted as an attachment to the [OMES Form 15A Claim Jacket Voucher Form](#).

Petty cash expenditures are subject to all rules, restrictions and laws pertaining to other expenditures. Therefore, if an item cannot be legally purchased on a voucher form, it cannot be purchased from a petty cash account.

8.19.2 Petty Cash vs. Change Drawer

A regular petty cash fund has no receipts. When the balance decreases to a certain level, the fund is replenished through the voucher process described shortly in section [8.19.4](#).

By contrast, petty cash funds authorized as change or cash drawers maintain a constant balance. Such funds are used for cash receipts that are deposited on a daily basis, meaning only the established cash drawer balance is maintained in the fund. Petty cash funds serving as change drawers must be kept separate from other petty cash funds. When checks are received, they should be deposited pursuant to the deposit rules discussed in [Chapter 5](#). Expenditures from change or cash drawers are prohibited, and these funds should never need replenishment by voucher except for in cases involving stolen or lost cash.

8.19.3 Specific Petty Cash Fund Prohibitions

Petty cash funds are authorized for very specific purposes, and any use outside such purposes is prohibited. The following list contains examples of actions that are not allowed through petty cash funds. This list is not all-inclusive.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



- Cashing employee checks (an exception exists for cashing payments to student employees at institutions of higher education).
- Warrants and vouchers drawn on the state shall not be deposited or cashed in petty cash funds, except warrants drawn payable to the petty cash fund.
- Employee contributions to activity funds, flower funds, coffee funds or any other such collection of monies shall not be commingled with petty cash fund monies.
- Monies shall never be advanced or loaned from petty cash funds for any purpose.

The total of cash-on-hand (currency, negotiable instruments and unobligated bank or special account balances) plus unreimbursed, paid invoices shall not exceed the amount of the balance authorized for the petty cash fund

8.19.4 Replenishment of Petty Cash (Petty Cash Voucher)

An Imprest Cash Form ([OMES Form 9](#)) is to be used to replenish the petty cash fund of a state agency. Replenishment vouchers in excess of the authorized amount will not be paid. A petty cash fund may not be replenished by an assignment of a Notarized Claim Form ([OMES Form 3](#)).

The form should be completed as follows:

1. Make the form payable to the name of your agency. Include the words “Petty Cash” in the claimant name (this should be a separate location number for your agency in the supplier file).
2. Enter the account, sub-account (if appropriate), class funding, department, Bud Ref and CFDA number, if appropriate.
3. Enter the date of each check voucher or receipt for cash expended.
4. Enter the name of the payee to whom payment was made.
5. Enter a brief description and the expenditure account code of the purchase made.
6. Enter the petty cash check number or receipt number.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



7. Enter the amount of each expenditure paid from the petty cash fund.
8. The form must be signed by the custodian of the petty cash fund and approved by the designated agency approving officer

8.19.5 Decreasing a Petty Cash Fund Balance

Revenue code 458111, Deposit of Imprest Cash Monies into Treasury Class Funding, should be used when petty cash funds are reduced or eliminated. Agencies with multiple balance needs based upon seasonal requirements should use 458111 to record temporary petty cash reductions to the treasury class funding. Subsequent increases in an amount not larger than the reduction will be objects of expenditure coded 562190 from the treasury class funding. If an agency accumulates cash-on-hand in amounts greater than the authorized petty cash balance (for example, when the fund is a change drawer), the excess shall be deposited in the appropriate treasury class funding within required deposit timeframes. Revenue code(s) corresponding to the source(s) of the receipts should be used.

8.19.6 Petty Cash Documentation Retention

All invoices or signed cash disbursement receipts should be retained by the agency for seven (7) years to conform to the voucher [retention schedule](#).

8.19.7 Petty Cash Shortages and Losses

If shortages and losses occur, the agency internal controls should be investigated. If there are lost or stolen petty cash monies, contact OMESTPAccountspayable@omes.ok.gov for direction. Depending on the severity of the shortage, OMES may require proof of loss and recovery efforts, including a copy of the police report or formal internal audit, to effect replenishment.

8.20 Interest on Late Payments

Agencies should have internal procedures to ensure they will make payment to suppliers (including employee suppliers) for goods or services, and payments to state employees for reimbursement of expense vouchers pursuant to the State Travel Reimbursement Act, within 45 days of receipt of proper invoice or proper voucher. Detailed rules regarding an agency's obligation to pay interest on late payments are available on the OMES website.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



Refer to [62 O.S. § 34.71 through 34.74](#); [74 O.S. § 500.16A](#). Briefly, the rules require the following:

- If an agency fails to make payment within 45 days of receipt of a proper invoice, the supplier or employee shall be entitled to claim interest. A proper invoice is one that:
 - Is for goods or services that have been received by the agency.
 - Is complete in all requirements for processing and payment in accordance with contract terms and applicable federal and state statutes.
 - Has been received by the payment office designated by the agency in the contract or purchase order.
- If payment is not made within 45 days, the interest is calculated from the 31st day.
- The rate of interest is determined by the Office of the State Treasurer annually in July. The rate is announced in the CAR Newsletter and posted to the OMES website.
- The supplier must claim interest within 90 days of receiving payment by transmitting a proper invoice for interest to the agency that itemizes all calculations for interest claimed.

8.21 Tax Snags

When a supplier owes an unpaid tax debt to the State of Oklahoma, the Oklahoma Tax Commission will notify OMES Supplier Registration to place a payment and procurement hold on that supplier ([68 O.S. § 263](#)).

- The Oklahoma Tax Commission will send the supplier an Attachment Order and Letter or Notification.
- No contract, purchase order or payment may be processed until the hold is lifted by the Oklahoma Tax Commission.
- OMES Supplier Registration will place a note in the Additional Name field in the supplier file with the reason for the hold and the effective date.
- Agencies that encounter a hold should review the supplier file name fields to determine the applicable hold date.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



- If the hold is not lifted, the payment must be assigned to the Oklahoma Tax Commission. After 30 days from the effective date, the agency should contact the Oklahoma Tax Commission for instructions on payment assignment.
- Agencies encountering issues may contact OMES Supplier Registration for additional information and assistance. For questions regarding the coding of an assigned payment, contact OMESTPVouchers@omes.ok.gov.

8.22 Warrants Lost or Destroyed

A replacement warrant may be issued to replace a warrant that has been lost or destroyed prior to cancelling by statute. For a replacement warrant to be issued, the payee or holder must, in due course after discovering the warrant has been lost or destroyed, contact the paying agency. The paying agency must notify the Office of the State Treasurer to stop payment placed on the warrant by completing an [OST Stop Payment Authorization Form](#). OST is authorized to charge a fee for stopping payment on a warrant. The replacement is then processed by OMES as described below ([62 O.S. § 34.81](#)).

Note that once a warrant has been outstanding for ninety (90) days, it is cancelled by statute and cannot be replaced by following these procedures.

8.22.1 Miscellaneous Warrant

- If the original warrant is mutilated but still available and **identifiable**, it can be sent to OMES using an [OMES Form MWC – Request for Miscellaneous Warrant Cancellation](#) to be replaced.
- If the warrant is **not identifiable**, then it is considered to be destroyed and must be handled as a stop payment and replaced by submitting [OMES Form 20R](#) to OMES Transaction Processing OMESTPAccountsPayable@omes.ok.gov.
- OMES cancels the original warrant and creates a new warrant on the original voucher.
- Replacement warrants will be included with the agency's regular warrants (unless replaced as EFT).

8.23 Warrants Issued in Error

If for any reason a state agency issues a warrant or EFT in error, the warrant should be

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



returned as soon as possible for cancellation, or an EFT cancellation request should be submitted.

8.23.1 Cancelling a Miscellaneous Warrant

A miscellaneous warrant issued in error should be marked cancelled and submitted with a [Request for Miscellaneous Warrant Cancellation Form \(MWC\)](#) to OMES Transaction Processing. If the warrant is not available for the agency to submit, the agency must provide OMES with both the [OMES Form MWC](#) and a copy of a processed [OST Stop Payment Form](#) before OMES will process the cancellation.

The normal transaction for a cancelled miscellaneous warrant involves decreasing the expenditure account, increasing cash and increasing available budget (or encumbrance). When cancelling a warrant against an encumbered voucher document, the agency should indicate if the amounts are to be added back to the original encumbrance. If the warrant error only comprised the wrong amount or payee supplier location/address (or authorized payee assignment), OMES can issue a corrected warrant from the same voucher record.

8.23.2 Paper Warrant Reissued

The [OMES Form MWC](#) provides a place to list the corrected amount or corrected payee supplier location, along with the corrected location number. OMES will process a reissue by adding a new payee record to the original voucher. OMES processes the voucher, and a new warrant is included in the agency's regular warrants from the OST. OMES will process cancellations and reissue the warrant under the following conditions:

- The warrant was paid to the correct payee but to the incorrect location and address.
- The warrant was paid to the correct payee but for the incorrect amount.
- The warrant was paid to the incorrect payee, but the multiple supplier ID #0000001104 is the supplier ID on the Invoice Information page of the voucher.
- The warrant should have been assigned to a payee and the supporting documentation for the assignment was attached to the original voucher (which must be noted on the form); otherwise, the agency must process a new voucher with the proper documentation.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



8.23.3 Higher Education Payroll Warrant Cancellations

For higher education payroll miscellaneous warrants issued in error, there is a special 789 fund involved, and additional cancellation steps are required. When completing [OMES Form MWC](#) to cancel a warrant from the 789 fund, Part C of the form must be completed or the form and warrant will be returned to the institution for proper completion, delaying the cancellation of the warrant.

Part C provides information regarding whether the warrant was reissued or not. This information helps verify that the reissuance amount agrees with the original warrant. If the warrant was not reissued, the information related to the PFT Reversal that was processed helps identify and process the PFT Reversal file. If the warrant was not reissued and a PFT Reversal file was not processed, a statement explaining how the funds are being removed from the 789 fund must be included.

8.23.4 Cancellations of EFT

To cancel electronic direct deposit (EFT) payments, the Electronic Warrant (Payment) Cancellation Form ([OMES Form EWC](#)) should be used. This process covers miscellaneous voucher payments, including travel direct deposits and supplier EFT payments. Required information includes class funding information needed to identify where to return monies. The [OMES Form EWC](#) should also be used to cancel electronic payments of 7XX class funding transactions.

There are two versions of the form:

- A paper form to be printed and manually completed.
- An online form to be completed before printing.

The form, along with a reference guide and instructions, are available on [OMES's website](#). The form should be emailed to OMESTPAccountsPayable@omes.ok.gov.

A Stop Payment/Deletions, Reversal and Reclaim Request Reference Guide (Revised) is provided as the second page of the form for guidance on completing the form. Submit only the first page to OMES when requesting a cancellation.

If an electronic deposit (payment) is identified for cancellation before the warrant's

Chapter 8: Disbursing — Vouchers and General Expenditures



effective date, it can be stopped through the Stop Payment/Deletion process as follows:

- The Office of the State Treasurer (OST) works with the current servicing bank to stop the credit transaction before it is released to the ACH network.
- Thereafter, the request must be handled as a reversal within an overall time of five (5) business days past the effective date of the EFT.
- If the EWC is requested after the five (5) business days, the agency can seek a letter from the payee granting the OST authority to process the recall.
- Any request for cancellation of electronic payments processed under the reversal or recall procedures is subject to denial by the payee's bank.
- If the monies are returned to the state, OST and OMES will process a cancellation in the State Accounting System which returns the amounts to the agency.
- If the monies cannot be recovered from the bank, the agency must follow existing overpayment procedures.

8.24 Inquiries Regarding Warrants Paid or Outstanding

Inquiries for information regarding the status of an issued warrant can be accessed through the Payment Inquiry link from the Voucher screen, or through the \$ icon under Payment Information in the Voucher Inquiry screen in the State Accounting System. Refer to the [COR118 AP Inquiry and Reporting Manual](#), on the State Accounting System website for additional information. The OCP_AP0336_BU_WARRANT_INQ query also provides warrant information, including the payment status.

When an agency must request information from the Office of the State Treasurer regarding the status of a warrant that has been issued, the agency should contact OST at 405-521-3191. A photocopy of a paid warrant can also be obtained by contacting OST.

OST also allows agencies to access warrant information through Oklahoma Image View. Information on access and procedures is available on the [treasurer's website](#).

8.25 Warrants Cancelled by Statute

Warrants issued by the Office of the State Treasurer which, for any cause, remain outstanding or unpaid for a period of ninety (90) days shall be revoked and cancelled

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



under the provisions of [62 O.S. § 34.80](#). Thereafter, no such warrant shall be paid except as described in this section.

- Agencies should review the Month End Outstanding Warrants Report (Accounts Payable Report OCAP0123) to research aging warrants and limit the occurrence of high dollar statutory cancelled warrants.
- Agencies should review the 36 Month Statutory Cancellation Report (AP Report OCPAP0071) and the Payroll 36 Month Statutory Cancellation Report (AP Report OCPAP0309) regularly to determine whether a warrant is listed and therefore eligible for replacement.
- If there is a warrant listed and the issuing agency knows of a reason it is not eligible for reissue or should never be reissued, the issuing agency is required by statute to notify OMES Transaction Processing within seven (7) days after the close of the month in which the warrant was cancelled (62 O.S. § 34.80).
- Should such determination be made at a later date, OMES should be notified upon discovery.
- OMES adds a notation in the Comments field of the Payments page of the voucher screen that the warrant is not to be reissued.
- The AP Statutory Cancellations Report (AP Report OCAP0064) was designed for agencies to run searches by date range to review recent miscellaneous state cancelled warrants and satisfy the requirements of [62 O.S. § 34.80.C](#).

8.25.1 Statutory Cancellation Warrant Replacement

The statutory cancelled warrant must be listed on the current 36 Month Statutory Cancellation Report (AP Report OCPAP0071) or the Payroll 36 Month Statutory Cancellation Report (AP Report OCPAP0309), each of which lists warrants cancelled during the most recently completed 36-month period, before the warrant can be replaced.

The holder of a warrant cancelled by statute may, within 36 months following the month in which the warrant was cancelled, submit a request for replacement to the director of OMES.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



- Such submissions should be made through the originating agency using [OMES Form 20R](#), Warrant Replacement Request.
- If the warrant is available, complete the appropriate section of the form and submit it with the warrant to OMES.
- If the warrant is lost, complete the form as appropriate (including the notary section), scan it, and submit it to OMESTPAccountsPayable@omes.ok.gov.

The request for a replacement warrant shall be recognized as an attestation that the original obligation, as certified on the voucher for which the original warrant was issued, is due and owing to the original payee or to the holder in due course. OMES will prepare and process vouchers on a regular basis for the issuance of replacement warrants which shall be issued from the Canceled Warrant Fund Class Funding (class funding 950 agency 467) with new warrant numbers and issue dates.

- The original expenditure will remain on the agency and class funding source of original issue.
- The agency should not issue a new voucher for the replacement warrant, as this will create a duplicate payment.
- Agencies who create a new voucher will not be refunded the value of the canceled warrant.
- Should an agency inadvertently process a duplicate, please submit a request for OMES to denote the original warrant as one that is not to be reissued.

[OMES Form 20R](#) must be completed with the following inclusions when a request is made to replace a warrant canceled by statute:

- Either the Canceled by Statute (Warrant) or Canceled by Statute (No Warrant) box must be checked.
- The warrant number.
- The warrant issue date.
- Name of payee/holder in due course.
- The warrant amount.
- Supplier I.D. No. and Location (Loc.) No.
- Voucher No.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



- If the warrant is available, submit it to OMES with [OMES Form 20R](#).
- If the warrant is lost or destroyed, complete the Payee Notary section.
 - Supplier name.
 - Date of loss or destruction.
 - Circumstances of loss or destruction.
 - Signature of payee, title or position, and business name, if appropriate.
 - The payee's signature must be notarized.
- Contact name, phone number and email address. The agency's approving officer's signature, title and date.

The replacement warrant will be returned to the original issuing agency for delivery to the payee.

8.25.2 Thirty-Six Month Expiration

When a warrant (other than a warrant from a 700 class funding) is cancelled by statute, the cash is transferred to the Cancelled Warrant Fund, where it remains for 36 months unless the warrant is reissued. Thirty-six months after the month in which the warrant was cancelled by statute, the amount of the outstanding warrant is transferred to the General Revenue Fund and is no longer available for use by the agency. The only recourse available to a payee with such a warrant is to essentially sue the state agency and obtain a judgment against the issuing agency, which will enable the issuing agency to consider it a current obligation. The issuing agency can then submit a new voucher against current year class fundings using expenditure account code 553150, Indemnities, Restitution, Settlements.

Note: For warrants cancelled by agency request prior to a statutory cancellation, the cash and available budget are returned to the issuing agency. Agencies that issue warrants and hold them long enough to be cancelled by statute will lose those monies.

8.26 Forged Endorsements

Notice of an apparent forged endorsement on a warrant must be made to the Office of

[Go to chapter table of contents](#)

[Go to main table of contents](#)



the State Treasurer. When OST recovers the money from a forged warrant, it is placed in the agency's clearing account class funding (e.g., 1090, 1467, etc.) and the agency issues a replacement to the payee as a refund expense from the clearing account. This procedure applies whether the forged document has passed the 90 days statutory cancellation period or not. The agency should **not** make another payment to the payee since it would represent a duplicate payment. There is always the possibility that such an instance was not a case of forged endorsement, in which case the payee had properly received the original payment.

8.27 Voucher Imaging Program

OMES has implemented a process for scanning images of such voucher documents and maintaining them in the state system. This enables authorized users to instantly view documents related to the information stored in the system. As agencies transition to this imaging process, the following procedures will apply for vouchers that are processed through OMES.

A. Scan voucher records into the system utilizing one of the following methods:

- An agency can purchase approved scanning equipment and use an internet connection to access the OMES imaging system.
- An agency can use another imaging system and pass the image to OMES as a file with an approved file layout.
- Low-volume agencies may be considered for limited scanning services by OMES.

B. Consolidated General Records Disposition Schedule (state procedure):

OMES has confirmed the imaged voucher document will serve as the required agency copy under the Consolidated General Records Disposition Schedule (under the Records Format and Retention Period) issued by the State Archives and Records Commission.

C. Submit Batch Slip (only after an initial startup test period and OMES approval):

- Agencies are required to scan and submit [OMES Form 25B](#), Voucher Register Batch Slip Notice, listing only the vouchers to be processed. Email the scanned batch slip to OMESTPVouchers@omes.ok.gov.
- Agencies are no longer required to either fold the voucher forms or make agency copies

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



of the vouchers.

- Agencies will maintain the original voucher and attachments for administrative purposes and shall not destroy the original documents without OMES approval (based on imaging quality reviews performed by OMES) and the normal State Archives and Records Commission destruction notice approval.

D. Types of Supporting Documents (the scanned images will become the official records of the state):

- Only the usual documents required to support the amounts claimed should be scanned.
- Typically, only the summary page invoice is required for payments. However, since the voucher image will also serve as the agency's record, the detail pages of a billing invoice (i.e., phone bills, electric bills, etc.) should be scanned unless the agency intends to retain such documents for the required seven (7) years for official voucher records.
- Extraneous materials should not be scanned; however, documents pertinent to the payment may be appropriate. For example:
 - It may be appropriate to scan copies of purchase orders in order to clearly identify the product or service provided, but only when the invoice does not clearly identify the expense.

E. Quality of Images (state procedure)

- OMES will perform ongoing reviews of the quality of all scanned documents.
- If these document reviews indicate continued examples of poor-quality scanned images, OMES may require the agency in question to complete additional steps.

F. Voucher Pre-Audit Rejections (state procedure)

- Agencies under the Voucher Imaging Program will be sent an email notification when there is a voucher rejection. There is a hyperlink in the system through which agencies can access the voucher and open the attachment to review the rejection reason.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



8.28 Voucher Encumbrance Adjustment Request

When a posted and paid voucher was processed with:

- An incorrect PO.
- Incorrect PO line.
- Incorrect PO distribution line.
- Incorrect quantity.
- **And** the incorrectly liquidated encumbrance is needed for future supplier payments, [OMES Form 77](#) should be submitted to request an expenditure correction. A Voucher Encumbrance Adjustment Request should be submitted for each voucher and completed with the following entries:
 - Current date of the request.
 - Agency name and number (business unit).
 - Voucher No. of the voucher to be corrected.
 - Y in the Encumbrance Correction box in the Voucher Correction Type box.
 - Invoice No., Invoice date, Supplier ID and Payee to whom the voucher was paid.
 - Only the voucher line(s) and voucher distribution line(s) to which the correction should be made in the Paid As section.
 - Account, class funding, department and bud ref recorded on the voucher distribution line(s).
 - CFDA number, if applicable.
 - PO No., PO line(s) and PO distribution line(s) linked to the voucher distribution line(s).
 - Total dollar amount recorded on the voucher distribution line(s).
 - The incorrect quantity or quantities if the request is to correct the quantity.

Chapter 8: Disbursing — Vouchers and General Expenditures



- PO No., PO line(s) and PO distribution line(s) to which the expenditure(s) will be moved in the Change To section.
 - Account, class funding, department and bud ref for only the funding line(s) to which the expenditure should be charged.
 - CFDA number, if applicable.
 - Total dollar amount of the funding change.
 - Correct quantity or quantities if the request is to correct the quantity.
- Total amount of expenditure change should equal zero.
- Reason for expenditure correction.
- Obtain the signature and enter the title of the agency approving officer. Electronic signatures are not currently accepted.
- Enter the contact person and phone number.

Requests for OMES to make voucher encumbrance adjustments should not be confused with expenditure corrections that agencies can make using journal vouchers. Journal vouchers adjust the accounting entries for vouchers that have posted and paid, but they **do not adjust any PO information**. They can be used to correct a direct voucher or a PO voucher that liquidated properly but for which the funding on the voucher was incorrect. Detailed procedures for preparing journal vouchers are presented in the [COR112 Purchase Order Voucher Manual](#) and [COR113 Accounts Payable Regular Voucher Manual](#) available on the OMES website.

8.29 Voucher Reversal Request

When a voucher has been posted against an encumbrance and it will not be paid, the voucher should be closed. Refer to the [COR112 Purchase Order Voucher Manual](#) on the OMES website for additional information.

8.30 Expenditure Corrections and Reversals

Limited corrections to previously paid vouchers are authorized under certain conditions.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



When allowed, state agencies can make expenditure corrections in the State Accounting System using a journal voucher to adjust the accounting entries for vouchers that have posted and paid. Journal vouchers do not adjust any PO information. Detailed procedures for preparing journal vouchers are presented in the [COR112 Purchase Order Voucher Manual](#) and [COR113 Accounts Payable Regular Voucher Manual](#) and are available on the OMES website.

Authorized corrections include:

- Funding (i.e., fund type, class funding, department, sub-activity and bud ref).
- Expenditure account code.
- CFDA number.
- Purchase order.

The following corrections are not allowed:

- Agency number.
- Supplier name.
- Amount.
- If the order is in cancelled status, the encumbrance will not be reinstated.

Every attempt should be made to make expenditure corrections in the same fiscal year that the original expenditure was recorded. There may be occasions when expenditure will need to be made in a subsequent fiscal year; however, this must be done before the lapse dates of the funding lines used on the voucher.

The primary points to remember when preparing journal vouchers are:

- For voucher style, use journal voucher.
- Add the suffix, JV, to the invoice number.
- Use the invoice date on the original voucher.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- Enter the related voucher number.
- The total must be zero.
- Enter the information from the original voucher as a negative amount in the first voucher distribution line before adding a second distribution line. The information entered in the first distribution line will copy into the second distribution line and the necessary changes can be made.
- The journal vouchers or supporting documents do not need to be submitted to OMES. Agencies are required to retain the vouchers for a period of seven years to correspond with the time OMES retains all vouchers representing expenditures of the state.

8.31 700 Class Funding Expenditure Corrections

The 700 class funding transactions (i.e., 700, 701, etc.) are often handled differently from other treasury class funding expenditures. This includes certain conditions relating to cancellations, replacements and expenditure corrections.

8.31.1 Warrant Cancellations (7XX)

Procedures for cancelling 700 class funding warrants are generally the same as the procedures for cancelling other warrants. The warrant is required to be submitted with the [OST Stop Payment or Hard Cancel Request Form](#). However, if an erroneous 700 class funding warrant file is transmitted and no warrant was actually issued, then OMES and OST will handle the cancellation per a statement from the agency that no warrant was printed.

8.31.2 Warrant Replacements (7XX)

The replacement of a 700 class funding warrant depends on the OST bank account from which the warrant was issued. If the bank account on the Payments page of the voucher is populated with 7REG, the agency will do the replacement and report the new voucher record to OMES as usual. If the bank account is OST, then OMES issues the replacement.

For lost 700 class funding warrants on 7REG bank accounts, the monies will be returned to the agency when the amounts cancel by statute. When OMES processes

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



the 700 class funding statutory cancellation, the monies are returned to the agency's class funding and the expenditures are reversed.

8.31.3 Expenditure Corrections (7XX)

State agencies can make expenditure corrections to previously paid 700 class funding transaction vouchers in the State Accounting System using a journal voucher when the correction is meant to correct the accounting entries and the available budget using the same criteria detailed in [Section 8.30](#).

8.31.4 Warrant Transmission Corrections (7XX)

Agencies should review the report Edit Vouchers from Remote Agencies after transmitting 700 class funding vouchers prior to 4 p.m. on the day of transmission. If a 700 class funding warrant issued by the agency is correct but the expenditure voucher transmitted to OMES **does not** have the correct amount or correct warrant number, do not retransmit the voucher or submit the warrant for cancellation. The amount and warrant number can be corrected in the State Accounting System voucher by emailing OMESTPAccountsPayable@omes.ok.gov prior to 3 p.m. on the day of transmission. If an error is detected after 3 p.m., contact this same email for additional assistance.

8.32 Sales Tax Liability on Out-of-State Purchases

State agencies' tax liability on purchases from out-of-state suppliers normally fall under two scenarios, as described by the Oklahoma Tax Commission.

- Purchases made from out-of-state suppliers where merchandise is shipped to and received in Oklahoma normally involve Use Tax for the State of Oklahoma.
 - State agencies are exempt from such use tax.
 - There are usually no sales taxes due the other state; therefore, Oklahoma state agencies should not be charged and should not pay sales tax on these types of purchases.
 - Agencies should contact the Business Tax Division of the Oklahoma Tax Commission if they have problems with any out-of-state suppliers regarding charges for sales tax under this scenario.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



- Purchases made from out-of-state suppliers where merchandise is picked up within that other state and receipt of merchandise occurs within that other state are subject to that state's sales tax. Oklahoma state agencies should pay any sales tax billed.

8.33 Disbursements from Clearing Accounts

No money shall ever be disbursed from any agency clearing account class funding, except for refund of erroneous or excessive collections, credits and payment of sales tax to the Oklahoma Tax Commission (OTC), and manual disbursement of EFT returns.

Refunds of any erroneous or excessive collections should be made from ACA class fundings. Refunds may be written on manual checks with issue information entered on the OST's automated payment system, or vouchers may be processed through OST's automated payment system and printed by OST.

Agencies should have internal controls in place that prevent any warrants from clearing accounts other than the approved disbursements discussed in this section.

8.34 Special Disbursement Issues

Certain types of purchases and related disbursements are frequently misunderstood or have special requirements. This section addresses such issues.

8.34.1 Advance Payments

Advance payments of goods and services are prohibited for all agencies, whether subject to the Central Purchasing Act or not, except in the following circumstances:

- **Subscriptions** to to magazines, periodicals or books, or for suppliers providing subscription services who are exempt. However, payment must apply to the appropriate year's budget. Therefore, subscriptions should be paid for no more than one year.
- **Rent or lease** vouchers may be submitted one week prior to the date that the rent or lease period begins. When the rent period is for the ensuing fiscal year, the payment cannot be processed until the new fiscal year class fundings are available.
- **Payments to the U.S. Government** where prepayment is the only option

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



allowed.

- **Payment for services provided by the United States Army Corps of Engineers** if the action is taken pursuant to a cooperative agreement between a state agency and the corps to provide emergency response or protect public health, safety or welfare.
- **Payments to fair boards** and other organizations by agencies seeking booth rental at shows for the purpose of advertising or promoting the State of Oklahoma if prepayment is required for participation. Documentation of the requirement to prepay must accompany the voucher.
- **Payments to official testing organizations** requiring prepayment for attendance or grading of documents, for higher education or regulatory boards.
- **Registration fees** for conferences, meetings, seminars and similar events where one of the following criteria is true:
 - The organization requires preregistration along with payment and has a standard policy that it will not accept a state purchase order/contract in lieu of payment.
 - A discounted fee is offered if registration is paid in advance. To qualify for this exception, the supplier must allow for substitution of the participant and provide for a 100% refund if the event is cancelled.
- **Visual and performing arts** events at colleges and universities, when required either at the time the performance contract is signed or on the first day of the performance. This is consistent with performing arts industry standards. Supporting documentation of the requirement to pay in advance must be retained with the payment record and must be provided to OMES when requested in an audit or claim review.
- **Maintenance agreements** only when the specific industry (not the particular supplier) will not accept a payment arrangement other than payment in advance. Documentation showing the requirement to pay in advance must accompany the voucher.

8.34.2 Professional Licenses, Certifications, Continued Education and Testing

When an employee is serving an agency in a professional capacity that requires a professional license or certification as well as ongoing required education or

[Go to chapter table of contents](#)

[Go to main table of contents](#)



testing, the agency may pay for those costs if in the best interest of the agency.

Employees who are not serving the agency in a capacity that requires license or certification fees, or related continued education costs, are responsible for their own professional expenses if they wish to maintain their license or certification. For example, an attorney employed by an agency in a capacity other than legal counsel would be responsible for their own professional expenses.

8.34.2.1 Continued Professional Education

When an agency is paying for continued professional education under the above section, the education must be job-related. Education courses not related to one's specific job should be paid for by the employee.

8.34.2.2 Licenses Held by the General Public

Licenses commonly held by the general public for personal purposes, such as an operator's driver's license, are not eligible for payment by the state, even when an employee may be required to possess a valid license to operate a state motor vehicle. Such licenses which are both widely held by the general public and which may be used for the personal enterprise of the employee do not qualify as a public expense.

8.34.3 Professional Membership Dues

Agency memberships are allowed expenditures. However, according to [A.G. Opinions](#) 63-247, 79-038, 80-059, and 80-261 the payments of **individual** organizational memberships or dues without specific statutory authority are not allowed state expenditures. There are three exceptions:

- When the membership is related to a specific state position and is transferable when the individual in that position changes.
- When the membership can be shown to be in the best interest of the state due to discounts on job-related training, and when the discounts obtained are more than the cost of the membership.
- When specific coverage of individual memberships is within the terms of a grant contract. A copy of the pertinent section of the grant contract should be included with the voucher.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 8: Disbursing — Vouchers and General Expenditures



8.34.4 Refreshments and Other Food and Drink

[Expenditure Account Code 536110](#) is established for payments when purchasing refreshments which agencies may occasionally require in their operations. This policy is presented based on a review by the Attorney General's Office (Ltr, dated March 29, 1995) concluding that the policy on the purchase of refreshments is consistent with that office's guidelines held in A.G. Opinion 71-129. The following expenditures on food and drink are allowed when they are determined by the agency director to be within a business purpose and beneficial to the agency. Documentation of the business purpose, signed by the agency director, must accompany the voucher.

- Light food and drink items (e.g., doughnuts, cake, coffee, tea, soft drinks, etc.) and related service items to provide refreshments for meetings or similar types of activities held for and in the interest of the general public, including business guests of the agency.
- When an agency is holding a lengthy meeting (such as monthly board meetings) and it is in the best interest of the agency to bring in a meal, the agency director may make that determination.

8.34.5 Gifts

Purchases of gifts are not authorized without specific statutory authority. Items used for advertising and promotion by appropriate agencies/functions are not considered gifts.

8.34.6 Fleet Fuel

Fleet fuel must be purchased using a ComData card, as discussed in Chapter 6. No other purchase of motor fuel is allowed without the approval of OMES Central Purchasing. For more information and details about this statewide contract, contact [OMES Central Purchasing](#) or [OMES CAM Fleet Management](#).

8.34.7 Buying Club Memberships

State or agency memberships such as Amazon Prime or Sam's Club memberships are for business use only. Memberships may be paid through a PO, if the supplier takes a PO, or by P-card. Since memberships are for business use only, employees

[Go to chapter table of contents](#)

[Go to main table of contents](#)



may not use the state's membership to make personal purchases, even if they personally pay for the purchase.

8.34.8 Garnishments – Payments of Court Cost Collections When Judgment Creditor is a State Agency

A state agency which a court has declared a judgment creditor in garnishment cases must collect the court costs along with the payment and remit the collection to the court. The court costs collections must be received by the agency under the appropriate non-revenue receipt code, 482115 – ESCROW DEPOSITS, and remitted to the court under Expenditure Account Code 553250 – PAYMENTS FOR COLLECTIONS MADE FOR ANOTHER JURISDICTION. Such payments may be processed non-encumbered. This procedure does not affect payroll deductions or the way an agency processes its withholding vouchers. It only affects agencies serving as judgment creditors.

8.34.9 Reimbursement of Employees and Officials for Purchases Made in Connection with Agency Operations (Non-Travel)

Employees and officials may be reimbursed for miscellaneous emergency purchases or purchases not available through their agency's normal purchasing procedures. Such a purchase must be an official state expense and is subject to the same hierarchy and limits that apply to purchases made by the agency. The agency must have an authority order established for such expenditures. Such purchases are subject to the agency director's approval and must be accompanied by evidence of payments ([74 O.S. § 250.6](#)) and the purchase must not otherwise be restricted by state statute.

Reimbursements that exceed \$100.00 per voucher must include a written statement of justification for the purchase as support documentation for the voucher. The claim for reimbursement may be submitted on Form [15A Claim Jacket Voucher Form](#) or a [Notarized Claim Form 3](#). One of the following proofs of payment must be attached to the form.

- Sales receipt for a cash payment.
- Copies of the front and back of a canceled check.
- Credit card statement or charge card receipt.
- Other documentation from the supplier showing the expense has been paid in

[Go to chapter table of contents](#)

[Go to main table of contents](#)



full.

8.34.9.1 Expenditure Code for Non-Travel Employee Reimbursements

The agency may choose whether to code the reimbursement separately to each expenditure type that is included on the reimbursement or use expenditure code 561130 – Non-Travel Employee Reimbursements.

8.34.10 Uniform Rates for Professional Service Contracts

Pursuant to the Central Purchasing Act [74 O.S. § 85.41 G](#), of professional services contracts must be made at a uniform rate throughout the duration of the contract if the services to be provided during the period are similar and consistent.

- The agency must provide written justification of variances upon request.
- Agencies subject to the Oklahoma Central Purchasing Act must have authorization from the director of Central Purchasing if they execute a contract that provides for nonuniform payments throughout the duration of the contract.
- This does not apply to agencies not subject to the Central Purchasing Act.

8.34.11 Moving Expenses

[74 O.S. § 500.51 through § 500.55](#) sets forth authorization procedures and requirements for paying employee moving expenses and include the following:

- A requisition must be submitted to OMES Central Purchasing.
- Bids must be obtained from certified carriers.
- Moving expenses may not be paid for new hires, including transfers from another agency. An exception exists for institutions of higher education governed by constitutionally created boards. Such institutions are authorized to pay moving expenses for new hires subject to the provisions of the moving act. [A.G. Opinion 92-010](#). Following is a list of those boards and their institutions:
 - Board of Regents for the University of Oklahoma
 - University of Oklahoma.
 - OU Health Sciences Center.

Chapter 8: Disbursing — Vouchers and General Expenditures



- Cameron University.
- Board of Regents for the Regional University System of Oklahoma
 - University of Central Oklahoma.
 - East Central University.
 - Northeastern State University.
 - Northwestern Oklahoma State University.
 - Southeastern Oklahoma State University.
 - Southwestern Oklahoma State University.
- Board of Regents for Oklahoma A&M Colleges
 - Oklahoma State University.
 - Panhandle State University.
 - Langston University.
 - Connors State College.
 - Northeastern Oklahoma A&M.
- Any person authorizing a violation of this section of the statute shall be guilty of a misdemeanor and upon conviction thereof shall be penalized by fine or imprisonment, including termination of said person's position.

Moving expenses paid directly to an employee or paid to a supplier on behalf of an employee are considered wages for W-2 purposes. Payments must be reported to the payroll department for proper processing and report.



Chapter 9: Disbursing — Payroll and Related Disbursements

Table of Contents

9.1	Introduction	138
9.2	Employment Forms and Verification	138
9.2.1	Form I-9	138
9.2.2	E-Verify Requirement	139
9.2.3	Form W-4 Requirement	139
9.2.4	Loyalty Oath	141
9.3	Requirement to Use Payroll System	141
9.4	Selected Payroll Setup Information	142
9.4.1	Employee Type (Reg/Temp)	142
9.4.2	State Retirement Plans	143
9.4.3	Unemployment Reporting and Tax	146
9.4.4	FICA Status and Contributions	147
9.4.5	Income Tax Withholding Status	148
9.4.6	Payroll Specific Setup	148
9.4.7	Expenditure Account Code	148
9.4.8	Budget Division/Department Code (Cost Center)	149
9.4.9	State Plan – Annuity (SoonerSave)	149
9.4.10	Education Retirement Plans	149
9.4.11	Other Voluntary and Involuntary Deductions	149
9.5	Payroll Processing	150
9.5.1	Conversion from Monthly Payroll to Bi-Weekly Payroll	151
9.6	Class Fundings Used for Withholding and Agency Share	152
9.6.1	Payroll Withholding Fund	152
9.6.2	State Share Class Fundings	154

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



9.7	Agency Disbursement of Withholding and Agency Share of Benefits	154
9.7.1	Voucher Creation	154
9.7.2	Supporting Documents	155
9.7.3	Certifying Signature	155
9.8	FICA Payments	155
9.8.1	Corrections to FICA Withholdings	156
9.9	Corrections to State Insurance and Retirement Payments. . .	157
9.9.1	Employee Benefits Department Refunds	157
9.9.2	Retirement Plan Refunds (OPERS and OLERS).	158
9.10	Wages and Benefits upon Employee's Death	159
9.10.1	Distribution of Wages	161
9.10.2	Distribution of Longevity Benefit	161
9.11	Payment of Employee Expense Allowances	161
9.11.1	Accountable Expense Allowances.	161
9.11.2	Non-Accountable Expense Allowances	162
9.12	Fringe Benefit Reporting	163
9.12.1	Group Term Life Insurance in Excess of \$50,000	163
9.12.2	Commuting in State Vehicles	163
9.12.3	Moving Expenses	164
9.12.4	Employee Recognition Awards.	165
9.13	Payments to Board and Commission Members	165
9.14	Terminated Employees	165
9.15	Payroll Warrant Cancellation Procedures	166
9.15.1	Paper Warrant Cancellations.	166
9.15.2	Direct Deposit Cancellations	166
9.15.3	Stop Payment/Deletes	166
9.15.4	Reversals	167

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



9.16	Special Procedures for Institutions of Higher Education. . . .	168
9.16.1	789 Class Funding Activity	169
9.16.2	PFT File Transmission	170

Chapter 9: Disbursing — Payroll and Related Disbursements



9.1 Introduction

The following sections describe the process the state adheres to from establishing new employees to processing payroll in the state payroll system. It also includes the requirements for FICA, W-4s, employee benefits and the termination of an employee.

This chapter is not meant to cover all the requirements but will touch on some highlights that human resources personnel, payroll personnel and others in the agency will need to know.

9.2 Employment Forms and Verification

When an employee is hired, the agency is required to collect specific forms and verifications establishing the employee's identity, right to work in the United States, and desired withholding amounts.

9.2.1 Form I-9

Pursuant to the Immigration Reform and Control Act of 1986, Pub. L. 99-603 ([8 USC 1324a](#)) all employees, citizens and noncitizens, hired after Nov. 6, 1986, and working in the United States must complete [Form I-9 Employment Eligibility Verification](#) at the time of hire.

- The form must be completed within three business days of the date the employment begins.
- If the employee will be working fewer than three days, the form must be completed no later than the first day of employment.
- Documents provided by the employee must be reviewed by the employer to determine validity.
- Form I-9 must be retained for all current employees.
- Form I-9 must be retained for former employees until the later of:
 - Three years after the date of hire, or
 - One year after employment is terminated.
- Form I-9 must be available for inspection by authorized government officials.
- Additional information is available at <https://www.uscis.gov/i-9-central/>

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



[handbook-employers-m-274](#).

9.2.2 E-Verify Requirement

Pursuant to [25 O.S. § 1313](#), HB 1804 (2007), every public employer shall register with and utilize a Status Verification System (E-Verify) as described in [25 O.S. § 1312](#) to verify the federal employment authorization status of all new employees.

- May only be completed after an individual accepts an offer of employment and completes Form I-9.
- Must be completed no later than the end of three business days after the new hire's actual start date.
- Additional information and updates on E-Verify may be found on the [USCIS website](#).
- Agencies processing through the state payroll system should run RPT00333 – New Hires Missing an Electronic Form I-9 periodically to ensure compliance. Entities who do not process through the state payroll system should have an alternative process in place to ensure compliance.

9.2.3 Form W-4 Requirement

[Form W-4](#) must be completed by employees to indicate the filing status to be applied during the tax withholding calculation. Beginning in 2018, a separate Form OK W-4 is required to determine the withholding for Oklahoma tax. W-4 forms may be completed within a payroll system or the form(s) may be submitted to agency personnel.

- Withholding amounts are based on the employee's filing status and other provided information entered on the form. A withholding amount cannot be a flat amount or a percentage of wages.
- If an employee fails to properly complete a Form W-4, income taxes from their wages must be withheld as if they are single, or a valid Form W-4 that was completed at an earlier date for the same employee can be used.
- The IRS may mandate withholding allowances for a particular employee based on prior tax debt (IRS lock-in letter).
 - This information must be used to update an employee's federal W-4 data in the payroll system.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



- The payroll system must be updated to indicate the employee has a lock-in letter in effect to prevent employee changes.
- Any correspondence from the IRS regarding an employee should be retained. That information must be reviewed to ensure compliance with any IRS direction that would overrule the employee's withholding elections.
- Any Form W-4 for the employee that claims more than what is allowed per IRS correspondence must be disregarded.
- The employee may contact the IRS for approval of any changes. If approved, the agency will receive new correspondence from the IRS. The new lock-in letter must be received before any such changes are entered into the system.
- If an employee furnishes a Form W-4 that results in more withholding than required by the IRS, the employer must withhold tax based on the information on the Form W-4.
- Unless otherwise notified by the IRS, once a Form W-4 has been submitted, the form remains in effect until the employee submits a new Form W-4. The form does not have to be submitted annually or on any regular basis unless the form claims the employee is exempt from withholding.
- Employees who certify to the employer on Form W-4 that they had no income tax liability for the prior year and anticipate no income tax liability for the coming year are entitled to an exemption from withholding for the coming year.
 - A new form must be submitted each year.
 - If an agency receives correspondence from the IRS specifying certain withholding requirements, the correspondence must be followed and the exemption request should be disregarded.
 - Form W-4 exemption elections are valid for the year presented through Feb. 16 of the following year. At that time, the election must be renewed if conditions remain the same.
- Form W-4 elections are effective when processed into the payroll system.
 - Do not submit tax refund requests to OMES for elections received after a payroll is processed.
 - The new W-4 will take effect on the next payroll.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



- The new W-4 is not retroactive to payrolls that have already been completed.
- Refer to [Pub 15-T](#) on the IRS website if requiring assistance with the W-4 worksheets.
- Oklahoma [OK-W-4](#):
 - All new employees must submit the [OK-W-4](#).
 - Existing employees may submit the OK-W-4 if they wish to specify separate allowances for Oklahoma tax.
 - Existing employees who submit a new IRS Form W-4 must also submit an OK-W-4 to establish Oklahoma withholding allowances, if not previously established. Until a change is made to the IRS form, there is no requirement to complete an OK-W-4.
 - Once both the IRS [Form W-4](#) and the [OK-W-4](#) are established, one may be changed without the requirement to submit the other.
 - The OK-W-4 may be accessed on the [Oklahoma Tax Commission website](#).

9.2.4 Loyalty Oath

Every person who is elected, appointed or employed by the State of Oklahoma for a continuous period of 30 days or more, in order to qualify and enter upon the duties of their office of employment, shall first take and subscribe to the loyalty oath or affirmation. The oath must be filed with the Oklahoma Secretary of State. Blank forms will be furnished by the Secretary of State's office, without charge, upon request. No compensation or reimbursement for expenses will be paid to any officer or employee until they have taken and filed the oath or affirmation as required [51 O.S. § 36.1 through 36.6](#).

9.3 Requirement to Use Payroll System

State officers and employees shall not be paid any salary, fee, wage, remuneration, expense allowance or other compensation on warrants issued by the Office of the State Treasurer except when voucher for payment is made on the prescribed payroll form of the agency for which services were performed. The only exceptions are those provided specifically by statute. Exceptions include:

- Reimbursement for travel expenses.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



- Reimbursement to officials and employees for miscellaneous emergency purchases that have been properly approved and documented (refer to [Chapter 8](#)).
- Contractual payments authorized specifically by statute ([74 O.S. § 250.6](#)).
- Payment of an expense allowance specifically authorized by statute to an officer or employee when the payment is made under an accountable plan as defined by the Internal Revenue Service. ([74 O.S. § 250.6](#)).
- The above provision is not intended to prohibit a state agency from being reimbursed for services performed by employees of another state agency.

9.4 Selected Payroll Setup Information

Information in this section covers the basics necessary for proper payroll setup on the state payroll system.

9.4.1 Employee Type (Reg/Temp)

Defaults from the position number selected and must be reviewed each time the position number is changed. The types in the state payroll system are as follows:

- Regular.
 - Designates a pay status for a regular employee not otherwise defined in this listing who works a regular schedule, year-round.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



- Temporary.
 - Designates a temporary employee. For payroll purposes, a temporary employee is a person employed for a limited amount of time.
- Seasonal.
 - Designates a seasonal employee. Unless otherwise specifically authorized by statutes, agencies authorized to employ seasonal employees may employ persons in seasonal positions only during the period from May 1-Oct. 31.
- Intern.
 - Designates an intern who works to gain professional work experience.

9.4.2 State Retirement Plans

Several retirement plans are available to employees of the State of Oklahoma. Several options may also be available within each plan. Plan eligibility is determined based on different factors, and employee deductions and employer matches depend on the plan. An employer match or admin fee can change at the start of a fiscal year.

PUBLIC EMPLOYEES RETIREMENT SYSTEM

Defined Benefit Retirement Plans

- Regular Plan.
 - 3.5% contribution for a member of Oklahoma Public Employees Retirement System other than specifically listed below ([74 O.S. § 919.1 \(a\)](#)).
- Step-Up Plan.
 - 2.91% additional contribution for members who make an irrevocable written election for additional contributions ([74 O.S. § 919.1\(h\)](#)).
- Correctional Officer Plan.
 - 8% contribution for correctional officers, probation and parole officers, and fugitive apprehension agents who are employed with the Department of Corrections, and firefighters of the Oklahoma Military Department ([74 O.S. §](#)

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



919.1 (b), (c), and (d)).

- Refer to [74 O.S. § 902](#) and [OAC 590:10-8](#) for earnings subject to retirement.
- Employer share of contributions is set in [74 O.S. § 920](#).

DEFINED CONTRIBUTION RETIREMENT PLAN (PATHFINDER)

- An employee must contribute a minimum of 4.5% but can contribute up to 92.35% of salary, [74 O.S. § 935.4](#) and [OAC 590:40](#).
- Agencies shall also contribute an administrative fee for each employee who is an active participant. The fee is determined each year by the board of trustees for [OPERS, 74 O.S. Chapter 29](#) and [OAC 590:40](#).
- Refer to [74 O.S. § 902](#) for earnings subject to retirement.
- Employer share of contributions is set in [74 O.S. § 935.5](#) and [935.10](#).

ELECTED OFFICIAL RETIREMENT PLANS

Retirement Plans

- Plan A
 - The 4.5% employee contribution plan, [74 O.S. § 913.4](#).
- Plan B
 - The 6% employee contribution plan, [74 O.S. § 913.4](#).
- Plan D
 - The 7.5% employee contribution plan, [74 O.S. § 913.4](#).
- Plan Q
 - The 8.5% employee contribution plan, [74 O.S. § 913.4](#).
- Plan E
 - The 9% employee contribution plan, [74 O.S. § 913.4](#).
- Plan Y

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



- The 10% employee contribution plan, [74 O.S. § 913.4](#).
- Plan S
 - The 3.5% employee contribution plan, [74 O.S. § 913.4](#).
- Step-Up Plan
 - The 2.91% additional contribution Plan S members who make an irrevocable written election for additional contributions, [74 O.S. § 919.1\(h\)](#).
- Refer to [74 O.S. § 902](#) and [OAC 590:10](#) for earnings subject to retirement.
- Employer share of contributions is set in [74 O.S. § 920](#).

JUDICIAL RETIREMENT PLAN

- A member of URSJJ with an employee contribution base of 8% [20 O.S. § 1103](#).
- Refer to [20 O.S. § 1103](#) and [OAC 590:15](#) for earnings subject to retirement.
- Employer share of contributions is set in [20 O.S. § 1103.1](#).

LAW ENFORCEMENT OFFICERS PLAN

- Regular Plan
 - A member of the Oklahoma Law Enforcement Retirement System with employee contribution of 8%, [47 O.S. § 2-304](#).
- Deferral Plan
 - A member of the Oklahoma Law Enforcement Retirement System with no employee contributions, [47 O.S. § 2-305.2](#).
 - Refer to [47 O.S. § 2-300](#) and [OAC Title 395](#) for earnings subject to retirement.
 - Employer share of contributions is set in [47 O.S. § 2-304](#).

OTHER PLANS

- Teachers' Retirement System [70 O.S., Chapter 1, Article XVII](#).

Chapter 9: Disbursing — Payroll and Related Disbursements



- Contribution requirements are posted in the Employer Manual on the [TRS website](#).
- Wildlife Conservation Commission [29 O.S., Chapter 1, Article 3](#).
 - Contribution requirements are posted on the [ODWC website](#).
- Police Pension and Retirement System [11 O.S., Chapter 1, Article L](#).
 - [Employee](#) and [employer](#) contribution requirements are included in statute.

9.4.3 Unemployment Reporting and Tax

Agencies are set up in the payroll system as either covered (contributing) or reimbursing. Agencies determine upon creation whether to be a contributing employer or a reimbursing employer. Employees are set up in the state payroll system with the tax election for the correct unemployment insurance jurisdiction. The taxable wage base is announced annually by OESC and will be published by OMES for agencies. Information is also in the Oklahoma Employment Security Act, [40 O.S. Chapter 1](#).

- Contributing Employer.
 - Unemployment tax is calculated during the payroll process.
 - Rate is 1% of covered employment taxable wages.
 - Calculated for each employee subject to reporting.
 - Wages and taxes are reported quarterly by OMES to OESC for agencies on the state payroll system.
- Reimbursing Employer.
 - Employer (agency) reimburses OESC for actual benefits paid to former employees.
 - Wages are reported quarterly by OMES to OESC for agencies on the state payroll system.

For purposes of calculating unemployment compensation tax, each state agency is considered a separate employer by the OESC. Thus, employment by another state

Chapter 9: Disbursing — Payroll and Related Disbursements



agency is not a factor in the calculation of the amount due from a given agency.

Agencies with employees in other states are required to enter the tax elections for the correct jurisdictions(s) and notify OMES central payroll so application to the state can be initiated for a reporting account.

9.4.4 FICA Status and Contributions

The Federal Insurance Contributions Act tax includes two separate taxes:

- Social Security tax (Old-Age, Survivors, and Disability Insurance–OASDI).
- Medicare tax.

FICA taxes are calculated on a calendar year-to-date basis. When an employee's calendar year-to-date OASDI wages equals the maximum subject to withholding, the state share and the employee's contribution are stopped. All earnings paid through the state payroll system are combined to calculate the accumulated wages of the employee regardless of the paying agency. Agencies will be advised of the FICA (OASDI/Medicare) rates as they become available.

- In the state payroll system, employees are automatically subject to FICA taxes; no entries are needed.
- Employees may be exempt from both OASDI and Medicare tax or only OASDI. Exemptions include:
 - State highway patrol officers (troopers) employed on or before March 31, 1986, are exempt from both.
 - State highway patrol officers (troopers) employed after March 31, 1986, are exempt only from OASDI.
 - Non-resident (foreign) students working for an agency under Curricular Practical Training or Optimal Practical Training may be exempt from both if certain requirements are met.
- Institutions of higher education may have non-resident (foreign) student and other employees exempt.
- Agencies using the state payroll system must set up the applicable tax elections(s) for employees exempt from OASDI and/or Medicare.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



9.4.5 Income Tax Withholding Status

An employee's income tax withholding election is located on the employee's pay data in the state payroll system. Employees should enter their tax elections in the state payroll system, as the system is designed for employee self-service. Entries are based on Form W-4 and include provisions for the following:

- *Exempt* – No income taxes will be withheld. Employee certifies they had no tax liability in the prior year and expect to have liability for the current year. Employees who claim to be exempt from federal withholding must recertify every year by submitting a new tax election.
- *Non-Resident Alien* – Must be used by non-resident aliens. Selecting this requires the employee to [refer to IRS Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens](#), to correctly complete the W-4. NRAs have limited options regarding the elections they can choose on the federal W-4 form.
 - The state does not process treaty benefit requests for non-resident aliens.
- Institutions of higher education employee tax election entries may differ based on the payroll system in place but will still comply with the W-4 requirements.

9.4.6 Payroll Specific Setup

The discussion in the previous section detailed the information needed to set up an employee in the state payroll system. This section will address the setup for payroll processing in the state system.

- *Period Schedule* – Identifies the pay period beginning and ending dates, and the check issue date. The state system currently has biweekly, monthly and supplemental period schedules.
- *Pay Group* – Each employee must be assigned to a pay group. Pay groups are determined based on the employee's agency and pay frequency. The state system currently has biweekly, second biweekly, monthly and supplemental pay groups. Project agencies that have unique processing needs are assigned their own pay groups.

9.4.7 Expenditure Account Code

Authorized payroll detail expenditure codes are assigned to specific earnings or employer share deduction codes. Expenditure account codes are listed in [Appendix](#)

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



[4 – Account Codes - Expenditures.](#)

9.4.8 Budget Division/Department Code (Cost Center)

The Budget Division/Department Code (Cost Center) is seven alphanumeric characters in length. This code is established in each agency's budget work program and represents the division portion (two characters) of the budget account number and the department (five characters) number. Agency personnel may contact their OMES budget analyst for assistance.

9.4.9 State Plan – Annuity (SoonerSave)

The State Employees Deferred Compensation Plan allows eligible employees to elect participation in the plan and consent to deferring an amount equivalent to at least \$25 a month. Contributions are limited to maximum amounts that change annually and are announced by OPERS.

The agency shall contribute to the State Employees Deferred Savings Incentive Plan an amount equivalent to \$25 per month for each employee who is an active participant in the State Employees Deferred Compensation Plan. Agencies shall also contribute an administrative fee for each employee who is an active participant. The administrative fee will be determined each fiscal year by the board of trustees for the Oklahoma Public Employees Retirement System. [74 O.S., Chapter 29, OAC 590:25 and OAC 590:35.](#)

9.4.10 Education Retirement Plans

Institutions of higher education may sponsor retirement savings plans for their employees. These plans authorize eligible employees to elect participation and consent to deferred compensation. The types of retirement plans that may be offered by such institutions are 401(k), 403(b) and 457(b) plans.

These institutions may also have a designated Roth contribution program within each of these plans. Each type of retirement plan and contribution program involves separate year-end reporting on the employee's W-2.

9.4.11 Other Voluntary and Involuntary Deductions

Additional deductions may be required for an employee, such as

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



- Garnishments.
- Liens.
- Bankruptcy orders.
- Child support.

In addition, employees may request that certain deductions are made and remitted to another party. Voluntary deductions are allowed for payments to authorized suppliers on the voluntary payroll deduction program list, which may be found on the OMES website under Human Capital Management > [Employee Benefits](#).

9.5 Payroll Processing

Each agency is responsible for processing payrolls and maintaining records in-house. Agency payroll responsibilities include:

- Ensuring employee time is entered into the state system with sufficient time to meet applicable deadlines.
- Completing the payroll processing steps provided separately to payroll personnel.
- Ensuring that the agency has both the budget and cash to meet payroll.
- Obtaining signatures approving payroll documentation.
- Submitting payroll documentation to OMES Central Payroll by the applicable deadline. A complete payroll submission to OMES Central Payroll includes:
 - Final budget check report.
 - Final signed claim document.

All agency payroll responsibilities must be completed, and documents must be submitted to OMES by five business days prior to the actual pay date.

- Agencies in the state payroll system, must submit documentation by 12 p.m. five business days prior to the actual pay date.
- Institutions of higher education must submit documentation by 3 p.m. five business days

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



prior to the actual pay date.

The deadlines are primarily for the protection of the agency and the employee, and they allow for unknown contingencies or system issues that may occur. They also allow for OMES certification and provide sufficient turnaround time to process the payment.

On-demand (off-cycle) payrolls received from agencies in the state payroll system will be processed on Mondays and Wednesdays each week, unless the Monday/Wednesday conflicts with a published biweekly, monthly or supplemental monthly payroll processing day or holiday. If there is a conflict, the on-demand payroll(s) will be processed the following day. If there is a need for a payment outside of this published schedule, an agency may appeal to the OMES director of payroll for an exception.

On-demand (off-cycle) payrolls received from institutions of higher education within the time deadline (of 3 p.m.) are processed the same day if there are no issues. Payrolls received after (3 p.m.) are processed the following day.

Agencies should retain the original payroll documents. Scanned documents should be emailed in lieu of the originals to payrolltransprocess@omes.ok.gov. Agencies are encouraged to 'read receipt' the emails. As a backup method, the documents may be faxed to 405-522-2186. The agency must verify the transmission was successful through the confirmation on the agency's fax machine. OMES will initiate the payroll claim processing procedure upon receipt of the documents.

9.5.1 Conversion from Monthly Payroll to Bi-Weekly Payroll

Conversion from a monthly payroll process to a bi-weekly process creates a two-week lag in employees' pay dates. Statute requires agencies that desire to convert from a monthly payroll process to a bi-weekly process to offer employees an opportunity to sell accrued leave to cover the two-week lag in pay ([62 O.S. § 34.69 C](#)). For agencies on the state payroll system, the first step in converting to a bi-weekly process is to send a letter to the state comptroller outlining the agency's desire to convert to bi-weekly pay and outlining the agency's ability to pay for the conversion costs. The agency will meet with the OMES team to plan the conversion and determine the conversion date and the pay schedule for new employees during the interim. The agency must announce the conversion plan to employees at least six months prior to the conversion date. For more information and details on the conversion process, contact the OMES Central Payroll office.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



9.6 Class Fundings Used for Withholding and Agency Share

Special class fundings exist for housing monies that were withheld from an employee's paycheck. These monies are the property of the employee held in a fiduciary capacity until remitted to the proper entity on the employee's behalf. Special class fundings also exist for housing monies to pay any agency share of taxes or benefits required on behalf of employees.

- Transfers to the payroll withholding and state share class fundings are not revenues to the class fundings.
- Payments from these special class fundings are not expenditures of the state.
- Fringe benefits and taxes that are the agency's responsibility are recorded as expenditures when payroll is processed.

9.6.1 Payroll Withholding Fund

The Payroll Withholding Fund is class funding 994. The amounts within the class funding consist of various voluntary and involuntary withholding accounts. Payroll amounts coded to accounts that begin with a two (2xxxxx) are paid centrally by OMES. All agency-paid withholding accounts are indicated by an asterisk in the following list of accounts. Each agency is responsible for maintaining the payer/payee records for the accounts paid directly by that agency.

ACCOUNT

NUMBER	ACCOUNT NAME
202060	Net Payroll Amounts
202110	Federal Income Tax
202125	FICA, Employees' Share
202135	MQFE, Employees' Share Medicare

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



NUMBER	ACCOUNT NAME
202140	State Income Tax
202205	State Employees' Share Oklahoma Public Employees Retirement System; Includes Elected Officials
202215	State Employees' Share Uniform Retirement System for Justices and Judges (Judicial)
202225	State Employees' Share State Employees Deferred Compensation Plan (SoonerSave)
202235	State Employees' Share Oklahoma Law Enforcement Retirement System
202240	Defined Contribution Employee Share (Pathfinder)
202305	State Employees' Share Insurance
202310	State Plan Cafeteria
202315	Group Plan Cafeteria
202320	Taxable Cafeteria
<u>202405</u>	<u>Other States Other EE Taxes/Plans</u>
633110*	Other Insurance – 2% Fee
633115*	Other Insurance – No Fee
633120*	Other Retirement – 1% Fee
633125*	Other Retirement – No Fee
633130*	Credit Unions and Banks
633140*	Educational Employees' Tax-Sheltered Annuity
633150*	Other Plan Cafeteria
633160*	Other Retirement Tax Deferred – 457 Plan
633170*	Other Retirement Tax Deferred – 403b Plan
633180*	Other Retirement Tax Deferred – 401k Plan
633185*	Other Retirement Tax Deferred – 401a Plan
633190* **	Miscellaneous; Includes Voluntary Payroll Deductions, Garnishments and Tax Levies

*Denotes withholding accounts cleared by the agency.

**For Oklahoma Child Support Services at non-higher education entities, the balances are swept from the account to be submitted centrally.

All agency-paid withholding accounts must be reconciled monthly. Any money left in these withholding accounts after the end of the fiscal year may be transferred to an account controlled by OMES and held there for three years while agencies attempt to find the proper recipient(s) of the withholdings. Any balance remaining at the end of the three years will be transferred to the General Revenue Fund for the

[Go to chapter table of contents](#)

[Go to main table of contents](#)



current year.

9.6.2 State Share Class Fundings

The state share class funding is identified as the 394 class funding. The accounts within this class funding identify the state's or employer's share of centrally paid payments made through the state payroll system. All state share class funding accounts are paid by OMES. The state share accounts are listed below:

- 202120 FICA – Employer Share
- 202130 MQFE – Employer Share Medicare
- 202200 OPERS – Employer Share
- 202210 State Share Judicial
- 202220 State Match State Plan Annuity and Admin Fee (SoonerSave)
- 202230 OLERS – Employer Share
- 202245 Defined Contribution – State Match (Pathfinder)
- 202250 Defined Contribution – Retirement Savings (OPERS)
- 202400 Unemployment Tax
- 202410 Other States ER Taxes Plans

9.7 Agency Disbursement of Withholding and Agency Share of Benefits

Once payroll is processed, the agency must remit to the proper parties any withholding and agency-paid benefits that are not paid centrally by OMES. A separate [COR214 Payroll to Accounts Payable Process Manual](#) for agencies on the state payroll system that explains the payroll and accounts payable procedures is available on the OMES website.

9.7.1 Voucher Creation

Agencies on the state payroll system utilize specific built-in processes to electronically create vouchers for many agency-paid payroll deductions. This process includes:

- OMES Central Payroll running a PY to AP Extract Process to create payroll withholding vouchers, which begin with the letter H, from the payroll data

[Go to chapter table of contents](#)

[Go to main table of contents](#)



extracted by the state payroll system.

- A batch process selects the extracted data and runs an AP Voucher Post process to transfer it to the AP staging tables.
- Agencies running the Deduction Register in the state payroll system, sorted by Deduction Code. This provides support for the voucher totals.
- If the process does not create a voucher for a specific item, the agency must manually create a voucher to make the payment for that item.

9.7.2 Supporting Documents

The agency preparing the vouchers must retain documentation. The retention schedule for original voucher information is seven years, unless required for active audit or legal action. Supporting documents include, but are not limited to:

- Invoices.
- Individual payroll deduction authorizations.
- Tax levy and garnishment notices.

Individual payroll deduction information is confidential and access is to be limited.

9.7.3 Certifying Signature

In approving the voucher, the approving officer is certifying the obligation is due and owing, the payment is in accordance with the purchasing laws of the State of Oklahoma, and the payment is in accordance with both the laws pertaining to voluntary payroll deductions ([62 O.S. § 34.70](#)) and the rules promulgated by OMES.

9.8 FICA Payments

OMES will provide the employee and employer FICA rates and maximum amounts through the CAR Newsletter as they become available. For federal tax purposes, the State of Oklahoma is the common employer of all persons paid on state agency payrolls processed through the state payroll system. Thus, compensation paid by all agencies must be considered when determining the maximum FICA withholding and employer share amounts.



9.8.1 Corrections to FICA Withholdings

FICA withholding/employer share errors can occur in several ways. One of the most common causes of error is the creation of an employee in the state payroll system with an incorrect Social Security number. FICA status selection errors can also occur, along with overriding the tax calculations.

- Errors detected during the calendar year in which they occurred can normally be corrected with the assistance of OMES to ensure year-end reporting is correct.
- Errors detected after year-end require additional steps and assistance from OMES.
- Current-year Social Security number corrections for agencies in the state payroll system can be accomplished by updating the employee's Social Security number in the payroll system. The agency should have on file a copy of the employee's Social Security card to verify the correct name and number.
- If current-year FICA tax has been withheld from the wages of a qualified, exempt non-resident alien student employed by a state agency, a refund should be processed through the state payroll system
 - State agencies can submit a service request for the payroll support team [here](#).
 - The case must provide all pertinent information, including the agency, employee name, state EmplID, FICA taxable wages reported in error, and warrant number(s) on which the FICA taxes were withheld.
 - Employee balances will be corrected for year-end reporting
- In very limited situations, manual refunds may be processed for FICA taxes withheld in error. In such cases, [OMES Form 3](#) Notarized Claim Voucher and Disbursement of Payroll Withholdings, should be submitted to OMES Central Payroll and include the following:
 - Claimant's name just as it appears on the payroll.
 - The payroll pay period, and warrant number on which the overpayment was made.
 - A certification in the Article area of the voucher stating:
"By the act of approving this voucher I, _____(Name)_____ certify that I have not claimed and shall not voucher a credit or refund for the excess

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



Social Security contributions for the year 20__, which were deducted by _____(Agency)_____."

- A notarized signature.
- If prior-year FICA tax was withheld in error, contact the OMES Central Payroll group for specific instructions
 - An employee-signed [IRS Form 843](#) must be submitted to OMES along with the applicable W-2 correction and [OMES Form 3](#) for processing of the refund.
 - The [IRS Form 843](#) must include the following in Section 8:
 - "FICA taxes were withheld in error in YYYY. The amounts should not have been withheld because (enter reason here). I authorize the State of Oklahoma to claim a refund for my OASDI and Medicare taxes withheld and I will not submit a refund claim to the IRS myself."
 - "The amount processed as taxable FICA wages was: \$XXXX.XX."
 - "The amount of OASDI tax withheld was: \$XXX.XX."
 - "The amount of Medicare tax withheld was: \$XX.XX."

9.9 Corrections to State Insurance and Retirement Payments

9.9.1 Employee Benefits Department Refunds

To ensure each employee's payroll record is accurate for federal and state tax reporting purposes, any refund for EBD benefits improperly withheld from an employee's pay must be processed through the state payroll system using the following procedures:

- The agency must contact the Employees Group Insurance Division (EGID) office to request authorization for any benefit refunds.
 - Refund requests must be submitted by the agency coordinator to EGID using the [Request for Insurance Premium Refund](#) form, available on the OMES website.
 - EGID will return the form to the agency with an approval or a denial.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- If denied, EGID will provide the agency with a written notification.
- If approved, the agency will process the refund through the state payroll system.
 - If the agency is not familiar with the detailed procedures involved in processing the refund, staff should contact the OMES Service Desk to ensure the refund is entered correctly and that amounts properly post to either the employee or the agency.
 - The refund should be processed on the next regularly scheduled pay run for the agency.
- Any amount due to the employee will be taxed appropriately, and the employee will receive the net amount.
- OMES will monitor any processed refunds for compliance with these procedures.
 - Any refunds issued without prior approval will be reimbursable by the agency to EGID through a miscellaneous voucher.
 - The agency will be held responsible for any additional taxes on the amount paid to the employee.

9.9.2 Retirement Plan Refunds (OPERS and OLERS)

Refunds on employee or employer contributions erroneously paid to OPERS or OLERS may be refunded in one of two ways:

- Through the state payroll system.
 - Simple refunds such as calculation errors should be processed using this method.
 - A case can be created through the OMES Service Desk.
 - Procedures will be provided to ensure the refund is processed correctly.
 - OPERS/OLERS must be notified of the refund along with the earnings and hours related to the refund in order to correct the employee's retirement information.
 - Employee balances for year-end reporting will update automatically.
- By submitting [OMES Form 94P, Request for Overpayment Refunds](#), for employee



and/or employer retirement contributions.

- This process should be used for more complex issues or when an employee has reimbursed all or part of an overpayment.
- The form will be reviewed by OMES and submitted to OPERS/OLERS for approval.
- Once approved, the refund will be processed to either the employee or employer as applicable.
- After the refunds have been processed, the employee balances will be corrected manually by OMES for year-end reporting.
- The entire process could take up to two months to complete.

9.10 Wages and Benefits upon Employee's Death

An employee's wages and benefits accrued are payable upon the death of that employee. Distribution methods are discussed in the subsections below. Payments should be processed while adhering to the following procedures:

- Payroll will be processed under the decedent's payroll record.
- Appropriate taxes are withheld and paid as applicable.
 - Payments in the year of death are subject to FICA (OASDI and Medicare) withholding only.
 - Payments in the year after death are not subject to withholdings.
- The net amount of payment shall be withheld as a miscellaneous deduction, after which payments are made by voucher to the beneficiary to clear the amount withheld in the Miscellaneous account, 633190.
- Agency personnel must obtain W-9 information from recipients and provide such information to OMES Supplier Registration for entry into the supplier system.
 - Requests to add or update a deceased employee supplier file to be made payable to the "Estate of" an employee, when the Estate does not maintain a separate EIN for tax reporting purposes, may be submitted by the agency using the [Employee Vendor](#)

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



Request Form. When completing the form, the agency should enter the following:

- Agency instructions – Other: Deceased EMP Update.
 - Employee name as “Estate of” with employee name (e.g., Estate of John Doe).
 - Employee SSN.
 - EMPLID.
 - Mailing address for payment.
-
- Changes to an existing employee vendor file will be processed to change the payee name to be payable to the estate, and a new address and payment location will be created. Payments to the estate should be made by the agency via warrant.
 - Payments made to a payee other than the estate, such as a beneficiary, spouse, dependents, guardians or other legally appointed individual or entity of a deceased employee that are made through AP require the submission of IRS Form W-9 to be completed by the appointed power of attorney or executor of the estate.
 - All forms should be submitted to Supplier Registration via email to payee.update.request@omes.ok.gov.
-
- The deceased employee will receive an IRS Form W-2 for any reportable wages paid in the year of death.
 - The beneficiary (or beneficiaries) will receive an IRS Form 1099-MISC for any reportable amounts attributable to the payment to the beneficiary. This may differ from the actual payment amount. Beneficiaries should be advised of IRS reporting requirements for personal tax planning purposes.
 - After payments have been processed, the agency must complete and submit [OMES Form DER](#), Deceased Employee Reporting, to the OMES Central Payroll group.
 - Specific processing instructions are in the [OMES Workday@OK Workday Deceased Employee Payroll Processing](#) document that can be accessed on the OMES website.
 - If an agency is presented an affidavit by or on behalf of a successor, as discussed in [58 O.S. § 393](#), contact OMES Central Payroll for additional guidance on processing payment(s).

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



9.10.1 Distribution of Wages

If wages are due after an employee's death, [40 O.S. § 165.3a](#) requires that the payment be made as follows:

- If an employee has designated a beneficiary or beneficiaries with respect to wages and benefits, the full amount is payable to that beneficiary or those beneficiaries.
- If there are no designated beneficiaries:
 - The first \$3,000 of the payment is distributed in the following order:
 - Surviving spouse, or if no surviving spouse to
 - Dependent children, or their guardians or the conservators of their estates in equal shares.
 - If there are no designated beneficiaries (there is no spouse or dependent child), any remaining amount after the first \$3,000 is distributed (or the full amount, if there is no surviving spouse and no dependent children) will be paid to the estate of the employee.

9.10.2 Distribution of Longevity Benefit

[74 O.S. § 840-2.18.H.2](#) authorizes the proportionate share of any longevity payment that has accrued as of the date of death of an employee to be paid to the decedent's surviving spouse, or if there is no surviving spouse, to the decedent's estate.

9.11 Payment of Employee Expense Allowances

Expense allowance payments made by certain state agencies to their employees must be specifically authorized by statute. An example is the allowance paid to certain employees for the cleaning and maintenance of uniforms. Expense allowances are either accountable or non-accountable for tax withholding and reporting.

9.11.1 Accountable Expense Allowances

Under an accountable plan, expenses are substantiated to the employer, and they are either paid as a reimbursement or the employee is provided an allowance; excess amounts are returned to the employer. For state purposes, only the

[Go to chapter table of contents](#)

[Go to main table of contents](#)



reimbursement method is used.

- A receipt, paid bill or similar evidence sufficient to support the expenditure for any single expense item of \$25 or more must be provided for reimbursement.
 - For an individual expense reimbursement, the documentation must be forwarded to OMES with the voucher.
 - If the voucher covers many payees and the documentation is voluminous, the agency may retain the documentation at the agency, but it must be made available to OMES or the IRS for inspection upon request.
 - The agency approving officer shall not sign any voucher that is not representative of an authorized state expense.
 - The agency approving officer shall not sign any expense reimbursement voucher for which the required documentation is not either submitted or on file at the agency.
- Such reimbursements are not required to be reported to the IRS and are exempt from withholding of income and employment taxes.

9.11.2 Non-Accountable Expense Allowances

A non-accountable expense allowance is one in which payments are made to employees without any requirement that the employees substantiate the expense or return any excess amounts.

- Non-accountable expense allowances are W-2 reportable and subject to the withholding of applicable income and employment taxes.
- Such allowances must be paid through the state payroll system and follow standard procedures with the following exceptions:
 - Show hours as 0.
 - Use the applicable allowance earnings that translates to expenditure account code 511430 – Employee Expense Allowances-Reportable. Contact the OMES Service Desk at 405-521-2444 for assistance in determining the correct earnings code to use.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



9.12 Fringe Benefit Reporting

Some fringe benefits are reportable for tax purposes and others are not. Taxable fringe benefits will be reported to the appropriate state and federal officials as required by law. Income and payroll taxes will be withheld as necessary, and employers are responsible for the employer share of FICA for taxable fringe benefits. The following are the most common reportable (and taxable) benefits for state employees. For additional information or other reportable benefits, refer to applicable IRS regulations.

9.12.1 Group Term Life Insurance in Excess of \$50,000

- Calculated using standard tables developed by the IRS. Refer to IRS Publication [15-B, Employer's Tax Guide to Fringe Benefits](#).
- Included on the payroll with applicable taxes withheld. The amounts listed will be reported as a part of gross wages.

9.12.2 Commuting in State Vehicles

- Only allowed in very limited circumstances when specifically authorized by statute.
- Commuting is considered personal use and is taxable per the IRS unless a specific exclusion exists, such as:
 - Prominently-marked law enforcement vehicles when used by armed law officers.
 - Certain limited-use commercial vehicles.
- The calculation of the taxable benefit is dependent on the employee status – specifically control or non-control. The IRS has defined governmental control employees as elected officials and those employees whose compensation is equal to or greater than Federal Government Executive Level V. Compensation information for salaries and wages for the Executive Schedule can be found on the [U.S. Office of Personnel Management website](#).
 - The calculation for control employees must be based on the annual lease value and the fair market value of the vehicle provided, or the cents-per-mile valuation rule. The relevant tables and rules are available from the IRS. Contact OMES for further information on these methods.
 - The calculation for non-control employees allows for a rate of \$1.50 for each

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



one-way trip between the employee's home and duty station in lieu of using the annual lease value or cents-per-mile methods. Every commuting trip must be counted no matter how many times a day trips are made. If more than one employee commutes in the vehicle, each rider has a taxable benefit. The amount of the benefit must be reported on payroll for each employee. The amount listed will be reported as a part of gross wages. Withholding of income taxes on the imputed income for vehicle usage is optional for each agency, but employees must be notified not later than Jan. 31 each year if the agency elects **not** to withhold income tax. In either event, the income will be included in the gross wages reported on the employee's W-2.

9.12.3 Moving Expenses

Payment of an employee's moving expenses is considered taxable income paid to the employee. The 2017 Tax Cuts and Jobs Act suspended the tax-free exclusion of qualified moving expenses paid to or on behalf of an employee by an employer until Jan. 1, 2026.

Moving expenses paid to or on behalf of an employee must flow through the state payroll system for proper tax reporting. This applies no matter which method of payment (P-card or voucher) is used. One of the following methods should be used, depending on the circumstances:

- When an employee is reimbursed using [OMES Form 3](#) or the moving expenses are paid directly to a supplier, the agency must notify its payroll department of the amount paid. Agency payroll staff must include this amount on the employee's payroll with the earnings code "Moving Expense – A/P pd", which will only tax the amount; it will not pay anything out to the employee.
- When the moving expenses are paid to the employee through a payroll addition, the earnings code "Moving Expense – PR Pd" must be used. This will result in both a payment of the moving expenses and the related tax withholding.

Best practice is to process the amount through payroll as soon as possible. Delaying such processing until the end of the year often causes a hardship for the employee by having taxes taken out during the holidays. Delaying may also cause issues with collecting employee taxes if the employee terminates employment.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



9.12.4 Employee Recognition Awards

Gifts to employees are restricted and should only be given as part of a formal employee recognition program. Refer to [74 O.S. § 4121](#) and [4122](#). Furthermore, any gift cards, certificates and coupons given to employees are to be included in the employee's taxable income and are subject to withholding. These items are considered by the IRS to be cash or a cash equivalent and do not meet the requirements to be excludable as de minimis fringe benefits. Amounts are to be reported to the payroll department to be processed on the employee's next payroll.

9.13 Payments to Board and Commission Members

Payments to board and commission members that are of a compensatory nature are subject to both tax reporting and the withholding of applicable income and employment taxes.

- The label given to the payment is immaterial; compensation, meeting payments and per diems are all considered wages.
 - This does not include per diem payments that are made pursuant to the State Travel Reimbursement Act.
- Such payments must be paid through the state payroll system and follow standard procedures with the following exceptions:
 - Show hours as 0.
 - Use the earnings code for board members and commissioners that translates to expenditure account code 511400 – Compensation – Board and Commission Members.

9.14 Terminated Employees

Employee termination pay should be paid on the next regularly designated payday established for the pay period in which the work was performed, unless otherwise provided for by a collective bargaining agreement covering the employee. This applies to all employees in compliance with [40 O.S. § 165.3](#), Termination of Employee – Payment – Failure to Pay. Agencies with employees in other states must be aware of those states' requirements regarding terminations, pay and other employment-related laws.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



9.15 Payroll Warrant Cancellation Procedures

[OMES Form PWC](#) should only be used when an employee is not entitled, in whole or part, to the payroll funds that were processed. Agencies should identify payroll errors and process [Form PWC](#) immediately upon discovery. The PWC procedures allow for sufficient processing time. The [OMES Form PWC instructions](#) are also accessible from the [OMES CAR Statewide Accounting Forms page](#).

9.15.1 Paper Warrant Cancellations

- The original payroll warrant must be marked Void and attached to a completed Form PWC. Send the form and warrant to OMES Central Payroll for cancellation in the payroll system.
- Paper warrants that have been cancelled by statute require special processing, as the agency is not entitled to receive the monies back. The form and warrant must be sent to OMES Central Payroll along with a memo stating the original payroll warrant must be identified as Do Not Reissue. OMES Central Payroll will make the appropriate corrections to the employee's earnings for the year and coordinate with Transaction Processing to ensure the warrant is not reissued.

9.15.2 Direct Deposit Cancellations

- Requests for cancellation of payroll direct deposits must be made by completing the [Form PWC](#) and emailing to payrollreporting@omes.ok.gov. As a backup, the form may be faxed to 405-522-2186 to initiate the cancellation procedures. Please follow the instructions carefully. To ensure processing begins in a timely manner, the agency must verify the transmission was successful through confirmation on the agency's fax machine.
- PWC forms received for direct deposit items that are more than four business days past the effective date will not be processed, in accordance with National Automated Clearing House Association rules. If agencies encounter erroneous entries more than four business days past the effective date, contact OMES Central Payroll for consultation on available options for recovering the monies.
- Depending on the timing of the form submission, either a Stop Payment/Delete or a Reversal will be initiated.

9.15.3 Stop Payment/Deletes

- Initiated for payroll items that have been processed through the OST three or

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



more days **prior** to the item's effective date.

- [OMES Form PWC](#) must be faxed to OMES Central Payroll by noon, three or more business days prior to the effective date of the payroll item.
- A successfully processed Stop Payment/Delete prevents the monies in question from being deposited into the employee's bank account.
- OMES is notified of the return on the effective date of the payroll item. The warrant cancellation will be completed after receiving a bank notification.

9.15.4 Reversals

- Initiated for payroll item(s) that do not fall into the Stop Payment/Delete time frame. A reversal is a debit transaction that follows the credit payroll item to the employee's bank account.
- The receiving bank has five business days from the date of the reversal request to return the item.
- NACHA rules require that an employee be notified in writing of a reversing entry and the reason for the reversing entry no later than the effective date of the reversing entry. Notify the employee no later than the day [OMES Form PWC](#) is submitted to OMES. The statement below can be modified by your agency and used to inform employees of any pending reversals.

A payroll item will be posted in error to your bank account on **MM/DD/YY**. A reversal has been issued and will post to your account to pull these monies back to the state. Please keep the full amount of this deposit in your account. If the state cannot retrieve the full amount of the deposit, action will be taken in accordance with applicable statutes and procedures to retrieve the monies from you.

- Once the appropriate amounts have been returned to the state, OMES will release the PWC to be cancelled in the payroll system, which returns the monies to the agency.
- There must be sufficient funds in the employee's account for a reversal to be successful. If not, the funds will not be returned to the state.
- If the monies cannot be recovered from the bank, the agency will be notified and will be responsible for collecting the overpayment from the employee in accordance with [74 O.S. § 840-2.19D](#). The agency must submit [OMES Form 94P](#) to OMES Central Payroll for processing if the employee pays back the overpayment amount through a miscellaneous payroll deduction, cash or

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



terminal leave.

9.16 Special Procedures for Institutions of Higher Education

In general, institutions of higher education are subject to the same requirements as state agencies. However, institutions of higher education have a separate Federal Employer ID and are responsible for processing payroll for their employees, withholding the proper taxes and deductions, and fulfilling all reporting requirements to the IRS, state authorities, the employee on Form W-2 and any other parties that may apply. Detailed instructions for all higher education interaction with OMES can be accessed at [Higher Education Payroll Processing \(oklahoma.gov\)](https://www.omes.ok.gov/Higher-Education-Payroll-Processing).

In brief, the process is as follows:

- Institutions process payroll in their own system.
- Institutions generate and submit a file for the employee's net pay to OMES for the payment to be processed through the state treasurer's office. This file only contains the limited information necessary to pay the employee. The file layout is available on the OMES website.
- Institutions also generate and submit a payroll fund transfer (PFT) file that reports and facilitates the funding of payroll. This [file layout](#) is also available on the OMES website.
- Institutions run a Validate PFT Funding report to verify that funding is sufficient to meet payroll.
- Institutions must provide a signed claim document and the Validate PFT Funding report to payrolltransprocess@omes.ok.gov for payroll to be released to the treasurer.
- Once certified by OMES, the state treasurer pays the employee.
- Institutions must pay all taxes, benefits and withholdings related to payroll.
- Institutions must reconcile the 789 class funding on at least a monthly basis.
- Institutions must complete and submit all federal and state payroll reports, including the provision of an annual W-2 to the employee.
- All document retention requirements applicable to state agencies apply to institutions of

[Go to chapter table of contents](#)

[Go to main table of contents](#)



higher education.

9.16.1 789 Class Funding Activity

- The 789 class funding is used specifically for payroll and should be used for no other purpose.
- Deposits are not allowed into the 789 class funding. If additional funds must be added to pay IRS penalties or for other payroll-related reasons, such additions must be done using the PFT reversal process.
- The 789 Payroll Fund is included in agency budget work programs.
- The 789 Payroll Fund uses a specific set of account numbers to account for receipts and disbursements. The complete list of accounts and the instructions for their use can be found on the OMES website under [Higher Education Payroll Processing \(oklahoma.gov\)](http://oklahoma.gov).
 - For payroll withholding vouchers, use the following data fields on the regular voucher file:
 - Class funding – 78900.
 - Department number – 8900001.
 - Expenditure account code – 585xxx (as appropriate).
- Institutions are required to transfer cash into the 789 Payroll Fund using a PFT file when processing payroll ([62 O.S. § 34.69](#)).
- The PFT file will transfer the amount the institution has indicated is necessary to fund payroll from the institution's other class fundings to the 789 class funding.
- The Validate PFT Funding Report will include a comparison of the PFT file amounts to the available allotment (budget) and cash shown in the general ledger. The institution must ensure that the report shows sufficient funding or resubmit the file and run the report again until sufficient funding is available.
- All expenditures related to payroll, including wages, benefits and employer shares, are recorded against the Payroll Fund 789. Financial system queries provide summarized and detailed activity for the period requested. The queries are:
 - OCP_HE_789_AP_JRNL_DETL.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 9: Disbursing — Payroll and Related Disbursements



- OCP_HE_789_PR_WH_ACCT_DETL.
- Institutions are required to reconcile the 789 class funding no less than monthly. All balances remaining in the 789 class funding must be documented and identifiable. The only balance in a 789 class funding after a payroll should be related to timing differences.
- A [manual documenting the reconciliation process](#) is available on the OMES website.

9.16.2 PFT File Transmission

- Institutions must ensure the most current version of the PFT file layout is being utilized. The [file layout](#) is available on the OMES website.
- When completing payroll fund transfers, use unique transfer numbers submitted in sequential order. Transfer numbers will continue sequentially and will not start over at the beginning of a new fiscal year.
- While any class funding can be debited or credited as necessary to record the proper use of dollars for payroll, any funding line combination may only be used once on each PFT.
- Each PFT must be associated with a payroll for a like dollar amount.
- Any PFT correcting a previous transfer must be made in a separate PFT file (a PFT reversal file).
- While the 789 Payroll Fund may be debited or credited, the 789 class funding must appear in each PFT.
- Each PFT must be associated with a payroll for a like dollar amount.
- Any PFT correcting a previous transfer must be made in a separate PFT file (PFT reversal file).
- While the 789 Payroll Fund may be debited **or** credited, the 789 class funding must appear in each PFT.
- The total of all debits and the total of all credits must be equal.
- For payroll funding corrections that only affect the operating funds (not 789), an [OMES Form Payroll Funding Correction](#) will need to be completed and submitted to OMES. Completed requests should be emailed to accounting@omes.ok.gov. The form can be found on the [OMES CAR Forms page](#).

[Go to chapter table of contents](#)

[Go to main table of contents](#)



Chapter 10: Disbursing — Travel Related

Table of Contents

10.1	Introduction	174
10.2	Official Business Travel	174
10.3	Employee's Responsibility	175
10.4	Travel by Contractors	175
10.5	Travel Vouchers	175
10.5.1	Preparation and Submission	176
10.5.2	Filing Period	176
10.5.3	Official Duty Station	177
10.5.4	Nature of Official Business	177
10.5.5	Payment Assignment	177
10.5.6	State Employee or Not	178
10.5.7	Coding of Payments	178
10.5.8	Indication of Points and Time of Travel	178
10.5.9	Personal Breaks in Official Travel	178
10.5.10	Presentation of Expenses	179
10.5.11	Exclusion of Major Category of Expense	179
10.5.12	Signatures	179
10.6	Travel Expense Voucher of Deceased Person	180
10.7	In-State vs. Out-of-State Travel	180
10.8	Distance and Duration Criteria	181
10.9	Overnight Status Required for Benefits other than Mileage	183
10.10	Lodging	184
10.10.1	Lodging – Type	184
10.10.2	Lodging – Rate of Reimbursement	185
10.10.3	Designated Lodging	185

[Go to chapter table of contents](#)

[Go to main table of contents](#)



10.10.4	In-State Lodging – Limited Exception to GSA	186
10.10.5	Agency Direct Purchase of Lodging	187
10.10.6	Companion Travel	187
10.11	Per Diem	188
10.11.1	Per Diem Rates	188
10.11.2	Per Diem Reduction for Meals Provided	189
10.11.3	Per Diem for State Legislators	190
10.12	Transportation	191
10.12.1	Airfare	191
10.12.1.1	Statewide Contract for Airfare	193
10.12.1.2	Statewide Contract for Travel Agent Services/Online Booking Tool	193
10.12.2	Travel by Automobile	193
10.12.2.1	Trip Optimizer	194
10.12.2.2	Mileage Reimbursement	195
10.12.2.3	Rental Cars	196
10.12.3	Travel in the Vicinity of the Event	196
10.12.4	Insurance on Vehicle (Rental and Personal)	197
10.12.5	Privately-Owned or Chartered Airplane	198
10.12.6	Travel Use Log – Flight Service	199
10.13	Registration	199
10.13.1	Optional Activities with Separate Charges	200
10.14	Miscellaneous Travel Expenses	200
10.15	Expenses Incidental to Travel by Persons with a Disability	201
10.16	Actual and Necessary Travel Reimbursement Procedures	202
10.16.1	Grant Agreement Provisions for Actual and Necessary Expenses	202
10.16.2	Actual and Necessary Expenses for Congressional and Federal Meetings	204
10.16.3	Actual and Necessary Expenses for International Development	204
10.16.4	Actual and Necessary Expenses for Governor and Lt. Governor	204
10.16.5	Actual and Necessary Expenses for Specific Agencies and Purposes	205
10.16.6	Actual and Necessary Travel Claim Submission	205



- 10.17 Cancellation of Prepaid Trip 206
- 10.18 Expenses Incurred Outside of Travel Period. 206
- 10.19 Receipts and Documentation of Travel Expenses. 206
 - 10.19.1 Lost or Unavailable Receipts 208
- 10.20 Travel Arrangement and Ticket Changes 208
- 10.21 Sales Tax Non-Exempted for Travel. 208
- 10.22 Package Plans 208
- 10.23 Travel Voucher Direct Deposit. 210
- 10.24 Special Statutory Provisions for Direct Agency Purchases. . . 211



10.1 Introduction

The guidelines set forth in this section are based on provisions of the State Travel Reimbursement Act in [74 O.S. beginning with § 500.1](#) as well as federal guidelines and other state statutes related to travel. The instructions and procedures that follow apply to official travel by employees of state agencies and non-state employees (volunteers) performing substantial and necessary work for the state as well as appointed and elected officials in performance of travel authorized by the STRA.

As used in this section, employee means the head of an agency, an agency official, or any other person employed by a state agency. This definition also includes compensated and non-compensated board and commission members as well as appointed and elected officials.

These procedures also apply to travel by individuals being considered for employment to and from pre-employment interviews as determined necessary and approved by an agency. Such non-compensated individuals are considered non-state employees (volunteers).

Statutes and procedures vary depending on whether such travel is within the State of Oklahoma or out of state and whether the travel is overnight or one day. This chapter will discuss the requirements for each of these scenarios as well as present the procedure for submitting a travel claim. Agencies must be familiar with the rules and procedures regarding travel before submitting travel claims.

10.2 Official Business Travel

Employees on official travel for the state may be reimbursed for authorized and approved travel expenses essential to the transaction of official business. Other persons who are not state employees, such as volunteers, students, etc., who perform substantial and necessary work or service for the state may also be reimbursed for expenses incurred during official, authorized travel.

In addition, travel expenses incurred by persons during the course of seeking employment with a state agency may be reimbursed provided the travel was both performed at the **explicit request** of the employing agency and approved by said agency. The approving official's signature on the associated travel voucher shall serve as verification that the travel was authorized and performed in connection with the individual seeking employment at the request of the agency. Current employees of the state who are seeking employment

[Go to chapter table of contents](#)

[Go to main table of contents](#)



with another state agency or a department within their own agency may be entitled to reimbursement of expenses under this provision at the discretion of the director of the agency that intends to hire the employee.

10.3 Employee's Responsibility

Employees are expected to exercise the same care in incurring expenses that a prudent person would exercise if traveling on personal business. Excess costs, circuitous routes, luxury accommodations and services unnecessary or unjustified in the performance of official business are not acceptable and should be avoided as standard practice.

Persons performing official travel as authorized by their agency are responsible for the preparation and submission of their travel voucher, although the agency should either assist in such preparation when appropriate or provide training on the process. The traveler should obtain appropriate receipts for all applicable charges and keep a personal record of miscellaneous expenditures chargeable to the state, noting each item as the expense is incurred.

The traveler is ultimately responsible for ensuring travel arrangements are in accordance with statutes and regulations, and any excess expenses over state limitations may be subtracted from the reimbursement claim by OMES Transaction Processing.

10.4 Travel by Contractors

Pursuant to the Central Purchasing Act ([74 O.S. § 85.40](#)), any travel expenses incurred by contractors or agents of contractors providing goods or services to the state must be included in the contract award and paid as a part of the contract payment. This restriction applies only to agencies subject to the Central Purchasing Act.

10.5 Travel Vouchers

All vouchers for reimbursement for travel expenses must be submitted on prescribed travel voucher forms, with expenses itemized and stated in accordance with the STRA. Vouchers for reimbursement at rates that exceed the amounts allowed by the STRA must reference the relevant authority (such as grant number or state statute outside of the STRA) on the voucher form. The agency must keep a copy of the documentation showing the specific statutory authority for the claim on file and available for OMES review upon request.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



There are two forms that can be used as a voucher for travel reimbursement claims:

- [OMES Form 19](#) – Expenses incurred during ordinary travel performed under the general provisions of the STRA. Most travel should be reported on this form.
- [OMES Form 18](#) – In certain specific instances, travelers are allowed to claim reimbursement based on an actual and necessary cost standard rather than use the limitations of the STRA. Claims in these limited circumstances should be reported on this form.

An agency may find it necessary to adopt its own version of the prescribed forms for its use because of special internal needs. In such cases, a copy of the proposed form layout must be submitted to OMES for review and prior approval to ensure all data fields are available in the correct format. Requests may be submitted to OMESTPAccountsPayable@omes.ok.gov. The following subsections discuss the information that one needs to complete the travel voucher.

10.5.1 Preparation and Submission

A traveler is responsible for the preparation and submission of any travel vouchers. Proper completion of all pertinent information fields on the voucher form is essential for prompt payment. Incorrect or partial completion of any of the required information risks the rejection of the voucher.

10.5.2 Filing Period

Payment of expenses is restricted to amounts applicable to the fiscal year in which the travel occurred. In addition, payment shall be subject to the availability of the amounts in the agency's budget.

Vouchers for reimbursement of travel expenses shall not cover more than one fiscal year ([74 O.S. § 500.3](#)). In cases where the travel period (days claimed) extends beyond the end of the fiscal year, the travel voucher must be ended and a subsequent voucher submitted for the remainder of the trip in the next fiscal year. In addition, the first travel voucher must be annotated to show the travel period is continuous, and a copy of the first travel voucher must be submitted with the second voucher for verification of the payment history of expenses claimed. If submitted together, a copy of the second voucher must be included with the first voucher.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



10.5.3 Official Duty Station

The official duty station is the employee's or officer's official workstation/office. It is normally the city in which the employee or officer is assigned to work. Employees or officials whose duties are normally mobile and statewide or multi-county in nature may be deemed by the agency to have no official duty station or office; therefore, the person's home is their official duty station. Once a duty station has been established, it cannot be changed unless the employee or officer is assigned to work at a different location.

The starting and ending points of travel are the official duty station, unless the employee is leaving on the trip straight from home or another location and the home or other location is closer to the destination than the official duty station. In that case, the home or other location is the starting point of travel.

When filling out the travel claim, the duty station must be listed as a physical address.

10.5.4 Nature of Official Business

The employee must clearly state the purpose of travel on the travel voucher. The purpose must be concise but specific. For example, "meeting" is too vague and will result in a rejection, while "meeting with the state comptroller about special account" provides a useful description of the purpose of travel.

10.5.5 Payment Assignment

All vouchers for reimbursement of travel expenses must be made payable to the person who traveled unless the traveler authorizes assignment of payment to a third party. For example, an employee may arrange with a lodging supplier to accept assignment of payment (subject to the authorized lodging rate) for hotel room charges to avoid having to pay these charges directly. In such cases, the employee may complete the Assignment section of the travel voucher for claiming lodging expenses and authorize the Office of the State Treasurer to issue the payment in the name of the lodging supplier.

If only a portion of a travel reimbursement is assigned to a third party, the assigned payment requires a separate travel voucher. In this case, each voucher must cross-reference the other.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



10.5.6 State Employee or Not

The voucher includes a place to indicate if the traveler is a state official or employee. If the traveler is not a state employee or official, the agency must provide a description of the services performed in the space provided for Nature of Official Business and use expenditure account code 521310 – Travel Reimbursement – Non-State Employees. Such reimbursement is limited to volunteers performing approved travel at the request of the agency. This account code is also used for non-salaried officials. ([74 O.S. § 500.2.A](#))

10.5.7 Coding of Payments

All expenses claimed must be grouped and properly coded to the appropriate expenditure account (e.g., in-state mileage, 521110; out-of-state lodging, 521260; etc.) on the travel voucher. Further definitions of expenditure codes (52xxxx) are available in [Appendix 4 – Account Codes-Expenditures](#).

10.5.8 Indication of Points and Time of Travel

A travel voucher must list each point of travel (including stops for lodging), the locations of those points of travel (address, city, state) and the date.

Because of restrictions on the time allowed for travel reimbursement before and after a meeting or conference, documentation showing the start time and date of the meeting, conference or other purpose of travel must be attached to the travel voucher. If there is no formal announcement or brochure showing the program dates for the object of travel, these dates must be included on the face of the travel voucher form, such as in the Nature of Official Business section or elsewhere on the voucher form.

10.5.9 Personal Breaks in Official Travel

If a period of official travel includes time taken for personal travel, any personal travel time must be reflected in the dates and times and subtracted from the claim. The personal travel time must be notated. The total number of days must reflect only the official travel status period, not to exceed one calendar day before or one calendar day after the object of travel.

Travel that transcends a weekend/holiday period must be terminated/reinstituted

[Go to chapter table of contents](#)

[Go to main table of contents](#)



pursuant to the standard travel rule for periods when work is not performed. However, if a cost comparison shows that the state will save money by leaving the traveler in travel status rather than paying for them to return to the duty station over the weekend/holiday and paying again for travel back to the event, the traveler may stay in official travel status throughout the weekend or holiday.

10.5.10 Presentation of Expenses

The voucher can only include eligible business expenses the traveler personally incurred. No reimbursement is allowed for expenses of other persons, except where specifically authorized and normally made through established *actual and necessary* travel reimbursement claims on [Form 18](#). Paid receipts or other evidence of payment must be provided for each expense item for which a receipt is required as the basis of payment (e.g., lodging, registration, actual and necessary expense items for others and single-expense charges of \$25 or more).

10.5.11 Exclusion of Major Category of Expense

When any of the three commonly used major categories of expenses (e.g., meals, lodging or mode of transportation) is excluded or omitted from the travel voucher and one or both of the other categories are claimed, the travel claim must include one of the following:

- Cross-reference number to another voucher where the omitted expense item was claimed.
- Explanation of payment of the omitted expense made by another form or source.
- Statement that no reimbursement is to be claimed for the omitted expense.

The associated notation on the travel voucher may be as simple as “no charge” in the applicable expense column. Such notation is not required when the travel claim is only for in-state mileage or local transportation expenses.

10.5.12 Signatures

[OMES Form 18](#) or [Form 19](#) travel claims are attachments to OMES Form 15A, Claim Jacket Voucher Form, and must include a signature from the traveler attesting the claim is true and correct. Signatures must either be physical, wet signatures or in the form of an Adobe certificate; digital signatures without any formal certification will not be accepted.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



The requirement for a manager's signature or an approving officer's signature on [OMES Form 18](#) or [Form 19](#) is at the discretion of the agency, but the agency approving officer must sign the accompanying OMES Form 15A, Claim Jacket Voucher Form.

10.6 Travel Expense Voucher of Deceased Person

Payment of travel expenses of a person who is deceased may be made to the decedent's estate.

- The travel voucher shall be in the name of the deceased person and the assignment section completed for payment to "the estate of (claimant's name)".
- The Assignment section and the voucher form shall be signed by the decedent's appointed power of attorney or the executor of their estate.
- A Vendor Request Form must be submitted to set up the estate as a payee using a new location or using the Alternate Name field on the existing employee location in the state supplier file.
- The estate's payee information is used on the Payment Information Remit To field of the voucher.

10.7 In-State vs. Out-of-State Travel

Reimbursement rates and allowances discussed in this chapter vary depending on whether travel is considered in-state or out-of-state. For expense reimbursement purposes, in-state travel includes travel performed within Oklahoma's borders. The trip's objective destination points determine whether travel is in-state or out-of-state for expense reimbursement purposes.

- Trips originating from outside the state with the objective of travel within the state should be treated as in-state travel.
- Out-of-state travel is any trip in which the objective of travel is to a destination outside the borders of Oklahoma.
- Travel across the state line merely to acquire lodging does not constitute out-of-state travel for expense reimbursement purposes.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- Persons based outside of Oklahoma who perform official travel outside the borders of the state should treat their expenses as out-of-state for reimbursement purposes.
- Vouchers for reimbursement of expenses for trips that involve both in-state and out-of-state destination points should denote the portion of travel performed in-state/ out-of-state, respectively, and be properly coded for application of the appropriate expense reimbursement rates and allowances. For example:

Trip: Oklahoma City – Lawton – Wichita Falls, TX, and return to Oklahoma City.

Coding: Oklahoma City – Lawton (in-state); Lawton – Wichita Falls, TX – Oklahoma City (out-of-state).

10.8 Distance and Duration Criteria

Certain criteria must be met before any reimbursement for travel **other than mileage** may be claimed.

- The traveler must be absent from the official duty station while performing official state business.
- Employees or officials whose duties are normally mobile and statewide or multi-county in nature may be deemed by the agency to have no official station or office; therefore, the employee's home is considered the official duty station.
- When determining starting and ending points of travel, the employee's official duty station or home (whichever leads to a shorter distance calculation) should be used. For weekend or holiday travel, the start and end point may be the employee's home.
- Any return to the official duty station, or one's home will end the travel period.
- If returning to travel status, a new period will be started.
- When expenses related to overnight travel are claimed, the trip must be of sufficient duration and distance to qualify as an overnight absence from the person's home or official duty station. Sixty miles (one way) is considered sufficient distance. Expenses associated with travel of less than 60 miles may be approved by OMES in extenuating circumstances.
- *Standard Travel Rule.* Travel status shall not extend more than one calendar day before or more than one calendar day after the date and time of object of travel (e.g., the

[Go to chapter table of contents](#)

[Go to main table of contents](#)



meeting, workshop, conference, etc.) begins or ends ([74 O.S. § 500.9.E](#)).

- When the event begins with a meal or dinner reception that is considered a meet-and-greet activity, it is acceptable to consider the meal or reception as the starting point for the standard travel rule.
- Open registration extending more than one calendar day prior to the actual start of the event and activities that are clearly provided primarily for entertainment purposes, such as sightseeing tours, athletic events, etc., cannot be considered the starting point for the standard travel rule.
- Business-related meetings occurring prior to or after the conference may be respectively considered the starting or ending points for the standard travel rule. Proper documentation of the business purpose of participating in such early (or late) activities should be provided with the travel voucher as justification for extending the start or ending time of the 24-hour travel period.
- Where savings in travel costs can be achieved through the purchase of discount airline tickets for cheaper weekend commercial airline flights or limited availability flights requiring an earlier flight, the standard travel rule may be extended to two calendar days. However, if it is just a person's preference to leave early when later flights are available, the standard travel rule cannot be extended.
 - The voucher must include a detailed cost comparison of the additional meals, lodging and other expenses required versus the saving on airfare.
 - The airfare rate used in the comparison must come from the same travel agent/contract where the cheaper ticket was purchased.
 - Total reimbursement for meals and lodging and the cost of the airplane ticket shall not exceed the amount of reimbursement that would have been allowed for travel under the standard travel rule plus the related airfare cost available at that time.
- *Standard International Travel Rule.* When traveling to areas outside the contiguous United States (including Hawaii and Alaska), the official travel status may start as early and end as late as two calendar days before/after the objective of the trip. ([74 O.S. § 500.9.F](#))



10.9 Overnight Status Required for Benefits other than Mileage

The traveler must be in overnight travel status to receive reimbursement for lodging and per diem, or for the agency to pay lodging expenses on the traveler's behalf. The basic guideline for overnight travel status is there must be an overnight lodging receipt or written verification of an overnight stay. Approval of payment shall be based on the employee's true account of travel and the approving official's verification of the employee's need for rest and sleep during the travel period. Limited exceptions to the overnight status requirement are as follows:

- Pursuant to [74 O.S. § 500.2.E.4](#), state agencies are authorized to enter into contracts and agreements for the payment of food and necessary lodging expenses for employees attending an official course of instruction or training sponsored by any state agency. Such expenses may be paid directly to the contracting agency or business establishment. The cost of food and lodging for each employee shall not exceed the total daily rate provided in the State Travel Reimbursement Act.
- Certain business trips that are not literally overnight but are of substantial duration may justify treatment as overnight if the employee requires sleep and rest to meet the demands of their work.
 - To qualify for overnight travel, employees need not be away from their duty station or home for a full 24 hours or from dusk to dawn.
 - The trip must be substantially longer than an ordinary workday.
 - It must be reasonable for the employee to need and to get the necessary sleep and rest to complete their work.
 - Under these guidelines, it is necessary for the employee to have been given relief time from their duties to get the needed sleep and rest. The hotel, motel or other stay must be documented.
 - Relief time does not include short rest, such as a stop taken to nap in the car while driving to and from points of travel or rest during flights. It refers to meaningful periods of sleep and rest.



10.10 Lodging

For an agency to pay for lodging, the traveler must be in overnight status or one of the exceptions from the preceding section must apply.

10.10.1 Lodging – Type

Besides traditional public lodging facilities such as motels or hotels, other non-conventional types of lodging may be authorized when advantageous to the state due to the cost, location (such as for travel to remote areas) or duration of travel. Certain restrictions apply. Examples of non-conventional lodging include:

- Rent of an apartment or other type of dwelling.
- Charges or fees associated with the use of a motor home or recreational vehicle.
- Vacation rentals (Airbnb, VRBO, etc.)

Reimbursement shall not cover accommodations ordinarily provided on a common carrier, such as an Amtrak sleeper car, since such accommodations would be included in the transportation cost.

When non-conventional lodging is approved, the daily expense reimbursement shall be limited to the actual cost, not to exceed the STRA applicable standard daily lodging rate authorized for the travel location. The daily lodging expense allowed shall be computed by dividing the total lodging cost plus any necessary incidental expenses related to renting the lodging, such as cleaning fees or any other non-traditional fees, by the number of days the accommodations were actually used. The resulting daily average cost shall not exceed the standard daily rate for conventional lodging for the area for reimbursement purposes. All costs shall be evidenced by paid receipts from the landlord or supplier.

Reimbursement for the use of employee-owned RVs may include such actual charges as parking fees, fees for connection, use and disconnection of utilities (i.e., gas, electric, water, sewage, etc.), bath and shower fees and toilet dumping fees. Any expenses claimed must be documented by paid receipts and cannot exceed the normal lodging STRA rate for the area.



10.10.2 Lodging – Rate of Reimbursement

Lodging expense reimbursement includes the actual cost for overnight sleeping accommodations based on paid receipts and is subject to the limitations of the STRA.

- The applicable lodging rate for the trip depends on the location of the event, not the location of the lodging. The lodging reimbursement rate may differ between cities in a single state.
- Lodging amounts are based on the Government Services Administration's (GSA) lodging reimbursement rate, which is available on their website. The website also provides a tool for looking up lodging rates. Lodging rates are set forth by locale and by month in the GSA per diem table. If travel is within the counties associated with a city as shown on the GSA website, the rate for a specific city may be used even if the stay is outside city limits.
- The lodging rates for travel to Alaska, Hawaii and U.S. territories and possessions are provided on the [Department of Defense website](#), while those for travel to any foreign country are provided on the [U.S. Department of State website](#).
- Allowed exceptions to using the GSA rate are discussed below.

10.10.3 Designated Lodging

Designated by Host

When the sponsor of an event, conference or meeting designates one or more motels or hotels with blocked rooms and rate reductions, the single occupancy room rate charge as indicated on the paid lodging receipt may be reimbursed.

- Documentation of designated lodging, such as a conference brochure, must be attached to the travel claim.
- When the travel objective is held at the place of lodging, the single occupancy room rate may be allowed for reimbursement even if the reduced/blocked rooms with reduced rates were no longer available when the travel arrangements were made. Documentation of the reason for the higher rate must be included with the travel claim.
- Standard military or government rates that are sometimes made available by lodging suppliers are not considered special rate reductions arranged by the sponsor for the purpose of designated lodging.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- A sponsor's announcement recommending a list of hotels and motels for the convenience of participants without blocking rooms or obtaining rate reductions does not satisfy the requirements for designated lodging. In such cases, reimbursement of lodging expenses shall be limited to the applicable GSA rate as authorized by the STRA.
- If designated lodging is in place for the object of travel and the traveler opts to choose a less expensive hotel, the traveler may be reimbursed for the single occupancy room rate charged, as long as both the room rate and the local transportation cost do not exceed the designated lodging rate. ([74 O.S. § 500.9.C](#))
- If a designated lodging rate is established for a trip but rooms are not available in the designated hotel, the traveler's reimbursement for lodging may not exceed the designated rate.

Designated by Agency

When an agency is the sponsor or host of the object of travel, the sponsoring agency may prearrange and designate the public lodging place for employees to stay while attending the travel objective.

- The agency must clearly be the sponsor of the object of travel. Travel for an individual may not be self-designated by the employee or the agency.
- The travel objective must be conducted at the place of lodging, or the sponsor must offer a block of reserved rooms or a reduced rate for the event.
- Prior to the beginning of the trip, the agency must provide the employee with its announcement or notice on [OMES Form 19-1](#), Agency-Sponsored Designated Lodging Notice, to be submitted with the travel claim. The notice must include:
 - Object of travel (purpose).
 - Date(s) the object of travel is being conducted or held.
 - Name and location of the designated hotel.
 - Authorized single room rate charge.

10.10.4 In-State Lodging – Limited Exception to GSA

The director of OMES may authorize reimbursement to an employee for overnight lodging while in official travel status **within Oklahoma** at a rate of up to 150% of the amount authorized above if it is determined that no lodging was available at the

[Go to chapter table of contents](#)

[Go to main table of contents](#)



GSA rate.

In order to receive reimbursement under this exception, approval must be obtained prior to the trip. Requests for reimbursement under this paragraph should be made on [OMES Form CP 035 – Request for In-State GSA Rate Lodging Exception](#) and emailed to the state travel office at OMESTPTravel@omes.ok.gov.

For this exception to be considered, all of the following criteria must be met:

- The travel must be entirely within the State of Oklahoma.
- The traveler must document efforts to find lodging at the listed rate and document reasons why such lodging was not available within a reasonable distance from the object of travel.
- The traveler's agency director must certify that no lodging at the regular rate was available within a reasonable distance.

10.10.5 Agency Direct Purchase of Lodging

The STRA authorizes state agencies to enter into contracts or agreements with lodging establishments for the purchase of food and lodging for employees attending conferences, meetings, seminars, workshops or training sessions, or to aid employees in the performance of their duties. The cost of food and lodging for each attendant employee or official at these facilities shall not exceed the standard daily rates as provided by the STRA. Payments for direct purchases of food and lodging shall be paid directly to the business establishment through a regular non-travel disbursement voucher (or P-card) using expenditure codes 522130 for out-of-state travel and 522131 for in-state travel.

The STRA also authorizes specified agencies to make direct purchases of food, lodging and other expenses as may be necessary for employees for special purposes. These agencies and the purposes for which direct purchases are authorized are explicitly named in the act. ([74 O.S. § 500.2](#))

10.10.6 Companion Travel

When two or more employees travel together and share common lodging

[Go to chapter table of contents](#)

[Go to main table of contents](#)



accommodations, such as a double room, three options for reimbursement are available:

- The hotel may provide individually billed receipts to allow for reimbursement to be split between the employees sharing the room. The total may not exceed the room rate.
- Each employee may provide a copy of the hotel receipt and claim one-half (or other appropriate share) of the total.
- One employee may pay the entire lodging amount and seek reimbursement for the total bill. The travel claim must indicate the other occupants of the room to help substantiate their overnight travel.

For post audit purposes, each companion travel voucher should bear cross-reference to all other related travel vouchers by number, when available.

10.11 Per Diem

A daily per diem is used to cover meals and incidental expenses related to travel. The per diem is provided as the state's method of covering those expenditures in lieu of any reimbursement of actual costs. A traveler must be in overnight status to receive per diem.

10.11.1 Per Diem Rates

The applicable per diem for the trip depends on the location of the event (not the location of the lodging). The per diem may differ between cities in a single state

- Per diem amounts are based on the Government Services Administration's meals and incidentals reimbursement rates, which are available on the [GSA website](#); the website also provides a tool for looking up per diem rates. Enter the location of the travel and use the applicable rate in the last column of the table (labeled M&IE) to determine the appropriate per diem amount.
- GSA shows a standard rate to be used statewide as well as higher rates for certain metropolitan areas. These areas may cover several suburbs and towns. If travel is within the counties associated with a metropolitan area as shown on the GSA website, the rate for a specific area may be used even if the stay is outside city limits.
 - For example, if an employee is in overnight travel status and obtains lodging

[Go to chapter table of contents](#)

[Go to main table of contents](#)



in Edmond, Oklahoma, the higher reimbursement rate for the Oklahoma City metropolitan area will apply (rather than the standard rate), as Edmond is within the same county as the Oklahoma City area.

- When travel is to a suburb of a metropolitan area and the event brochure or location on the lodging receipt does not identify the county justifying the higher-than-standard rate, documentation showing the address (including the county) of the event must be attached to the travel claim. The county may be obtained through an online search of the suburb or town.
- The per diem rates for travel to Alaska, Hawaii and U.S. territories and possessions are available on the [Department of Defense website](#), while those for travel to any foreign country are provided on the [U.S. Department of State website](#).
- The per diem is intended to cover expenses for breakfast, lunch and dinner, including tips and taxes, as well as any other personal purchases such as snacks, refreshments, over-the-counter medicines, etc.
- The per diem as defined by GSA includes fees and tips given to porters, baggage carriers, hotel staff and staff on ships. The only tip for which actual cost may be included on the travel claim is for local transportation, such as taxi or Uber.
- In computing the reimbursement allowance, a day shall be one calendar day. Reimbursement may be allowed for each day of travel in official travel status. The first and last days of travel are reimbursed at a rate of three-quarters the daily per diem rate, while additional days between the first and last day of travel are reimbursed at the full daily rate.

10.11.2 Per Diem Reduction for Meals Provided

When meals are provided through the cost of registration or otherwise through the travel arrangements, the per diem is reduced according to the [M&IE Breakdowns page](#) on the GSA website.

- The reduction only applies when a per diem is allowed. When meals are provided at conferences that don't require overnight travel, no per diem is allowed and no adjustment is necessary.
- With agency approval, the reduction may not apply if the employee cannot partake in the provided meal due to one of the following reasons, provided that the reason is documented on the travel voucher:

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- Medical diet restrictions such as those associated with a doctor's order or food allergy. Voluntary weight loss programs are not considered a diet restriction for this purpose.
- Religious restrictions, such as those associated with forbidden foods or fasting periods.
- Ethical dietary restrictions, such as a vegan diet.
- Lack of means of transportation.
- Conflicting meetings.
- A continental breakfast (one consisting of pastries, cereal, donuts, fruit, coffee, juice, milk, etc.) counts as a provided meal.
- Hors d'oeuvres provided at a reception or other event do not count as a provided meal.
- Meals provided by a third party that are not covered in the registration fee, package plan or agency direct pay contract do not reduce the per diem.
- Complimentary hotel breakfasts do not reduce the per diem unless provided through conference registration.
- Snacks or refreshments provided during breaks do not reduce the per diem.
- When meals are provided in a package plan for an event that is paid by the agency, the per diem must be reduced according to the [M&IE breakdowns page](#) on the GSA website. State statute requires that in no case shall the payment of meals included in a package plan or contract exceed the total daily rate as provided for in the STRA, whether paid for direct by the agency, through reimbursement or a combination of both ([74 O.S. § 500.8](#)). Any amount paid for meals over the STRA rate may be subtracted from the travel reimbursement to the employee by OMES Transaction Processing.

10.11.3 Per Diem for State Legislators

Special statutes apply when determining per diem rates for members of the State Senate and House of Representatives ([74 O.S. § 456.B and C](#)).

- For out-of-state travel, general GSA per diem rates apply.
- For in-state travel to the Capitol when the Legislature is in session, the GSA per diem rate applies for each night spent away from home. IRS limitations provide that the legislator is only considered to be in travel status subject to per diem

[Go to chapter table of contents](#)

[Go to main table of contents](#)



when the legislator lives more than 50 miles from the Capitol.

- For in-state travel to the Capitol for committee meetings and sub-committee meetings when the Legislature is not in session, the per diem rate is \$25 per day for up to 20 days. The Speaker of the House and the President Pro Tempore of the Senate may authorize additional days as needed.

10.12 Transportation

Transportation expenses for approved state travel include:

- Commercial common carriers.
- Local transit systems and taxis.
- Uber and other ride-sharing services.
- Commercial rental cars.
- Mileage for use of a privately-owned motor vehicle.
- State-furnished or contract rental cars or airplanes.

For in-state travel, a state fleet vehicle is the default mode of transportation. For out-of- state travel, flying is the default mode of transportation. Specific requirements apply if a traveler is using a mode of transportation that is not the default, as discussed under the sections pertaining to the default mode of transportation.

All travel performed for the state shall be by a direct travel route appropriate to the mode of transportation used. When an employee travels for their own convenience using an indirect route or otherwise interrupts travel by direct route, the extra expense shall be borne by the employee. Reimbursement of authorized expenses shall be based only on such charges as would have been incurred had the direct travel route been used. However, travel by a route other than a direct travel route may be allowed when necessitated by circumstances beyond the employee's control, such as weather, involuntary flight changes, road conditions, etc. An explanation for such an exception shall be noted on the travel voucher.

10.12.1 Airfare

Airfare may be paid directly by an agency or reimbursed to an employee, but the

[Go to chapter table of contents](#)

[Go to main table of contents](#)



same regulations apply in either case. For out-of-state travel, airfare is the default mode of travel, and any other mode of travel must be shown to have a lower cost in comparison to the cost of coach/economy airfare. Certain limited circumstances where air travel is not feasible do not require this comparison but must be justified by other documentation. Examples include:

- Travel is to a remote location with no airport.
- A medical condition prevents the traveler from flying.
- The traveler is delivering something that cannot be taken on an airplane.
- Extended travel requires taking a personal or state-owned automobile.

If another mode of travel is selected with no justifiable need, reimbursement for out-of-state transportation costs shall not exceed that of state contract coach/economy class fare.

Airfare paid directly by the agency is subject to the same limitations and must be encumbered.

Airfare in conjunction with personal travel (extending a business trip for personal leave) must be purchased by the traveler and reimbursed up to the business cost of airfare as documented by an official state flight quote.

Extra fees for preferred seating or upgrades are not allowed reimbursements. An exception may be made in very limited emergency situations if coach/economy class seating is not available. These situations must be discussed with OMES on a case-by-case basis.

In cases where an airline extends first class accommodations at coach/economy class rates or the ticket receipt fails to show the class accommodation, the travel voucher must be annotated with information indicating the type (class) of accommodations purchased.

Fares paid for air transportation may be at the business class fare rate for international travel.

Payment shall be submitted on [OMES Form 15A, Claim Jacket Voucher Form](#), with expenditure account code 522110. In addition, each voucher for payment of a direct

[Go to chapter table of contents](#)

[Go to main table of contents](#)



purchase of an airline ticket shall bear the following: ([74 O.S. § 500.2.F](#))

- Airline ticket identification number.
- Name of the airline.
- Total cost of purchased ticket.
- Class of accommodation.
- Name of the employee for whom the ticket was purchased.

Statute requires an affidavit stating that any flight purchased directly by an agency was used by an employee of that agency. The employee's travel reimbursement claim may serve as this affidavit. If there is no associated travel claim, the employee must provide an affidavit within 10 days of the completion of the trip. The agency must retain the affidavit with the payment documentation.

- If the ticket is not used due to extenuating circumstances, contact the State Travel Office at OMESTPTravel@omes.ok.gov for additional information.

10.12.1.1 Statewide Contract for Airfare

A nonmandatory statewide contract for airfare exists with American Airlines. Agencies are encouraged to use this contract when booking air travel unless a cheaper option is available.

10.12.1.2 Statewide Contract for Travel Agent Services/Online Booking Tool

A nonmandatory statewide contract exists for travel agent services. This contract includes an online booking tool (OBT) that incorporates the nonmandatory airfare contract in its flight comparisons.

Travel arrangers as well as travelers who are state employees must have a complete profile in the OBT to book airfare through the OBT. Authorized non-employees may be booked in the OBT as guests and will not have a profile. Guest traveler information will be entered directly by the travel arrangers. Travel arrangers may obtain complete instructions for using the OBT by emailing OMESTPTravel@omes.ok.gov.

10.12.2 Travel by Automobile

When traveling within Oklahoma, state fleet vehicles are the default means of transportation; use of personal vehicles or rental cars requires a cost comparison

[Go to chapter table of contents](#)

[Go to main table of contents](#)



and is reimbursed at the lowest cost, as discussed below. When driving an agency-owned vehicle, no such comparison is required.

When traveling out of state, the default mode of transportation is flying. To receive reimbursement for mileage or a rental car for out-of-state travel, the cost must be compared to the cost of coach/economy airfare. The airfare cost used in the comparison must be obtained through the state airfare contract for travel under the most economical arrangement.

Even though traveling by automobile may require additional travel time, per diem and lodging rates are limited to the standard travel rule, except in certain limited circumstances.

10.12.2.1 Trip Optimizer

When planning travel by automobile, the state standard is to use a state fleet management vehicle or a vehicle owned by the agency. Per [74 O.S. § 85.451](#), executive branch agencies that wish to use a personal vehicle or a commercial rental car under the statewide contract shall use the [OMES Fleet Management trip optimizer system](#) to determine the optimum mode of travel with the lowest cost. This tool compares the cost of mileage for a personal vehicle with the cost of the state fleet vehicle and the cost of renting a car under the statewide contract. The least costly method should be used. Choosing another method is allowed, but the reimbursement is limited to the lowest cost according to the trip optimizer. Using the trip optimizer is not required in the following situations:

- When a state fleet vehicle is the intended mode of travel.
- When the trip is less than 100 miles per day.
- When the employee is driving a state-owned vehicle or vehicle leased and dedicated to a specific agency.
- When the agency receives no appropriations and employees use personal vehicles as a part of their regular duties.
- When a state employee utilizes a personally owned vehicle and seeks reimbursement under the state mileage rate announced annually by OMES.

When a personal vehicle is used for out-of-state travel, the allowable reimbursement amount is the lesser of the trip optimizer results and the

[Go to chapter table of contents](#)

[Go to main table of contents](#)



coach/economy airfare quote obtained through an authorized contract travel agent.

[OMES Form 19, Travel Voucher](#) has a section to indicate whether the trip optimizer was used or if the travel is exempt from using the trip optimizer. In addition, a copy of the results page printout must be included with the travel voucher when the trip optimizer is required.

10.12.2.2 Mileage Reimbursement

Notwithstanding the trip optimizer procedures, employees may use personal vehicles and seek mileage reimbursement. The following considerations apply:

- The agency director must approve the use of a personal vehicle for state travel. The signature of the approving officer designated by the agency director on the travel voucher is considered by OMES to be the agency director's approval.
- OMES sets the standard mileage reimbursement rate annually. The rate is announced in the December CAR newsletter.
- The travel claim should show every point of travel, excluding rest stops that do not deviate from the primary route.
- Mileage should be based on GPS miles when possible.
- When it is not feasible to use GPS miles, actual odometer readings may be used.
- Only business miles may be claimed. Side trips for personal reasons must be omitted from the claim.
- Mileage allowance and other associated expenses in connection with the use of a privately-owned automobile are payable to only one of two or more employees traveling together on the same trip and in the same conveyance, although each may have shared in the operating cost of the vehicle.
- Under no circumstances should any person be authorized to drive a privately-owned or contract leased/rented automobile and seek reimbursement for travel between their home and duty station. This is not allowed by the state or per IRS regulations (IRS Publication 463).

[Go to chapter table of contents](#)

[Go to main table of contents](#)



10.12.2.3 Rental Cars

Regulations vary for rental cars based on whether the travel is in-state or out-of-state.

- The trip optimizer should be used when renting from a commercial carrier.
- Per state statute for in-state travel, reimbursement for a commercial rental car is limited to the actual cost of the rental, not to exceed the established per mile rate based on the official mileage distance between points of travel per GPS distances or actual odometer mileage readings.
 - Typically, the cost of the rental car exceeds the mileage reimbursement cost on low mileage trips
- If driving out of state, state payment for a rental car, including for gasoline and other related costs, may not exceed the cost of coach/economy airfare, including baggage, parking fees and transportation costs, in the vicinity of the event. This comparison must be based on documented fares and included with the travel claim.
- In general, rental cars are not considered reimbursable for travel in the vicinity of the event unless a rental car was justified as the mode of transportation for the entire trip. However, if the cost of a rental car plus parking is less than the cost of a taxi or available shuttle, a rental car may be justified. Refer to the following section for additional information.

10.12.3 Travel in the Vicinity of the Event

Charges for business travel in and around the local area of the point(s) of travel by normal transit conveyances, such as taxi, Uber, shuttle or subway, may be reimbursed under the following limitations:

- Charges are allowed between the airport and the hotel or location of the event or meeting, as well as to and from a meeting or conference site located separately from the hotel or lodging facility. For any other fares, the business purpose of the fare must be clearly documented in detail on the travel claim.
- Courtesy shuttles should be used when available.
- In general, rental cars are not the most efficient means of travel in the vicinity of the event unless a rental car was justified as the mode of transportation for the

[Go to chapter table of contents](#)

[Go to main table of contents](#)



entire trip. However, if the cost of a rental car plus parking is less than the cost of a taxi or available shuttle, a rental car may be justified.

- The specifics of a trip may justify a rental car.
- When a rental car is used, any personal miles must be tracked. The reimbursement will be reduced by the percentage of personal miles used.
- Use of a rental car requires agency director approval.
- Reimbursement for transportation expenses for travel between an optional lodging location and the designated hotel, motel or other public lodging where the object of travel is conducted shall be allowed but not to exceed the cost of the difference between the optional lodging and the designated lodging. ([74 O.S. § 500.9.C](#))
- Fares must be itemized on the travel voucher, and a receipt for any charge of \$25 or more must be attached to the travel voucher.
- Fares for in-state travel shall be reimbursed only upon justification of the necessity of such service.
- Tips for drivers of transit conveyance may be reimbursed up to 20% of the fare. Per diem allowances are intended to cover any additional tip or tips for other services.

10.12.4 Insurance on Vehicle (Rental and Personal)

Travelers and individuals responsible for travel arrangements should be aware of the following guidelines and regulations for vehicle insurance:

- OMES Risk Management provides tort liability protection in accordance with the GTCA for all employees of the state who are conducting state business in another state. This protection provides commercial general liability as well as auto liability coverage when employees are conducting state business. This only covers liability for damage to another vehicle.
- If an employee rents or leases a vehicle to use on state business, whether in the state or outside of the state, including travel abroad, OMES Risk Management **strongly recommends** the employee purchase the vehicle physical damage insurance offered by the car rental company. The fee for this coverage is part of the rental cost of the vehicle and should be reimbursable as a travel expense.
- Failure to purchase this coverage may result in a personal liability for the

[Go to chapter table of contents](#)

[Go to main table of contents](#)



individual renting the vehicle if there is damage to that vehicle. Employees with any questions or concerns about this issue should contact OMES Risk Management.

Note: Physical damage insurance is not necessary for vehicles rented through the statewide rental car contract since it is already included in the contract.

- OMES Risk Management provides coverage protecting employees of the state traveling on state business to a foreign country.
 - The policy of insurance contains restrictions against travel to certain foreign countries with which the United States has trade or economic sanctions. Coverage restrictions may apply to other countries as well.
 - Agencies, colleges and universities must report any foreign travel to OMES Risk Management well in advance of any such travel in order for Risk Management to provide employees with vital information related to insurance.
 - Some foreign countries require the purchase of auto liability insurance from locally admitted insurance providers.
 - Contact OMES Risk Management for more information related to this issue.

10.12.5 Privately-Owned or Chartered Airplane

Transportation costs for travel by privately-owned or chartered airplane in lieu of privately-owned automobile may be reimbursed in an amount which, when added to reimbursement for meals and lodging expenses for the trip, does not exceed automobile mileage plus meals and lodging expenses. ([74 O.S. § 500.6](#))

Whenever a privately-owned or chartered airplane is used for out-of-state travel in lieu of a commercial airline, reimbursement of expenses shall be limited to not exceed the cost of a single-coach/economy airplane ticket. If more than one person traveled, reimbursement of each person's pro rata share of the cost of the chartered airplane shall not exceed the cost of a single-coach/economy class airplane ticket.

State law prohibits the use of any aircraft owned, leased, chartered or operated by the state in the following situations:

- If the event is in support of or opposition to a political party or candidate.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- If the traveler is receiving compensation related to the travel other than the salary the person receives from the state.
- If the event charges an admission fee. Some exceptions apply. Refer to [74 O.S. § 500.6A](#).

10.12.6 Travel Use Log – Flight Service

The [OMES Travel Use Log – Flight Service](#) form must be completed in its entirety for all flights using an aircraft owned, leased, chartered or operated by the state ([74 O.S. § 500.6A](#)). Statute requires the inclusion of very specific information, signatures and reporting on this form. Any agency using this method of transportation should be familiar with this statute.

10.13 Registration

Registration charges in connection with attending workshops, conferences, seminars, etc., are travel-related expenses regardless of whether the person is in travel status as defined for reimbursement of meals and lodging expenses. These charges may be paid directly by the agency or may be reimbursed to the traveler.

- When seeking reimbursement for such charges, the registration must be itemized and listed under the miscellaneous category on the travel claim. In addition, the expense must be supported by a paid receipt or other evidence confirming that the expense was paid.
- Invoices for registration fees paid directly by the agency must show the name and date(s) of the conference, workshop, meeting, etc. In addition, the miscellaneous voucher jacket should include the name(s) of the person(s) who attended, purpose of travel and cross-reference number to the related travel voucher(s), if applicable and available.
- Payment for direct purchase of registration should be encumbered through the agency's issued purchase order or Authorization for Purchase.
- The correct object of expenditure account code to use for direct payment of registration fees is 522150, Registration – Agency Direct.

Any provided meals result in a reduction in the per diem payment as discussed in the Per Diem section of this chapter

[Go to chapter table of contents](#)

[Go to main table of contents](#)



10.13.1 Optional Activities with Separate Charges

In general, optional activities, such as social or recreational activities for which there is a charge separate from the registration fee, are not allowed state expenditures. However, the additional cost of business-related optional activities may qualify for reimbursement or agency direct payment as a miscellaneous expense if the expenditure is business-related and essential to and necessary for the purpose of travel. For example, a networking reception on a conference agenda would be allowable but a golf tournament would not. Proper documentation of the business purpose must be included with the travel claim.

10.14 Miscellaneous Travel Expenses

Authorized and approved general miscellaneous travel expenses may be reimbursed based on itemization on the travel voucher form. These expenses must be listed separately under the miscellaneous expense category on the travel voucher.

- To qualify as an allowable miscellaneous travel expense, the purchased item or service must be clearly connected with the purpose of travel and not otherwise required to be grouped in another category of travel expense.
- The claim must document a clear business reason for the expense.
- Purchases and charges of a personal nature, such as telephone calls to family or friends, reading materials, over-the-counter medicines, non-business transportation, etc., are included in the per diem and are not reimbursable expenses.
- Reimbursement of general miscellaneous travel expenses may include:
 - Parking and toll fees.
 - Necessary business communications (i.e., telephone, postage, fax, etc.).
 - Airline baggage fees.
 - Baggage handling for non-personal equipment and materials.
 - Rent of a meeting room to transact official state business.
 - Insurance fees when renting an automobile.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- Necessary laundry and cleaning services (when such expenses are approved for travel extending seven days or longer, or when required in emergency situations).
- Emergency and other expenses (excluding personal expenses) incidental to the purpose of travel.
- Gas and oil when a government-furnished vehicle or contract rental car is approved and authorized for travel.
 - A Comdata card should be used for government vehicles; justification is required when the card is not used.
- Commission charges for the conversion of currency for travel in a foreign country.
- Passport fees; visa fees; costs of photographs for passports and visas; costs of certificates of birth, health and identity; and costs of affidavits and charges for required inoculations, only when traveling abroad on state business.

10.15 Expenses Incidental to Travel by Persons with a Disability

(Ref.: Americans With Disabilities Act (ADA) of 1990; Rehabilitation Act of 1973, as amended, 29 U.S.C. 701, et seq.). Payment may be authorized for extraordinary expenses incurred in connection with travel by persons with a disability as defined by law.

- The term employee/official with disability means an employee who has a disability as defined in and as otherwise generally covered under the Rehabilitation Act of 1973, as amended.
- For reimbursement, such expenses must be approved and authorized by the agency's controlling board or agency head.
- The following statement must be included on the face of the travel claim and signed by the approving authority: "REASONABLE ACCOMMODATIONS FOR EMPLOYEE/OFFICIAL WITH DISABILITY AS APPROVED BY: (Authority)."
- Expenses allowed may include:
 - Transportation, lodging and subsistence expenses (as authorized by the STRA) incurred by an attendant or family member who is approved and authorized to accompany an employee requiring the assistance of an attendant. A separate travel claim must be filed by the attendant with cross-reference to the employee's official travel claim.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- Cost of specialized transportation for the employee to, from or at the point(s) of travel.
- Cost of specialized services provided by a commercial carrier necessary to accommodate the employee's disability.
- Costs incurred as a direct result of the employee's disability for baggage handling in connection with public transportation or at lodging facilities.
- Cost of renting or transporting a wheelchair.

10.16 Actual and Necessary Travel Reimbursement Procedures

The SSTR, various other laws, and certain grants and contracts provide for reimbursement of the actual and necessary cost of meals and lodging in certain limited circumstances. In these cases, the GSA lodging rates and per diem rates may be replaced with the actual lodging or meal cost. In certain situations, these costs may include costs related to an individual other than the traveler. Other allowed travel costs generally follow the procedures discussed throughout this chapter.

10.16.1 Grant Agreement Provisions for Actual and Necessary Expenses

[74 O.S. § 500.9A](#) provides:

“Per diem payments, travel and other actual and necessary expenses may be paid if same is provided for in any contract or grant.”

If an agency receives monies from outside sources under the terms and conditions of a contract or grant agreement entered into under state statutory authority, that agency may expend amounts received by the grant to pay for reimbursement of related travel expenses at the actual cost, as provided in the contract or grant agreement. However, if the contract or grant agreement simply provides the availability of amounts without stipulation of how they are to be expended or accounted for, reimbursement of travel expenses shall be subject to the standard provisions of the STRA.

[74 O.S. § 500.9.F](#) provides:

“Reimbursement for meals and lodging incurred in official travel in areas outside

[Go to chapter table of contents](#)

[Go to main table of contents](#)



of the United States to implement the objectives of contracts, grants, agreements or gifts for which funds from these sources are furnished shall be reimbursed from said funds at actual cost not to exceed the amount authorized for United States Government employees in its periodical publication titled “Standard Regulations (Government Civilians, Foreign Areas), Department of State, Washington, DC.”

Travel vouchers for payment of expenses filed under provisions of the preceding referenced statute must bear on the face or back of the travel voucher the following applicable certification notations signed by the agency’s fiscal officer or contract and grant administrator:

“I certify this voucher complies with the provisions of [74 O.S. § 500.9.A](#) (or [500.9.F](#)) and payment is authorized under terms or agreement identified as _____
_____ (Number/Name of contract, grant, gift or other agreement)
_____.

(Signature of Certifying Officer)”



10.16.2 Actual and Necessary Expenses for Congressional and Federal Meetings

[74 O.S. § 500.9.D](#) provides:

“State officers and employees who have been required to attend hearings or meetings of any congressional committee or subcommittee or any federal agency, board or commission shall be reimbursed for their actual and necessary travel and lodging expenses; however, the agency head must approve any claims in connection with such expenses.”

The agency head must approve (sign) the travel voucher form for payment of expenses.

10.16.3 Actual and Necessary Expenses for International Development

[74 O.S. § 2009.1](#) provides:

“The Governor, Lieutenant Governor and their staffs shall be reimbursed for actual and necessary travel expenses when incurred in implementing duties relating to international development. Employees of other state agencies designated by the Governor shall be reimbursed for actual and necessary travel expenses as authorized by the Governor, when incurred in implementing duties relating to international development.”

For reimbursement purposes, vouchers for travel expenses submitted by employees of other state agencies performing travel under this authority must be supported by a letter of authorization from the governor.

10.16.4 Actual and Necessary Expenses for Governor and Lt. Governor

[74 O.S. § 500.20](#) states:

“The Governor of the State of Oklahoma is hereby authorized reimbursement for all actual and necessary travel expenses incurred when on official business of the state. Such actual and necessary expenses shall include the subsistence and transportation expenses of the Governor’s spouse when accompanying the Governor on official business of the state, or when attending an official function

[Go to chapter table of contents](#)

[Go to main table of contents](#)



at the request of the Governor. The provisions of this section shall also apply to the Lieutenant Governor, the Lieutenant Governor's spouse, and the Governor's personal assistant."

10.16.5 Actual and Necessary Expenses for Specific Agencies and Purposes

[74 O.S. § 500.18](#) lists certain agencies with exemptions from the STRA and allows actual and necessary expenses of lodging and meals for specific purposes of travel. Some of these exemptions have attached requirements, such as obtaining three phone bids for lodging. The requirements differ by agency. If claiming actual and necessary expenses under one of these exemptions, review the exemption carefully to ensure all requirements are met.

10.16.6 Actual and Necessary Travel Claim Submission

The SSTR and other applicable laws that provide exceptions or exemptions to the standard travel procedures on the basis of actual and necessary expenses are very specific. Vouchers for payment of travel expenses on the basis of actual and necessary reimbursement are generally filed using [OMES Form 18, Actual and Necessary Expense Travel Voucher](#).

- When the actual and necessary approach is used, the reference citation (such as statute section or contract number) of the statute, grant or contract providing the specific authority to claim the actual cost of meals and lodging must be shown on the travel claim. An information space is provided at the bottom of the travel form for this purpose.
- The employee must itemize all expenses for which reimbursement is claimed.
- The Actual and Necessary Travel Voucher([OMES Form 18](#)) is designed for itemizing each meal claimed. If preferred, the traveler may use [OMES Form 18-1, Daily Record for Actual and Necessary Travel Expenses](#) to itemize meals and other expenses and attach it to Form 18. If using Form 18-1, the totals should be entered onto Form 18.
 - [Form 19](#) may be used if the actual and necessary method is only used for lodging. The authority for the actual and necessary reimbursement must be cited on each line item for which this method is used.
 - The claims for a travel event may be separated using [Form 18](#) for actual and necessary meals reimbursement and [Form 19](#) for other expenses.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- To receive actual and necessary reimbursement for **meals**, [Form 18](#) must be used.
- If two claim forms are used, they must both include a cross-reference to the other and a copy of the related claim.
- Receipts for any actual and necessary expenses claimed for the traveler or for other individuals as authorized must be attached to the travel claim.

10.17 Cancellation of Prepaid Trip

If any payment or deposit for hotel, registration or other travel expenses has been prepaid under an authorized reason for advance payment and the trip is cancelled, reimbursement to the traveler for amounts paid may be allowed only if:

- The travel is canceled for legitimate reasons as documented by the approving authority.
- The prepaid amount is not returnable/refundable to the employee. If a portion of the amount (e.g., 90%) is returned to the employee, only the remaining 10% of the expense amount may be reimbursed.

Vouchers for such reimbursements shall be filed on [OMES Form 15A – Claim Jacket Voucher Form](#) with appropriate paid receipts. In addition, the payment must be coded with Expenditure Account 553150, Indemnities (Loss). Certifications from the agency approving officer and from the employee documenting the employee's loss as a result of the cancellation must be included with the voucher.

10.18 Expenses Incurred Outside of Travel Period

Ordinarily, expenses incurred outside of the period of travel shall not be allowed in connection with the stated purpose of travel. However, incidental expenses that occur before or after the travel period that are consequential to completion of the purpose of travel may be reimbursed as related trip expenses; e.g., passport application fees for travel abroad, film processing charges, etc. The connection of the trip to the expense must be clearly defined on the travel claim.

10.19 Receipts and Documentation of Travel Expenses

A receipt or other verifiable documentation is required for reimbursement of any travel

[Go to chapter table of contents](#)

[Go to main table of contents](#)



expense of \$25 or more. Reimbursement of travel expenses for which a receipt is required shall be based on evidence that the expense was **paid**. Evidence of payment may be documented with:

- A receipt or statement showing zero balance due.
- A receipt showing an amount charged to the employee's credit card.
- A credit card statement or credit card receipt.
- A statement from the vendor indicating the expense was paid in full.

When copies are submitted, original receipts must be made available to OMES upon request.

Required receipts include the following:

- **Lodging** – Receipts for lodging showing the number of guests charged, single room rate charged, itemized list of all charges billed and acknowledgment or verification of payment. A receipt without a zero balance is acceptable if the lodging receipt shows a credit card was used to secure the payment.
- **Miscellaneous expenses** – Receipt for any miscellaneous expense item in an amount of \$25 or more, including any sales tax associated with the purchase.
- **Registration/Tuition** – The paid receipt issued by the supplier or agency sponsoring the object of travel. The receipt must include an itemized list of all charges and acknowledgment or verification of receipt of payment.
- **Common Carrier Passenger's Ticket Receipt** – The passenger's ticket receipt issued by the common carrier agent, e.g., airline, rail, bus, etc. At a minimum, the passenger's ticket receipt should show the passenger's name, number of seats/passes charged, travel class, destination points and amount.
- **Hire of Travel Conveyance** – The paid receipt acknowledged by the supplier for the rent or lease of an automobile, a transport truck, etc. Also, the paid receipt for purchases of fuel (e.g., gas, oil, etc.) and payment for other purchases used in the operation of a rental or leased automobile. Receipts for leased or rented motor vehicles should show all charges paid and indicate miles driven.
- **Meeting Room Rental** – The paid receipt from the supplier for the rent of the room for

[Go to chapter table of contents](#)

[Go to main table of contents](#)



business purposes when authorized.

- **Laundry and Cleaning** – The paid receipt from the supplier for the cleaning of clothing when authorized for extended trips of more than one week.

10.19.1 Lost or Unavailable Receipts

If a receipt or other documentation is not available for a charge of \$25 or more, the maximum that can be claimed on [Form 19](#) for that expense is \$25.

10.20 Travel Arrangement and Ticket Changes

Charges incurred for the exchange of travel tickets or by a change in transportation schedules may only be reimbursed or paid by the state if there is a true business or emergency reason and the change is advantageous to the state.

- Costs associated with changes made for the personal convenience or benefit of the employee may not be reimbursed, and if the agency pays directly for those costs, the employee must reimburse the agency or subtract this cost from any expense reimbursement related to the travel.

10.21 Sales Tax Non-Exempted for Travel

Sales of tangible personal property and services to state agencies are exempt from Oklahoma sales tax. However, sales to individuals who are employees of the state are not exempt from such tax unless the sale is billed directly to the appropriate state agency or the purchase is made by means of a properly completed government purchase order.

- If an agency makes a direct payment for lodging or other travel expenses, no sales tax should be applied for in-state travel.
- If an employee is paying for lodging or other travel expenses, sales tax applies and may be reimbursed.
- Sales tax applies when traveling out of state.

10.22 Package Plans

A package plan is one in which the agency contracts with another party, typically the host of the event, to provide education, lodging, meals and transfers (or any combination of travel

[Go to chapter table of contents](#)

[Go to main table of contents](#)



costs) for one contract price.

[74 O.S. § 500.2](#) authorizes the direct contracting and direct payment of meals and lodging, but at a rate not to exceed the total daily rate provided in the STRA. In addition, [Section 500.8](#) authorizes payment of meals, incidentals and lodging as package plans, based upon a receipt, but also at a daily rate not to exceed the total daily rate provided in the STRA.

- Package plans which include other related travel costs, such as transportation and registration costs, will be accepted.
- Lodging in a package plan typically meets the requirements for designated lodging.
- Since the reimbursement/direct payment amount cannot exceed the STRA daily rate, costs must be separated by type on the reimbursement form, or on the PO and voucher if directly paid by the agency. The agency should obtain a breakdown of costs from the sponsor if possible.
- Per diem may still be owed to the employee depending on the number and cost of meals provided in the package plan. The law restricts payment for a trip to no more than the STRA rate. Therefore, under a package plan, the per diem calculation would be the standard STRA per diem rate less the actual cost of meals provided in the package plan.
- The state may not pay meal costs over the STRA per diem rate. When the daily cost of meals in a package plan is greater than the STRA rate, the traveler is responsible for the additional cost. Agencies should not pay directly for costs over the STRA rate because it will result in the need to seek reimbursement from the traveler.
- When the cost breakdown is not known, the costs should be broken down as follows:
 - Lodging at the STRA rate or designated lodging rate if applicable.
 - Meals at the STRA per diem rate.
 - Any remainder should be allocated between other costs, such as transportation and registration.
 - Attach the receipt to the voucher and provide the allocation used with a statement that the breakdown of costs was not known.
 - For assistance in allocating costs within a package plan, contact OMESTPTravel@omes.ok.gov.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



10.23 Travel Voucher Direct Deposit

[74 O.S. § 500.37](#) allows an employee enrolled in payroll direct deposit to receive travel voucher reimbursement via direct deposit. The direct deposit of travel is now required by legislation that reads, *“Payments disbursed from the State Treasury shall be conveyed solely through an electronic payment mechanism”* and this applies to all payments to employees. ([62 O.S. § 34.64](#))

- Employees who are traveling on state business for the first time must be added to the state supplier file by the agency.
 - OMES runs a daily job to compare and update the banking information from the payroll system to the employee’s record in the supplier file.
 - If these steps do not happen before the travel claim is processed, the reimbursement will be made through a paper warrant.
- Voucher payment information will be forwarded to the Office of the State Treasurer for the creation of an automated clearinghouse/direct deposit (electronic funds transfer) transaction.
- Travel vouchers paid by ACH/direct deposit (EFT) will be deposited into the employee’s bank account one business day after OMES has submitted the payment request to OST.
 - The employee will receive a notice of deposit via email.
- Cancellation of these transactions is **not** possible; therefore, if a state agency needs to recall an ACH travel item, the agency must prepare an [OMES Form EWC](#) and submit it to OMES Transaction Processing. The form will be reviewed and then forwarded to the OST for processing.
 - A recall must be initiated within five business days of the day the reimbursement is deposited in the employee’s account.
 - Issuance of a recall does not guarantee the monies will be recovered.
 - ACH transactions may be returned for various reasons, such as a closed account.
 - In either a recall or return situation, OST will deposit any monies recovered into the agency’s clearing account. If the state agency does not have an ACA, OST will deposit these monies into the ACA maintained by OMES for the processing of refunded

[Go to chapter table of contents](#)

[Go to main table of contents](#)



payroll ACH/direct deposit transactions. OMES will then arrange to pay the employee or the state agency.

- General questions concerning a travel reimbursement paid by ACH/direct deposit should be referred to OMESTPAccountsPayable@omes.ok.gov.

10.24 Special Statutory Provisions for Direct Agency Purchases

[74 O.S. § 500.2](#) grants certain exemptions and authorizations to specific agencies for specific purposes. Agencies paying for travel-related expenses under these exemptions must cite the exemption on the travel claim. Any expense not specifically exempted will be subject to the procedures set forth in this manual.



Chapter 11: Reconciling and Reporting

Table of Contents

11.1	Introduction	214
11.2	Clearing Account and Special Account Reconciliations – REQUIRED	214
11.2.1	Instructions for Completing Forms 11 and 11a– Agency Clearing Account (ACA) and Agency Special Account (ASA) Reconciliation	215
11.3	Payroll Withholding Account Reconciliation – REQUIRED	217
11.3.1	Detailed Instructions for Reconciling Payroll Withholding Funds	217
11.4	Reconciliation of Summary of Receipts and Disbursements with the Allotment Budget and Available Cash Report – REQUIRED	217
11.4.1	Transactions Outside of Open Periods	218
11.4.2	End of Month Transactions	218
11.5	Report/Query Review	218
11.6	Reporting by Agencies	220
11.7	Central Reporting – Agency Responsibility	220
11.7.1	Information for ACFR	220
11.8	ACFR Reporting by State Agencies	221
11.8.1	General Fund Agency – Unaudited	222
11.8.2	General, Permanent or Proprietary Fund Agency – Audited	222
11.8.3	Externally Audited Agency	223
11.9	GAAP Conversion Packages	223
11.10	Financial Reporting Packages for Audited Agencies	224
11.11	Federal Reporting and Grant Reporting	225
11.12	CMIA Annual Report and Treasury State Agreement	226

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- 11.13 Tax and Other Regulatory Reporting – IRS Forms W-2 227
 - 11.13.1 W-2 Forms 227
 - 11.13.2 W-2 Corrections 228
- 11.14 IRS Form 1099 228



11.1 Introduction

Reconciling is defined as the process of comparing two different sets of records, usually from two different sources, to make sure they are in agreement. Certain reconciliations are required by statute, some are required by state accounting policy, and others are recommended as best practice for managing an agency's finances. The State Accounting System provides numerous reports that are available to agencies as management tools. These reports are listed in [Appendix 5 – Common Reports and Queries](#).

This chapter will address required and recommended reconciliations as well as selected reports that agencies should be reviewing on a regular basis.

11.2 Clearing Account and Special Account Reconciliations – REQUIRED

State statute requires that agencies reconcile agency clearing accounts and agency special accounts on a monthly basis. The monthly reports shall be submitted on [OMES Form 11](#) for agency clearing accounts and [Form 11A](#) for agency special accounts. Each of these reconciliations consists of four primary components:

- A summary of receipts and disbursements per the agency's books by receipt and expenditure codes. The receipts and disbursements allowed in these class fundings are very restricted. The only disbursements allowed in clearing accounts are:
 - 539110 Payments for fees charged by the treasurer.
 - 553190 Refund of overpayments (including EFT returns on supplier payments).
 - 561210 Taxes remitted to the Oklahoma Tax Commission.
 - 562150 Transfers to treasury class fundings (the General Revenue Fund and other special and continuing funds) or outside accounts using vouchers.
 - 562120 Transfers to operating class fundings (the General Revenue Fund and other special and continuing funds) using deposit transfers.
 - 562130 Transfers to depository class fundings (agency special accounts) using deposit transfers.
- Confirmation of the ending cash and investment balance.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- A reconciliation of the agency's records with the Office of the State Treasurer records, with an explanation of any discrepancies.
- A reconciliation of the agency's records with the State Accounting System.

All reconciling items should be documented. Plug numbers are not acceptable. If there is a remaining unreconciled amount, it should be listed as such.

The forms must be signed by the chief fiscal officer of the reporting agency and filed with the Office of Management and Enterprise Services not later than the 20th day of the following month.

Note: *While reconciliation is not due until the 20th, required deposits/transfers to state appropriated funds must be made by the second Monday of the following month.*

11.2.1 Instructions for Completing Forms 11 and 11a– Agency Clearing Account (ACA) and Agency Special Account (ASA) Reconciliation

The following information is required on [Form 11](#) and [Form 11A](#):

- Agency information at the top of the form.
- Section A: Total receipts per the agency's books and total vouchers written per the agency's books. These should be summarized by allowed revenue and expenditure codes.
- Section B: Balance Verification per Agency Records.
 - Beginning Cash Balance: Enter the amount of the prior month's ending cash balance.
 - Add Net Receipts: Enter the total receipts recorded in Section A.
 - Less Net Disbursements: Enter the total disbursements recorded in Section A.
 - Ending Cash Balance = Beginning Cash Balance + Net Receipts - Net Disbursements.
 - Ending Cash Balance must equal Section C Adjusted Treasurer's Cash Balance.
 - If the ASA has an agency-directed investment, it is included in Section B

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- Section C: Reconciliation – Treasurer’s Statement to Agency Records.
 - Account Balance per Treasurer: Enter the account balance provided by the Office of the State Treasurer in the *Treasurer’s Activity Statement*.
 - Deposits in Transit: Enter the amount of deposits recorded on agency books that have not been recorded by the Office of the State Treasurer.
 - Outstanding Vouchers: Enter the amount of vouchers written but not redeemed by the Office of the State Treasurer.
 - Adjustments: List necessary adjustments. If additional space is required to explain adjustments, please attach documentation.
 - Adjusted Treasurer’s Cash Balance = Account Balance per Treasurer + Deposits in Transit - Outstanding Vouchers + or - Adjustments.
 - The Adjusted Treasurer’s Cash Balance must equal Section B Ending Cash Balance.
- Section D: Reconciliation of Agency Records with the State Accounting System.
 - PeopleSoft Cash Balance from *Summary of Receipts and Disbursements* – Enter the ending cash balance for the month being reconciled from the SRD Report. (Include a copy of the SRD Report with [Form 11](#) or [Form 11a](#).)
 - Reconciling Items – Enter any reconciling items not posted in the PeopleSoft system. Common reconciling items include:
 - Payments not entered into the State Accounting System (included in Section A).
 - Outstanding deposits or deposit corrections.
 - Outstanding deposit transfers.
 - Provide documentation for reconciling items. Reconciling items should clear within one month.
 - The reconciled cash balance must equal Section B line four and Section C line five.
- Signature and Title – Chief Fiscal Officer: The agency chief fiscal officer must sign and date this report verifying its correctness and accuracy.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



11.3 Payroll Withholding Account Reconciliation – REQUIRED

Each agency must reconcile the Payroll Withholding Fund. Withholdings are deducted from employees on behalf of third-party suppliers and must be paid in a timely manner. Balances in the Payroll Withholding Fund that do not clear can represent underpayments, overpayments or miscoded payments. Since January 2004, the Payroll Withholding Fund has been numbered 994; any other 99X class fundings should have a zero cash balance. If a balance or a deficit exists, then the details of the class funding should be reviewed and corrected. Any 994 balance should represent timing differences for recently withheld payroll amounts that have not been paid to the suppliers and should be supported by reconciliations.

11.3.1 Detailed Instructions for Reconciling Payroll Withholding Funds

- Run the OCP_PR_WH_ACCT_BAL_DETAIL query through the current date using class 99400. The query lists the PY and AP journals that comprise the payroll withholding account balances for the 633XXX accounts, and the sum of these transactions should agree with the balance on the Allotment Budget and Available Cash report.
- If the query does not agree, rerun the query using the three-digit 994 class funding to select vouchers that may have been incorrectly recorded with the three-digit rather than the five-digit class.
- Run a pivot table on the query results summarizing the entries by year, period and account number to identify differences.
- Double clicking a cell within the pivot table will provide the AP and PY journal entry detail for the summarized differences.
- The voucher detail for the AP journal IDs can be obtained by navigating to Accounts Payable > Review Accounts Payable Info > Vouchers > Journal Drill Down (refer to [COR118 manual, page 14.](#))
- The payroll detail for the PY journal IDs can be obtained from State Payroll System RPT00234 – Deductions Register. The payroll department can run the report by selected pay periods. RPT00095 – Deduction by Confirm Date can also be run using a payroll completion date range.

11.4 Reconciliation of Summary of Receipts and Disbursements with the Allotment Budget and Available Cash Report – REQUIRED

The Summary of Receipts and Disbursements (SRD) report is a recap of General Ledger

[Go to chapter table of contents](#)

[Go to main table of contents](#)



journal activity that affects cash account 101000. The Allotment Budget and Available Cash (ABC) report reflects the available cash balance. These two reports may not agree with each other due to timing differences, but they should be reconciled at least monthly. Both deposit and disbursement transactions affect the SRD report in the period they are posted from the subsidiary ledger to the general ledger. The ABC is updated when transactions budget check. Differences typically include vouchers that have budget checked but not paid, and the difference between the cash balance reflected on the two reports is often the Accounts Payable balance shown on the SRD report. If that is not the case, it could indicate that items may not have posted correctly in the State Accounting System. If an agency has an unknown difference between the reports, the agency should contact the OMES Service Desk and request assistance.

11.4.1 Transactions Outside of Open Periods

Transactions dated outside of open periods often cause discrepancies between these two reports. OMES only leaves two monthly periods open for processing disbursements. If an agency dates a transaction with a period that is not available, the transaction will error out and not process. If the error is resolved in a subsequent month, the SRD will be affected in the month in which the error is resolved, while it may have hit the ABC when originally budget checked.

11.4.2 End of Month Transactions

Vouchers that are prepared and budget checked at the end of a month but not processed through Transaction Processing until the following month will cause a discrepancy. To avoid these end-of-month discrepancies, agencies should submit transactions three days prior to month end.

11.5 Report/Query Review

Each agency should run and review certain reports daily, monthly, quarterly and annually. [Appendix 5](#) contains a comprehensive list of available reports and their function. This section will address only certain reports that require action on the part of the agency. Each agency should review the complete list for reports that will assist in their financial management.

Daily Reports

- Vouchers in Recycle Status – Informs an agency of vouchers that would not process.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- Budget-Checking Error – Informs an agency of vouchers that would not process.
- Match Exceptions – Informs an agency of vouchers that would not process.
- Vouchers Not Posted – Used to reconcile SRD to ABC.

Monthly Reports

Summary Data

- Allotment Budget and Available Cash Balance from Agency (ABC) – Agencies usually run this daily, but it should at minimum be run at the end of each month.
- Summary of Receipts and Disbursements (SRD) – This report should be reconciled to the ABC report on a monthly basis.
- Miscellaneous Inter/Intra-Agency – This shows payments received from other agencies and the manner of such payments so they can be recognized in the agency's clearing account.

Miscellaneous Vouchers Data

- Statutory Cancellations by Agency and 36-Month Statutory Cancellations – Agencies should review these reports to determine if any vouchers require follow-up or reissue. After 36 months, such vouchers cannot be reissued.
- Month-End Outstanding Warrants – Agencies should review this report to determine if action is needed before a warrant is escheated.

Encumbrance Documents

- PO Budget-Checking Errors – Agencies should review this report to identify purchase orders in error status.

Transfers and Adjustments

- Lapse Fund Advance Notice Reports – Once appropriated funds lapse, agencies lose the money permanently, so it is very important for agencies to review this report and make the appropriate adjustments to ensure that the money is used before the lapse date.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



Quarterly Reports

- 1099-MISC Tax Information Report – Agencies should review this report at least quarterly and make the appropriate corrections to vouchers or supplier information so that year-end reporting is correct.

Most of these reports and queries can be run in CSV file format or with Query Viewer in the State Accounting System to obtain the data electronically.

11.6 Reporting by Agencies

Each agency has external reporting requirements specific to the agency that depend on the agency's mission and partners. Several financial reports are required to be issued on a monthly basis for reporting to and reconciling with OMES or the Office of the State Treasurer as addressed earlier in this manual.

11.7 Central Reporting – Agency Responsibility

OMES prepares various reports that require significant input and effort by agencies, including the Annual Comprehensive Financial Report (ACFR) and the Schedule of Expenditures of Federal Awards.

11.7.1 Information for ACFR

As mandated by legislation, the state prepares an Annual Comprehensive Financial Report. Generally Accepted Accounting Principles (GAAP) state that every governmental unit should prepare and publish an ACFR as a matter of public record. The Governmental Accounting Standards Board (GASB), an accounting and financial reporting standard-setting body for governmental entities, has stated that the ACFR is “the official annual report of a government.”

The goal of an ACFR is to provide the constituency and related users with relevant financial performance information about the state through an established process that ensures accountability and credibility. The ACFR achieves this through:

1. Comparing actual financial results with legally adopted budgets.
2. Assessing financial conditions and results of operations.
3. Assisting in determining compliance with finance-related laws, rules and

[Go to chapter table of contents](#)

[Go to main table of contents](#)



regulations.

4. Assisting in evaluating efficiency and effectiveness.

The state ACFR must be completed by Dec. 31 of each year, six months after the June 30 fiscal year end. Each state agency finance officer is an important contributor to the successful completion of the ACFR. This effort requires significant coordination with all state agencies and the State Auditor and Inspector. Only through this confluence of data and effort by all state agencies can the ACFR be completed on a timely basis.

The State of Oklahoma ACFR has been recognized for excellence in financial reporting by the Government Finance Officers Association (GFOA). The GFOA is an independent, professional association of state/provincial and local finance officers of the United States and Canada that is dedicated to the sound management of government resources. The GFOA has over 16,800 members and has served the public finance profession since 1906. The GFOA sponsors a rigorous award program that provides a Certificate of Achievement for Excellence in Financial Reporting to those institutions that conform to the highest standards of financial reporting. The state ACFR has received this award every year since 1996 and will continue to strive to achieve this award each year.

The largest component of the state ACFR is the General Fund, a GAAP fund type classification. Most state agencies are part of the General Fund.

11.8 ACFR Reporting by State Agencies

The OMES Financial Reporting Unit (FRU) must submit a GAAP compliant set of financial statements for the General Fund to the State Auditor and Inspector (SA&I) around Oct. 31 of each year.

POINT OF EMPHASIS: *This Oct. 31 date is critical because it is essential to provide the SA&I sufficient time to perform audit procedures in accordance with applicable professional audit standards. Consequently, any delay by agencies regarding their component of the state ACFR jeopardizes the timely completion of the auditing of all state financial statements.*

Oct. 31 is also a significant due date for agencies that have external audits. All agencies that are audited externally or separately, **including higher education institutions**, must

[Go to chapter table of contents](#)

[Go to main table of contents](#)



have the final audit report to OMES by this date. Although the audit of your agency may be completed by this date, a large number of audited agencies must be recorded, aggregated, summarized and reviewed by the SA&I within a short period of time in order to prepare the state ACFR in a timely manner. Consequently, meeting the Oct. 31 due date with the final report (after audit committee approval, if necessary) is critical for timely completion of the state ACFR.

Higher education institutions that borrow monies by the issuance of debt through the Oklahoma Capital Investment Authority (OCIA, State Agency 105) must meet certain deadlines outlined in [70 O.S. § 3980.10](#). Their audited financial statements must be completed within 120 days after the close of the fiscal year, or approximately Oct. 31, each year.

Every agency that is a part of the state financial reporting entity is included in the state ACFR. The size and complexity of each agency affects the magnitude of financial data that must be collected in order to meet GAAP requirements. Agencies involved in complex transactions such as bond issues, leases and federal grants will typically have greater financial reporting requirements. There are several types of agency reporting structures, and each agency will fit one of these classifications.

11.8.1 General Fund Agency – Unaudited

This type of agency is the most common classification. An unaudited general fund agency does not have a separate audit report issued (although this does not mean the SA&I will not perform procedures), or it may have an outside audit performed, but this outside audit is not completed by the required date of Sept. 30 for inclusion in the state ACFR. Agencies that fit within this classification may also have other fund types, such as agency funds, but the general fund has the earliest deadline and represents the majority of state agencies. These agencies will typically receive one or more GAAP conversion packages to complete for inclusion in the state ACFR.

11.8.2 General, Permanent or Proprietary Fund Agency – Audited

Only a limited number of agencies fall within this classification. Certain agencies have audits performed by independent external auditors and have their audit completed by the Sept. 30 due date for submission to OMES and inclusion in the ACFR. Several agencies may also have independent audits, but these audits are not completed in time for inclusion in the ACFR. Agencies within this classification may also have other fund types, but the Sept. 30 due date only relates to the general,

[Go to chapter table of contents](#)

[Go to main table of contents](#)



permanent and proprietary fund types .

11.8.3 Externally Audited Agency

A number of agencies are considered component units of the state, where exclusion of their information from the state ACFR would be misleading. Almost all of these agencies, typically pensions as well as higher education institutions and authorities, have independently audited financial statements prepared. These agencies are generally classified in a fund type other than the general fund and have a due date of Oct. 31 for submission to OMES. The financial statements prepared by this type of agency are already in conformity with GAAP; however, on occasion, additional financial information must be provided for inclusion in the state's ACFR. In such cases, these agencies may also need to complete one or more financial reporting conversion packages.

11.9 GAAP Conversion Packages

At this time, the state records most financial transactions on a cash basis, thereby recording only the inflows and outflows within accounts. For financial reporting purposes, this information must be converted to a different basis of accounting, either to modified accrual or full accrual. The GAAP conversion packages were created to accomplish this task. Each package has been designed to collect the information needed for converting the cash basis information in the system to the correct basis of accounting for financial reporting purposes. These packages have staggered due dates for submission to OMES as noted in the table below. Agency size and transaction complexity usually determine the number of GAAP conversion packages that must be completed.

The annual GAAP conversion packages are normally distributed to each agency near the end of June or early July of each year. The instructions will also include any updated forms as well as the instructions and due dates for the current year. The OMES FRU conducts a yearly assessment of the previously reported information from each agency in determining the packages that must be completed for the current year. Each GAAP conversion package attempts to deal with a specific set of accounting data. However, several forms, especially those including federal grants, are interdependent and must be completed together.

The following is a list of the GAAP conversion packages by general due date. The exact due dates vary slightly from year to year, but they typically fall within the same week from one year to the next and are provided to agencies in the CAR Newsletter. This list may change over time, and new forms may be added as dictated by GAAP.

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Chapter 11: Reconciling and Reporting



The letter listed for each form represents the group for that GAAP conversion package. There may be one or more forms within each group (for example, form N includes N-1, N-2 and N-3). All forms within a group are due by the listed due date.

Conversion Package Form	Form Title	Due Dates			
		Last Week of July	Mid August	2nd Week of September	2nd Week of October
A	Cash and Investment Summary	X			
B	Deposit and Investment Summary	X			
C	Accounts Receivable and Deferred Revenue Summary			X	
D	Federal Grants/Entitlement Receivables and Deferred Revenue Summary			X	
E	Taxes Receivable and Refunds Payable Summary			X	
F	Due From Other Funds Summary			X	
G	Inventory Summary	X			
H	Capital Asset Summary	X			
I	Accounts Payable and Encumbrance Summary			X	
J	Accrued Payroll Summary			X	
K	Insurance Claims Liability Summary		X		
L	Lease Summary	X			
M	Lessor Summary			X	
N	Settled Litigation Gain/Loss Summary				X
O	Long-Term Obligations Summary	X			
P	Accrued Compensated Absences Summary	X			
Q	Medicaid Summary				X
R	Interagency Payments Summary		X		
S	Agency Special and Clearing Summary	X			
X	Miscellaneous Summary			X	
Y	Infrastructure Assets Summary		X		
Z	Schedule of Expenditures of Federal Awards			X	

11.10 Financial Reporting Packages for Audited Agencies

Occasionally, an agency audit report will not include all the information needed for inclusion in the state ACFR. The agency report could be GAAP-compliant, but OMES may need additional information to present the state ACFR in conformity with GAAP. In these circumstances, it is necessary for an audited agency to complete one or more financial reporting packages. These packages are similar to GAAP conversion packages and are designed to collect information that is not included within the audited financial statements.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



Financial reporting packages are normally distributed to agencies in July. The OMES FRU reviews the forms submitted in prior years and makes an annual determination of the forms that must be completed by each agency in the coming year. These forms only apply to agencies that have a financial statement audit performed by independent auditors.

The list below provides the name and title of each financial reporting package. These packages should be completed as part of the audit process and should be included with an agency's audited financial statements when submitted to OMES.

FINANCIAL REPORTING PACKAGE	FORM TITLE
Audit A	Deposit and Investment Summary
Audit B	Due From Other Funds Summary
Audit C	Changes in Capital Assets Summary
Audit D	Lease Summary
Audit E	Long-Term Obligations Summary
Audit F	Accrued Compensated Absences Summary
Audit G	Statement of Cash Flows Summary
Audit H	Other Post Employment Benefits Summary

Like the GAAP conversion packages, there may be more than one form associated with each financial reporting package group.

11.11 Federal Reporting and Grant Reporting

OMES must prepare a Schedule of Expenditures of Federal Awards (SEFA) or Single Audit Report. This report provides detailed expenditure information related to all federal programs and related federal grant program spending. This report is due annually, nine months after the state June 30 fiscal year-end. This report presents all spending by primary recipients of federal dollars during the year. This report also discloses concerns by both the SA&I and any external auditors related to the effectiveness of internal controls. The OMES FRU provides appropriate GAAP conversion packages annually to each agency that receives and spends federal dollars.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



These forms provide the foundation for completion of the SEFA. If your agency does not receive federal awards, then you will not receive GAAP conversion packages related to this disclosure. However, if your agency reports to OMES using an outside audit, and the agency's spending of federal dollars does not meet the disclosure threshold of \$500,000, you must still aggregate and present this information for inclusion in the state SEFA. This can be done either as part of your external audit, or you can contact OMES FRU to request the appropriate financial reporting packages.

OMES also prepares a report called the Statewide Cost Allocation Plan (SWCAP). This plan is for indirect services provided by the central services agencies of the state. The plan is based on actual expenditures for the fiscal year that ended two years prior (for example, the FY 2013 SWCAP was based on FY 2011 expenditures). OMES uses an outside consultant to prepare this plan. The plan is required under the U.S. Office of Management and Budget (OMB) Uniform Guidance 2 CFR Part 200 (formerly known as OMB Circular A-87). 2 CFR Part 200 defines allowable expenditures under federal grants. It also establishes procedures for recovering both direct and indirect costs. States that wish to voucher indirect costs as charges against federal grants are required to prepare an annual SWCAP plan and submit it to the federal government for review and approval.

11.12 CMIA Annual Report and Treasury State Agreement

State agencies that receive federal financial assistance monies are subject to the Cash Management Improvement Act (CMIA). While all programs receiving federal financial assistance are subject to the act, only those meeting certain thresholds are included in the Treasury State Agreement or the CMIA Annual Report.

The purpose of the act is to ensure greater efficiency, effectiveness, and equity in the exchange of cash between the federal government and the states. Prior to enactment, the timing of the state's drawdowns for federal funding were shown to be causing the treasury to lose money, as the states were allowed to retain interest earned on any early drawdown of federal financial assistance amounts. At the same time, some federal program agencies were frequently late in their payment of grant awards to the states, resulting in states incurring losses. The act attempts to mitigate, monitor and report the results of these interest events.

The Treasury State Agreement sets forth the programs that have been determined to be reportable programs. It also contains agreed-upon drawdown methods. Reportable programs are those programs whose federal expenditures exceed the threshold established in the act. The threshold is calculated using a percentage of total federal financial assistance

[Go to chapter table of contents](#)

[Go to main table of contents](#)



expenditures. OMES notifies agencies of their reportable programs and gives them an opportunity to review their drawdown methods and clearance patterns to make any necessary changes. This agreement is usually complete around the end of June.

The CMIA Annual Report is due to the Department of the Treasury each year by Dec. 31. Each agency is responsible for reporting interest events for their reportable programs to OMES. Agencies included in the Treasury State Agreement will receive an email from OMES requesting interest event reporting. The events are accumulated, and OMES calculates any interest receivable from or payable to the federal government based on the interest rate given by the Department of the Treasury. If any interest is payable to the federal government, agencies will be billed for this interest by OMES.

11.13 Tax and Other Regulatory Reporting – IRS Forms W-2

11.13.1 W-2 Forms

OMES will prepare W-2 forms for employees of all state agencies paid through the state payroll system.

The W-2 form will include four parts:

1. Copy B - To be filed with employee's federal tax return.
2. Copy C - For the employee's records.
3. Copy 2 (two parts) - To be filed with the employee's state or city income tax return.

No agency on the state payroll system shall be authorized to report to the federal or state government the wages paid to its employees. This information will be filed electronically by OMES for all such employees of the various state agencies.

Employees will receive one (1) W-2 regardless of the number of agencies they worked for during a given year. Those employees who selected 'electronic only' for their print election will have their forms available as soon as the W-2 processes are completed. Those employees who did not select 'electronic only' for their print election will default to receiving both electronic and paper copies of their W-2s. They will not be available until the forms are mailed to the IRS by the required

[Go to chapter table of contents](#)

[Go to main table of contents](#)



deadline of Jan. 31 of the year following the reporting year. Employees can update their W-2 print election in the state payroll system. A W-2 user guide has been created to assist employees. W-2s that require mailing will be sent out by OMES via U.S. Mail. Any returned W-2s will be given to agencies to obtain updated addresses and re-send to the employees.

Payroll warrants written during the taxable calendar year but returned to OMES for cancellation must be received by the date published in the CAR Newsletter in order for the adjustment to be reflected on the employee's W-2 form. Any warrants received after that time will require a corrected W-2.

11.13.2 W-2 Corrections

If an agency determines that a W-2 is incorrect, the agency is to prepare a corrected W-2 with the word "CORRECTED" typed in the top right corner of the W-2.

The agency should make a copy of the corrected W-2, attach the original W-2 and submit both to OMES Central Payroll with a written explanation of why the correction was necessary. OMES will make the necessary corrections with the IRS.

POINT OF EMPHASIS: *W-2 forms for prior years can only reflect changes for Social Security and Medicare wages and taxes when the agency receives a gross payback of a prior year overpayment. Federal and state taxable wages and income taxes withheld cannot be adjusted.*

11.14 IRS Form 1099

Even though, as a government, the State of Oklahoma is tax-exempt, we must file IRS Forms 1099-MISC and 1099-NEC, along with other 1099 series forms as necessary. In general, the 1099-MISC and NEC forms are informational returns required when payments for services have been made to individuals and partnerships, and they are generally not required for payments made to corporations (unless the corporation provides legal, medical or health care services) or tax-exempt organizations, such as other government agencies. Each agency must send Forms 1099-MISC and NEC to the taxpayer by Jan. 31 of the calendar year following the year in which the payment was made.

OMES will file 1099-MISC and NEC reports with the IRS for individuals or partnerships for the following types of services:

[Go to chapter table of contents](#)

[Go to main table of contents](#)



1. At least \$10 in royalty payments.
2. At least \$600 in:
 - a. All types of rents.
 - b. Prizes and awards.
 - c. Payments to medical or health care providers, including veterinarians (includes payments to corporations that provide medical care).
 - d. Non-employee compensation, such as:
 - i. Attorney and accountant fees.
 - ii. Payments for services including repair parts and labor (assuming the repair shop does not hold itself out as a parts dealer).
 - iii. Fees and travel reimbursement paid to a non-employee for which the non-employee did not account to the payer.
3. Gross proceeds paid to an attorney.

OMES will issue a memorandum each year notifying agencies of the specific procedures to be used when providing information to accommodate 1099-MISC and NEC processing with applicable IRS publications.

OMES will accept 1099-MISC and NEC information in an electronic format for items not picked up in the normal 1099 process and will provide the proper layout to agencies upon request.

OMES is responsible for preparing and submitting to the IRS the 1099 information and summary Form 1096, as is required for non-payroll fees or other compensation payments made by the agency to persons who are not state employees.

Although a single state agency may have paid a vendor/supplier an amount less than \$600

[Go to chapter table of contents](#)

[Go to main table of contents](#)



in the past calendar year, other state agencies may have also made payments to the same vendor/supplier, resulting in total state payments of more than \$600 to that vendor/supplier. In such cases, each agency would need to send a 1099 form to the supplier. OMES will assist agencies in identifying such cases via the use of computerized programs. OMES will annually solicit information from state agencies regarding agency special accounts, petty cash and P-card payments so as to incorporate these into the same data files.



Chapter 12: Internal Controls Guidance

Table of Contents

- 12.1 Introduction 232
- 12.2 Internal Control Resources 232
- 12.3 Responsibility for Internal Controls 233
- 12.4 Scope of Internal Controls 233
- 12.5 Minimum Requirements 234
- 12.6 Internal Control Officer 234
- 12.7 Five Components of Internal Controls 235
- 12.8 Control Environment 235
- 12.9 Risk Assessment 236
- 12.10 Control Activities 238
- 12.11 Information and Communication 238
- 12.12 Monitoring 239
- 12.13 Supervising Internal Control Activities 240
- 12.14 Segregation of Duties 240
- 12.15 Authorize Transactions 242
- 12.16 Control Access to Assets and Resources 242
- 12.17 Documenting Your Internal Control Plan 243
- 12.18 Effectiveness, Follow-up and Corrective Action 244
- 12.19 Conclusion 244

[Go to chapter table of contents](#)
[Go to main table of contents](#)



12.1 Introduction

Agencies should not overlook the importance of their internal controls for administrative, fiscal and program operations. Internal controls that are properly utilized, documented and updated will assist managers and finance officers in protecting the state's assets and maintaining the public trust.

This chapter provides generally accepted guidance to agencies for the development and implementation of internal accounting and administrative control systems. This guidance includes the role of managers and finance officers in these processes. Specific guidance is included to assist in creating agency-wide internal control plans and conducting agency-wide risk assessments. Guidance for documenting is also included. Each agency's internal control plan will be unique and should be updated as the agency faces new responsibilities and procedures.

12.2 Internal Control Resources

Many resources that can assist agencies in developing internal control policies are available online from professional organizations and the federal government.

- [*Electronic Code of Federal Regulations \(e-CFR\)*](#). This guide is published by OMB and identifies the compliance requirements the federal government expects auditors to review as a part of a single audit. State agencies that accept federal awards are responsible for monitoring the use of those amounts, even when the grants are passed through to one or more non-profit providers or other government agencies (sub-recipients).
- AICPA Statement on Auditing Standard (SAS) No. 112, *Communicating Internal Control Related Matters Identified in an Audit* establishes standards for auditors on communicating any matters related to an agency's internal controls over financial reporting identified in an audit of financial statements.
- *Internal Control – Integrated Framework*, a report prepared by the Committee of Sponsoring Organizations (COSO) of the Treadway Commission, is the most widely accepted guidance for developing an internal control policy. COSO consists of the following organizations: American Institute of Certified Public Accountants, American Accounting Association, Institute of Internal Auditors, Institute of Management Accountants, and Financial Executives Institute.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- The Association of Government Accountants website includes a comprehensive tool for developing internal control policy that is available to its members.

In large part, this manual reflects guidance from the COSO report.

12.3 Responsibility for Internal Controls

The responsibility for the development and implementation of an agency's internal accounting and administrative control systems rests with the head, managers and finance officers of each agency. OMES and other central service agencies have internal controls for centralized functions at the statewide level. However, this does not reduce the importance of internal control systems related to centralized activities at the agency level.

12.4 Scope of Internal Controls

Internal control is a process that is affected by an entity's board of directors, management and other personnel and which is designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations.
- Reliability of financial reporting.
- Compliance with applicable laws and regulations.

Every agency should develop policies and procedures to ensure proper internal controls over all responsibilities of the agency, including:

- Financial operations.
- Program operations.
- Administrative duties.

The process of internal control also incorporates four basic principles. Because internal controls are a means to an end, they must help an organization reach its objectives, not prevent or delay an organization from reaching its objectives. Before designing and implementing internal controls, managers should consider the following:

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- Internal controls must benefit rather than hinder the organization.
- Internal controls must make sense within each organization's unique operating environment.
- Internal controls are not stand-alone practices. Managers and their staff should incorporate internal controls in their day-to-day responsibilities.
- Internal controls should be cost-effective.

12.5 Minimum Requirements

Listed below are minimum requirements for internal controls at the agency level:

- All functional areas of an agency must have written documentation of its policies and procedures.
- Each agency should have a written internal control plan that includes all functional areas of the agency.
- Each agency should have a designated person to act as the internal control officer (ICO).
- Internal controls should be reviewed and updated at least annually.
- Those responsible must report losses, shortages and thefts of cash or property to the agency head and the Office of the State Auditor and Inspector.

Some smaller agencies may wish to work with OMES or the Office of the State Auditor and Inspector for help in developing an internal control policy.

12.6 Internal Control Officer

The ICO may be focused full-time on internal controls or have other responsibilities, depending on the size of the agency. In all cases, the ICO should:

- Report directly to the agency head or board.
- Be independent.
- Not be an internal auditor.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



12.7 Five Components of Internal Controls

The *COSO Report* identifies five components of internal controls. Each agency's individual internal controls and internal control plans will be unique. However, all internal control plans should include the five components. These components are interrelated, which means each component affects and is affected by the other four. The five components are:

- Control Environment.
- Risk Assessment.
- Control Activities.
- Information and Communication.
- Monitoring.

12.8 Control Environment

The control environment of a state agency sets the tone of the organization and influences the effectiveness of the agency's internal controls. Control environment, as an intangible factor, is the foundation for all other components of internal control; it provides discipline and structure and encompasses both technical competence and ethical commitment. Managers (including unit, division, department and program managers) must evaluate the internal control environment in their own unit or department as the first step in the process of analyzing internal controls. Many factors determine the control environment, including:

- Management's attitude, actions and values set the tone of an organization, influencing the control consciousness of its people. Internal controls are likely to function well if management believes its controls are important and communicates that view to employees at all levels. If management views internal controls as unrelated – or even worse, as an obstacle – to achieving its objectives, this attitude will also be communicated. In such an environment, despite any policies to the contrary, employees will view internal controls as “red tape” to be “cut through” to get the job done. Management can show a positive attitude toward internal control through such actions as including internal control in performance evaluations, discussing internal controls at management and staff meetings, and recognizing employees for good internal control practices.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- Commitment to competence includes a commitment to hire, train and retain qualified staff. It encompasses both technical competence and ethical commitment. Management's commitment to competence includes both hiring staff with the necessary skills and knowledge and ensuring current staff members receive adequate ongoing training and supervision.
- Advisory board participation. The involvement of the agency's advisory board, if one exists, in a review of internal controls and audit activities can be a positive influence on the agency's control environment.

12.9 Risk Assessment

Organizations and agencies exist to achieve a purpose or goal. Goals, because they tend to be broad, are usually divided into specific targets known as objectives. A risk is anything that endangers the achievement of an objective. Risk assessment, the second internal control component, is the process used to identify, analyze and manage the potential risks that could hinder or prevent an agency from achieving its objectives. In attempting to identify risk, managers need to ask the following two questions:

- What could go wrong?
- What assets do we need to protect?

Over the course of a day, week, month or year, various situations arise which could hinder or prevent an agency, unit or department from fulfilling its responsibilities and meeting its goals. Because of this possibility, successful managers continually identify and analyze potential risks to their organizations. Performing a risk assessment assists managers in prioritizing the activities where controls are most needed. Managers can use the risk assessment to determine the relative potential for loss in programs and functions and to design the most cost-effective and productive internal controls. When beginning a risk assessment, the manager can start by analyzing the two circumstances most likely to endanger unit objectives: change and inherent risk.

Review changes. The risk that objectives will not be reached increases dramatically during times of change. Because any type of change increases risk, managers should monitor and assess every significant or likely-to-be-significant change. Some examples of circumstances that expose an agency to increased risk due to change are:

- Changes in personnel (especially after a new administration assumes power).



- New or revamped information systems.
- Rapid growth.
- New programs or services.
- Increased delegation of spending authority.
- Reorganizations within or between state agencies.
- Moving to a new location.
- **Identify inherent risk.** The second type of risk is inherent risk. Activities with inherent risk are those that have greater potential for loss from fraud, waste, unauthorized use or misappropriation due to the nature of the activity or asset. For example, cash has a much higher inherent risk for theft than a stapler or road grader. Examples of situations that may involve inherent risk are:
 - Cash handling (or similar activities), as third-party beneficiaries are more likely to fraudulently attempt to obtain benefits when those benefits are similar to cash (for example, food stamps).
 - Complex programs or activities increase the danger that controls will not operate properly or comply fully with applicable regulations.
 - Decentralization increases the likelihood that problems will occur. However, a problem in a centralized system may be more serious than a problem in a decentralized system because a problem in a centralized system could have a greater impact.
 - A prior record of control weaknesses will often indicate a higher level of risk because bad situations tend to repeat themselves.
 - Unresponsiveness to control weaknesses identified by prior auditors often indicates that future weaknesses are likely to occur.

Evaluate identified risk. After identifying potential risks, analyze each risk to determine how best to manage it. Start with the following questions:

- How important is this risk?



- How likely is it that this risk will occur?
- How can we best manage this risk?

Internal control systems provide reasonable assurance of safeguarded assets, properly used resources and achieved objectives. Absolute assurance may not be an achievable goal, because it may be prohibitively expensive and impede productivity. A substantial amount of dollars should not be expended to protect a relatively inexpensive asset. For example, it is not prudent to spend \$50 to safeguard a \$25 carton of pens. Spending \$50 to safeguard \$5,000 in laptop computers is reasonable.

12.10 Control Activities

Once managers identify and assess risks, they need to evaluate and develop methods to minimize these risks. These methods are control activities, the third component of internal control. Control activities are the structure, policies and procedures established by an organization so identified risks do not prevent the organization from reaching its objectives. Policies, procedures and other management tools like job descriptions, organizational charts and supervisory standards are basic management practices and support internal controls.

Controls can be either preventive (for example, requiring supervisory sign off before an item is purchased) or detective (for example, reconciling bank statements to ensure all payments are appropriate). The existence of detective controls can also serve to prevent irregularities. An individual tempted to use state assets inappropriately may be deterred by the knowledge that the bank account is regularly reconciled.

12.11 Information and Communication

Managers must be able to obtain reliable information to determine their risks and communicate policies and other information to those who need it. This is the fourth component of internal control, information and communication.

Information: Although a department or unit manager may have developed excellent policies and procedures, they may not be followed in practice if these are not communicated to the staff that performs these duties. Well-designed internal controls outline the specific authority and responsibility of individual employees. They can also serve as a reference for employees seeking guidance on handling unusual situations.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



Communication: An internal control plan should provide for information to be communicated both within the organization (up as well as down) and externally (for example, to suppliers, recipients and other departments). Management should distribute copies of the department's internal control plan to all staff whose jobs are affected in any way by the information in the plan. Sending information electronically allows management to immediately distribute new procedures and other information to a large staff; however, this format does not always allow for a signoff documenting the recipient has accepted the communication. Departments should conduct in-house training sessions upon releasing new or extensively revised internal control plans to explain the meaning of the plan and the importance of internal controls. Such training should also be part of the orientation of new employees.

12.12 Monitoring

Internal controls must be adaptable to change. Satisfactory internal controls can become obsolete through changes in external circumstances. Therefore, after risks are identified, policies and procedures are put into place, and information on control activities is communicated to staff, managers must then implement the fifth component of internal control: monitoring. This component can be the most challenging. Managers must continually monitor the effectiveness of their controls. Monitoring assesses the quality of internal controls over time. Like the other four components, monitoring is a basic management responsibility included in activities like performance evaluations, ongoing supervision and status reports. Proper monitoring ensures that controls continue to be adequate and continue to function properly.

Even the best internal control plan will be unsuccessful if it is not followed. Monitoring allows a manager to identify whether controls are being followed before problems occur. For example, an agency's internal control plan may identify cross-trained staff who can perform certain duties if the assigned individual is not available. However, if the manager does not monitor this arrangement by requiring back-up staff to occasionally perform the back-up duties, the manager may discover too late that substantial changes have occurred since the back-up individual was cross-trained, in which case that individual may not have the knowledge or skills needed to perform the duties.

Managers must also monitor previously identified problems to ensure they are promptly corrected. In the same way, managers must review weaknesses identified by audits to determine whether related internal controls need revision.



12.13 Supervising Internal Control Activities

Internal control activities support the above internal control components. This includes qualified and continuous supervision, clear lines of authority and responsibility for results.

Supervisors should:

- Assign tasks and establish written procedures for completing assignments.
- Systematically review each staff member's work.
- Approve work at critical points to ensure quality and accuracy.
- Provide guidance and training when necessary.
- Provide documentation of supervision and review (for example, by initialing and dating examined work).

Adequate and timely supervision is especially important in small agencies, as having a small number of employees may inhibit a thorough segregation of duties.

12.14 Segregation of Duties

Segregation of duties is a primary principle in any internal control plan. The principle of segregation of duties is especially important when using computers and other information technology, because it ensures the separation of different functions, such as data compilation, input and review. It also defines authority and responsibility over transactions and the use of state resources.

The fundamental premise of segregated duties is that an individual or small group of individuals should not be in a position to initiate, approve, undertake and review the same action. These are incompatible duties when performed by the same individual. Different personnel should perform the different functions of data entry, authorization, custody and report review.

Maintaining segregation of duties is especially challenging for units with small numbers of employees. In an environment with limited numbers of clerical and administrative personnel, management needs to be involved in documenting, reviewing and approving transactions, reports and reconciliations. Documentation should identify duties authorized

[Go to chapter table of contents](#)

[Go to main table of contents](#)



by position, paper trails or other documentation requirements. Documentation should also identify when a single person handles incompatible roles **along with an explanation of how mitigating controls monitor and remind employees and managers of these incompatible roles**. Additional review procedures should be in place in this type of situation.

Internal controls should at minimum ensure that all of the following activities are properly segregated:

Personnel and Payroll Activities

- Individuals responsible for hiring, terminating and approving promotions should not prepare payroll or personnel transactions, or input data.
- Managers should review and approve payroll deductions and time sheets before data entry, but they should not be involved in preparing payroll transactions.
- Individuals involved in payroll data entry should not have payroll approval authority.

Other Expenditure Activities

- Individuals responsible for data entry of encumbrances and payment vouchers should not be responsible for preparing or approving these documents.
- Approval of expenditure transactions should not be delegated to data entry staff nor to their immediate supervisor.
- Individuals responsible for purchasing activities should not be responsible for payment activities.
- Individuals responsible for acknowledging the receipt of goods or services should not be responsible for purchasing or payment activities.

Inventories

- Individuals responsible for monitoring inventories should not have the authority to authorize withdrawals of items maintained in such inventories.



- Individuals performing physical inventory counts should not be involved in maintaining inventory records.

Check Writing Activities

- Persons preparing checks should not be signing those checks.
- Persons signing checks should not be reconciling the associated checking account.
- Persons who create vouchers should not have access to checks or warrants.

Revenue Activities

- Individuals receiving cash into the office should not be involved in authorizing bank deposits.
- Individuals receiving revenue or making deposits should not be involved in reconciling the associated bank accounts.
- Individuals handling cash should not be able to record reductions to receivables.

12.15 Authorize Transactions

To maintain control over expenditures and revenue collection, persons acting within the scope of their authority must approve any financial transactions **before** the transactions are processed. Requisitions should be approved before making acquisitions. Agencies should document exactly which persons have the authority to approve each type of transaction. The chief financial officer of each agency must monitor these authorizations.

12.16 Control Access to Assets and Resources

Internal control systems should include procedures to restrict access to and enhance control over resources. Resources include money, equipment, supplies, inventory and the records that account for these assets. Maintaining accountability for the use and custody of resources involves assigning specific responsibilities to specific individuals. Managers should monitor expenditures, revenue collection and physical assets to ensure that resources are only used to achieve specific and identified purposes. For example, passwords and identification codes limit access to computer data. Agencies should require

[Go to chapter table of contents](#)

[Go to main table of contents](#)



that passwords and identification codes be kept confidential. They should also monitor and control access to cash, equipment and supplies.

12.17 Documenting Your Internal Control Plan

Adequate internal controls require that each agency document its internal controls. Controls should be summarized into a high-level agency-wide internal control plan. An internal control plan is a description of how an agency expects to meet its various goals and objectives by using policies and procedures to minimize risk. In preparing the plan, refer to the five components detailed earlier in this chapter. Use the information acquired throughout the evaluation. Internal control plans can take many different forms depending on the organizational structure and business practices of the organization. An agency's internal control plan should:

- Discuss the goals and objectives of the unit or agency.
- State the integrity and ethical values expected of all staff and, especially important, the ethical values top management expects of itself (control environment).
- Describe the risks to meeting goals and objectives.
- Explain how the structure, policies and procedures of the organization serve to control these risks (control activities).

In a small agency, the plan might include all of the agency's policies and procedures. In a large agency, the plan might incorporate various policy and procedure documents by reference. It should describe to whom the plan is to be distributed and how it will be monitored.

The agency head must formally approve the plan. Ideally, management will review and update internal control plans at least annually. The agency's plan must be readily available upon request to auditors and representatives of OMES. As part of the statewide single audit, auditors review the internal control plans of a significant percentage of Oklahoma state agencies. An agency's internal control plan is likely to be examined during a review by oversight agencies and federal grantors.

It is particularly important to document policies and procedures, because changes happen constantly. **A written document will tell staff what to do in case of unexpected turnover.** Preparing written internal controls will clearly communicate specific responsibilities to

[Go to chapter table of contents](#)

[Go to main table of contents](#)



individual staff, facilitate the training of new staff and enable management and finance officers to review and monitor the agency's internal control system.

Communicate any updated internal control procedures to staff and management. Consider requesting signed acknowledgment of receipt of such communications.

12.18 Effectiveness, Follow-up and Corrective Action

The final step in an internal control evaluation is testing the controls to determine whether they function as intended. Program monitors, auditors and other reviewers can be a resource in monitoring internal controls. Follow up to ensure that any identified problems are corrected. Monitoring activities must be documented to ensure compliance, completeness, continuity and timeliness.

12.19 Conclusion

State managers (and finance officers) have an obligation to administer and safeguard the resources entrusted to their care. They are accountable not only to their immediate supervisor, but also to the Legislature, who appropriated the financial support, program constituents, fellow state employees and the taxpayers who provide the resources the state uses. An internal control plan helps managers fulfill this vital responsibility.



Chapter 13: GAAP Reporting

Table of Contents

13.1	Introduction	246
13.2	Generally Accepted Accounting Principles (GAAP)	246
13.2.1	Why Prepare GAAP Financial Statements?	247
13.3	Authoritative Sources of GAAP	247
13.4	The Certificate of Achievement for Excellence in Financial Reporting	248
13.5	The Annual Comprehensive Financial Report (ACFR)	248
13.5.1	Introductory Section	248
13.5.2	Financial Section	249
13.5.3	Statistical Section	249
13.6	GAAP Conversion Packages	249
13.6.1	The Format of a Conversion Package	250
13.6.2	Your Valuable Input	251
13.6.3	Master Conversion Package List	251
13.7	The Importance of Timeliness in Financial Reporting	252
13.8	Record Retention	253
13.9	Audit of the State ACFR	253
13.10	Agency Action – New GASB Pronouncements	253

[Go to chapter table of contents](#)

[Go to main table of contents](#)



13.1 Introduction

Generally accepted accounting principles (GAAP) state that every governmental unit should prepare and publish an [Annual Comprehensive Financial Report](#) (ACFR), as a matter of public record.

The [Government Accounting Standards Board](#) (GASB), the authoritative accounting and financial reporting standard-setting body for government entities, has stated that an ACFR is “the official annual report of a government.”

Financial reporting is not an end in itself but is intended to provide information useful for many purposes. However, the primary purpose of an ACFR is to provide accountability and credibility. An ACFR achieves this through:

- Comparing actual financial results with the legally adopted budgets.
- Assessing financial conditions and the results of operations.
- Assisting in determining compliance with finance-related laws, rules and regulations.
- Assisting in evaluating efficiency and effectiveness.

The 1990 Legislature made a commitment to excellence in financial reporting by establishing [62 O.S. § 34.10](#) creating the Financial Reporting Unit within the Office of Management and Enterprise Services and assigning that unit responsibility for the preparation of the state’s ACFR. This commitment yields many benefits for the state and its citizens.

The OMES Central Accounting and Reporting (CAR) Financial Reporting Unit (FRU) is to prepare an audited ACFR to be submitted by Dec. 31 following the end of each fiscal year. State agency finance officers are a very important element in the successful completion of an ACFR. Only with the coordinated efforts of all those involved, including support from the State Auditor and Inspector, can the ACFR be completed in a timely manner.

13.2 Generally Accepted Accounting Principles (GAAP)

GAAP for governments consist of uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements

[Go to chapter table of contents](#)

[Go to main table of contents](#)



of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provide a standard by which to measure financial presentations.

13.2.1 Why Prepare GAAP Financial Statements?

There are many reasons for preparing financial statements according to GAAP.

- State statute requires OMES to prepare an ACFR in accordance with GAAP ([62 O.S. § 34.10](#)).
- Bond rating agencies have stated that GAAP presentation makes financial analysis more consistent and has a positive effect on a state's bond rating.
- Following GAAP procedures is a very good internal control tool. Quality financial statements reflect positively on a state's administrative structure and demonstrate that management has the tools in place for self-analysis.
- GAAP financial statements enhance the state's credibility to outside analysts who can more readily understand and rely on the state's financial data.
- GAAP financial statements provide increased transparency to citizens and other users of the statements.
- GAAP financial statements permit timely audit reports, thereby reducing the risk of losing federal dollars that support essential public programs and the Oklahoma economy.

13.3 Authoritative Sources of GAAP

The accounting and reporting standards that apply to governments follow an established hierarchy as set forth in GASB [Statement No. 55](#) – *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The publications that are most widely consulted include:

- *Codification of Governmental Accounting and Financial Reporting Standards* set by the GASB. As of June 30, 2018, the GASB has issued 89 complex statements covering all aspects of financial reporting for governments.
- *Audits of State and Local Governmental Units, Industry Audit Guide*, prepared by the American Institute of Certified Public Accountants.
- *Governmental Accounting, Auditing and Financial Reporting (GAAFR)*, prepared

[Go to chapter table of contents](#)

[Go to main table of contents](#)



by the Government Finance Officers Association (GFOA). The GAAFR may be the most comprehensive and understandable reference for governmental GAAP reporting.

13.4 The Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association has for many years encouraged governments to adhere to high standards of financial reporting. The GFOA awards its prestigious Certificate of Achievement for Excellence in Financial Reporting to governments who meet its standards.

To apply for the certificate, a government must issue an audited ACFR no later than six months after the end of its fiscal year; recipient governments must also meet many other stringent reporting standards.

13.5 The Annual Comprehensive Financial Report (ACFR)

The state is required to produce an ACFR in accordance with GAAP. The Office of the State Auditor and Inspector independently audits the ACFR. The required sections discussed below help ensure that information needed by ACFR users is provided. These users include oversight bodies, investors, creditors and citizens.

13.5.1 Introductory Section

The Introductory section is intended to familiarize the reader with the organizational structure of the government, the nature and scope of the services it provides and a summary of the government's financial activities. It includes a letter of transmittal, an organization chart and a list of principal government officials.



13.5.2 Financial Section

The Financial section of the ACFR includes:

- The Independent Auditor's Report.
- Management's Discussion and Analysis – as another summary of economic and fiscal conditions, the Management's Discussion and Analysis includes two-year comparative financial information and a discussion of any significant differences between years.
- Government-wide financial statements (full accrual).
- Fund financial statements (modified accrual).
- Notes to the financial statements.
- Required supplementary information, including budget to actual financial reports and pension and OPEB schedules.
- Combining financial statements – statements that disaggregate previous statements.

13.5.3 Statistical Section

The Statistical section is intended to provide ACFR users with a broader understanding of the government and any trends in its financial affairs. This section contains summarized versions of financial statements showing 10-year comparisons and informative statistical information with 10-year comparisons.

13.6 GAAP Conversion Packages

State transactions are initially recorded at each agency. Information initiated at each agency flows through the State Accounting System on a cash basis. GAAP financial statements are presented on an accrual or modified-accrual basis depending on the section of the ACFR.

- A full accrual basis means revenues and expenses are recognized in the period they occur, regardless of when they are available or due to be paid.
- A modified accrual basis means increases or decreases in current revenue and expenditures are recognized in the period in which an event occurs, as long as they are collectible or payable within the period, or soon enough afterward to be collected or paid for the current period.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



To convert cash basis information into a full accrual basis or a modified accrual basis as required by GAAP, agencies must submit additional information at the end of each year. This information can be found on the [OMES GAAP Forms & Instructions webpage](#). Each conversion package:

- Deals with a specific area of accounting data.
- Requires agencies to complete and submit forms to report fiscal year-end adjustments needed for GAAP.
- Is completed for fiscal year-end June 30 data only. Agencies report GAAP data only once each year.
- Has a similar format. Once you become familiar with the format, it is easy to locate specific information quickly.
- Should be supported by work papers prepared and maintained by the agency

OMES will send each agency a letter in June that contains instructions regarding which packages the agency must submit. It also provides the agency with a designated financial reporting analyst. [OMES GAAP Conversion Packages](#) and [detailed instructions](#) are available on the OMES website.

13.6.1 The Format of a Conversion Package

Each conversion package includes most or all of the following sections:

- I. PURPOSE AND OBJECTIVES
- II. AGENCY ACTION REQUIRED
 - Advises agencies to prepare and keep supporting information for each conversion package.
 - Lists due dates.
 - Briefly describes any action that agencies must take before they begin to complete the package.
- III. KEY TERMS
 - Lists technical accounting terms with definitions.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



- Gives unusual or “local” definitions of words that apply only to the conversion packages. For this reason, it is important to read the definition of each key term, even if you already know the usual meaning of the term.

IV. SPECIFIC INSTRUCTIONS

- Gives general information concerning the form and information agencies are to gather.
- Gives specific instructions for completing each data element on the form.

13.6.2 Your Valuable Input

The FRU staff have tried to make the conversion packages and instructions easy to read and consistent; however, we are always open to suggestions. To propose additional improvements or if you have any questions, please call your agency’s financial reporting analyst.

13.6.3 Master Conversion Package List

The master conversion package list identifies all available conversion packages and indicates which packages the agency should complete. Your agency is required to submit data to OMES only for those packages indicated for your agency. If you determine that another package is relevant to your agency and was not included in this manual, please contact your agency’s financial reporting analyst. The FRU staff may need to call upon you to clarify or provide additional information regarding specific transactions or follow up on any comments you provided on the summary form.

Completing the conversion information requires that agencies track the necessary data. For example:

- Assets with a cost over \$25,000.
- Detailed information on all leases.
- Related party transactions.
- Tax incentive agreements.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



These are only examples. Agencies should become familiar with the GAAP Conversion Package instructions. GAAP Conversion Packages include the following:

- A – Cash and Investments.
- B – Deposits and Investments.
- C – Accounts Receivable.
- D – Federal Grants/Entitlements Receivables and Unearned Revenue.
- E – Taxes Receivable.
- F – Due from Other Funds.
- G – Inventory.
- H – Capital Assets.
- I – Accounts Payable and Encumbrances.
- K – Insurance Claims Liability.
- L – Lease.
- M – Lessor.
- N – Litigation (Outside Attorney General Office).
- O – Long-Term Obligations.
- P – Accrued Compensated Absences.
- Q – Medicaid.
- R – Interagency Payments.
- S – Agency Special and Clearing.
- X – Miscellaneous.
- Y – Infrastructure Assets.
- Z – Schedule of Expenditures and Federal Awards.

13.7 The Importance of Timeliness in Financial Reporting

In May 1987, the GASB issued Concepts Statements No. 1 of the Governmental Standards Board, titled “Objectives of Financial Reporting.” Paragraph 66 states:

“If financial reports are to be useful, they must be issued soon enough after the reported events to affect decisions. Timeliness alone does not make information useful, but the passage of time usually diminishes the usefulness that the information otherwise would have had. In some instances, timeliness may be so essential that it

[Go to chapter table of contents](#)

[Go to main table of contents](#)



may require sacrificing a certain amount of precision or detail. Sometimes a timely estimate is more useful than precise information that takes a long time to produce.”

Timeliness is essential. The State of Oklahoma participates in the GFOA Certificate of Achievement Program, which emphasizes timeliness. Applications for the certificate must be postmarked no later than six months after the end of the fiscal year. A copy of the government’s published audited ACFR must accompany the application. In addition, many of the state’s bond covenants require that the ACFR be posted online within 180 days of year-end.

It is of critical importance to meet deadlines that have been established for agencies to complete internal transactions, reconciliations and GAAP Conversion Packages, as well as deadlines established by statute for the submission of component unit financial reports.

13.8 Record Retention

All agencies are required to retain a copy of accounting records, including GAAP conversion packages and financial reporting packages, for three years after completion of the audit of the State of Oklahoma.

13.9 Audit of the State ACFR

As a part of the overall audit of the state ACFR, the State Auditor and Inspector will review the data and procedures within OMES. They will also review conversion package forms and the supporting working papers of agencies.

13.10 Agency Action – New GASB Pronouncements

When a GASB pronouncement has been in place for some time, agencies typically have processes in place that facilitate proper reporting according to that pronouncement. New GASB pronouncements may require changes in agency procedures in order to provide the necessary additional information.

The GASB generally provides preliminary information on impending GASB statements in the form of an Invitation to Comment when the requirement is still in the planning stages or in the form of an Exposure Draft, which is provided prior to the final pronouncement. OMES reviews these documents and provides comments. However, agency participation in this process is encouraged.

[Go to chapter table of contents](#)

[Go to main table of contents](#)



OMES will alert agencies to new GASB pronouncements through the CAR Newsletter. It is very important that agencies reach out to OMES if the agency believes that any impending pronouncement will have a material effect on the agency. Once the pronouncement is final, there is no choice but to comply.



OMES Agency Contact Information

Agency Role/Department	Director/Supervisor	Contact Information
State Comptroller	Felicia Clark	405-717-8865
Statewide Accounting and Reporting	Bethany Patterson	405-521-6289
Budget and Gaming Compliance	Brandy Manek	405-521-3786
Central Purchasing	Amanda Otis	405-521-2115
Financial Reporting	Mike Lyons	405-522-6049
Payroll Services	Lisa Raihl	405-521-3258
State Budget Manager	Collette Stender	405-521-3643
Transaction Processing	Cathrine Huckabee	405-521-6180
Procurement Services	Joana Stenulson	405-522-1749

To subscribe to the CAR Newsletter:

<https://public.govdelivery.com/accounts/OKOMES/subscriber/new>.

Appendix 2: Agency Listing and Codes



Agencies That Disburse Amounts Through OMES

Agency Code	Name of Agency
010	Oklahoma State University - Stillwater
011	Oklahoma State University - Experiment Station
012	Oklahoma State University - Extension Division
013	OSU School of Technical Training - Okmulgee
014	OSU College of Veterinary Medicine - Stillwater
015	OSU Technical Institute of Oklahoma City
016	OSU Tulsa
020	Oklahoma Accountancy Board
022	Oklahoma Abstractors Board
025	Oklahoma Military Department
030	Alcoholic Beverage Laws Enforcement Commission
039	Boll Weevil Eradication Organization
040	Oklahoma Department of Agriculture, Food and Forestry
041	Western Oklahoma State College - Altus
045	Board of Governors of Licensed Architects and Landscape Architects
047	Indigent Defense System
049	Attorney General
055	State Arts Council
060	Oklahoma Aeronautics Commission
065	State Banking Department
085	Oklahoma Broadband Office
090	Office of Management and Enterprise Services
092	Tobacco Settlement Endowment Trust
100	Cameron University - Lawton
105	Oklahoma Capitol Improvement Authority
108	Carl Albert State College - Poteau
120	University of Central Oklahoma - Edmond
125	Department of Mines

[Go to main table of contents](#)

Appendix 2: Agency Listing and Codes



Agency Code	Name of Agency
127	Commission on Children and Youth
131	Department of Corrections
140	State Board of Podiatric Medical Examiners
145	Board of Chiropractic Examiners
148	State Board of Behavioral Health Licensure
150	University of Science and Arts of Oklahoma - Chickasha
160	Department of Commerce
165	Connors State College - Warner
170	Construction Industries Board
185	Corporation Commission
190	State Board of Cosmetology and Barbering
199	Court of Criminal Appeals
204	JM Davis Memorial Commission
215	State Board of Dentistry
219	District Courts
220	District Attorneys Council
230	East Central University - Ada
240	Eastern Oklahoma State College - Wilburton
241	Redlands Community College
265	Department of Education
266	Oklahoma Educational Television Authority
270	Election Board
275	Office of Education Quality and Accountability
285	Embalmers and Funeral Directors Board
290	Employment Security Commission
292	Department of Environmental Quality
296	Oklahoma Ethics Commission
300	State Auditor and Inspector
305	Governor
306	Pardon and Parole Board

[Go to main table of contents](#)

Appendix 2: Agency Listing and Codes



Agency Code	Name of Agency
307	Interstate Oil Compact Commission
308	State Bureau of Investigation
309	Department of Civil Emergency Management
310	State Fire Marshal
315	Firefighters Pension and Retirement System
320	Department of Wildlife Conservation
326	Office of Disability Concerns
340	Department of Health
342	Board of Medicolegal Investigations
343	State Board of Examiners of Perfusionists
345	Transportation Department
346	Oklahoma Space Industry Development Authority
350	Historical Society
353	Oklahoma Horse Racing Commission
359	Energy Resources Board
365	Oklahoma Golf Trail Commission
369	Workers' Compensation Court of Existing Claims
370	Oklahoma Industrial Finance Authority
385	Insurance Department
391	Multiply Injury Trust Fund
400	Office of Juvenile Affairs
405	Department of Labor
410	Commissioners of the Land Office
415	Council on Law Enforcement Education and Training
416	Law Enforcement Retirement System
420	Langston University - Langston
421	Senate - State of Oklahoma
422	House of Representatives - State of Oklahoma
423	Legislative Service Bureau
430	Department of Libraries

[Go to main table of contents](#)

Appendix 2: Agency Listing and Codes



Agency Code	Name of Agency
435	Oklahoma Lottery Commission
440	Lieutenant Governor
445	Liquefied Petroleum Gas Board
448	Board of Licensed Alcohol and Drug Counselors
450	State Board of Medical Licensure and Supervision
452	Department of Mental Health and Substance Abuse
455	OK Medical Marijuana Authority
461	Rogers State University - Claremore
470	Murray State College - Tishomingo
475	Oklahoma Motor Vehicle Commission
477	Bureau of Narcotics and Dangerous Drugs Control
480	Northeastern Oklahoma A&M College - Miami
485	Northeastern State University - Tahlequah
490	Northern Oklahoma College - Tonkawa
505	Northwestern Oklahoma State University - Alva
510	Oklahoma Board of Nursing
515	Oklahoma Public Employees Retirement System
520	Optometry Board
525	State Board of Osteopathic Examiners
530	Oklahoma Panhandle State University - Goodwell
531	Rose State College - Midwest City
557	Police Pension and Retirement System
560	Board of Pharmacy
563	Board of Private Vocational Schools
566	Oklahoma Tourism and Recreation Department
570	Professional Engineers and Land Surveyors Board
575	Board of Psychologists Examiners
585	Department of Public Safety
588	Oklahoma Real Estate Commission
605	Oklahoma State Regents for Higher Education

[Go to main table of contents](#)

Appendix 2: Agency Listing and Codes



Agency Code	Name of Agency
610	Regional University System of Oklahoma
619	Health Care Workforce Training Commission
622	Board of Licensed Social Workers
623	Seminole State College - Seminole
625	Secretary of State
628	Center for the Advancement of Science and Technology
629	School of Science and Math - Oklahoma City
630	Oklahoma Securities Commission
632	Board of Examiners for Speech - Language Pathology and Audiology
633	Oklahoma City Community College - Oklahoma City
635	Commission on Consumer Credit
640	Service Oklahoma
645	Oklahoma Conservation Commission
650	Department of Veterans Affairs
660	Southeastern Oklahoma State University - Durant
665	Southwestern Oklahoma State University - Weatherford
670	J.D. McCarty Center for Children with Developmental Disabilities
675	Self-Insurance Guaranty Fund Board
677	Supreme Court
678	Council on Judicial Complaints
695	Oklahoma Tax Commission
715	Teachers' Retirement System
740	Office of the State Treasurer
750	Tulsa Community College - Tulsa
753	Oklahoma Uniform Building Code Commission
755	Used Motor Vehicle and Parts Commission
758	University Center at Ponca City
760	University of Oklahoma - Norman
761	University of Oklahoma Law Center - Norman
765	University of Oklahoma - Tulsa

[Go to main table of contents](#)

Appendix 2: Agency Listing and Codes



Agency Code	Name of Agency
770	OU Health Sciences Center - Oklahoma City
772	Board of Tests for Alcohol and Drug Influence
773	OSU College of Osteopathic Medicine and Surgery - Stillwater
775	OSU Medical Center
776	OSU Veterinary Medicine Authority
790	Board of Veterinary Medical Examiners
800	Department of Career and Technology Education
803	Statewide Virtual Charter School Board
805	Department of Rehabilitation Services
807	Health Care Authority
825	University Hospitals Authority
830	Department of Human Services
835	Water Resources Board
840	Oklahoma Workforce Commission
865	Workers' Comp Commission

Agencies That Do Not Disburse Amounts Through OMES

Agency Code	Name of Agency
900	Oklahoma Development Authority
915	Oklahoma Capital Investment Board
922	Oklahoma Housing Finance Agency
978	Oklahoma Turnpike Authority
980	Grand River Dam Authority
981	Oklahoma Municipal Power Authority

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code Section Number	Section Name	Page Number
410000	<u>TAXES</u>	<u>262</u>
420000	<u>LICENSES, PERMITS AND FEES</u>	<u>264</u>
430000	<u>FINES, FORFEITS & PENALTIES</u>	<u>275</u>
440000	<u>INCOME FROM MONEY AND PROPERTY</u>	<u>276</u>
450000	<u>GRANTS, REFUNDS AND REIMBURSEMENTS</u>	<u>278</u>
460000	<u>HIGHER EDUCATION (STUDENT FEES)</u>	<u>281</u>
470000	<u>SALES AND SERVICES</u>	<u>282</u>
480000	<u>NON-REVENUE RECEIPTS</u>	<u>285</u>

Code	Account Name
410000	TAXES
411100	BEVERAGE TAXES
411101	ALCOHOL BEVERAGE EXCISE TAX
411102	MIXED BEVERAGE GROSS RECEIPTS TAX
411107	BEVERAGE TAX
411200	TOBACCO TAXES
411201	CIGARETTE TAX
411210	TOBACCO PRODUCTS TAX
411219	TRIBAL COMPACT IN LIEU TAX PAYMENTS
412100	BUSINESS TAXES
412101	GROSS PRODUCTION TAX - GAS
412102	GROSS PRODUCTION TAX - OIL
412105	PETROLEUM EXCISE TAX
412111	CONSERVATION EXCISE TAX
412122	COIN OPERATORS DEVICE DECAL
412133	FRANCHISE TAX
412144	CORPORATE INCOME TAX

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
412155	OCCUPATIONAL HEALTH & SAFETY TAX
412161	CHARITY GAMES TAX
412163	BINGO TAX
412165	GAMING EXCLUSIVITY FEES
412170	HORSE TRACK GAMING
412175	BUSINESS ACTIVITY TAX
412180	MEDICAL MARIJUANA EXCISE TAX
413100	INSURANCE TAXES
413101	INSURANCE PREMIUM TAX
413105	ASSESSMENTS ON WORKERS' COMPENSATION AWARDS
413111	WORKERS' COMPENSATION INSURANCE PREMIUM TAX
413115	SELF-INSURANCE PREMIUM TAX
413121	UNEMPLOYMENT COMPENSATION TAX
413125	OESC COMPUTER FUND ASSESSMENT
414100	LOCAL TAXES
414101	CITY SALES TAX
414105	COUNTY SALES TAX
414107	COUNTY USE TAX
414108	COLLECTIONS AND DEPOSITS CITY USE TAX
414109	COUNTY LODGING TAX
414110	CITY LODGING TAX
414121	AD VALOREM TAX
415100	MOTOR VEHICLE & RELATED TAXES
415125	TAG AGENT REMITTANCE
415181	VEHICLE REVENUE TAX STAMPS
415185	FARM IMPLEMENT TAX STAMPS
415500	FUEL TAX
415501	SPECIAL FUEL USE TAX
415503	SPECIAL FUEL DECAL
415505	DIESEL FUEL EXCISE TAX
415507	FUELS EXCISE TAX

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
415509	GASOLINE EXCISE TAX
415512	ALTERNATIVE FUEL SURCHARGE
416100	PERSONAL TAXES
416101	PERSONAL INCOME TAX
416105	INHERITANCE & ESTATE TAX
416131	GIFT TAX ALL FUNDS
417100	SALES AND USE TAXES
417101	SALES TAX
417121	DOCUMENTARY STAMP TAX
417141	USE TAX
417171	AIRCRAFT EXCISE TAX
418100	PARI-MUTUEL TAX
418101	PARI-MUTUEL TAXES
418103	PARI-MUTUEL EXOTIC WAGER
418105	PARI-MUTUEL PICK/FIX TAX
418107	PARI-MUTUEL PICK SEVEN TAX
419100	OTHER TAXES
419101	CONTROLLED DANGEROUS SUBSTANCE TAX
419125	FREIGHT CAR TAX
419151	RURAL ELECTRIC COOPERATIVE TAX
419155	TELEPHONE SURCHARGE TAX
419165	TOURISM GROSS RECEIPT TAX
419171	UNCLAIMED PROPERTY TAX
419175	UNCLASSIFIED TAX RECEIPTS
419199	OTHER TAXES
420000	LICENSES, PERMITS AND FEES
420100	ALCOHOLIC BEVERAGE/BEVERAGE
420101	LICENSES, PERMITS, FEES - GENERAL
420121	ALCOHOL BEVERAGE LICENSE
420122	ALCOHOL BEVERAGE ID STAMP FEE
420123	ALCOHOL BOTTLE CLUB MEMBER

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
420124	ALCOHOL BOTTLE LABELS
420125	ALCOHOL BRAND FEES
420126	ALCOHOL CERT FEES
420156	BEVERAGE LICENSES
420166	BINGO LICENSE
420500	AGRICULTURE
420511	BRAND REGISTRATION FEES & BOOKS
420515	CHEMICAL LICENSES, PERMITS & FEES
420519	MARKET DEVELOPMENT LICENSES, PERMITS & FEES
420522	PLANT INDUSTRY LICENSES, PERMITS & FEES
420525	FRUIT & VEGETABLE GRADING FEES
420529	MARKET INSPECTION LICENSE, PERMITS & FEES
420532	MEAT INSPECTION & GRADING FEES
420536	SEED FEED
420541	ANIMAL INDUSTRY INSPECTION LICENSES, PERMITS & FEES
420542	WATER QUALITY SWINE FEE
420543	OK COMMODITY STORAGE INDEMNITY FUND
420545	DAIRY LICENSES
420555	REGULATORY BOARDS FEES ASSESSMENTS ON COMMODITY SALE
420900	TOBACCO/CIGARETTE
420915	CIGARETTE LICENSES
420921	TOBACCO PROD LICENSES
421300	DEPARTMENT OF SECURITIES
421381	SECURITIES AGENTS FEES
421382	SECURITIES DEALERS FEES
421383	SECURITIES ON-SITE EXAM FEES & REIMBURSEMENT
421384	SECURITIES ISSUER FEES
421385	SECURITIES EXAMINERS FEES
421386	SEC FINES, CIVIL PENALTY, INVESTIGATION & ADMINISTRATIVE COST
421389	SECURITIES OTHER FEES
421700	WILDLIFE COMMISSION

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
421712	FISHING LICENSE
421716	COMBINATION FISH & HUNTING LICENSES
421718	WILDLIFE - OTHER LICENSES, PERMITS & FEES
421722	WILDLIFE HABITAT LICENSE/FEE
421726	WILDLIFE HUNTING LICENSE
422100	HEALTH DEPARTMENT
422109	WIC REBATE PROGRAM
422111	BEDDING STAMPS
422113	HOSPITAL & NURSING HOME LICENSES
422114	CERTIFICATE OF NEED APPLICATION FEES
422115	MIGRANT LABOR
422117	PLUMBING EXAMS & LICENSES
422119	SEPTIC TANK CLEANERS LICENSES
422122	WATER & SEWAGE LICENSES
422124	FOOD/LODGE ESTABL CONST PLAN RV
422126	HOTEL & RESTAURANT LICENSES
422128	BARBER SHOP SAN CERTIFICATES
422129	BARBER LICENSES & FEES
422130	CITY INSPECTORS LICENSE
422131	ELECTRICAL LICENSES & EXAMS
422132	CITY INSPECTORS LICENSES
422133	HEARING AID DEALERS FEES
422135	PHYSICIANS LABORATORY FEES
422137	IMMUNIZATION FEES
422139	PHYSICIANS EMERGENCY MEDICAL SERVICES
422142	ALARM INDUSTRY LICENSES
422144	WATER FACILITY FEE
422146	AIR QUALITY PERMITS
422148	HOME CARE FEES
422149	SPECIAL TESTING FEES
422151	INDUSTRIAL WASTE FEES

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
422153	MILK INSPECTION
422155	SCREENING, DIAGNOSIS & TREATMENT
422158	MECHANICAL CONTRACTOR LICENSES
422161	LICENSED PROFESSIONAL COUNSELORS - LICENSES & FEES
422163	PUBLIC WATER SUPPLY FEES
422165	MEDICAL MARIJUANA LICENSE
422167	MEDICAL MARIJUANA COMMERCIAL LICENSE
422171	ENVIRONMENTAL FEES
422175	TRAUMA CARE ASSISTANCE
422177	HOSPICE LICENSING
422179	EMERGENCY MEDICAL SERVICES
422181	HEALTH RESOURCES DEVELOP SVCS
422183	ADULT DAY CARE - HMO - WHP
422185	POOL FEES
422191	BODY PIERCING FEES
422193	MEDICAL MICROPIGMENTATION
422195	TATTOO FEES
422200	DEPARTMENT OF ENVIRONMENTAL QUALITY
422211	AIR QUALITY FEES
422215	UNDERGROUND INJECTION CONTROL FEE
422218	CONSENT ORDERS
422221	HAZARDOUS WASTE FEES
422225	LAB CERTIFICATION FEES
422228	PDES FEES
422231	PLAN REVIEW FEES
422235	PRIVATE SEWAGE FEES
422238	PRIVATE WATER FEES
422241	PUBLIC WATER SUPPLY FEES
422245	RADIATION FEES
422248	SARA TITLE III FEES
422251	SEPTIC TANK FEES

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
422253	SEPTIC TANK INSTALLER CERTIFICATION FEE
422255	SOLID WASTE FEES
422258	WATER AND SEWAGE OPERATOR
422261	LEAD ABATEMENT CERTIFICATION FEE
422263	HIGHWAY REMEDIATION LICENSING
422299	UNEARNED REVENUE
422500	BANKING COMMISSION
422521	ANNUAL ASSESSMENT FEE STATE BANK
422525	CREDIT UNION & SAVING & LOAN EXAM FEES
422527	CHARTER APPLICATION FEES
422531	OTHER BANKING FEES & EXAMS
422900	CORPORATION COMMISSION
422919	ANTIFREEZE PERMIT
422921	BRAKE FLUID PERMITS
422923	PIPELINE INSPECTIONS
422925	CERTIFICATE OF NON-DEVELOPMENT
422929	COTTON GIN LICENSES
422931	MOTOR CARRIER ID PLATES AND REGISTRATION FEES
422932	PUBLIC UTILITY ASSESSMENT FEE
422933	MOTOR CARRIER APPLICATION FEES
422935	WRECKER LICENSE FEES
422937	NATURAL GAS PRICING FEE
422939	TANK OR CONTAINER CALIBRATION FEES
422942	TRANSPORTATION DIVISION FILING FEES
422944	CORPORATE TRANSPORTATION FEES
422946	COMMERCIAL DISPOSAL WELL
422948	COMMERCIAL DISPOSAL PIT
422951	WALK-THRU INTENT TO DRILL FEES
422953	INTENT TO DRILL FEES
422955	INSTALL LICENSES
422956	CONSULTANT FEES

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
422957	TANK PERMIT FEES
422959	CORPORATE TRANSFER FEES
422961	TELECOMMUNICATION ASSESSMENT FEE
423200	SECRETARY OF STATE
423211	CORPORATION FILING FEES
423212	DOMESTIC FOR-PROFIT BUSINESS CORPORATION
423213	DOMESTIC LIMITED LIABILITY COMPANY
423214	DOMESTIC LIMITED PARTNERSHIP
423215	OTHER FEES SEC OF STATE
423216	OTHER DOMESTIC FILING
423217	CHARITY/SOLICITOR REGISTRATION
423218	CENTRAL FILING SYSTEM - FARM PERMITS
423219	CORPORATE REGISTERED AGENT FEES
423221	FOREIGN BUSINESS CORPORATION
423222	FOREIGN LIMITED LIABILITY COMPANY
423223	FOREIGN LIMITED PARTNERSHIP
423224	OTHER FOREIGN FILINGS
423231	OTHER FILINGS - DOMESTIC/FOREIGN
423232	OTHER PARTNERSHIPS - DOMESTIC/FOREIGN
423241	CREDIT CARD CONVENIENCE FEE
423251	NOTARY FEES
423299	OTHER FEES
423400	VEHICLE RELATED
423412	REINSTATEMENT OF DRIVERS LICENSES
423413	NON-SUBMITTAL OF LICENSES AND PLATES
423418	DRIVER TRAINERS LICENSES
423421	DRIVER LICENSES MODIFICATION FEES
423431	OVERSIZE TRUCK PERMITS
423432	SPECIAL MOVEMENT FEES
423433	DOCUMENT FUND
423434	OVERWEIGHT TRUCK PERMITS

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
423435	SIZE/WEIGHT SPECIAL FEES
423436	ACCOUNT FEES
423437	MOTOR FUEL SPECIAL ASSESSMENT
423438	VEHICLE INSPECTION PERMITS
423439	SPECIAL COMBINATION VEHICLE
423440	FACSIMILE TRANSMISSIONS, RENTALS
423441	VEHICLE INSP/CERT/REBLT
423442	LONG COMBINATION VEHICLE
423443	WRECKER PERMITS
423444	ANNUAL OPERATING AUTHORITY
423445	TRANSPORTATION & RECLAMATION PERMITS
423446	STORED VEHICLE FEE
423447	BUYERS ID CARD FEES
423449	VEHICLE INSPECTION STATION PERMITS
423450	ALTERNATIVE FUELS COMPRESSION TRAINEE CERTIFICATE
423451	COMMERCIAL VEHICLE LICENSES
423452	ABANDONED VEHICLE FEES
423453	SPECIAL LICENSES & PARKING DECALS - DPS
423454	STORED VEHICLE RELEASE
423455	MOBILE HOME LICENSES
423456	MOBILITY IMPAIRED DRIVER PLACARDS
423457	ALTERNATIVE FUELS INSTALLER PERMIT
423458	ALTERNATIVE FUELS TECHNICIAN - CERTIFICATION & TEST
423459	SPECIAL PURPOSE ANNUAL
423460	SPECIAL PURPOSE DRIVEAWAY
423461	ANNUAL VEHICLE PERMIT
423462	ANNUAL SOIL, TREE, HAY
423600	COURTS
423611	COURT FILING FEES - SUPREME, APPEALS & DISTRICT CRT
423615	LITIGATION FEE - STATE INDUSTRIAL COURT
423619	COURT FEES FOR DATA PROCESSING

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
423623	SOLICITORS FEE
423627	COURT ADMINISTRATIVE FEES
423800	ELECTION
423821	FILING, PROTEST & RECOUNT FEES
423900	EDUCATION
423901	SCHOOL LUNCH WORKSHOP FEES
423905	TEACHERS EXAMINATION FEE
423909	CURRICULUM GUIDES FEES
423912	GENERAL EDUCATION FEES
423915	TECHNOLOGY SERVICES FEE
423918	SPECIAL TESTING FEES
423920	IDENTIFICATION CARD FEES
424200	BUSINESS
424201	CORPORATE FARMING & RANCHING REGISTRATION FEES
424205	TELECOMMUNICATION ASSESSMENT FEE
424206	PREPAID WIRELESS 911 FEE
424207	EMPLOYMENT AGENCY LICENSES
424208	911 FEES – WIRELESS AND VOIP
424212	FIREWORKS LICENSES
424213	FUNERAL SERVICES LICENSING FEES
424214	HOTELS, RESTAURANTS, ETC. LICENSES
424218	BOARDING HOME LICENSES
424222	RURAL ELECTRIC CO-OP LICENSES
424226	USED EQUIPMENT LICENSES
424228	PRIVATE SCHOOLS LICENSES
424232	COIN OPERATED DISTRIBUTION PERMIT
424236	DISTR & MFG OF DANGEROUS SUBSTANCES FEES
424238	SAFETY FEES
424241	BOXING EVENT ASSESSMENT
424245	PROFESSIONAL SPORTING TICKET FEES
424251	SALES VENDORS LIST

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
424252	CONTRACT MANAGEMENT FEE
424253	SALES TAX PERMIT
424259	WASTE TIRE RECYCLING FEES
424261	MARGINAL WELL FEE
424262	ENERGY RESOURCES ASSESSMENT
424263	WORKER'S COMP NON-COVERAGE FEE
424265	CHARITY GAMES LICENSES
424267	HANDICAPPED CONTRACTS FEE
424269	GAMING COMPACT FEES
424271	LOTTERY RETAIL APPLICATION FEE
424600	INSURANCE AGENTS
424601	INSURANCE AGENTS LICENSES
424603	INTERSTATE RETALIATORY FEES
424610	WEATHER MODIFICATION ASSESSMENT
424612	INSURANCE COMPANY LICENSES
424614	ANNUAL REVIEW FEES
425400	MEDICAL PROFESSIONAL
425401	BURIAL BOARD LICENSES & FEES
425411	CHIROPRACTIC EXAMINERS LICENSES & FEES
425416	CHIROPODY BOARD LICENSES & FEES
425421	DENTAL REGISTRATION, EXAMINATION & OTHER FEES
425426	EMBALMERS & FUNERAL DIRECTORS LICENSES & FEES
425431	PRACTICING ELECTROLOGISTS LICENSES & FEES
425436	PHYSICIANS LICENSES & FEES
425441	NURSES REGISTRATION, LICENSES & FEES
425446	OPTOMETRY EXAMINATION, LICENSES & FEES
425451	OSTEOPATHY BOARD - LICENSES & FEES
425456	PSYCHOLOGIST LICENSES & OTHER FEES
425461	PHARMACY BOARD LICENSES & FEES
425466	VETERINARY LICENSES, FEES & OTHER CHARGES
425471	PERFUSIONIST'S BOARD LICENSES AND FEES

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
425600	STATE BOND ADVISOR FEE
425601	STATE BOND ADVISOR FEE
425800	OTHER PROFESSIONAL
425801	ACCOUNTANT APPLICATION FEES
425803	ACCOUNTANT REGISTRATION FEES
425804	SUBSTANTIAL EQUIVALENT REGISTRATION FEE
425805	ACCOUNTANT PERMIT FEES
425806	ARCHITECT BOARD LICENSES & FEES
425807	COSMETOLOGY LICENSES & OTHER FEES
425811	BARBER LICENSES & FEES
425813	DRY CLEANERS LICENSES & OTHER FEES
425815	ENGINEERS LICENSES, PERMITS & OTHER FEES
425817	ABSTRACTORS LICENSES & FEES
425818	AUDIT REPORT FILING FEE
425821	FORESTERS BOARD LICENSES & FEES
425826	MECHANICAL CONTRACTOR LICENSES
425831	LICENSED PROFESSIONAL COUNSELORS-LICENSES & FEES
425832	LICENSED SOCIAL WORKERS FEES
425836	MOTOR VEHICLE COMMISSION LICENSES & FEES
425841	MINES - OPERATORS FEES
425843	MINES - CERTIFICATE OF COMPETENCY & RECLAMATION FEES
425844	MINES - PERMIT AND PERMIT RENEWAL FEES
425845	MINES - PERMIT REVISION FEES
425846	NURSING HOME ADMINISTRATORS LICENSES
425847	NURSING HOME CLASSIFICATION FEES
425848	HOSPITAL OFFSET PAYMENT PROGRAM FEE
425849	POLYGRAPH EXAMINERS LICENSES & FEES
425851	SALVAGE DEALERS LICENSES
425854	SANITARIANS REGISTRATION LICENSES & FEES
425858	FEED SEED FERTILIZATION LIAB PERMITS
425861	SPEECH PATHOLOGY & AUDIOLOGY LICENSES & FEES

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
425863	TEACHERS CERTIFICATES
425866	USED MOTOR VEHICLE DEALERS LICENSES
425868	USED MOTOR VEHICLE SALESMEN LICENSES
425871	AUTOMOTIVE DISMANTLER & RECYCLERS LICENSES
425875	LANDSCAPE ARCHITECTS FEES
425879	REAL ESTATE COMMISSION LICENSES & FEES
425881	CERTIFIED COURT REPORTER FEES
425882	COURTROOM INTERPRETER FEES
425883	MUNICIPAL CLERKS & TREASURERS TRAINING FEES
425885	EMPLOYEE DISHONESTY BOND FEES
425886	TAG AGENT SURETY BOND FEES
425887	OSTEOPATHIC & OTHER FEES
425888	PRIVATE INVESTIGATOR & SECURITY GUARD LICENSES & FEES
426200	HORSE RACING
426201	HORSE RACING COMMISSION LICENSES & FEES
426203	HORSE DRUG TESTING FEES
426214	ADMISSION FEES
426220	OFF-TRACK WAGERING FEES
426225	PARTICIPATING TRIBE GAMING FAC
428100	OTHER
428101	AIRCRAFT LICENSE FEES
428103	CANINE LICENSE FEES
428107	AMATEUR RADIO OPERATORS LICENSES
428115	WATER RESOURCES PERMIT FEES
428118	PUBLIC WATER SUPPLY FEES
428121	PAYROLL DEDUCTIONS & ASSESSMENT FEES
428131	LOAN APPLICATION & CLOSING FEES
428138	LOAN ADMINISTRATIVE FEES
428141	WEATHER MODIFICATION LICENSE & FEES-WATER RESOURCE
428144	LABORATORY ANALYSIS FEES
428151	CONSUMER CREDIT LICENSES, FEES & OTHER CHARGES

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
428153	EXEMPT ORGANIZATION FEES
428161	LIQUEFIED PETROLEUM PERMITS & FEES
428171	COURT-ORDERED ACCOUNT MAINTENANCE FEES
428172	CREDIT CARD PROGRAM FEES
428173	REJECTED WARRANT FEES
428174	TOP PAYMENT PROCESSING FEES
428175	CONVENIENCE FEES - PORTAL
428181	FACSIMILE MACHINE FEES
428199	OTHER LICENSES, PERMITS & FEES
430000	FINES, FORFEITS & PENALTIES
431100	HORSE RACING
431101	HORSE RACING - FINES
431103	BREAKAGE & UNVOUCHERED TICKET FORFEITURES
431300	CORPORATION COMMISSION
431301	WELL PLUGGING FINES & PENALTIES
431313	UST - FINES & PENALTIES
431315	MOTOR CARRIER CITATIONS & FINES
431500	HEALTH DEPARTMENT
431501	ASSISTED LIVING FINES
431503	DRUG/ALCOHOL TESTING FINES
431505	RESIDENTIAL CARE FINES
431507	JAIL FINES
431509	OLS FINES – HEARING AID
432100	CRIME VICTIMS' COMPENSATION BOARD
432101	CRIME VICTIM COMPENSATION ASSESSMENTS
433100	OTHER FINES, FORFEITS & PENALTIES
433101	COURT AND COURT MARTIAL FINES
433102	LIBRARY FINES
433103	PARKING FINES
433105	MOVING VEHICLE VIOLATION FINES
433107	SALE OF CONTRABAND

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
433111	CHILD LABOR CIVIL PENALTIES
433113	WORKERS' COMPENSATION COMPLIANCE FINES
433115	MINING OPERATION PENALTIES
433121	PERFORMANCE BOND FORFEIT
433125	FORFEIT OF FILING FEES
433127	ELECTION BOARD FILING FEES (added 6/02)
433131	TRUCKING FUND PENALTIES
433141	FISH & GAME LAW FINES
433144	LATE PAYMENT FINES & PENALTIES
433145	LATE ENROLLMENT FEES
433146	ALTERNATIVE FUELS NON-COMPLIANCE PENALTY
433147	RETURNED CHECK CHARGES
433151	OIL & GAS THEFT RECOVERY FINES & FORFEITURES
433153	SURETY BONDS FORFEITED
433155	ACCOUNTANCY BOARD - FINES
433161	CLEET - PENALTY ASSESSMENT
433162	CLEET - OSBI ANALYST FEE
433163	CLEET - OSBI AFIS FEE
433164	CLEET - OSBI FORENSIC FEE
433165	OSBI EXPUNGEMENT FEE
433199	OTHER FINES FORFEITS AND PENALTIES
440000	INCOME FROM MONEY AND PROPERTY
441100	INVESTMENT INCOME
441101	INTEREST ON BANK DEPOSITS
441103	ASSESSMENTS ON TIME DEPOSITS
441105	INTEREST ON INVESTMENTS
441115	INCOME INVESTMENT OF ENDOWMENT FUNDS
441121	INTEREST ON INVESTMENT OF FEDERAL FUNDS
441133	INTEREST ON INVESTMENT OF ESCROW ACCOUNTS
441136	INTEREST INVESTMENT OF ENDOWMENT FUNDS
441142	DIVIDENDS FROM INVESTMENTS

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
441154	CAPITAL GAINS FROM INVESTMENTS
441199	OTHER INVESTMENT INCOME
442100	INCOME FROM BONDS
442101	PREMIUMS ON SALE OF BOND
442112	ACCRUED INTEREST ON THE PURCHASE OF BONDS
442123	AMORTIZATION OF DISCOUNTS ON INVESTMENTS
443100	INCOME FROM RENT
443101	RENT FROM LAND
443103	RENT FROM BUILDINGS
443105	RENT FROM EQUIPMENT
443107	RENT FROM BUILDINGS
443113	RENT FROM EQUIPMENT
443122	RENT ENDOWMENT PROPERTY
443173	INTER AGENCY - RENT FROM BUILDINGS
443175	INTER AGENCY - RENT FROM EQUIPMENT
443183	INTRA AGENCY - RENT FROM BUILDINGS
443185	INTRA AGENCY - RENT FROM EQUIPMENT
443199	OTHER RENT - MAIL BOXES ETC.
444100	INCOME FROM ROYALTIES
444105	ROYALTIES FROM GAS
444107	ROYALTIES FROM OIL
444122	ROYALTIES FROM OIL, GAS & OTHER MINERALS
444133	ROYALTIES FROM OTHER MINERALS
444141	ROYALTIES FROM OIL & GAS & OTHER MINERALS
444158	ROYALTIES-PUBLICATIONS, PATENTS, ETC.
444199	OTHER ROYALTIES (PUBLICATIONS, PATENTS, ETC.)
445100	OTHER INCOME SOURCES
445101	SEC 13 & NEW COLLEGE FUNDS -SCHOOL LAND COMMISSION
445103	INTEREST, OTHER CHARGES ON STUDENT LOANS
445111	RIGHT-OF-WAY EASEMENTS
445121	SEISMIC TESTING

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
445199	OTHER INCOME FROM MONEY & PROPERTY
446100	PRINCIPAL INCOME FROM LEASES
446200	INTEREST INCOME FROM LEASES
446300	LCF RECAPITALIZATION PAYMENT – To only be used by OCIA receiving payments from agencies for Legacy Capital Financing funds.
450000	GRANTS, REFUNDS AND REIMBURSEMENTS
451100	INSURANCE & OTHER REIMBURSEMENTS FOR DAMAGES
451101	INSURANCE & OTHER REIMBURSEMENTS FOR DAMAGED PROP.
451102	RECEIPTS FROM RE-INSURANCE
451111	DEFICIENCY JUDGE
452000	INTER-AGENCY RECEIPTS FOR GENERAL EXPENSES
452001	INTER-AGENCY PAYMENTS FOR PERSONAL SERVICES
452003	INTER-AGENCY TRAVEL EXPENSES
452005	INTER-AGENCY ADMINISTRATIVE EXPENSES
452007	INTER-AGENCY PROPERTY, FURNITURE, EQUIP & RELATED DEBT
452071	REIMBURSEMENTS FOR PERSONAL SERVICES
452073	REIMBURSEMENTS FOR TRAVEL EXPENSES
452075	REIMBURSEMENTS FOR ADMINISTRATIVE EXPENSES
452076	PAYMENT FOR SECURITY CONTRACT
452077	REIMBURSEMENTS FOR PROPERTY, FURNITURE, EQUIP & REL. DEBT
452078	REIMBURSEMENTS FOR WARRANT IMAGING
452100	INTER-AGENCY RECEIPTS FOR DATA PROCESSING
452117	INTER-AGENCY DATA PROCESSING EXPENSES
452200	INTER-AGENCY RECEIPTS FOR TELECOMMUNICATIONS
452229	INTER-AGENCY TELECOMMUNICATIONS EXPENSE
452300	INTER-AGENCY RECEIPTS FOR MOTOR POOL
452333	INTER-AGENCY MOTOR POOL EXPENSES
452400	INTER-AGENCY RECEIPTS FOR RISK MGMT INS PREMIUMS
452445	INTER-AGENCY RISK MANAGEMENT INSURANCE PREMIUMS - OMES
452500	INTER-AGENCY RECEIPTS FOR CENTRAL PRINTING

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
452557	INTER-AGENCY CENTRAL PRINTING EXPENSES
453000	INTRA-AGENCY RECEIPTS FOR GENERAL EXPENSES
453001	INTRA-AGENCY PERSONAL SERVICES EXPENSE
453003	INTRA-AGENCY TRAVEL EXPENSES
453005	INTRA-AGENCY ADMINISTRATIVE EXPENSES
453007	INTRA-AGENCY PROPERTY, FURNITURE, EQUIP & RELATED DEBT
453081	REIMBURSEMENTS FOR PERSONAL SERVICES
453083	REIMBURSEMENTS FOR TRAVEL EXPENSES
453085	REIMBURSEMENTS FOR ADMINISTRATIVE EXPENSES
453087	REIMBURSEMENTS FOR PROPERTY, FURNITURE, EQUIP & REL. DEBT
453100	INTRA-AGENCY RECEIPTS FOR DATA PROCESSING
453117	INTRA-AGENCY DATA PROCESSING EXPENSES
453200	INTRA-AGENCY RECEIPTS FOR TELECOMMUNICATIONS
453229	INTRA-AGENCY TELECOMMUNICATIONS EXPENSES
453300	INTRA-AGENCY RECEIPTS FOR MOTOR POOL
453333	INTRA-AGENCY MOTOR POOL EXPENSES
453400	INTRA-AGENCY RECEIPTS FOR RISK MGMT INS PREMIUMS
453445	INTRA-AGENCY RISK MGMT INSURANCE PREMIUMS
453500	INTRA-AGENCY RECEIPTS FOR CENTRAL PRINTING
453557	INTRA-AGENCY CENTRAL PRINTING EXPENSES
454100	RECEIPTS FROM LOCAL GOVERNMENTS
454101	CO-OPERATIVE PROJECTS
454102	REIMBURSEMENT OF FUNDS SPENT
454103	PAYMENT FOR SERVICES
454104	LOCAL COURT FUNDS
454105	REIMBURSEMENTS FOR PROPERTY, FURNITURE, EQUIP & REL. DEBT
454106	REFUND OF FEDERAL GRANTS
455000	FEDERAL GRANTS
455100	FEDERAL GRANTS-IN-AID
455101	FEDERAL GRANTS-IN-AID

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
455102	REIMBURSEMENT OF INDIRECT COSTS
455200	FEDERAL REIMBURSEMENTS
455201	FEDERAL REIMBURSEMENTS
455202	REIMBURSEMENT OF INDIRECT COSTS
455300	FEDERAL APPROPRIATIONS
455301	FEDERAL APPROPRIATIONS
455302	REIMBURSEMENT OF INDIRECT COSTS
455400	FEDERAL LOANS
455401	FEDERAL LOAN
455402	REIMBURSEMENT OF INDIRECT COSTS
455500	FEDERAL FUNDS RECEIVED FROM NON-GOVT AGENCIES
455501	FEDERAL FUNDS RECEIVED FROM NON-GOVT AGENCIES
455502	REIMBURSEMENT OF INDIRECT COSTS
455600	FEDERAL FUNDS FROM OTHER STATE AGENCIES
455601	FEDERAL FUNDS FROM OTHER STATE AGENCY
455602	REIMBURSEMENT OF INDIRECT COSTS
455700	ARRA FUNDS
455701	ARRA GRANTS-IN-AID
455702	ARRA FEDERAL REIMBURSEMENTS
455703	ARRA INTERAGENCY RECEIPTS
456000	INTER AGENCY GRANTS
456001	INTER-AGENCY GRANTS - NON-FEDERAL
456100	GRANTS & DONATIONS - PRIVATE SOURCES
456101	GRANTS & DONATIONS FOR OPERATIONS - PRIVATE SOURCE
456102	GRANTS & DONATIONS FOR CAPITAL PROJECTS - PRIVATE
458100	REIMBURSEMENTS - NON-FEDERAL
458101	REFUND OF MONEY PREVIOUSLY DISBURSED - GOODS & SERVICES
458103	COST RECOVERY
458105	REIMBURSEMENT FOR FUNDS EXPENDED
458110	DEPOSIT IMPREST CASH
458111	DEPOSIT IMPREST CASH

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
458115	REFUND OF MONEY ADVANCED TO AN AGENCY
458200	REFUNDS - NON-FEDERAL
458202	BROKER COMMISSION REFUNDS (SOFT DOLLARS)
459100	OTHER GRANTS, REFUNDS & REIMBURSEMENTS
459102	FICA RECOVERY PROJECT
459120	REPAYMENT OF LOANS
459121	REPAYMENT OF LOANS
459131	REFUND PER LEGAL SETTLEMENT
459151	PHARMACEUTICAL REBATE
459171	PROGRAM INCOME
459191	SPECIAL DISTRIBUTIONS
459195	GRANT DISTRIBUTION REFUND (RESTRICTED USE)
459199	OTHER GRANTS, REFUNDS & REIMBURSEMENTS
460000	HIGHER EDUCATION (STUDENT FEES)
461100	TUITION & INSTRUCTION FEES
461101	GENERAL ENROLLMENT FEE
461105	NON-RESIDENT TUITION FEE
461112	CORRESPONDENCE STUDY FEES
461121	EXTENSION STUDY TUITION FEES
461125	REMEDIAL COURSE FEE
461199	SPECIAL INSTRUCTION FEES
463600	OTHER FEES
463612	EXTENSION DIVISION INCOME
463638	INSTRUCTIONAL FACILITY, EQUIPMENT & MATERIAL USAGE
463641	APPLICATION FOR ADMISSION FEES
463663	SPECIAL TESTING FEES
463667	SPECIAL ENROLLMENT FEES (PROCESSING)
463677	STUDENT ACTIVITY FEES
463678	STUDENT FEES FOR CENTERS
463681	GRADUATION FEES
463683	STUDENT ASSESSMENT FEE
463684	STUDENT TECHNOLOGY SERVICES FEE

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
463699	OTHER STUDENT FEES
470000	SALES AND SERVICES
471100	AGRICULTURAL
471101	ANIMAL HUSBANDRY
471110	EXTENSION DIVISION INCOME
471111	EXTENSION DIVISION INCOME
471122	FARM PRODUCTS GENERAL
471124	FARM PRODUCTS DAIRY
471126	FARM PRODUCTS LIVESTOCK
471128	FARM PRODUCTS POULTRY
471131	LIVESTOCK
471134	POULTRY
471142	LIVESTOCK INSPECTION
471144	POULTRY INSPECTION
472100	LICENSES, FEES
472101	APPLICATION DEPOSITS
472105	APPOINTMENT OF AGENT
472110	ORGANIZATIONS, OTHER
472111	ORGANIZATIONS, OTHER
472112	SEALS
472114	TRADEMARKS
472118	MARKETING INSPECTION AND LICENSE
472300	LOTTERY SALES
472301	LOTTERY TICKETS REVENUE
472303	LOTTERY INSTANT TICKET REVENUE
472305	LOTTERY ON-LINE GAMES REVENUE
473100	SALES OF SERVICES
473101	CLERICAL SERVICES V. A.
473102	CRIMINAL RECORD SEARCH
473103	FILM LIBRARY RENTALS
473105	CHARGE FOR SERVICES

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
473110	PARKING REVENUES - HEALTH SCIENCES CENTER
473111	PARKING REVENUES - OTHER
473115	POST OFFICE INCOME
473121	RECORDING CHARGES
473125	RESEARCH SALES
473127	ADVERTISING SERVICES
473131	DATA PROCESSING SERVICES
473135	POSTAL SERVICES
473140	WILDLIFE CONSERVATION COMMISSION SERVICES
473141	FISH AND WILDLIFE SERVICES
473151	SALE OF SERVICES ANATOMICAL BOARD
473161	CENTRALIZED PROCESSING FEES
473171	INTER-AGENCY - DATA PROCESSING SERVICES
473172	INTER-AGENCY - CRIMINAL RECORD SEARCH
473175	INTER-AGENCY - POSTAL SERVICES
473176	INTER-AGENCY - LABORATORY & MEDICAL SERVICES
473181	INTRA-AGENCY - DATA PROCESSING SERVICES
473185	INTRA-AGENCY - POSTAL SERVICES
473186	INTRA-AGENCY - LABORATORY & MEDICAL SERVICES
473199	SALE OF SERVICE (E.G., LAUNDRY, XEROX COPIER, MEDICARE)
473300	SALE OF UTILITIES
473301	SALE OF UTILITIES
473310	TELEPHONE PAY STATIONS AND REIMBURSEMENTS
473333	TELECOMMUNICATIONS
473371	INTER-AGENCY - SALE OF UTILITIES
473373	INTER-AGENCY - TELECOMMUNICATIONS
473374	NETWORK SERVICES
473375	SYSTEMS SERVICES
473376	INTER-AGENCY PORTAL SERVICES
473381	INTRA-AGENCY - SALE OF UTILITIES

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
473383	INTRA-AGENCY - TELECOMMUNICATIONS
474100	SALES OF DOCUMENTS & MERCHANDISE
474101	BIRTH & DEATH CERTIFICATES
474105	COPIES OTHER DOCUMENTS
474106	CERTIFIED DOCUMENTS
474110	CERTIFIED COPY - STUDENT RECORDS
474111	CERTIFIED COPIES - STUDENT RECORDS
474122	FOOD & BEVERAGE SALES
474124	COMMISSARY AND CONCESSION INCOME
474131	MANUFACTURED PRODUCT SALES
474135	MERCHANDISE SALES
474137	TAXES COLLECTED
474141	PRINTING INCLUDING SALE OF PUBLICATIONS PRODUCED
474171	INTER-AGENCY - PRINTING
474181	INTRA-AGENCY - PRINTING
474199	TAXES COLLECTED
475100	MEDICAL SERVICES
475103	HOSPITAL SERVICES
475105	OUT-PATIENT HEALTH SERVICES & SALES
475107	INSTITUTIONAL CARE
475109	PRIVATE INSURANCE REIMBURSEMENT
475122	PROFESSIONAL FEES FOR PATIENT CARE
475123	INFIRMARY
475125	SALE OF PLASMA
476100	RENTS
476101	CHARGES USE OF RECREATIONAL EQUIPMENT & FACILITIES
476103	FILM LIB REVENUES
476105	MOTOR VEHICLES
476131	HOUSING STUDENT & FACULTY
476135	HOUSING TRANSIENT
476137	HOUSING OTHER

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
476171	INTER-AGENCY - RECREATIONAL EQUIPMENT & FACILITIES
476175	INTER-AGENCY - MOTOR VEHICLES
476181	INTRA-AGENCY - RECREATIONAL EQUIPMENT & FACILITIES
476185	INTRA-AGENCY - MOTOR VEHICLES
476199	OTHER RENT - MAIL BOXES ETC.
477100	STATE INSURANCE FUND & RELATED
477101	INSURANCE PREMIUMS - STATE INSURANCE FUND-NON GOVT
477105	INSURANCE PREMIUMS - STATE INSURANCE FUND-ST AGENCY
477110	INSURANCE PREMIUMS - LOCAL GOVERNMENTS
477111	INSURANCE PREMIUMS - LOCAL GOVERNMENTS
477115	STATE INSURANCE FUND - OTHER INSURANCE PREMIUMS
477173	INTER-AGENCY - INSURANCE PREMIUMS
477181	INTRA-AGENCY - INSURANCE PREMIUMS
478100	REGISTRATION, ACTIVITY CHARGES, & OTHER TUITION
478101	ORGANIZED ACTIVITIES RELATED TO EDUC INST OR DEPTS
478105	REGISTRATION FEES
478113	TUITION INCOME - NOT HIGHER EDUCATION
478121	RECREATIONAL ADMISSIONS, LICENSES AND PERMITS
479100	OTHER SALES AND SERVICES
479101	REPAIR - REPLACEMENT OF DAMAGED OR BROKEN PROPERTY
479111	UNEARNED REVENUE
479121	PAPER AND OTHER RECYCLABLE MATERIALS
479131	NOTIFICATION OF CONFINEMENT TO SOCIAL SECURITY ADM
479199	OTHER SALES & SERVICES
480000	NON-REVENUE RECEIPTS
481100	CONTRIBUTIONS, JUDGMENTS, & FORFEITS
481101	CONTRIBUTIONS - CAPITAL OUTLAY
481102	CONTRIBUTIONS - PATIENTS & INMATES
481103	CONTRIBUTIONS - COMMON SCHOOLS
481104	CONTRIBUTIONS - ROAD & HIGHWAYS
481105	CONTRIBUTIONS - OK MEDICAID PROG

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
481106	CONTRIBUTIONS - COUNTY FAIR
481107	CONTRIBUTIONS - L'STOCK AUCTION SCH
481108	CONTRIBUTIONS - CASA
481109	CONTRIBUTIONS - PET OVERPOPULATION
481110	CONTRIBUTIONS - INDIGENT HEALTH CARE ACT
481111	CONTRIBUTIONS - INDIGENT HEALTH CARE ACT
481112	CONTRIBUTIONS - TULSA REC ED & SCHL TRUST
481113	CONTRIBUTIONS - OK SILVER HAIR ED LEG PROGRAM
481114	VETERANS AFFAIRS IMPROVEMENT
481115	CONTRIBUTIONS - NONGAME WILDLIFE IMPROVEMENT PROGRAM
481116	CONTRIBUTIONS - OTHER
481117	CONTRIBUTIONS - ORGAN DONOR ACT
481118	CONTRIBUTIONS - OK BREAST CANCER ACT
481119	CONTRIBUTIONS - BOMBING MEMORIAL FUND
481120	CONTRIBUTIONS - REGIONAL FOOD BANK
481121	COURT AWARDED JUDGEMENTS
481122	CONTRIBUTIONS - SUPPORT CAPITOL DOME
481123	CONTRIBUTIONS - SUPPORT NATIONAL GUARD
481124	CONTRIBUTIONS - OK LEUKEMIA & LYMPH FUND
481125	SURETY BONDS FORFEITED
481126	CONTRIBUTIONS - PANCREATIC CANCER RESEARCH
481155	SEIZED CASH - STATE JUDGEMENTS
481156	SEIZED CASH - FEDERAL JUDGEMENTS
481158	SEIZED PROPERTY - STATE JUDGEMENTS
481159	SEIZED PROPERTY - FEDERAL JUDGEMENTS
481271	ABANDONED MINERAL INTERESTS
482100	FUNDS HELD FOR OTHERS
482101	DEPOSITS BY PATIENTS & INMATES
482105	DEPOSITS HELD FOR LOCAL GOVERNMENTS
482110	EMPLOYEES DEFERRED COMPENSATION-DEFERRED COMP PLAN
482115	ESCROW DEPOSIT

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
482119	COMMERCIAL VEHICLE REG./CAB CARDS & TAG (ASA ONLY)
482121	CREDIT CARD FEES
482125	EMPLOYEE DEFINED CONTRIB PLAN
483100	SALE OF DEBT AND INVESTMENTS
483101	SALE OF BONDS - STATE OR AGENCY BONDS
483105	PROCEEDS OF NOTES ISSUED (AS AUTHORIZED BY LAW)
483110	SALE OF INVESTMENT SECURITIES-NOT CAPITAL GAIN
483111	SALE OF INVESTMENT SECURITIES OF FEDERAL FUNDS
483115	RECEIPT/FUNDS MASTER CUSTODIAN
483600	SALE OF PROPERTY
483601	SALE OF SEIZED VEHICLES
483605	SALE OF SURPLUS PROPERTY
483607	SALE OF SALVAGE
483612	SALE OF LAND OR LAND IMPROVEMENT
483621	SALE OF BUILDINGS & NON-STRUCTURAL IMPROVEMENTS
483622	SALE OF BUILDINGS - NON-STRUCTURAL EQUIPMENT
483630	SALE OF MACHINERY & EQUIPMENT
483631	SALE OF MOTOR VEHICLES, MACHINERY & EQUIPMENT
483632	SALE OF OTHER AGENCY NON-MOTOR POOL VEHICLE AT AUCTION
483675	INTER-AGENCY - SALE OF PROPERTY
483676	INTER-AGENCY VEHICLE SALE NON-MOTOR POOL
483685	INTRA-AGENCY - SALE OF PROPERTY
483686	INTRA-AGENCY VEHICLE SALE NON-MOTOR POOL
484100	EMPLOYER PAYROLL BENEFIT CONTRIBUTIONS
484101	STATE AGENCY CONTRIBUTION TO EMPLOYEE RETIREMENT PLAN
484102	STATE AGENCY CONTRIBUTION TO EMPLOYEE HEALTH INS PLAN
484103	LOCAL GOVT PAYMENTS TO EMPLOYEE HEALTH INS PLAN
484105	LOCAL GOVT PAYMENTS TO EMPLOYEE LIFE INS PLAN
484106	LOCAL GOVT PMTS TO EMPLOYEE DISABILITY INS PROGRAM
484110	STATE AGENCY UNEMPLOYMENT COMPENSATION TAX
484121	LOCAL GOVT PAYMENTS TO EMPLOYEE RETIREMENT PLANS

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
484122	LOCAL GOVT PAYMENTS TO EMPLOYEE HEALTH INS PLAN
484123	LOCAL GOVT PAYMENTS TO EMPLOYEE LIFE INS PLAN
484131	EMPLOYEE CONTRIBUTIONS TO EMPLOYEE RETIREMENT PLAN
484132	EMPLOYEE CONTRIBUTIONS TO EMPLOYEE HEALTH INS PLAN
484133	EMPLOYEE CONTRIBUTIONS TO EMPLOYEE LIFE INS PLAN
484134	EMPLOYEE PAYROLL WITHHOLDING/FLEXIBLE
484142	FICA CONTRIBUTION ON SPECIAL INSURANCE BENEFIT-OMES
484172	INTER-AGENCY - STATE CONTRIBUTION TO RETIREMENT PLAN
484173	INTER-AGENCY - STATE CONTRIBUTION TO HEALTH INS PLAN
484175	INTER-AGENCY - STATE CONTRIBUTION TO LIFE INS PLAN
484176	INTER-AGENCY - STATE CONTRIB FOR DISABILITY INS PROGRAM
484177	INTER-AGENCY - STATE CONTRIBUTION DEF SAV INCNTV PLAN
484178	INTER-AGENCY - STATE CONTRIBUTION DEFINED CONTRIBUTION
484179	INTER-AGENCY - UNEMPLOYMENT COMPENSATION TAX
484200	EMPLOYEE PAYROLL BENEFIT CONTRIBUTIONS
484214	DIRECT EMPLOYEE PAYMENTS FOR BENEFITS
484272	INTER-AGENCY - EMPLOYEE CONTRIB TO ST RETIREMENT PLAN
484273	INTER-AGENCY - EMPLOYEE CONTRIB TO ST HEALTH INS PLAN
484275	INTER-AGENCY - EMPLOYEE CONTRIB TO ST LIFE INS PLAN
484276	INTER-AGENCY - EMPLOYEE CONTRIB TO FLEXIBLE BENEFIT PLAN
484277	OMES USE ONLY - FICA CONTRIBUTION ON SPEC INS BENEFITS
484300	LOCAL GOVT/SCH DISTRICT GROUP INSURANCE CONTRIBUTIONS
484301	LOCAL GOV/SCH DISTRICTS PMTS - HEALTH LIFE DISABILITY
488100	INTER/INTRA AGENCY TRANSFERS OF FUNDS
488101	INTER-AGENCY TRANSFER FROM TREASURY FUND-LEGISLATED
488111	INTER-AGENCY TRANSFER FROM TREASURY FUND - OTHER
488121	INTRA-AGENCY TRANSFER FROM TREASURY FUND
488171	INTER-AGENCY TRANSFER FROM OPERATING FUND - LEGISLATED
488172	INTER-AGENCY TRANSFER FROM OPERATING FUND - OTHER
488174	INTER-AGENCY TRANSFER FROM CONSTRUCTION FUND - OTHER
488181	INTRA-AGENCY TRANSFER FROM OPERATING FUND

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 3: Chart of Accounts – Revenue



Code	Account Name
488184	INTRA-AGENCY TRANSFER FROM SPECIAL ACCOUNTS
488191	INTER-AGENCY PAYMENTS - PURCHASE CARDS
489100	OTHER NON-REVENUE RECEIPTS
489101	OMES DIRECTED NON-REVENUE DEPOSITS
489199	OTHER NON-REVENUE RECEIPTS
489200	LCF DISBURSEMENT RECEIPTS – To only be used by agencies for receipt of Legacy Capital Financing funds from OCIA.
499400	OUT-YR FED. RECT. FOR CURRENT YEAR EXPENDITURES

[Go to chapter table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code Section	Section Name
510000	<u>PERSONNEL SERVICES</u>
520000	<u>TRAVEL EXPENSES</u>
530000	<u>ADMINISTRATIVE EXPENSE</u>
540000	<u>PROPERTY, FURNITURE, EQUIPMENT, AND RELATED DEBT</u>
550000	<u>GENERAL ASSISTANCE, AWARDS, GRANTS, AND OTHER PROGRAM-DIRECTED PAYMENTS (E.G., SCHOLARSHIP & INCENTIVE PROGRAMS, PAYMENT & REIMBURSEMENT APPROVED PROGRAMS, PAYMENTS TO LOCAL GOVERNMENTS, ETC.)</u>
560000	<u>TRANSFERS AND OTHER DISBURSEMENTS</u>
600000	<u>AFP ENCUMBRANCES AND EMPLOYEE WITHHOLDING</u>

Account Code	Category or Account Name	Description
510000	PERSONNEL SERVICES	
511000	SALARY EXPENSE	
511110	SALARIES - REGULAR PAY AND SALARY ADJUSTMENTS	Payroll - Payment of wages to employees for services to the state based on monthly, semimonthly, biweekly, or other fixed period, including hourly and salary basis for both full-time and permanent part-time employment. Also include salary adjustment payments. NOTE: Includes permanent part-time salaried employees.
511120	SALARIES - REGULAR PAY AND SALARY ADJUSTMENTS (LEGISLATURE)	Payroll - Payment of salary compensation to members of the State Legislature. Also include salary adjustment payments.
511130	SALARIES - NON-REGULAR PAY AND SALARY ADJUSTMENTS (E.G., PART-TIME, SEASONAL, TEMPORARY, ETC.)	Payroll - Payment of salary compensation to non-permanent employees for services to the state based on hourly, daily or other short-term wage rate period. Also include salary adjustment payments. NOTE: Permanent part-time salaried employees are included under OEC 511110.
511140	SALARIES - HIGHER EDUCATION (H.E.) TEACHING PAY AND SALARY ADJUSTMENTS	Payroll - Payment of salary compensation to regular full-time teaching staff of institutions of the system of H.E. for services to the state. Also include salary adjustment payments.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
511150	SALARIES - HIGHER EDUCATION PROFESSIONAL (NON-TEACHING) PAY AND SALARY ADJUSTMENTS	Payroll - Payment of salary compensation for professional services other than teaching services (e.g., salaries paid for administrative services, separately budgeted research services and other such services). Also include salary adjustment payments.
511160	SALARIES - HIGHER EDUCATION NON-PROFESSIONAL PAY AND SALARY ADJUSTMENTS	Payroll - Payment of salary compensation not classified as Teaching Salaries or Professional Salaries (e.g., salaries of clerical personnel, maintenance personnel, students, etc.). Also include salary adjustment payments.
511170	SALARIES - HIGHER EDUCATION OTHER TEACHING PAY AND SALARY ADJUSTMENTS	Payroll - Payment of salary compensation to adjunct, temporary and substitute teachers for teaching services, and other teaching salaries not covered by any other teaching salary code. Also include salary adjustment payments.
511210	LONGEVITY PAY - STATE EMPLOYEES (NON-HIGHER EDUC.)	Payroll - Longevity payment for state employees as authorized under the state longevity pay plan (74 O.S. § 840-2.18).
511220	LONGEVITY PAY - INSTITUTIONS OF HIGHER EDUCATION (H.E.)	Payroll - Longevity payment for employees of institutions of the Higher Education system under the approved H.E. longevity pay plan.
511230	INDIVIDUAL INCENTIVE PAY AND SAFETY AWARDS	Payroll - Payment of individual incentive pay to employees of a participating agency as approved by the Committee for Incentive Awards for State Employees (74 O.S. § 4111 , et seq.). This code also includes authorized payments to individuals for safety awards, such as under the Department of Veteran Affairs Safety Awards program (72 O.S. § 63.10a).
511240	DATA PROCESSING SIGNING INCENTIVE PAYMENTS	Payroll - Payment of individual incentive pay to individuals hired to fill professional-level data processing positions. One or two payments not to exceed a total of \$5,000. (Executive Order 98-05 , 2/18/98)
511250	UNIT INCENTIVE PAY	Payroll - Payment of unit incentive pay for employees of a participating agency as approved by the Committee for Incentive Awards for State Employees. (74 O.S. § 4111 , et seq.)
511260	INDIVIDUAL HEALTH INCENTIVE PAYMENTS	Payroll - Payment of monetary incentives to employees participating in an approved personal health improvement program (e.g., OK Health Program).

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
511270	OVERTIME WAGES	Payroll - Payment of authorized employees' overtime hours worked.
511280	HOLIDAY PAY	Payroll - Payments of authorized holiday pay.
511290	PAY DIFFERENTIAL	Payroll - Payments of authorized differential.
511300	EDUCATION LOAN INCENTIVES	Payroll – Payment of educational loan incentives to eligible employees under a qualified educational loan expense program allowing payments by state agencies on behalf of eligible employees to any private or public entity for qualified educational loan expenses, not to exceed \$5,000 in any 12-month period and a cumulative total reimbursement not to exceed \$15,000. (Financial Reimbursement for Educational Expenses Act of 2007, per HB 1114, Second Regular Session of the 50th Legislature)
511310	TERMINAL LEAVE	Payroll - Payment of unused accrued annual leave to an employee upon termination of employment with a paying agency.
511320	DEFERRED COMPENSATION - OPERS	Payroll - Payments to the Oklahoma Public Employees Retirement System (OPERS) on behalf of employees participating in the state tax-sheltered income deferment plan. (74 O.S. § 1701 , et seq.)
511330	DEFERRED COMPENSATION - EDUCATION	Payroll - Payments made on behalf of the state education system teachers and full-time employees participating in tax-sheltered income deferment plans. (Section 403 (b) of the Internal Revenue Code and 70 O.S. § 6-101.1)
511350	CAFETERIA PLAN - STATE	Payroll - Payment of adjustments to employees' gross salary for the State Cafeteria Plan as administered by OMES Human Capital Management.
511370	CAFETERIA PLAN - GROUP INSURANCE	Payroll - Payment of adjustments to employees' gross salary for the Group Insurance Cafeteria Plan as administered by OMES Human Capital Management.
511390	CAFETERIA PLAN - OTHER (E.G., HIGHER EDUCATION)	Payroll - Payment of adjustments to employees' gross salary for other cafeteria plans as administered by individual agencies and institutions. (e.g., system of higher education)
511400	COMPENSATION - BOARD AND COMMISSION MEMBERS	Payroll - Reportable payments subject to IRS regulations covering miscellaneous compensation and reimbursements to individuals.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
511420	EXCESS BENEFIT ALLOWANCE	Payroll - Payment of excess allowance authorized state employees for purchase of insurance over the actual cost of the elected insurance.
511430	EMPLOYEE EXPENSE ALLOWANCE-REPORTABLE	Payroll - Payment of reportable expense reimbursement allowance under non-accountable plan established for employee expense reimbursement. (e.g., uniform maintenance allowances)
511440	SIGNING INCENTIVE PLAN PAYMENTS - NON-DATA PROCESSING	Payroll - Payment of individual sign-on incentive pay to individuals hired to fill positions in any job family for which the Appointing Authority has identified as having critical recruitment and retention problems. Authorizes a lump-sum payment not to exceed a total of \$5,000 during the week of the individual's enter-on-duty date or in two equal payments during the first six months of state employment. May also apply to current and former state employees meeting certain criteria. (Merit Rules OAC 530:10-7-6) See OEC 511240 - Data Processing Signing Incentive Payments, for the data processing job families.
511450	CONTINUOUS SERVICE INCENTIVE PLAN PAYMENTS	Payroll - Payment of individual incentive pay to individuals hired to fill positions in any job family for which the Appointing Authority has identified as having critical recruitment and retention problems. Authorizes scheduled payments not to exceed a total of \$5,000, with no more that \$2,500 in any 12-month period. May also apply to current and former state employees meeting certain criteria. (Merit Rules OAC 530:10-7-11)
511999	DEFAULT PAYROLL ACCOUNT FOR OMES USE ONLY	This account is used within transactions processed by the HCM payroll system for transactions related to Higher Ed PFT transactions. It should not be used on any voucher payment.
512000	INSURANCE PREMIUMS - HEALTH, LIFE, ETC	
512110	INSURANCE PREMIUMS - HEALTH AND LIFE (STATE PLAN)	Payment of contributions made by state agencies for the cost of group insurance covered under OMES Employees Group Insurance Division.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
512120	INSURANCE PREMIUMS - HEALTH AND LIFE (OTHER)	Payment of contributions by state agencies for employee coverage in group health and life insurance plans other than OMES Employees Group Insurance Division (e.g., disability and dismemberment type insurance), including payments made directly to an insurance carrier. NOTE: May also include payments of premiums for insurance purchased for students, such as insurance covering participation in school athletic activities.
512130	INSURANCE PREMIUMS - RETIREES' HEALTH (HIGHER EDUCATION)	Payments by institutions of the State System of Higher Education for health insurance premiums for retirees enrolled in the H.E. pension systems.
512140	INSURANCE PREMIUMS - RETIREES' HEALTH (STATE PENSION SYSTEMS)	Payments by state agencies for health insurance premiums for retirees enrolled in the state pension systems.
512150	INSURANCE PREMIUMS - RETIREES' LIFE (HIGHER EDUCATION)	Payments by institutions of the state system of higher education for life insurance premiums for retirees enrolled in the pension system for higher education.
512210	UNEMPLOYMENT COMPENSATION - PAYROLL	Payroll - Payment of unemployment compensation tax required for employees covered under the applicable state Employment Security Act.
512230	UNEMPLOYMENT COMPENSATION REIMBURSEMENT	Payments by state agencies to reimburse the Oklahoma Employment Security Commission for paid-out benefits.
512310	INSURANCE PREMIUMS - WORKERS' COMPENSATION	Payments to insurers (e.g., CompSource) for premiums covering workers' compensation insurance.
512330	WORKERS' COMPENSATION MEDICAL VOUCHERS DEDUCTIBLE	Payment to insurers (e.g., CompSource) of employer's obligation for workers' compensation medical vouchers deductible expense.
513000	FICA AND RETIREMENT CONTRIBUTIONS	
513110	STATE SHARE - FICA	Payments for the state's (employer) share contribution made under the Federal Insurance Contributions Act (FICA).
513120	STATE SHARE - MQFE/ FICA (MEDICARE QUALIFIED FEDERAL EMPLOYEES (MQFE)	Payments for the state's (employer) share contribution for Medicare qualified federal employees (MQFE).

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
513220	STATE SHARE – OKLAHOMA WILDLIFE DEPARTMENT'S RETIREMENT PROGRAM – DEFINED CONTRIBUTION PLAN	Payments of the state's (employer) share contribution to the Wildlife Department's Defined Contribution Retirement Plan for employees hired after 7/1/2010.
513230	STATE SHARE - OKLAHOMA PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)	Payments for the state's (employer) share contribution to the Oklahoma Public Employees Retirement Program. Also includes payments of employees' unused sick leave upon vesting or retirement.
513240	STATE SHARE - OTHER AUTHORIZED RETIREMENT SYSTEMS	Payment of the state's (employer) share contributions to other authorized state retirement programs (e.g., Oklahoma Law Enforcement Retirement System and the Oklahoma Teachers Retirement System).
513250	STATE RETIREMENT - PAYMENTS ON BEHALF OF LOCAL GOVERNMENTAL SUB-DIVISIONS	Payments by or through state agencies to an Oklahoma Retirement System on behalf of employees of participating local governmental subdivisions.
513260	EMPLOYEE DEFERRED INCENTIVE SAVINGS PLAN (AGENCY 515 ONLY)	Payment of the \$25 match to the covered employee accounts under the SoonerSave Deferred Compensation Plan.
513270	STATE SHARE - JUDICIAL RETIREMENT	Payments for the state's (employer) share contribution to the Oklahoma Public Employees Retirement System for the State Judicial Retirement Program.
513280	STATE MATCH AND ADMINISTRATION FEE - STATE PLAN ANNUITY	Payments for the state's match under the State Plan Annuity. This will also include the administration fee to the Oklahoma Public Employees Retirement System for administering the program.
513290	STATE MATCH AND ADMINISTRATION FEE – DEFINED CONTRIBUTION PLAN	Payments for the state's match under the Defined Contribution Plan. This will also include the administration fee to the Oklahoma Public Employees Retirement System for administering the program.
513300	RET SAVINS – DEF CONTRIBUTION PLAN	Payments for deposit to the Oklahoma Public Employees Retirement System for employer retirement savings made pursuant to the Retirement Freedom Act. (74 O.S. § 935.10)
513320	SUPPLEMENTAL RETIREMENT PLANS - HIGHER EDUCATION	Payments by institutions of the state system of higher education for authorized employee supplemental retirement plans.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
514000	BENEFIT PAYMENTS	
514110	UNEMPLOYMENT COMPENSATION (AGENCY 290 - ASA)	Payments by the Oklahoma Employment Security Commission for unemployment compensation vouchers made from their authorized depository class fundings.
514210	WORKERS' COMPENSATION	Payments to employees resulting from judgments/settlements ordered by the Workers' Compensation Court.
514310	DISABILITY BENEFITS (AGENCY 516-ASA)	Payments by OMES Employees Group Insurance Division from their Agency Special Account (ASA) class funding for disability payments.
514350	HEALTH, DENTAL & LIFE INSURANCE - CONTRACT PLANS VOUCHERS (Agency 516 - ASA)	Payments by OMES Employees Group Insurance Division to vendors who operate employee Health Maintenance Organization (HMO) and other approved insurance plans.
514360	SELF-INSURED INSURANCE BENEFIT CLAIMS PAYMENTS OR CLAIM REIMBURSEMENT TO TPA	Payments for Third Party Administrator Claim Cost and Administration Cost under a self-insured plan.
514370	SELF-INSURED PLAN - REINSURANCE	Payments for Reinsurance Premiums under a self-insured plan.
514410	RETIREMENT & DISABILITY PAYMENTS - NON-PAYROLL	Non-payroll retirement & disability payments made to persons under the state's various employee retirement systems.
514420	RETIREMENT PAYMENTS (PUBLIC EMPLOYEES RETIREMENT SYSTEM) - PAYROLL	Payroll - Payments to retired employees covered under the state's public employees' retirement system.
514430	RETIREMENT PAYMENTS (HIGHER EDUCATION) - NON-PAYROLL	Non-payroll payments to retired employees of the system of higher education under plans adopted by the respective controlling boards.
514440	RETIREMENT PAYMENTS (HIGHER EDUCATION) - PAYROLL	Payroll - Payments to retired employees of the system of higher education under a plan adopted by the respective controlling board.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
514510	DEATH BENEFITS PAYMENTS FOR RETIREES - PENSION SYSTEMS	Payments of death benefits for retirees covered under the state pension plans.
515000	PROFESSIONAL SERVICES	
515010	OFFICES OF LAWYERS	Payments for legal services provided by offices of legal practitioners known as lawyers and attorneys.
515020	OFFICES OF NOTARIES	Payments for services provided by establishments primarily engaged in drafting, approving and executing legal documents.
515030	OTHER LEGAL SERVICES	Payments for specialized legal and paralegal services provided by offices of legal practitioners, other than lawyers and attorneys. May include court reporting.
515060	ACCOUNTING, TAX PREPARATION, BOOKKEEPING, AND PAYROLL SERVICES	Payments to establishments providing services for auditing, accounting and preparation of financial records and statements, designing accounting systems, etc.
515090	CONTRACT CORRECTIONAL SERVICES (ADULT & JUVENILE)	Payments to facilities for providing housing, security and related services (per contractual requirements) for adult and juvenile offenders placed under State supervision.
515210	PAYMENTS FOR CONTRACT MENTOR SERVICES	Payments to persons performing mentorship services under contract with the Oklahoma Military Department pursuant to the Department's authorized mentorship program(s).
515220	ARCHITECTURAL SERVICES	Payments for services in the planning and designing of buildings and structures, whereby, applying knowledge of design, construction procedures, etc.
515230	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	ENGINEERING SERVICES	Payments for services providing plans, designs and technical services during construction or installations, whereby, applying physical laws and principles of engineering.
515250	DRAFTING SERVICES	Payments for services providing the drawing of detailed layouts, plans and illustrations related to engineering and architectural specifications.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
515260	BUILDING INSPECTION SERVICES	Payments for services providing building inspections, whereby, evaluating building structures and physical conditions of property, etc.
515270	GEOPHYSICAL SURVEYING AND MAPPING SERVICES	Payments for services providing the gathering, interpreting, and mapping of geophysical data, and conducting surveys for engineering purposes (e.g., for subsurface resources such as oil, gas, etc.).
515280	SURVEYING AND MAPPING (EXCEPT GEOPHYSICAL) SERVICES	Payments for services providing the surveying and mapping of areas (except geophysical), such as for easements, etc.
515290	TESTING LABORATORIES	Payments for services providing physical, chemical, and other analytical testing (except medical and veterinary) in a laboratory or on-site.
515300	INTERIOR DESIGN SERVICES	Payments for services providing planning, designing and administering projects in interior spaces.
515310	INDUSTRIAL DESIGN SERVICES	Payments for services providing designs and specifications optimizing the use, value and appearance of products.
515320	GRAPHIC DESIGN SERVICES	Payments for services providing planning, designing and managing the production of visual communications.
515330	OTHER SPECIALIZED DESIGN SERVICES	Payments for services providing professional designs (except architectural, landscape, architecture, engineering, interior, industrial, graphic, and computer system design).
515350	CUSTOM COMPUTER PROGRAMMING SERVICES	Payments for services providing the writing, modifying, testing and supporting of software to meet the agency's needs. NOTE: Requires OMES Information Services review.
515360	COMPUTER SYSTEMS DESIGN SERVICES	Payments for services providing the planning and designing of computer systems that integrate computer hardware, software and communication technologies. (The hardware and software components may be provided by the vendor, agency or by a third party.) NOTE: Requires OMES Information Services review.
515370	COMPUTER FACILITIES MANAGEMENT SERVICES	Payments for services providing on-site management and operation of the agency's computer systems and/or data processing facilities. NOTE: Requires OMES Information Services review.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
515380	OTHER COMPUTER RELATED SERVICES	Payments for services providing computer related services (except custom programming, systems integration design and facilities management). Examples are computer disaster recovery services and software installation services. NOTE: Requires OMES Information Services review.
515400	ADMINISTRATIVE MANAGEMENT AND GENERAL MANAGEMENT CONSULTING SERVICES	Payments for services providing operating advice and assistance on administrative management issues. Also includes general management consultants.
515410	HUMAN RESOURCES AND EXECUTIVE SEARCH CONSULTING SERVICES	Payments for services providing advice and assistance in the area of human resources (i.e., personnel, benefits, compensation, search and recruitment).
515420	MARKETING CONSULTING SERVICES	Payments for services providing operating advice and assistance on marketing issues (e.g., objectives, sales forecasting, pricing, etc.).
515430	PROCESS, PHYSICAL DISTRIBUTION, AND LOGISTICS CONSULTING SERVICES	Payments for services providing operating advice and assistance in such areas as manufacturing, productivity, production planning, quality assurance/control, inventory, warehouse utilization, transportation, materials and handling.
515440	OTHER MANAGEMENT CONSULTING SERVICES	Payments for services providing management consulting (except administrative and general management, human resources, marketing; or process, physical distributions and logistics).
515450	ENVIRONMENTAL CONSULTING SERVICES	Payments for services providing advice and assistance on environmental issues (i.e., environmental contamination, water quality, etc.).
515460	OTHER SCIENTIFIC AND TECHNICAL CONSULTING SERVICES	Payments for services providing advice and assistance on scientific and technical issues (except environmental).
515470	RESEARCH AND DEVELOPMENT IN THE PHYSICAL, ENGINEERING, AND LIFE SCIENCES	Payments for services providing research and experimental development in the areas of physical, engineering or life sciences (i.e., agriculture, electronics environmental, health, medicine, food, botany, etc.).

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
515480	RESEARCH AND DEVELOPMENT IN THE SOCIAL SCIENCES AND HUMANITIES	Payments for services providing research and analysis in cognitive development, sociology, psychology, language, behavior, economic, and other social science and humanities research.
515490	ADVERTISING AND RELATED SERVICES	Payments for services providing advertising campaigns and placing such advertising in newspapers, radio, television, etc. (not for just placing an ad in the newspaper use OEC 531160)
515500	MARKETING RESEARCH AND PUBLIC OPINION POLLING	Payments for services providing the systematic gathering, recording, tabulating, and presenting of marketing and public opinion data.
515510	PHOTOGRAPHIC SERVICES	Payments for services providing still, video or digital photography.
515520	TRANSLATION AND INTERPRETATION SERVICES	Payments for services in translating written material and interpreting speech from one language to another and in providing sign language services.
515530	VETERINARY SERVICES	Payments for services providing veterinary medicine, dentistry or surgery for animals. Also includes testing services for veterinarians.
515540	ALL OTHER PROFESSIONAL, SCIENTIFIC, AND TECHNICAL SERVICES	Payments for providing professional, scientific or technical services (except as provided for elsewhere).
515550	MANAGEMENT OF COMPANIES AND ENTERPRISES	Payments for services providing management under one of the following: 1) holding securities or other equity interests; 2) to administer, oversee and manage but without holding securities or other equity interests; or 3) to both administer and have holdings.
515560	OFFICE ADMINISTRATIVE SERVICES	Payments for providing a range of day-to-day office administrative services, such as financial planning, billing and record keeping, personnel, etc. But not providing the operating staff.
515570	EMPLOYMENT PLACEMENT SERVICES	Payments for services providing employment listings and placement (of new employees). Also includes supplying workers for limited periods of time (temporary help).
515580	BUSINESS SUPPORT SERVICES	Payments for services providing activities that are ongoing routine business support functions.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
515590	DOCUMENT PREPARATION SERVICES	Payments for services providing such things as letter or resume writing; document editing or proofreading; typing, word processing or desktop publishing; and stenographic (except court reporting), transcription and other secretarial services dealing with documents.
515600	TELEPHONE CALL CENTERS	Payments for services providing primarily answering services and relaying messages, telemarketing on a fee basis, taking orders by phone, soliciting contributions, providing information, etc.
515610	BUSINESS SERVICE CENTERS	Payments for services providing mailbox rental and other postal and mailing services (except direct mail advertising); copy centers or shops, providing photocopying, duplicating, blueprinting and other document copying; etc.
515620	COLLECTION AGENCIES	Payments for services providing payment collection and remitting such collection to the agency.
515630	CREDIT BUREAUS	Payments for services providing credit and employment histories on individuals and credit histories on businesses, with information going to financial institutions, retailers and others needing such information.
515640	OTHER BUSINESS SUPPORT SERVICES	Payments for providing business support services (except as provided for elsewhere).
515650	INVESTIGATION AND SECURITY SERVICES	Payments for providing such things as investigative and detective services, guard and patrol services, protected pickup and delivery of valuable items, security system sales with installation and repair or system monitoring services.
515660	EDUCATIONAL SERVICES	Payments for services providing instruction and training by specialized establishments such as schools, colleges, universities and training centers. May also include individuals providing instruction and training.
515700	OFFICES OF PHYSICIANS (EXCEPT MENTAL HEALTH SPECIALISTS)	Payments for services provided by doctors (M.D. or D.O.) in the practice of general or specialized medicine (except psychiatry or psychoanalysis) or surgery.
515710	OFFICES OF PHYSICIANS, MENTAL HEALTH SPECIALISTS	Payments for services provided by doctors (M.D. or D.O.) primarily in the practice of psychiatry or psychoanalysis.
515720	OFFICES OF DENTISTS	Payments for services provided by doctors (D.M.D., D.D.S. or D.D.Sc.) in the practice of general or specialized dentistry or dental surgery.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
515730	OFFICES OF CHIROPRACTORS	Payments for services provided by doctors (D.C.) in the practice of chiropractic treatment.
515740	OFFICES OF OPTOMETRISTS	Payments for services provided by doctors (O.D.) in the practice of optometry.
515750	OFFICES OF MENTAL HEALTH PRACTITIONERS (EXCEPT PHYSICIANS)	Payments for services provided by mental health practitioners (except physicians) in the practice of diagnosis and treatment of mental, emotional and behavioral disorders.
515760	OFFICES OF PHYSICAL, OCCUPATIONAL AND SPEECH THERAPISTS AND AUDIOLOGISTS	Payments for services provided by health practitioners in the practice of administering medically prescribed physical therapy treatment. Also, providing educational, recreational and social activities for patients or individuals with disabilities.
515770	OFFICES OF PODIATRISTS	Payments for services provided by doctors (D.P.) in the practice of podiatry (foot).
515780	OFFICES OF ALL OTHER MISCELLANEOUS HEALTH PRACTITIONERS	Payments for services provided by other health practitioners (except as provided for elsewhere).
515790	FAMILY PLANNING CENTERS	Payments for services providing a range of family planning service on an outpatient basis (e.g., prenatal counseling, etc.).
515800	OUTPATIENT MENTAL HEALTH AND SUBSTANCE ABUSE CENTERS	Payments for services providing outpatient diagnosis and treatment of mental health disorders and substance abuse.
515810	OTHER OUTPATIENT CARE CENTERS	Payments for services providing general or specialized outpatient care (except family planning and outpatient mental health and substance abuse centers).
515820	MEDICAL AND DIAGNOSTIC LABORATORIES	Payments for services providing analytical or diagnostic services, generally to the medical profession or patient referrals.
515830	HOME HEALTH CARE SERVICES	Payments for in-home services providing skilled nursing, physical therapy, medical equipment, etc.
515840	AMBULANCE SERVICES	Payments for services providing transportation of patients by ground or air, along with medical care.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
515850	ALL OTHER AMBULATORY HEALTH CARE SERVICES	Payments for services providing ambulatory health care (except as provided for elsewhere).
515860	GENERAL MEDICAL AND SURGICAL HOSPITALS	Payments for hospital services providing diagnostic and medical treatment to patients.
515870	PSYCHIATRIC AND SUBSTANCE ABUSE HOSPITALS	Payments for services provided by hospitals specializing in psychiatric and substance abuse treatment.
515880	SPECIALTY HOSPITALS (EXCEPT PSYCHIATRIC AND SUBSTANCE ABUSE)	Payments for services provided by hospitals specializing in the diagnostic and medical treatment of inpatients with specific type of disease or medical condition (except psychiatric or substance abuse conditions).
515890	NURSING CARE FACILITIES	Payments for services of an establishment providing inpatient nursing and rehabilitative treatment.
515900	RESIDENTIAL MENTAL RETARDATION FACILITIES	Payments for services of an establishment providing residential care for persons diagnosed with mental retardation.
515910	RESIDENTIAL MENTAL HEALTH AND SUBSTANCE ABUSE FACILITIES	Payments for services of an establishment providing residential care and treatment for patients with mental health and substance abuse illnesses.
515920	COMMUNITY CARE FACILITIES FOR THE ELDERLY	Payments for services of an establishment providing residential and personal care for the elderly and other persons unable to care for themselves or to live independently.
515930	OTHER RESIDENTIAL CARE FACILITIES	Payments for services of an establishment providing residential care (except as provided for elsewhere).
515940	INDIVIDUAL AND FAMILY SERVICES	Payments for services providing nonresidential social assistance for children and youth, elderly, disabled, etc.; and for families.
515950	COMMUNITY FOOD, HOUSING, EMERGENCY AND OTHER RELIEF SERVICES	Payments for services providing the collection, preparation and delivery of food for the needy. Also, community housing; construction and housing repair for low-income individuals/families, disabled, and elderly; and other assistance (e.g., food, shelter, clothing, etc.).
515960	VOCATIONAL REHABILITATION SERVICES	Payments for services of an establishment providing vocational or rehabilitation services (e.g., job counseling, job training, work experiences, etc.).

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
515970	CHILD DAY CARE SERVICES	Payments for services of an establishment providing day care of infants or children.
515980	ARTS, ENTERTAINMENT, AND RECREATION	Payments for services providing entertainment in the area of Performing Arts, Spectator Sports, and related entertainment/recreation industries.
515990	OTHER SERVICES (EXCEPT PUBLIC ADMINISTRATION)	Payments for professional services not provided for elsewhere (excludes Public Administration services).
517000	REPORTABLE COMPENSATION	
517110	MOVING EXPENSES - EMPLOYEE TRANSFER	Payment to a certified carrier for the cost of moving an employee permanently transferred at the request of a state agency (See 74 O.S. § 500.51 et seq.). This may also include payment/reimbursement of moving expenses for “new hires” of certain constitutionally created institutions of the state H.E. system. NOTE: Does not include moving expenses for new hires or state employees transferred from another state agency, as with interagency transfers, except as noted for institutions of the state H.E. system.
519000	EMPLOYEE BENEFITS - ADMINISTRATION	
519130	FLEXIBLE BENEFITS - ADMINISTRATION	Payments for deposit into the General Revenue Fund of interagency reimbursements for employer Social Security (FICA) savings made pursuant to the State Employee Flexible Benefits Plan Act (74 O.S. § 1347).
520000	TRAVEL EXPENSES	
521000	TRAVEL - REIMBURSEMENTS	
521110	IN-STATE MILEAGE - MOTOR VEHICLE	Reimbursement of mileage expense incurred with use of privately-owned automobile for in-state travel. NOTE: For automobile mileage to/from in-state airport or other terminal in connection with out-of-state travel, use OEC 521210.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
521120	IN-STATE MEALS (PER DIEM SUBSISTENCE) EXPENSE	Reimbursement for meals expenses incurred for in-state travel.
521130	IN-STATE PUBLIC TRANSPORTATION CHARGES	Reimbursement for local transportation expenses (e.g., railroad, airplane, bus, taxicab, limousine, rental car, etc.) incurred for travel to points within the state of Oklahoma. May also include local (vicinity) transportation charges incurred for in-state travel, except as noted below. NOTE: For local transportation expenses (e.g., taxicab, limousine, local transit system, etc.) incurred in going to and coming from an in-state airport or other terminal in connection with out-of-state travel, use OEC 521240.
521140	IN-STATE MISCELLANEOUS CHARGES	Reimbursement for other authorized miscellaneous charges (e.g., toll fees, parking fees, business related phone calls, registration fees, telegraph charges, fax charges, etc.) not covered by another in-state travel OEC.
521150	IN-STATE LODGING	Reimbursement for hotel, motel or other public lodging charges in connection with in-state travel.
521210	OUT-OF-STATE MILEAGE - PRIVATE VEHICLE	Reimbursement claimed on a mileage basis for use of privately-owned motor vehicle for travel outside the state of Oklahoma. May also include mileage expense for travel to/from the in-state airport or other terminal in connection with out-of-state travel.
521220	OUT-OF-STATE TRANSPORTATION CHARGES	Reimbursement for public transportation charges (i.e., common carrier – bus, rail, airplane, etc.) incurred in connection with travel to and from points outside the State of Oklahoma.
521230	OUT-OF-STATE MEALS (PER DIEM SUBSISTENCE) EXPENSES	Reimbursement claimed for documented meals and incidental expenses by state officials and employees for out-of-state travel.
521240	OUT-OF-STATE LOCAL TRANSPORTATION	Reimbursement for the cost of limousine, taxi, bus, rental car, etc., incurred while traveling on official business outside the State of Oklahoma. May also include local transportation charges incurred for travel to/from arrival/departure airport or other terminal in connection with out-of-state travel.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
521250	OUT-OF-STATE MISCELLANEOUS CHARGES	Reimbursement for other authorized miscellaneous expenses (e.g., toll fees, parking fees, business related phone calls, registration fees, telegraph charges, fax charges, etc.) not covered by another out-of-state travel OEC.
521260	OUT-OF-STATE LODGING	Reimbursement of out-of-state expenses for hotel, motel or other public lodging charges.
521310	TRAVEL REIMBURSEMENT - NON-STATE EMPLOYEES	Reimbursement of authorized travel to individuals who are not salaried officers or employees of the state.
522000	TRAVEL - AGENCY DIRECT PAYMENTS	
522110	OUT-OF-STATE PURCHASE OF TRANSPORTATION COSTS – AGENCY DIRECT	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 official state business. This may also include payments to the Oklahoma Turnpike PikePass System when used in connection with traveling to points of 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.
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.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
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. 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.
522120	TRAVEL EXPENSES - STUDENT ACTIVITY GROUPS, WARDS & INMATES, ETC.	Payment of travel related expenses, such as transportation, meals and, lodging, etc., for students participating in school activities, inmates of a state penal institution and wards or patients of a state hospital or custodial institution. Also includes authorized 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 under 74 O.S. § 500.2 or other edict (e.g., grant or contract).
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.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
522150	REGISTRATION - AGENCY DIRECT	<p>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.</p> <p>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.</p>
530000	ADMINISTRATIVE EXPENSE	
531000	MISCELLANEOUS ADMINISTRATIVE EXPENSES	
531110	FREIGHT EXPENSES	<p>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.).</p> <p>NOTE: Ordinarily, freight charges for delivery/shipping of a supply or piece of equipment are included under the same object of expenditure as the item of purchase.</p>
531120	POSTAGE	<p>Payments for purchase of stamps and for the cost of filling postage meters. Also, services provided by the U.S. Postal Service for reply mail, bulk mailing account, postage due account, etc.</p> <p>NOTE:</p> <p>(1) Postage expense does not include rental of postage equipment (OEC 532140), post office box rental (OEC 532190), presort mail (OEC 515610), United Parcel Service (UPS) (freight) (OEC 531110), reimbursing other departments for postage (OEC 554230).</p> <p>(2) Payment for purchase of postage stamps must be made only to the U.S. Post Office (74 O.S. § 90.2). Exceptions: postage meter refills paid to other suppliers (e.g., Pitney Bowes, Neopost, etc.) can be coded under the postage code 531120.</p>

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
531130	TELECOMMUNICATIONS SERVICES	Payments for communications charges for services 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 services when required in operation of an agency. NOTE: Does not include the rent of telecommunications equipment (see OEC 532150). NOTE: Requires OMES Information Services review.
531150	PRINTING & BINDING CONTRACTS	Payments for printing and binding of reports, documents, books, etc., and other contractual printing costs. NOTE: Purchases of print supplies (e.g., preprinted forms, stationery, educational brochures, advertising, etc.) should be charged to the appropriate supply object of expenditure, OEC Class 534000.
531160	ADVERTISING AND PROMOTIONAL EXPENSES	Payments for advertisements (e.g., legal notices, job ads, tour ads, product/service ads, etc.) placed in newspapers, magazines, registers, etc. Also, for payments of promotional type expenses authorized by law or other edict, for marketing programs or enterprise-like activities (e.g., Tourism and Recreation's Film + Music Office, parks, resorts, golf courses and Oklahoma Today Magazine, etc.).
531170	INFORMATIONAL SERVICE	Payments for services used in collection and dissemination of information to the general public and for informational purposes within an agency, such as clipping service, newsletters, newspaper/magazine subscriptions, subscriptions for internet service, etc., which are not included under another category of object of expenditure NOTE: May require review by OMES Information Services.
531180	BANK SERVICE CHARGES	Payments of bank service charges (e.g., charges for services to maintain state bank accounts), bank card service charges (e.g., charges in connection with accepting/processing customer credit card payments at state parks and lodges, maintenance of agency-owned corporate credit card, etc.), and other similar charges. NOTE: Includes payment of charges the OST passes on to agencies for "stop pay" transactions.
531190	EXHIBITIONS, SHOWS & SPECIAL EVENTS	Payments for the expenses of agricultural shows, special cultural exhibits, historical celebrations, etc.
531200	CONVENIENCE FEES – PORTAL	Payment of convenience fees to the portal developer (usually OMES).

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
531210	DATA CENTER CHARGES - PORTAL	Payment to OMES for data center charges related to the portal.
531220	BURIAL CHARGES	Payments of burial expenses for deceased patients, wards or inmates of State Institutions, where such charges devolve upon a state agency.
531230	ERP SYSTEM SERVICES	Payment of the State Enterprise Resources Planning system services for all defined transactions. HB 1046 (2005) NOTE: Requires OMES Information Services review.
531250	LICENSES, PERMITS, CERTIFICATES AND OTHER RIGHTS OR PRIVILEGES	Payments for the purchase of licenses, permits, certificates and other rights or privileges as required in the operation of an agency (e.g., Notary Public Commission fee, hospital license fee, etc.). NOTE: Payments for purchase of computer software licensing in connection with purchase/rent of computer software should be charged under OEC 532170 - Rent of Data Processing Software, or OEC 541130 - Purchase of Data Processing Software, as appropriate.
531260	MEMBERSHIP IN ORGANIZATIONS	Payments of dues and fees for agency (institutional/ organizational) membership in authorized organizations, associations (e.g., Council of State Governments, etc.). May also include payment of individual (employee) memberships when authorized by state statute, grant or other edict.
531280	LATE-PAYMENT INTEREST AND OTHER PENALTY CHARGES	Payment of interest under the provisions of 62 O.S. § 34.71 - 34.74 , billed for late payment of vendor's invoice by a state agency. Also includes payment of other penalty type expenses for which a vendor is entitled to charge state agency customers (e.g., order cancellation fees, restocking service charges, etc.)
531290	PREMIUMS - SURETY & OTHER REQUIRED BONDS	Payments for the purchase of surety or other bonds required to operate an agency.
531310	PREMIUMS - PROPERTY OR LIABILITY INSURANCE (STATE AGENCIES)	Payments of premiums by state agencies for property and liability insurance including the state Risk Management Program. NOTE: For payments by institutions of the system of Higher Education, use OEC 531520.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
531320	EVIDENCE FUND EXPENSES	Payments made under special provisions of state statutes providing for the disbursement of monies to obtain evidence. NOTE: Payments under this OEC apply only to those agencies authorized by state statutes to maintain/disburse monies in connection with gathering of evidence under assigned investigative powers.
531330	JURY AND WITNESS FEES	Payments made by state agencies to individuals for jury and witness fees authorized by state statute or other legal authority (e.g., 22 O.S. § 722 ; 28 O.S. § 81 , etc.), such as flat fee amounts intended for per diem expenses, but would exclude reimbursements of actual costs such as mileage.
531350	UTILITY CHARGES - OTHER UTILITIES	Payments to suppliers of utilities and utility type services, such as steam or other heat, water, sewage disposal, etc. NOTE: Do not include costs of producing these utilities by an agency itself.
531360	UTILITY CHARGES - NATURAL GAS	Payments to utility companies for natural gas services.
531370	UTILITY CHARGES - ELECTRICITY	Payments to utility companies for electric services.
531380	INTER-GOVERNMENTAL PAYMENTS	Payments to the U.S. Government, other states and inter-state agencies (e.g., state compacts, etc.). Include payments to Oklahoma state agencies only when there is not a specific vendor type code for the expense. Do not include local governmental subdivisions (See Category 555000 for payments subject to that category) unless for a purchase or service not otherwise covered by a regular code.
531390	PHOTOGRAPHIC SUPPLIES	Payments for photographic supplies, such as photo film, flashbulbs, darkroom supplies, microfilm, etc.
531410	TUITION - TRADE/ VO-TECH SCHOOLS AND OTHER TRAINING CENTERS	Payments for tuition and related educational materials in connection with employee attendance at private or public sector trade schools and other training centers for job related vocational education and training. May also include payment of employee reimbursement (non-travel) of tuition costs when attendance is required/approved as part of the agency's authorized training program for employees and officials. NOTE: Tuition training shall be subject to the rules and regulations of the agency's/institution's governing board or other authority.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
531420	TUITION - HIGHER EDUCATION COLLEGES/ UNIVERSITIES	Payments for tuition and course materials in connection with job-related higher education or other academic training at an accredited college or university for attendance by state officials and employees. May also include payment of employee reimbursement (non-travel) of tuition costs when attendance is required/approved as part of the agency's authorized training program for employees and officials. NOTE: Tuition training shall be subject to the rules and regulations of the agency's/institution's governing board or other authority.
531450	OMES DIVISION OF CAPITAL ASSETS MANAGEMENT SANTA CLAUS COMMISSION	Payment for purchase of seasonal supplies and materials made by OMES Capital Assets Management for operations of the Santa Claus Commission.
531470	THIRD PARTY ADMINISTRATOR - IRS SECTION 125	Payments to a third-party administrator (TPA) of an IRS section 125 plan (e.g., OMES Human Capital Management payments to American Fidelity; other plan payment to approved/selected TPA, etc.).
531500	MOVING EXPENSES - GENERAL	Payment of expenses related to the movement or relocation of a state agency's furniture and equipment, as when an office moves to a new location. NOTE: Does not cover moving expenses for an employee permanently transferred and relocated at the request of a state agency. (74 O.S. § 500.51, et seq.) See OEC 517110.
531520	PREMIUMS - PROPERTY OR LIABILITY INSURANCE (HIGHER EDUC.)	Payments of premiums for property and liability insurance including the state Risk Management Program. NOTE: For payments by state agencies, use OEC 531310.
531600	MISCELLANEOUS ADMINISTRATIVE FEE	Payment of miscellaneous administrative fees, including those associated with the purchase of goods or services where said fee would be better identified separately (or preferred) from the purchase and there is no specific fee code established (e.g., processing fees associated with multiple invoicing by contract vendor for gasoline purchases, OMES Capital Assets Management to turn on AC/Heat in buildings during weekends, etc.).
531650	PROCESS SERVING FEES	Payment of fees for process serving in legal or administrative actions (e.g., delivery by sheriffs or other authorized individuals the copy of a summons/petition to a person or to an agent authorized by appointment or by law, to receive service of process).

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
532000	RENT EXPENSE	
532110	RENT OF OFFICE SPACE	Payment for rent of general office space used by staff personnel for and in the operation of a state agency.
532120	RENT OF LAND	Payment for rent of land required for and in the operation of a state agency.
532130	RENT OF OTHER BUILDING SPACE	Payment for rent of other building space e.g., warehouse, storage, display booths, meeting rooms, etc. used for and in the operation of a state agency.
532140	RENT OF EQUIPMENT AND MACHINERY	Payment for rent of equipment and machinery used for and in the operation of a state agency 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). NOTE: Cost of rental of equipment used in producing or processing a commodity should be included in the aggregate cost of the commodity.
532141	RENT OF MOTOR VEHICLES	Payments for the rent of motor vehicles used for and in the operation of a state agency. Rental is short-term use of a vehicle, normally for periods of up to 90 days.
532142	LEASE OF MOTOR VEHICLES	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.
532150	LEASE OF TELECOMMUNICATIONS EQUIPMENT	Payment for lease of telecommunications equipment (e.g., telephone/fax, telegraph, radio, etc.), excluding lease purchase options (OEC 543150). NOTE: Does not include monthly charges for telecommunications service, such as telephone (see OEC 531130). NOTE: Requires OMES Information Services review.
532160	RENT OF ELECTRONIC DATA PROCESSING EQUIPMENT	Payments for rent of equipment utilized in data processing, excluding lease purchase (code 543120). NOTE: Requires OMES Information Services review.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
532170	RENT OF DATA PROCESSING SOFTWARE	Payments to computer vendors and/or software companies for use of various programming aids (e.g., assemblers, generators, subroutine libraries, compilers, operating systems, and application programs), including related “software licensing” charges. Excludes lease purchase options, OEC 543130. NOTE: Requires OMES Information Services review.
532190	OTHER RENTS	Payments of other rents, e.g., post office boxes, books, films, parking space, etc. NOTE: Payment for rent of post office box must be made to the U.S. Post Office (74 O.S. § 90.2).
533000	MAINTENANCE & REPAIR EXPENSE	
533100	MAINTENANCE & REPAIR OF OTHER ITEMS – OUTSIDE VENDOR	Payments to an outside vendor for maintenance and repair of state-issued protective clothing and employees’ uniforms; of clothing issued to inmates, patients, and wards of the state; and institution-owned personal living items (e.g., linens, bedspreads, blankets, towels, bath cloths, gowns, etc.) supplied to inmates, patients and wards in custody of the state. This may also include maintenance and repair of other state-owned or state issued items (non-equipment and machinery).
533110	MAINTENANCE & REPAIR OF BUILDINGS AND GROUNDS - OUTSIDE VENDOR	Payments to outside vendors for ongoing maintenance and repair of buildings and grounds, inclusive of materials, supplies and labor: (1) Repair to buildings and grounds due to wear and tear and/or accidents (e.g., roof repairs, painting, plumbing, electrical, etc.); and (2) general maintenance services of building and grounds (e.g., housekeeping/maid/ janitorial, trash hauling, exterminator, lawn and garden, tree trimming, etc.) NOTE: Does not include alterations to buildings (See OEC 546210).
533120	MAINTENANCE & REPAIR OF EQUIPMENT AND MACHINERY- OUTSIDE VENDOR	Payments to outside vendors for ongoing repair and maintenance of equipment, machinery, motor vehicles, etc., due to routine wear and tear, as well as accidents, inclusive of parts, materials, supplies and labor. Also covers payment of maintenance contracts purchased on equipment/ machinery. NOTE: Does not include maintenance and repair of telecommunications or data processing equipment. See OEC 533130 or 533140.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
533130	MAINTENANCE & REPAIR OF TELECOMMUNICATIONS EQUIPMENT- OUTSIDE VENDOR	Payments for repair and maintenance of telecommunications equipment by outside vendor due to routine wear and tear, as well as accidents, inclusive of parts, materials, supplies and labor. Also covers payment of maintenance contracts purchased on telecommunications equipment. NOTE: Requires OMES Information Services review.
533140	MAINTENANCE & REPAIR OF DATA PROCESSING EQUIPMENT - OUTSIDE VENDOR	Payments for repair and maintenance of data processing equipment by outside vendor due to routine wear and tear, as well as accidents, inclusive of parts, materials, supplies and labor. Also covers payment of maintenance contracts purchased on the data processing equipment. NOTE: Requires OMES Information Services review.
533150	MAINTENANCE & REPAIR OF DATA PROCESSING SOFTWARE - OUTSIDE VENDOR	Payments for repair and maintenance of data processing software by outside vendor, inclusive of materials and labor. Also covers payment of maintenance contracts purchased on data processing software. NOTE: Requires OMES Information Services review.
533180	GENERAL HOUSEKEEPING/ JANITORIAL/SANITATION SUPPLIES AND MATERIALS	Payments for general housekeeping and janitorial supplies and materials (e.g., cleaning soaps, floor sweep compounds, mops and brooms, dust cloths, etc.) used in the upkeep of a building or facility. Also includes laundry supplies (e.g., detergents, bleaches, fabric softeners, etc.) used for cleaning of patients' and wards' of the state personal effects, rooms, dorms and other living areas. May also include payments for supplies and materials (e.g., toilet tissue, hand soap, hand towels, toilet bowl deodorants, garbage/refuse bags, etc.) used for sanitation and health purposes in maintaining public-use facilities, e.g., rest rooms, roadside rest stops and similar type facilities. NOTE: OEC 533180 covers general housekeeping, janitorial and sanitation supplies and materials used in the daily upkeep and health sanitation of buildings and facilities maintained by in-house personnel. Use OEC 533110 or 533210 for ongoing maintenance and repair of buildings and grounds.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
533190	EMPLOYEE MAINTENANCE ALLOWANCE (UNIFORMS, ETC.) REIMBURSEMENT	Payments of expense reimbursement allowance to state employees for cleaning and repair of uniforms and other authorized maintenance expense allowance not considered reportable compensation outside of an accountable plan. Does not include uniform rental, use OEC 532140. NOTE: Payment vouchers for reimbursement of employees' uniform maintenance expense must include on the voucher form the statutory authority for the expense allowance.
533210	MAINTENANCE & REPAIR OF BUILDINGS & GROUNDS - SAME AGENCY PERSONNEL	Payments for purchase of supplies and materials (e.g., lumber, paint, light bulbs, electrical fuses, pesticides, fertilizer, etc.), used in ongoing maintenance and repair of buildings and/or grounds by agency-assigned personnel.
533220	MAINTENANCE & REPAIR OF EQUIPMENT (NON-MOTOR VEHICLE) - SAME AGENCY PERSONNEL	Payments for purchase of parts, supplies and materials used in the maintenance and repair of equipment and machinery by agency in-house personnel. NOTE: (1) Does not include parts, supplies and materials for maintenance and repair of motor vehicles. See OEC 537290 or 537310. 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 motorcycles. 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. (2) Does not include parts, supplies and materials for maintenance and repair of telecommunications or data processing type equipment. See OEC 533230 or 533240.
533230	MAINTENANCE & REPAIR OF TELECOMMUNICATIONS EQUIPMENT - SAME AGENCY PERSONNEL	Payments for purchase of parts, supplies and materials used in the maintenance and repair of telecommunications equipment by agency-assigned personnel. NOTE: Requires OMES Information Services review.
533240	MAINTENANCE & REPAIR OF DATA PROCESSING EQUIPMENT SAME AGENCY PERSONNEL	Payments for purchase of parts, supplies and materials used in the maintenance and repair of data processing equipment by agency-assigned personnel. NOTE: Requires OMES Information Services review.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
533250	MAINTENANCE & REPAIR OF DATA PROCESSING SOFTWARE SAME AGENCY PERSONNEL	Payments for purchase of materials used in the maintenance and repair of data processing software by agency-assigned personnel. NOTE: Requires OMES Information Services review.
534000	SPECIALIZED SUPPLIES AND MATERIALS EXPENSES	
534110	FOOD AND KITCHEN SUPPLIES AND MATERIALS	Payments for purchase of food commodities and ingredients used in preparing meals, such as by an institution's kitchen or cafeteria. Also includes dining room/kitchen expendable supplies (e.g., paper napkins, disposable flatware and dinnerware, etc.); non-expendable supplies (e.g., dishes, pots, pans, flatware, etc.); and cleaning supplies and materials (e.g., soaps, towels, etc.).
534160	PRINTING SUPPLIES AND MATERIALS	Payments for purchase of supplies and materials (e.g., paper stock, offset plates, inks, etc.) used in the operation of a print shop or copying office.
534220	RECREATIONAL SUPPLIES AND MATERIALS FOR STUDENTS, INMATES AND WARDS OF THE STATE	Payments for purchase of recreational supplies and materials (e.g., crayons, play dough, games, magazines, newspapers, etc.) used for entertainment and recreation purposes for students, patients, inmates and wards of the state.
534240	PERSONAL-USE SUPPLIES - INMATES, PATIENTS & WARDS OF THE STATE	Payments for purchase of personal-use supplies (e.g., cosmetics, toothbrushes, combs, etc.) furnished to inmates, patients, and wards in residence at state institutions, hospitals or other facilities.
534250	INSTITUTIONAL-SUPPLIED PERSONAL EFFECTS (E.G., LINENS, TOWELS, NIGHTCLOTHES, ETC.)	Payments for purchase of institution-owned personal living items (e.g., linens, bedspreads, blankets, towels, bath cloths, gowns, slippers, etc.) supplied to inmates, patients and wards in custody of the state. NOTE: For maintenance and repair of such items, use OEC 533100.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
534260	MEDICAL SUPPLIES AND MATERIALS	Payments for purchase of expendable and non-expendable medical supplies and materials used in the prevention and treatment of injury, illness and diseases (e.g., medicines, vaccines, cotton, alcohol, syringes, oxygen, occupational therapy, small items of equipment, etc.). Also includes payments for purchases made by the Oklahoma Medical Center for emergency medical supplies, pharmaceuticals and human organs, as authorized by the hospital's Board of Trustees and 74 O.S. § 85.12 .
534270	ARCHITECTURAL AND ENGINEERING SUPPLIES	Payments for expendable architectural and engineering supplies (e.g., blueprints, maps, etc.).
534290	MOTOR FUELS - COMMON	Payments for purchase of commonly used motor fuels (e.g., gasoline, diesel) for operation of motor vehicles, aircraft or marine crafts, and for other equipment using such fuel. 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 motorcycles. 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.
534310	MOTOR FUELS - SPECIAL	Payments for purchase of alternate fuels (e.g., propane, compressed natural gas, etc.) used in motor vehicles, aircraft or marine crafts, and for other equipment using such fuel. 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 motorcycles. 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.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
535000	PRODUCTION, SAFETY AND SECURITY EXPENSE	
535120	UNIFORMS, CLOTHING AND ACCESSORIES	Payments for purchase of state-issued protective clothing, uniforms, shoes, accessories (e.g., identification badges), etc., such as required by law enforcement, hazardous waste and firefighting personnel. Also covers payments for the purchase of clothing issued to inmates, patients and wards of the state, including materials and supplies to manufacture or repair such clothing.
535180	SAFETY & SECURITY SUPPLIES	Payments for purchase of non-equipment safety and security items (e.g., fire extinguishers, flashlights, ammunition, goggles, helmets, hard hats, etc.) required to safeguard and protect human life, equipment and other property. NOTE: Does not include clothing items, see OEC 535120. For services (e.g., security patrol, surveillance monitoring, etc.), see OEC 515650.
535210	SHOP SUPPLIES AND MATERIALS - PRODUCTION	Payments for purchase of small-item shop tools, supplies and materials (e.g., solvents, hand cleaners, shop towels, cordless drills, drill bits, band/circular saw blades, sanding paper, holding clamps, carpenter squares, measuring tapes, etc.) used in producing goods or services for sale, as would be used in the industrial shops of Oklahoma State Industries. NOTE: Do not include shop equipment purchases (OEC 541180), 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.
536000	GENERAL OPERATING EXPENSES	
536110	MEETING REFRESHMENTS	Payment for purchase of light food and drink items (e.g., doughnuts, cake, coffee, tea, soft drinks, etc.) used as refreshments and required in connection with business meetings or similar type activities. As with all state expenditures, such purchase must be for an official public purpose. May also include payment for purchase of related service items (e.g., disposable plates/flatware, stirrers, sweeteners, etc.).

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
536130	OFFICE SUPPLIES - NON-EXPENDABLE	<p>Payments for purchase of supplies used in the operation of an office (e.g., letter trays, wastebaskets, desk staplers, etc.).</p> <p>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.</p>
536140	OFFICE SUPPLIES (EXPENDABLE)	<p>Payment for purchase of expendable office supplies, such as stationary, file folders, notebooks, columnar pads, carbon paper, etc. This would also include the purchase of drinking water generally used in the office.</p> <p>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).</p>
536150	DATA PROCESSING SUPPLIES	<p>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.).</p> <p>NOTE: Does not include data processing supplies utilized strictly within a standard office, e.g., administration, personnel, etc. (See OEC 536130 or 536140).</p>
536170	FOOD AND CATERING SERVICE	<p>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. Would also include meal costs associated with officially recognized employee recognition award ceremony, banquet or reception authorized by statute. Can also include authorized meals when appropriate for training classes or official meetings (must include justification statement and be authorized by agency head or designee), and other official events when justified.</p>

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
536190	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.).
536210	RECREATIONAL ACTIVITY PAYMENTS - STUDENTS	Payments for recreational activities for students participating in an event as authorized by a state educational institution. NOTE: Does not include the actual agency direct payment of travel related expenses. (See OEC 522120).
536230	EXAMINATIONS	Payments for purchase of examination and test materials (e.g., applicant employment tests, employee promotional tests, certification tests 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.
536250	REVENUE AND TAX STAMPS	Payments for purchase of supply stock of revenue and tax generating stamps/permits (e.g., liquor/beer/tobacco licenses, certificates, etc.) as required by a state agency for issuance to the general public. Also, includes payments for purchase of inspection or identification stamps, seals, decals, plates, etc., as required by state regulatory and public safety laws for issuance to the general public. NOTE: For payments for licenses, certificates, permits, etc., required by an agency for use in its operations (e.g., state lodge liquor license, etc.), see OEC 531250.
536260	LOTTERY RETAILER COMMISSIONS	Payment of commissions paid to retailers authorized to sell Oklahoma State Lottery Tickets. The amount of the commission is set by the lottery board of trustees. (For Lottery Commission use only.)
536270	LOTTERY GAMING SYSTEM	Payment to vendor to provide lottery services (online terminals, printing tickets, security, accounting system, etc.) (For Lottery Commission use only.)
537000	SHOP EXPENSE	
537150	SHOP SUPPLIES – NON-PRODUCTION	Payments for purchase of small-item shop tools, supplies and materials (e.g., solvents, hand cleaners, shop towels, cordless drills, drill bits, band/circular saw blades, sanding paper, holding clamps, carpenter squares, measuring tapes, etc.) not used in producing goods or services for sale (See OEC 535210).

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
537160	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.
537170	WILDLIFE RESEARCH SUPPLIES	Purchase of supplies and materials used in research, control and conservation of wildlife.
537190	LABORATORY & MEDICAL SUPPLIES AND MATERIALS	Payments for purchase of supplies, materials, etc., used in diagnostic laboratory and medical testing and other testing when a service is not provided (e.g., reagents, glassware, x-ray film, laboratory animals, etc.).
537210	LABORATORY SERVICES	Payments for services used in diagnostic laboratory testing of human and animal specimens. Includes the cost of services used in other testing.
537290	MOTOR VEHICLE SUPPLIES (EXPENDABLE)	<p>Payments for the purchase of expendable supplies (e.g., oil, grease, antifreeze, etc.) used in the operation and maintenance of motor vehicles.</p> <p>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 motorcycles. 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.</p>

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
537310	MOTOR VEHICLE PARTS, ACCESSORIES AND SUPPLIES (NON-EXPENDABLE)	<p>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, bedliners, engine/chassis/electrical repair parts, etc.).</p> <p>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 motorcycles. 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.</p>
540000	PROPERTY, FURNITURE, EQUIPMENT AND RELATED DEBT	
541000	OFFICE FURNITURE AND EQUIPMENT	<p>NOTE: Furniture and Equipment items costing less than \$500.00 and where there is a similar supply category OEC, said OEC may be used in lieu of the furniture/equipment code. For example, a \$100.00 office printer may be charged to OEC 536130, Office Supplies - Non-Expendable</p>

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
541110	OFFICE FURNITURE AND EQUIPMENT	Payments for purchase of general office machines (e.g., typewriters, adding machines, postage machines, facsimile machines, etc.); furniture (e.g., desks, chairs, files, etc.); office equipment (e.g., copying/duplicating machines, typewriters, adding machines, etc.) used in operation of an office; and movable equipment and furniture purchased under authority granted in bond or capital outlay appropriations acts. NOTE: For such items costing less than \$500, OEC 536130, Office Supplies - Non-Expendable, may be used.
541120	DATA PROCESSING EQUIPMENT	Payments for purchase of data processing equipment (hardware) (e.g., computers (including personal/laptop versions), punches, sorters, printers, etc.). NOTE: Requires OMES Information Services review.
541130	DATA PROCESSING SOFTWARE	Payments for purchase of computer software such as used in a data processing activity, including related “software licensing” costs. NOTE: Requires OMES Information Services review.
541140	PORTAL SOFTWARE	Payments for the cost of development for internet applications. NOTE: Requires OMES Information Services review.
541150	EQUIPMENT AND FURNITURE - RESIDENTIAL, EDUCATIONAL AND INSTITUTIONAL	Payments for purchase of furniture and equipment used in a residence, school, institution or facility operated by the state, including kitchen equipment (e.g., stove, microwave, refrigerator, etc.) and household furniture (e.g., beds, sofas, tables, etc.); school furniture (e.g., desks, chairs, etc.); sweepers and mechanical floor cleaning machines; laundry or laundry service equipment (e.g., washers, dryers, etc.); fixed building equipment (e.g., hot water heaters, air conditioners, etc.); and other related equipment (e.g., playground, laboratory (non-medical), sports, occupational therapy, yard, museum, etc.).
541160	EQUIPMENT - MEDICAL	Payments for purchase of equipment utilized in a medical or nursing care facility (e.g., hospital beds, examining tables, operating room equipment, etc.). Also includes payments for purchase of scientific equipment used in medical laboratory testing or diagnostic service. Do not include nonmedical laboratory equipment or institutional-type furniture (see OEC 541150).

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
541170	EQUIPMENT - MANUFACTURING AND PRODUCTION	Payments for the purchase of equipment used in the manufacture or production of goods or services (e.g., boilers, pumps, electric generators, etc., used in producing heat, electricity, water, or other utilities); printing presses; equipment used to produce or process materials for sale or use by an agency (e.g., food canning machinery, auto tag production machinery, etc.).
541180	EQUIPMENT - SHOP	Payments for purchase of equipment used to maintain and repair agency buildings and equipment (e.g., carpenter or automotive shop equipment - table/radial arm saws, drill presses, motor hoists, floor jacks, etc.).
541190	EQUIPMENT - CONSTRUCTION	Payments for purchase of machinery and equipment utilized in all phases of construction. Also purchase of drafting and surveying equipment associated with construction work.
541220	EQUIPMENT - FIRE, SAFETY, AND LAW ENFORCEMENT	Payments for purchase of firefighting, safety, rescue and law enforcement equipment (e.g., alarm devices, guns, radar units, ham radios, etc.).
541230	EQUIPMENT - TELECOMMUNICATIONS	Payments for purchase of equipment used in telecommunications (e.g., radios, television, fax machine and telephone equipment). NOTE: Requires OMES Information Services review.
541240	EQUIPMENT - AGRICULTURE	Payments for purchase of machinery, equipment and tools used in operating farms, dairies or other agricultural-related activities.
541250	EQUIPMENT - LAB	Payments for purchase of scientific equipment used in the operation of a nonmedical laboratory.
541260	EQUIPMENT - ENVIRONMENTAL	Payments for purchase of equipment used in connection with issues concerning the environment.
541270	EQUIPMENT - MOTOR VEHICLE (MOUNTED OR ATTACHED)	Payments for purchase of equipment mounted or attached on motor vehicles (e.g., winch, loader gate, spray tank, canopy, etc.). 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 motorcycles. 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.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
541280	EQUIPMENT - MOTOR VEHICLES: COMMERCIAL TRUCKS AND BUSES	Payments for purchase of motor vehicles designed primarily for commercial use, e.g., trucks and buses. NOTE: Purchase requires review/approval of OMES fleet manager. 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 motorcycles. 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.
541290	EQUIPMENT - MOTOR VEHICLES: PASSENGER CARS	Payments for purchase of vehicles designed primarily for personal transportation, (e.g., passenger cars, minivans, station wagons, etc.). NOTE: Purchase requires review/approval of OMES fleet manager. 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 motorcycles. 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.
542000	LIBRARY EQUIPMENT AND RESOURCES	
542110	EQUIPMENT - LIBRARY	Payments for purchase of book stacks and other specialized equipment utilized in the operation of libraries.
542120	LIBRARY RESOURCE AND STUDENT TEXTBOOKS	Payments for purchase of publications or other library items for reference use. Also, may include payments for purchase of textbooks used for students in a classroom. NOTE: Does not include payments for purchase of textbooks by the State Textbook Committee (See OEC 555230).
543000	LEASE PURCHASES	
543110	LEASE PURCHASE - FURNITURE AND EQUIPMENT	Payments of a lease contract for furniture and equipment that provides for a purchase option at some price below the original sale price.
543120	LEASE PURCHASE - DATA PROCESSING EQUIPMENT	Payments of a lease contract for electronic data processing equipment that provides for a purchase option at some price below the original sale price. NOTE: Requires OMES Information Services review.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
543130	LEASE PURCHASE - DATA PROCESSING SOFTWARE	Payments of a lease contract for data processing software that provides for a purchase option at some price below the original sale price. NOTE: Requires OMES Information Services review.
543140	LEASE PURCHASE - LAND AND BUILDING	Payments of a lease contract for land and buildings that provides for a purchase option below the original sale price.
543150	LEASE PURCHASE - TELECOMMUNICATIONS EQUIPMENT	Payments of a lease contract for telecommunications equipment that provides for a purchase option at some price below the original sale price. NOTE: Requires OMES Information Services review.
543160	INTEREST PAYMENTS – CAPITAL LEASES	Payments for interest on capital leases. NOTE: Requires OMES approval.
544000	LIVESTOCK AND POULTRY	
544120	LIVESTOCK AND POULTRY	Payments for purchase of livestock for farm work; subsequent rental at the state lodges (e.g., horseback riding), display purposes (e.g., horses, buffalo, etc.) at state lodges); and breeding or subsequent production purposes. Also purchase of poultry for production of eggs.
545000	LAND AND RIGHT-OF-WAY	
545100	PURCHASE OF LAND	Payments for purchase of land or an interest in land.
545110	PURCHASE OF LAND IMPROVEMENTS	Payments for the purchase of alterations and other improvements to land (e.g., fences, stone walls, roadways, walks, drainage, tunnels, grading and terracing and all ornamental and commemorative structures).
545120	RIGHT-OF-WAY PURCHASE	Payments for purchase of right-of-way and related expenses (e.g., relocation of utilities, necessary court costs, relocating improvements, etc.).
545210	CONSTRUCTION IN PROGRESS - LAND IMPROVEMENTS	Payments for new construction and alterations, additions and improvements to land before it will be placed in service (e.g., fences, stone walls, roadways, walks, drainage, tunnels, grading and terracing and all ornamental and commemorative structures).
545220	CONSTRUCTION IN PROGRESS - EQUIPMENT	Payments incurred to construct or develop equipment before it will be placed in service.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
545230	CONSTRUCTION IN PROGRESS - SOFTWARE	Payment incurred for software development during the application development stage, if incurred subsequent to the completion of the preliminary project stage. Capitalization is limited to situations where management authorized and commits to financial resources.
545999	PASS THRU ASSETS	Payments to vendors for capital asset items that are purchased on behalf of other entities.
546000	BUILDING AND OTHER STRUCTURES - PURCHASE, CONSTRUCTION AND RENOVATION	
546110	BUILDINGS AND OTHER STRUCTURES - PURCHASE	Payments for purchase of buildings and other capital structures (e.g., boat docks, silos, etc.).
546210	BUILDINGS AND OTHER STRUCTURES - CONSTRUCTION AND RENOVATION	Payments for new construction and alterations, additions and improvements to existing buildings; including permanent, fixed equipment (e.g., heat/air conditioning unit); installation of electric wiring and erection of power transmission and telephone lines. Also includes payments for improvement and alterations to other capital structures.
546220	MAJOR MAINTENANCE AND REPAIR OF EQUIPMENT	Payments for nonrecurring maintenance and repair of equipment (e.g., heavy equipment engine overhaul).
547000	CONSTRUCTION, MAINTENANCE AND REPAIRS OF HIGHWAYS AND BRIDGES	
547110	HIGHWAY AND BRIDGE CONSTRUCTION - CONTRACTUAL COSTS	Payments made under a general contract for highway and bridge construction.
547120	MAINTENANCE AND REPAIRS TO HIGHWAYS AND BRIDGES	Payments for the repair of highways and bridges due to wear and accident; contractual payments for maintaining roads and highways (e.g., weed cutting, etc.); also, purchase of supplies and materials for maintenance and repair of roads and bridges (e.g., bridge materials, paving materials, etc.).
547210	MAJOR MAINTENANCE AND RENOVATION - BRIDGES	Payments for major repair and renovation of bridges (e.g., widening or constructing a new bed on a seriously damaged bridge, etc.).

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
548000	BOND INDEBTEDNESS AND EXPENSES	
548110	PRINCIPAL PAYMENTS - BOND DEBT	Payments on the principal of bonded indebtedness. NOTE: Should only be used when the bond issuing authority is making payment to the banking or other entity for the bond debt principal (e.g., OCIA making payment to the bank for bond debt costs – not an agency repaying OCIA for such costs).
548120	INTEREST PAYMENTS - BOND DEBT	Payments for interest on bonded indebtedness. NOTE: Should only be used when the bond issuing authority is making payment to the banking or other entity for the bond debt interest (e.g., OCIA making payment to the bank for bond debt costs – not an agency repaying OCIA for such costs).
548130	OTHER EXPENSES - BOND DEBT	Payments for other expenses pertaining to bond debt administration, (e.g., Bond Commission expenses, legal services, printing, etc.). NOTE: Should only be used when the bond issuing authority is making payment to the banking or other entity for other bond debt expenses (e.g., OCIA making payment to the bank for bond debt costs – not an agency repaying OCIA for such costs).
550000	GENERAL ASSISTANCE, AWARDS, GRANTS, AND OTHER PROGRAM-DIRECTED PAYMENTS (E.G., SCHOLARSHIP & INCENTIVE PROGRAMS, PAYMENT & REIMBURSEMENT APPROVED PROGRAMS, PAYMENTS TO LOCAL GOVERNMENTS, ETC.)	
551000	SOCIAL SERVICES AND ASSISTANCE PAYMENTS	
551110	ASSISTANCE PAYMENTS	Payments of emergency and general assistance provided for by the assistance programs of the state (i.e., Department of Human Services, Department of Rehabilitation Services, etc.).
551120	ASSISTANCE - MISCELLANEOUS MEDICAL	Payments for medical treatment provided for/by the assistance programs of the state (i.e., Department of Human Services, Department of Rehabilitation Services, etc.).
551130	ASSISTANCE - TITLE XIX MEDICAID	Payments of Medicaid which is covered by Title XIX and administered by the Oklahoma Health Care Authority.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
551140	ASSISTANCE - CHILD WELFARE	Payments for examinations to determine the eligibility of clients for disability by the state Department of Human Services under the federal Social Security Act; and payments for the purchase of clothing, clothing accessories and hygiene items for juveniles in custody of the Office of Juvenile Affairs.
551150	ASSISTANCE - DAYCARE	Payments for day care for clients under assistance programs of the state Department of Human Services.
551160	ASSISTANCE - VOCATIONAL REHABILITATION	Payments for rehabilitation programs administered by the state (i.e., Department of Human Services, Department of Rehabilitation Services, etc.).
551230	MEDICAL SERVICES - INDIGENT/OTHERS (NON-DEPARTMENT OF HUMAN SERVICES)	Payments for outpatient health services for the indigent and other persons receiving from non-Department of Human Services sources (e.g., outpatient health services, health services provided by care facilities, etc.).
551240	HOSPITAL SERVICES - INDIGENT/OTHERS (NON-DEPARTMENT OF HUMAN SERVICES)	Payments for inpatient health services for the indigent and other persons receiving assistance from non-Department of Human Services sources.
551250	OTHER HEALTH SERVICES - INDIGENT/ OTHERS (NON-DEPARTMENT OF HUMAN SERVICES)	Payments for other health services for the indigent and other persons receiving assistance from non-Department of Human Services sources (e.g., laboratory testing, ambulance services, etc.).
551260	ASSISTANCE TO VETERANS AND FAMILIES	Assistance payments to veterans and dependents made by the state Department of Veterans Affairs.
551270	PAYMENTS TO PATIENTS AND WARDS	Payments of allowances, work therapy payroll, etc., to patients and wards in hospitals or custodial institutions.
551280	BONUSES AND OTHER PAYMENTS - INMATES	Payment of trustee payrolls, bonuses and discharge money to inmates of correctional institutions.
551290	RECREATIONAL ACTIVITY PAYMENTS - WARDS, INMATES & PATIENTS	Payments for recreational activities for patients, inmates and wards in the care of a state institution
551320	WIC - WOMEN, INFANTS AND CHILDREN FOOD PROGRAM	Payments for the food supplement program administered by Oklahoma State Department of Health.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
551350	EMPLOYER TRAINING CONTRACTS	Payments made by the Oklahoma Employment Security Commission and the State Department of Career-Tech to employers for contract services for on-the-job training.
551600	SOCIAL SERVICES GRANTS	Payment of grants awarded by social services agencies pursuant to federal, state or other directives, (e.g., Passthrough federal grants to day cares by the Department of Human Services).
552000	SCHOLARSHIPS, TUITION, AWARDS, AND OTHER INCENTIVE-TYPE PAYMENTS	
552100	STIPENDS – OTHER NON-EMPLOYEE	Payments for nonemployee stipends pursuant to laws, grants or other authorized directives. Such as stipend payments to non-state employees serving as council members or panelists for advisory boards and/or council meetings (e.g., Too Much To Lose advisory council, Resource Parent/Teen Panel advisory board, etc.). May also include stipend payments specifically authorized in federal grants (stipends for participants in programs to attend scheduled events, etc.) NOTE: Does not include payments to students. (See OEC 552110).
552110	SCHOLARSHIPS - STUDENTS	Payments of scholarships and stipends to students for educational purposes.
552120	TEACHER STIPENDS	Payments to teachers or instructors in the form of incentive compensation stipends and which are, therefore, IRS reportable. (This code represents payments where a service is not provided; however, if a service is provided, the appropriate professional services 15XX object code should be used.)
552130	OKLAHOMA POLICE CORPS STIPENDS	Payments to individuals under the Oklahoma Police Corps Act training program administered by the Department of Public Safety. These payments are incentive compensation stipends, and which are, therefore, IRS reportable.
552140	INCENTIVE AWARDS - MONETARY AND MATERIAL	Payments for monetary and material incentive awards authorized by a bona fide incentive awards program (e.g., the Incentive Awards for State Employees Act*, National Guard Recruitment Incentive program, etc.) Also includes associated materials costs, such as lapel pins, paper certificates, etc. *NOTE: Incentive compensation to state employees and unit incentive pay for employees are payroll disbursements. See OEC 511230 and 511250, respectively.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
552150	BONUS PAYMENTS TO QUALIFIED RECIPIENTS (AGENCY SPECIAL ACCOUNT)	Payments by the state Department of Human Services processes for federally mandated bonuses to AFDC recipients for current support received for any month's entitlements. Child support received is not to be used in determining income for grant purposes. NOTE: Used for Agency Special Account (ASA) class funding disbursements only.
552160	INCENTIVE PAYMENTS - OKLAHOMA BRED HORSES (AGENCY SPECIAL ACCOUNT)	Payments to owners of Oklahoma bred horses for racing in the State of Oklahoma. NOTE: Used for Reporting Agency Special Account (ASA) class funding disbursements only.
552170	INCENTIVE PAYMENTS – OKLAHOMA FILM ENHANCEMENT REBATE (OKLAHOMA TAX COMMISSION USE ONLY)	Payments made under the Oklahoma Film Enhancement Rebate Program to production companies of a rebate approved by the Oklahoma Film Commission. Such rebate is payable by the Oklahoma Tax Commission (68 O.S. § 3624).
552180	PURSE DISTRIBUTION-OKLAHOMA HORSE RACING COMMISSION	Payment to distribute to racetracks and to the Oklahoma Breeding Fund Special Account for purse purposes in accordance with 3A O.S. § 263 .
552210	LOTTERY PRIZE PAYMENTS-INSTANT GAMES	Payment of prizes to the owners of winning lottery tickets. (For Lottery Commission use only.)
552220	LOTTERY PRIZE PAYMENTS – ONLINE GAMES	Payment of prizes to the owners of online games winning lottery tickets (i.e., Pick 3, PowerBall, Cash 5). (For Lottery Commission use only.)
553000	REFUNDS, INDEMNITIES, RESTITUTION	
553120	MONEY COLLECTED ON NON-PAYMENT AND CLOSED AFDC CASES (AGENCY SPECIAL ACCOUNT)	Payments made by the state Department of Human Services from Agency Special Account (ASA) class funding. NOTE: Used for Reporting Agency Special Account (ASA) class funding disbursements only.
553130	PAYMENTS LOCAL POLITICAL SUB-DIVISION - COST OF COLLECTION (AGENCY SPECIAL ACCOUNT)	Payments by the state Department of Human Services from Agency Special Account (ASA) class funding. NOTE: Used for reporting Agency Special Account (ASA) class funding disbursements only.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
553140	COLLECTIONS MADE FOR ANOTHER STATE (AGENCY SPECIAL ACCOUNT)	Payments made by the state Department of Human Services from Agency Special Account (ASA) class funding. NOTE: Used for reporting Agency Special Account (ASA) class funding disbursements only.
553150	INDEMNITIES, RESTITUTION, SETTLEMENTS	Payments to victims for losses and damages suffered due to natural or man-made causes. Also includes payments of court-ordered restitution or settlements, and other associated costs as ordered by the Courts. Also includes payments of compensation to waste tire facilities made pursuant to the Oklahoma Waste Tire Recycling Act. (27A O.S. § 2-11-401, et seq.) NOTE: 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. This may also be used for OMES Capital Assets Management unauthorized commitment settlement agreement.
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.
553160	LEGAL SETTLEMENTS REPORTABLE TO THE IRS	Payments identified in court-ordered or other legal authority settlements which would otherwise have been coded with one of the object of expenditure codes identified for tracking as 1099 reportable. (Said codes identified by OMES Central Accounting & Reporting). Legal settlements are considered non-encumbered payments. NOTE: This may be used for the resolution of out-of-date (prior FY) invoice payment disputes pursuant to a properly executed settlement agreement and release by the state agency and the vendor. It should not normally be used for settlements to employees since such payments are normally subject to payroll processing. Exceptions are on a case-by-case basis.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
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 OMES CAR Payroll Reporting at 405-521-3258 for assistance correcting.]
553170	ROYALTIES	Payments of royalties to individuals or corporations resulting from sale of publications, research, inventions, etc.
553180	SETTLEMENTS - PAID TO/THRU ATTORNEY	Payments for settlements of litigation when checks are issued to (either as sole payee or joint payee) or delivered to an attorney not retained by the State. (For plaintiff and plaintiff's attorney for awarded amount.) NOTE: The total amount of the settlement, not just the attorney's portion (if known), should be included on the 1099 form issued to the attorney. Agencies will need to adjust the 1099 registers to reflect the total amount of the settlement.
553190	REFUNDS - OVERPAYMENT CHARGES	Payments of refunds for overpayments received for licenses or other fees collected by a controlling agency, board or commission. Also may include payments of returned unused monies received under a grant or similar contractual agreement. May further include payment to a bank to cover loss of monies released by the bank for deposit to an agency's account (maintained for such deposits) when due to redemption of customer's bad check for purchase of services (e.g., fishing/hunting license) from the state.
553200	REFUNDS - TAXES	Payments of refunds for taxes when authorized by law or other edict.
553210	REFUNDS - HABITAT PROGRAM	Payments of refund to dealers for the sale of hunting and fishing licenses.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
553220	OTHER IRS REPORTABLE INDEMNITIES, RESTITUTION AND SETTLEMENTS	Payments include prizes and awards paid to individuals other than employees (NOTE: employee awards and prizes must go through payroll); legal settlements for punitive damages, damages for nonphysical injuries or sickness, and any other taxable damages (this would be for nonemployee and non-contractor settlements but not settlement payments to attorneys); payments made to individuals for participating in a medical research study or studies; payments made to individuals for a deceased employee's final wages (normally these are processed through payroll and should only be used on a case by case basis); and payments such as those made to individuals under the Firefighter Death Benefit (excluding spouse, former spouse, or child - use code 553150). Payments under this code would be reported in Box 3-Other Income on the IRS Form 1099.
553250	PAYMENTS OF COLLECTIONS MADE FOR ANOTHER JURISDICTION	Payments by state agencies of collections made on behalf of another jurisdiction, e. g., garnishment court costs collections to the Courts.
553260	UNCLAIMED PROPERTY PAYMENTS - REPORTABLE	Payments by the Office of the State Treasurer (OST) of Unclaimed Property amounts subject to 1099 reporting. (For OST use Only)
554000	PROGRAM REIMBURSEMENTS, LITIGATION COSTS	
554110	WITHDRAWALS - AGENCY / TRUST FUNDS	Payment of withdrawals and disbursements of monies 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 monies held by the institution in trust for the inmate). NOTE: Used for reporting Agency Special Account (ASA) class funding disbursements only.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
554120	APPROVED PROGRAMS - PAYMENTS AND REIMBURSEMENTS	Payments and reimbursements for expenditures and expenses made/incurred by state and local government agencies and nonprofit community organizations when certain criteria are met by the requesting agency as stipulated in the approved program for services on behalf of the paying agency.
554150	CONSUMER/CITIZENS LITIGATION EXPENSES	Payments for expenses incurred in legal proceedings involving buyer/user litigations.
554170	DISTRICT ATTORNEY COUNCIL APPROVED EVIDENCE FUND PAYMENTS (AGENCY 220)	Payments of District Attorney Council approved expenses for reimbursement to the districts' attorney, such as for expert witness fees.
554190	VOTER REGISTRATION SERVICES (STATE ELECTION BOARD)	Payments to motor license agents for voter registration applications and applications for change in voter registration taken as made by the State Election Board. (26 O.S. § 4-109.3)
554200	PAYMENTS UNDER THE ODWC HABITAT IMPROVEMENT PROGRAM	Payments to landowners participating in the Oklahoma Department of Wildlife Conservation's Habitat Improvement Program. Such payments represent partial reimbursements for land improvements made to promote improved wildlife habitats.
554210	OKLAHOMA E911 EMERGENCY SERVICE PROGRAM (OKLAHOMA CORPORATION COMMISSION)	Payments to telecommunication service providers qualifying for financial support under the Oklahoma Corporation Commission's E911 Emergency Service Program. Such payments represent financial support to defray the cost of purchasing and installing equipment for enhanced 911 emergency systems across the state. (17 O.S. § 139.109)
554220	PUBLIC HEALTH PREPAREDNESS & RESPONSE – PAYMENTS & REIMBURSEMENTS	Payments and reimbursements for expenditures incurred by facilities in order to increase response in the event of a public health and/or terrorist event.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
554230	REIMBURSEMENTS AND REPAYMENTS – OTHER	Payment of reimbursements and repayments under qualified programs established by state, federal or other edict, when a separate account code is not available. This includes state authorized reimbursement payments by D.E.Q. for Wheel Wash Systems at Landfills (27A O.S. § 2-10-802.B.3.c.), the Oklahoma Dental Loan Repayment Program by the State Department of Health (63 O.S. § 1-2710), reimbursement to businesses under student internship grant programs by colleges and universities, and other reimbursements not otherwise covered by a separate account, etc.
555000	PAYMENTS TO LOCAL GOVERNMENTAL SUBDIVISIONS AND NON-PROFIT ENTITIES NOTE: The term local governmental subdivisions includes water districts, school districts, fire districts, multi-county; multi-city; counties, cities, towns, schools; etc., controlled by a state agency, including another state agency when applicable and meeting the following criteria. This category of expenditures covers payments of assistance, grants, and apportionment type disbursements, whether they are paid from federal grant awards, state appropriations, or other revenue sources. This category of object of expenditure should not be used for operational-type expenses. Normally payments using these codes are pass-through amounts, local project awards, etc., whereby, the state and/or agency does not receive a direct benefit such as goods or services.	
555110	PAYMENTS - GENERAL GOVERNMENT	Payments to local government subdivisions and nonprofit entities to supplement their local government budget.
555120	PAYMENTS - PUBLIC SCHOOL EDUCATION	Payments to local governmental subdivisions and nonprofit entities to supplement the educational budget.
555130	PAYMENTS - VOCATIONAL & TECHNICAL REHABILITATION	Payments to local governmental subdivisions and non-profit entities to supplement their vocational and technical rehabilitation programs.
555140	PAYMENTS - HEALTH & SOCIAL SERVICES	Payments to local subdivisions to supplement and non-profit entities their health and social services programs.
555150	PAYMENTS - LAW ENFORCEMENT AND SAFETY	Payments to local subdivisions and non-profit entities to supplement their law enforcement and safety programs (e.g., updating the police and fire equipment used to protect a community).
555160	PAYMENTS - STREET, ROADS, HIGHWAYS	Payments to local government subdivisions and non-profit entities to supplement their budgets for road and street repair.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
555170	PAYMENTS - NATURAL RESOURCES	Payments to local subdivisions and non-profit entities to supplement their environmental budget.
555180	PAYMENTS - CONSTRUCTION OF PUBLIC FACILITIES	Payments to local subdivisions and non-profit entities to supplement their capital outlay budgets.
555190	PAYMENTS - RESEARCH & PLANNING	Payments made to local subdivisions and non-profit entities for research and planning of local projects.
555210	PAYMENTS - APPORTIONMENT OF FUNDS (ASA REPORTING ONLY)	Apportionment of amounts by the Oklahoma Tax Commission. NOTE: Used for reporting Agency Special Account (ASA) class funding disbursements only.
555230	TEXTBOOK PURCHASE - TEXTBOOK PROGRAM	Purchase of books made by the State Textbook Committee under the provisions of the State Textbook Program. (Also see OEC 542120)
559000	ASSISTANCE PAYMENTS TO AGENCIES	
559110	ASSISTANCE PAYMENTS TO AGENCIES	Payments to a state agency for appropriate expenditures enumerated under object of expenditure category 550000, such as programs under grants that provide for assistance payments. NOTE: For both inter- and intra-agency payments.
560000	TRANSFERS AND OTHER DISBURSEMENTS	
561000	LOANS, TAXES AND OTHER DISBURSEMENTS	
561130	EMPLOYEE REIMBURSEMENTS (NON-TRAVEL)	Payments on a reimbursement basis to employees and officials for certain miscellaneous emergency purchases or other purchases not available through their agency's normal purchasing process. (<u>74 O.S. § 250.6</u> , as amended) NOTE: This Object of Expenditure was created for identification and tracking purposes for employees' non-travel expenditure reimbursements, as required. However, these payments at the agency's option may be coded under the detailed object of expenditure so designated for the purchased item(s), e.g., 536130, Office Supplies. NOTE: Payment of postage expenses (stamps and rent of post office boxes) must be made to the U.S. Post Office only (<u>74 O.S. § 90.2</u>).

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
561140	POLLUTION REMEDIATION	Payments to remedy the current or potential detrimental effects of existing pollution. Examples include outlays to clean up spills of hazardous wastes or hazardous substances and outlays to remove contamination, such as, leaking underground storage tanks; asbestos removal; chemical spills; water pollution; EPA Superfund sites and Brownfield remediation. Excludes prevention and control activities with respect to current operations, future pollution remediation activities required upon retirement of an asset, landfill closure and post closure care.
561150	MANSION AND OTHER ALLOWANCES	Allowance payments to the governor for operating the mansion; also, payments to the college presidents and vice presidents for allowances provided for under state statutes.
561170	LOANS	Disbursements of loan amounts by authorized state agencies.
561180	TAXES & FEES - REMITTANCE TO THE FEDERAL GOVERNMENT	Payment of Federal taxes and fees collected by a state agency and remitted to the Federal Government. Also includes payments of assessments levied by the Federal Government.
561190	TAXES & FEES- REMITTANCE TO THE STATE GENERAL FUND	Payment of taxes, fees, etc., collected by a state agency and remitted to the State General Revenue Fund.
561200	FEES REMITTED TO LOCAL PSAP ENTITIES BY OTC	Payments of special tax remitted to local Public Safety Answering Point entities meeting certification requirements (per the 911 Management Authority Act). NOTE: Used for reporting Agency Special Account (ASA) class funding disbursements only.
561210	TAXES REMITTED TO OKLAHOMA TAX COMMISSION	Payment of state sales and other taxes collected by a state agency and remitted to the Oklahoma Tax Commission. Also includes payments of assessments levied by the State Government.
561220	TAXES REMITTED BY STATE AGENCIES	Payment of authorized taxes (remitted not collected) by State Agencies to appropriate government entities (e.g., Ad Valorem Tax on property paid to County Governments, etc.)
561230	PURCHASE OF SECURITIES AND OTHER INVESTMENTS	Payment for securities purchased with retirement system reserves, Land Commission investments, Bond Fund Reserves, etc.
561240	INVESTMENTS - FEDERAL FUNDS	Purchase of investments made with federal award amounts.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
561250	OCAST PROGRAM AWARD PAYMENTS	Payments by the Oklahoma Center for the Advancement of Science and Technology (OCAST) for research and development and technology commercialization program contract awards.
561260	EMPLOYEE SPENDING ACCOUNT REIMBURSEMENT	Payments by the OMES Human Capital Management and other approved plans from employee spending account for reimbursement of dependent care and medical expenses.
561280	LOTTERY DISBURSEMENTS OF PRIZES, ETC. (AGENCY SPECIAL ACCOUNT)	Payments made by Lottery Commission from Clearing or ASA accounts for prizes, MUSL payments, etc.
561300	ARBITRAGE REBATE	Payments to the U.S. Treasury of cumulative earnings from the investment of bond proceeds that exceed the yield on the bond. This payment represents a reduction of investment earning.
561400	LCF DISBURSEMENTS	To only be used by OCIA for disbursement of Legacy Capital Financing funds to agencies.
561410	LCF RECAPITALIZATION PAYMENT	To only be used by agencies paying OCIA for Legacy Capital Financing funds.
562000	TRANSFERS	
562120	TRANSFER TO TREASURY FUNDS – ONUS	Cash transfers from official depository class fundings to operating class fundings (e.g., annually appropriated class fundings and revolving class fundings) made by ONUS transfer. NOTE: Used for reporting Agency Special Account (ASA) and Agency Clearing Account (ACA) disbursements only.
562130	TRANSFER TO SPECIAL ACCOUNT FUNDS	Cash transfers from official depository class fundings to special, dedicated (e.g., the annually appropriated class fundings or revolving class fundings transferred to an Agency Special Account (ASA) class funding). NOTE: Used for reporting Agency Special Account (ASA) and Agency Clearing Account (ACA) class funding disbursements only.
562150	TRANSFER TO TREASURY FUNDS – J.E. ONLY	Cash transfers from official depository class fundings to operating class fundings (e.g., annually appropriated class fundings and revolving class fundings) by journal entry only. NOTE: Used for reporting Agency Special Account (ASA) and Agency Clearing Account (ACA) class funding disbursements only.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
562160	TRANSFER OF INVESTMENT FUNDS TO MASTER CUSTODIANS	Transfer of monies by authorized pensions systems and the Employees Group Insurance Division to master custodians, and authorized transfer of other dedicated amounts to master custodians.
562170	REPLACEMENT WARRANTS (FOR OMES USE ONLY)	Issuance of replacement warrants for original warrants canceled by statutes or lost
562190	ESTABLISHMENT OR INCREASE OF IMPREST (PETTY) CASH ACCOUNT	Payments made to establish an imprest (petty) cash account or increase an existing account amount. NOTE: Payments to replenish a Petty Cash Fund must be charged to the applicable expenditure codes relating to the various purposes for which the amounts being replenished were paid out (e.g., 536130 - Office Supplies; 531120 - Postage (i.e., postage due), etc.).
562200	TRANSFER OF FUNDS FOR WARRANT REDEMPTION (RESERVED- OMES APPROVAL)	Cash transfers of amounts for warrant redemption tracking.
562210	TRANSFER OF NETTED BANK FEES (RESERVED-OMES APPROVAL)	Cash transfers such as those made to the General Revenue Fund by the Office of the State Treasurer of bank service fees netted from interest on State monies.
563000	EMPLOYEE WITHHOLDING	
563110	EMPLOYEE WITHHOLDING- WITHHOLDING PAYABLE OMES USE ONLY	Used by OMES on payments made to Internal Revenue Service for amounts transmitted outside of the payroll system.
563130	EMPLOYEE WITHHOLDING- OVERPAYMENT REFUNDS OMES USE ONLY	Used by OMES only for taxes refunded on Overpayment Refunds.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
564000	MERCHANDISE FOR RESALE	
564110	MERCHANDISE FOR RESALE - RAW MATERIALS AND STOCK/ SUPPLY ITEMS, AND OTHER AUTHORIZED PURCHASES FOR RESALE	Purchase of stock items or supplies used for resale. Also includes the purchase of supplies and materials used in the production or preparation of merchandise for sale (e.g., lumber, food ingredients, assembly items, etc.). In addition, this includes items purchased by OMES Capital Assets Management Surplus Properties (e.g., automobiles, tractors, backhoes, weapons for law enforcement agencies, etc.) and resold to state agencies or local governments.
564120	MERCHANDISE FOR RESALE - LIVESTOCK	Purchase of livestock intended to be resold.
585000	HIGHER EDUCATION EMPLOYEE WITHHOLDING AND PAYMENTS	
585060	PAYROLL PAYABLE	Payments for net payroll amounts.
585110	FEDERAL INCOME TAX W/H	Payments for withholdings withheld from the H.E. payroll for Employee Federal Income Tax.
585120	FICA-ER SHARE	Payments from the H.E. payroll for Employer Share for FICA.
585125	FICA-EE SHARE	Payments for withholdings withheld from the H.E. payroll for Employee Share for FICA.
585130	MQFE-ER SHARE	Payments from the H.E. payroll for Employer Share for MQFE.
585135	MQFE-EE SHARE	Payments for withholdings withheld from the H.E. payroll for Employee Share for MQFE.
585140	STATE INCOME TAX W/H	Payments for withholdings withheld from the H.E. payroll for Employee State Income Tax.
585200	OPERS-ER SHARE	Payments from the H.E. payroll for Employer Share for OPERS.
585205	OPERS-EE SHARE	Payments for withholdings withheld from the H.E. payroll for Employee Share for OPERS.
585220	DEFERRED COMP-ER MATCH	Payments from the H.E. payroll for Employer Share for Deferred Comp Match.
585225	DEFERRED COMP-EE MATCH	Payments for withholdings withheld from the H.E. payroll for Employee Share for Deferred Comp Match.
585230	OLERS-ER SHARE	Payments from the H.E. payroll for Employer Share for OLERS.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
585235	OLERS-EE SHARE	Payments for withholdings withheld from the H.E. payroll for Employee Share for OLERS.
585310	W/H-OTHER INSURANCE-2%	Payments for withholdings withheld from the H.E. payroll for Other Insurance – 2% Fee.
585315	W/H-OTHER INSURANCE-NO FEE	Payments for withholdings withheld from the H.E. payroll for Other Insurance – No Fee.
585320	W/H-OTHER RETIREMENT-1%	Payments for withholdings withheld from the H.E. payroll for Other Retirement – 1% Fee.
585325	W/H-OTHER RETIREMENT-NO FEE	Payments for withholdings withheld from the H.E. payroll for Other Retirement – No Fee.
585330	W/H-CREDIT UNION AND BANKS	Payments for withholdings withheld from the H.E. payroll for Credit Union and Banks.
585340	W/H-EMPLOYEE TAX SHELTER ANNUITY	Payments for withholdings withheld from the H.E. payroll for Employee Tax Shelter Annuity.
585350	W/H-CAFETERIA PLAN	Payments for withholdings withheld from the H.E. payroll for Cafeteria Plan.
585360	W/H-457 TAX DEFERRED RETIREMENT	Payments for withholdings withheld from the H.E. payroll for 457 Tax Deferred Retirement.
585370	W/H-403B TAX DEFERRED RETIREMENT	Payments for withholdings withheld from the H.E. payroll for 403b Tax Deferred Retirement.
585380	W/H-401K TAX DEFERRED RETIREMENT	Payments for withholdings withheld from the H.E. payroll for 401k Tax Deferred Retirement.
585385	W/H-401A TAX DEFERRED RETIREMENT	Payments for withholdings withheld from the H.E. payroll for 401a Tax Deferred Retirement.
585390	W/H-OTHER (GARNISHES, LEVIES, ETC.)	Payments for withholdings withheld from the H.E. payroll for Other Withholdings (garnishes, levies, etc.).
585400	UNEMPLOYMENT TAX-ER SHARE	Payments from the H.E. payroll for Employer Share for Unemployment Tax (for covered employers).
585405	UNEMPLOYMENT TAX W/H	Payments for withholdings withheld from the H.E. payroll for Employee Share for Unemployment Tax.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
600000	AFP ENCUMBRANCES AND EMPLOYEE WITHHOLDING	
601000	AFP ENCUMBRANCES	
601100	AFP ENCUMBRANCES (FOR AUTHORITY ORDERS ONLY)	This Account Code must only be used when establishing authority order encumbrances. This code must be replaced with an appropriate 5xxxxx Account Code when the vouchers against the authority order are prepared.
633000	EMPLOYEE WITHHOLDING	
633100	EMPLOYEE WITHHOLDINGS – SAVINGS BONDS	Payments for withholdings withheld from the state payroll for Savings Bonds.
633110	EMPLOYEE WITHHOLDINGS – OTHER INSURANCE – 2% FEE	Payments for withholdings withheld from the state payroll for Other Insurance – 2% Fee.
633115	EMPLOYEE WITHHOLDINGS – OTHER INSURANCE – NO FEE	Payments for withholdings withheld from the state payroll for Other Insurance – No Fee.
633120	EMPLOYEE WITHHOLDINGS – OTHER RETIREMENT – 1% FEE	Payments for withholdings withheld from the state payroll for Other Insurance – 1% Fee.
633125	EMPLOYEE WITHHOLDINGS – OTHER RETIREMENT – NO FEE	Payments for withholdings withheld from the state payroll for Other Retirement – No Fee.
633130	EMPLOYEE WITHHOLDINGS – CREDIT UNION	Payments for withholdings withheld from the state payroll for Credit Union.
633140	EMPLOYEE WITHHOLDINGS – EDUCATION EMPLOYEE TAX SHELTER ANNUITY	Payments for withholdings withheld from the state payroll for Education Employee Tax Shelter Annuity.
633150	EMPLOYEE WITHHOLDINGS – OTHER CAFETERIA PLAN	Payments for withholdings withheld from the state payroll for Other Cafeteria Plan.

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 4: Account Codes – Expenditure



Account Code	Category or Account Name	Description
633160	EMPLOYEE WITHHOLDINGS – 457 TAX DEFERRED RETIREMENT	Payments for withholdings withheld from the state payroll for 457 Tax Deferred Retirement.
633170	EMPLOYEE WITHHOLDINGS – 403b TAX DEFERRED RETIREMENT	Payments for withholdings withheld from the state payroll for 403b Tax Deferred Retirement.
633180	EMPLOYEE WITHHOLDINGS – 401k TAX DEFERRED RETIREMENT	Payments for withholdings withheld from the state payroll for 401k Tax Deferred Retirement.
633185	EMPLOYEE WITHHOLDINGS – 401a TAX DEFERRED RETIREMENT	Payments for withholdings withheld from the state payroll for 401a Tax Deferred Retirement.
633190	EMPLOYEE WITHHOLDINGS – OTHER WITHHOLDINGS	Payments for withholdings withheld from the state payroll for Other Withholdings (garnishes, levies, etc.).

[Go to Appendix 4 table of contents](#)

[Go to main table of contents](#)

Appendix 5: Common Reports and Queries



The following table outlines a list of common reports available from the State's Accounting System with a related description. Listed next to the report title is the report number.

Purchasing Reports

State Accounting System Report Title	Report Description	Report Function or Use
Print Requisition Report – OCP_0092_PO	Prints requisition details.	Returns hard copy of requisitions sorted by requisition ID Can print single or multiple requisitions.
PO/Requisition Cross Reference Report – OCPPO0129	Provides cross reference between requisitions and purchase orders.	Returns selected requisitions and the purchase orders that have been created for them.
Requisition Template Report – PORQ011	Generic requisition template used to facilitate data entry of commonly ordered items.	Provides a listing of commonly ordered items along with supplier and manufacturer information.
Expediting Report – POY4006-4008	Listing to help determine which purchase orders may require expediting – by buyer, supplier or due date.	Provides purchase order details such as late days and due date.
PO Listing Report – OCP_0132_PO	Purchase order listing by PO date, supplier, buyer and status.	Provides purchase order information and can be sorted by purchase order, date, supplier, buyer or status.
PO Status Listing Report – POY4020, POY4021	Listing of order status by supplier and item.	Returns purchase order status and can be sorted by supplier or item.
PO Detail Listing Report – POY4030-4032	Purchase order detail listing by PO date, supplier and buyer.	Returns detailed purchase order information and can be sorted by date, supplier or buyer.
PO Schedule Listings Report – POY4040-4042	Purchase order schedule list by PO date, supplier and buyer.	Returns purchase order schedule information such as ship to and due date. Can be sorted by date, supplier or buyer.
Requisition/PO Cross Reference Report – OCPPO0129	Cross reference of purchase orders and requisitions.	Returns a cross reference between requisitions and the purchase orders created from those requisitions.

[Go to main table of contents](#)

Appendix 5: Common Reports and Queries



State Accounting System Report Title	Report Description	Report Function or Use
PO Activity Report – POPO009	Detailed report of purchase order activity.	Report lists purchase order details by department for each purchase order line.
PO Backorder Status Report – POPO012	Lists backorder details for a supplier, BU, item or buyer within defined date parameters.	Only agencies that perform receiving against purchase orders can utilize this report.
PO Dispatch/Print – POP0005	Prints purchase order descriptions.	Report returns a hard copy of purchase orders with the signature line open
(if the PO is already dispatched the signature line is grayed out).	Lists the supplier's return address, shipping method and line-item return information.	Provides detail on items returned to supplier.
Return To Supplier Detail Report – OCP_0133_PO	Lists the supplier's return address, shipping method and line-item return information.	Provides detail on items returned to supplier.
Agency's PO Ref/PO Report – OCP0292	Entering agency requisition reference number will return the corresponding State Accounting System requisition and purchase order number.	Report used to match internal (agency specific) requisition numbers against State Accounting System requisition number.
CAP req./Contract Status Report – OCPPO0109	Provides summary number of purchase orders and total amount of POs by PO type for a given origin and greater than amount.	Report used to monitor status of purchase orders by amount and type toward contract completion.
Expediting Report by Buyer – OCPPO0129	List of purchase orders by buyer that may need expediting (report is sorted by buyer only).	Report provides purchase order details such as late days and due date.
Modified RTV Dispatch Report – OCPPO0096	Prints the RTV dispatch with price information on selected return to supplier transactions.	Report provides detail information of product returned to supplier.
Outstanding Orders CSV Report – OCPPO0275	List of outstanding purchase orders broken down by line, schedule and distribution. Report returns as a comma separated value (CSV) file.	Report typically used to reconcile encumbrances to pre-encumbrances. Provides encumbrance available amount by PO line, schedule and distribution.

[Go to main table of contents](#)

Appendix 5: Common Reports and Queries



State Accounting System Report Title	Report Description	Report Function or Use
Outstanding Orders Report – OCPGL066	List of outstanding purchase orders broken down by line, schedule and distribution.	Report typically used to reconcile encumbrances to pre-encumbrances. Provides encumbrance available amount by PO line, schedule and distribution.
Outstanding Pre-Encumbrance Report – OCPPO0288	Report returns purchase order pre-encumbrance available amount by purchase order line, schedule and distribution. Can be run in CSV or PDF format.	Report helps determine pre-encumbered balances that need to be released.
PO Funding Lines Report – OCPPO0282	Report displays the funding for a purchase order or series of purchase orders by PO line, schedule and distribution.	Report used to reconcile purchase orders to vouchers.
Sole Source Report – OCP113PO	Lists sole source purchase orders – monthly or yearly.	Detail report for reviewing sole sources exceeding \$5,000 processed on requisitions and purchase orders.
Summary of Agency Purchases Report – OCPPO0112	Lists summary of agency purchase order amounts and expenditure amounts between a certain dollar amount.	Report used to review purchase orders and amounts expended against those POs.
Transaction Count Report – OCPPO0103	Lists total purchase orders, total requisitions, total change orders and total dollar amounts by origin and date range.	Report to make summary review of POs, requisitions, change orders and total dollars by origin.
Standard Term Listing Report – OCPPO0091	List of standard terms and comments.	Report that returns a complete listing of the standard purchase terms that can be copied into requisitions, POs and contracts.
Unfinished Requisitions Report – OCPO0086	List of requisitions not processed to purchase order in dispatch status.	Report to check for unreleased requisitions.
O-Term Listing Report – OCPO0104	List of O-terms.	Used to display specialized terms that attach to every line in a bid situation.
Requisition by PO Xref Report – OCPO0130	Lists requisition to PO information including contract information.	Similar to Requisition/PO Xref report, but also includes contract information.

[Go to main table of contents](#)

Appendix 5: Common Reports and Queries



State Accounting System Report Title	Report Description	Report Function or Use
PO Activity by BU and Dollars Report – OCPPO0110	Lists purchase order numbers and dollar amounts up to a specified amount.	Summary report to review PO number and amount up to a specified dollar amount.
POs with TDB Account Code – Query	Lists POs with the account code TBD.	Usually run at the beginning of the year, report returns purchase orders that have been coded to the TBD account.

General Ledger Reports

State Accounting System Report Title	Report Description	Report Function or Use
Budget and Cash Balance Report, or Allotment Budget and Available Cash Report – OCP_0056_GL	Returns cash and budget funding lines through a selected accounting period.	Daily or frequent use report for monitoring cash and budget spending. NOTE: This should be reconciled to the Summary of Receipts and Disbursements Report for appropriate funds on a monthly basis at a minimum.
AR Deposits – OCP0054	Extracts all deposits (account = 4xxxxx) within a selected date range, excluding interagency WIR payments.	Report listing all deposits made to a valid revenue account for a given period for deposits after January 2010.
Summary of Receipts and Disbursements Report – OCP_0059_GL	Fiscal YTD report that provides ending cash balance by month with subtotals for receipts, disbursements, transfers and investments.	General summary report used to validate and balance cash by class/funding. NOTE: This should be reconciled to the Allotment Budget and Available Cash Report for appropriate funds on a monthly basis at a minimum.
6-Digit Object of Expenditures by Class Funding Report – OCP_0062_GL	Summary of expenditures by funding line with MTD and YTD totals for each funding line. Includes subtotals by budget reference/department, class and business unit.	Report used to review and balance expenditures by class/funding.

[Go to main table of contents](#)

Appendix 5: Common Reports and Queries



State Accounting System Report Title	Report Description	Report Function or Use
6-Digit Object of Expenditures Report – OCP_0060_GL	Summary of expenditures by account (where account begins with 5) with MTD and YTD totals by each account.	Summary report for review of all expenditures by account.
Journal Entries by Business Unit and Class Report – OCP_0065_GL	Returns each journal line by journal entry only. Excludes accounts payable (AP) and purchasing transactions.	Report used to review all journal entries made for a particular business unit and class/funding.
Outstanding Encumbrances Report – OCP_0066_GL	Lists outstanding purchase order information. Subtotals by class, department, BU and grand total. Flags denote handicapped suppliers.	Standard report for reviewing open purchase order information. Used to assist with reconciliation of open encumbrances.
Investment Journals Report – OCP_0076_GL	Lists each investment (account = 106000) processed for the selected period.	Report used to reconcile investment account balances only.
SEFA Revenue Report – OCP_0077_GL	Summary of revenue transactions (account begins with 4) which include a CFDA#. Returns current month and YTD totals.	Report to review revenue transactions associated with federal receipts.
SEFA Transactions Report – OCP_0078_GL	Reports list each revenue transaction that contains a CFDA #. Subtotals by BU, CFDA# and journal source.	Report to review detail of federal grant awards deposits.
SEFA Expenditures Report – OCP_0079_GL	Summary of expenditure transactions with a CFDA#, account begins with 5. Provides current month and YTD totals.	Report for reconciling and reviewing expenditures of federal grant awards.



Accounts Payable Reports

Vouchers

State Accounting System Report Title	Report Description	Report Function or Use
6-Digit Expenditure Detail by Journal Date Report – OCAP0312	Lists all vouchers posted to the general ledger during the requested period, with subtotals by class, department and budget reference.	Regularly used report to track expenditures.
Budget Checking Error Report – OCP_0224_AP	Daily report that lists vouchers with a budget checking error.	Report to review status of vouchers that have failed to clear budget checking.
Document Tolerance Exception Report – OCP_0422_AP	Daily report that lists vouchers with document tolerance exceptions.	Used to correct vouchers with document tolerance exceptions.
Fiscal AFP Expenditures by Agency/AFP Number Report – OCP_0074_AP	Lists payments against authority orders for the time range specified (not to exceed one year). Extracts processed vouchers where the supplier ID equals 1100 or 1101 (authority order supplier), and subtotals by PO ID.	Used to review spending against authority orders.
Match Exception Report – AP1090	Daily report that lists vouchers with a matching exception.	Report to review status of vouchers that have failed to match.
Posted Voucher Listing – APY1020	Lists all posted vouchers for requested period with option to select all suppliers or specified suppliers.	Report to obtain posted voucher details.
Print Vouchers Report – OMES Form 15A, OCP_0229_AP	Signature form for agencies that enter vouchers online.	Standard report for voucher authority approval. Part of normal voucher business activity.

Appendix 5: Common Reports and Queries



State Accounting System Report Title	Report Description	Report Function or Use
Professional Services Report – OCP_0067_AP	Lists all payments coded to the Professional Services account (accounts beginning with 515). Excludes all 800 class fundings (ASA and ACA class fundings).	Report used to review payments charged to professional services account only (account 515xxx).
Successful Vouchers Report – OCP_0116_AP	Lists each transaction processed for a given period (not to exceed one year). Subtotals by BU, class and department.	Cross reference report used to assist with reconciliation of open orders.
Travel Expenditures Report – OCP_0070_AP	Summary of balances for all travel accounts (accounts beginning with 521). Excludes 800 class fundings (ASA and ACA class fundings).	Summary report of balances recorded in travel accounts only.
Vchr Acctg KK Recon Report – OCAP0645	Identifies voucher exceptions that occur when voucher transactions have posted to the ledger but have not budget checked, or vice versa, causing the budget cash on the Allotment Budget and Available Cash report and the ledger cash on the Summary of Receipts and Disbursements report to be out of balance. Reports exceptions in the CASH_EXP ledger so it cannot be used to identify 99X cash imbalances.	Report used to review voucher payments that causes exceptions between budget cash and ledger cash.
Voucher Batch Slip – OMES Form 25B	Provides information for the vouchers that are ready to be paid including the voucher numbers, agency voucher numbers (if provided), and voucher amounts. Identifies travel vouchers with a T next to the voucher number.	Standard report submitted to OMES with the vouchers, invoices and other supporting documentation. Part of normal voucher business activity.

[Go to main table of contents](#)

Appendix 5: Common Reports and Queries



State Accounting System Report Title	Report Description	Report Function or Use
Vouchers Not Journal Generated Report – OCP_0222_AP	Lists vouchers that have not been journal generated. Identifies vouchers where the payment has posted (budget checked) but the journal entry has not gone to GL	Frequent report used for validation of payments on vouchers.
Vouchers Not Posted Report – OCP_0221_AP	Daily report that lists vouchers that have not been posted (POST_STATUS_AP not = to P).	Report used to troubleshoot vouchers when reconciling.
Vouchers On Hold Report – OCP_0251_AP	Daily report that list vouchers on hold for payment.	Report to review vouchers that are held from payment processing.
Voucher Register – APY1010	Lists vouchers for the requested period with option to print voucher line and distribution line information.	Report to obtain voucher details.
Vouchers with Recycle Status Report – OCP_0220_AP	A daily report that lists vouchers in recycled status.	Report used to assist with reconciliation of vouchers.

Payments

State Accounting System Report Title	Report Description	Report Function or Use
36 Month Stat. Cancel Report – OCP_0071_AP	Lists warrants that have stat cancelled and are eligible to be re-issued. Includes both payroll and miscellaneous warrants.	Report used to review statutorily cancelled warrants and review for appropriate re-issue.
AP/GL Account Recon Request – APY1410	Lists account totals by journal ID and account for a specified accounting period.	This report helps find unbalances in account totals by journal ID and account.
AP/GL Journal Recon Request – APY 1420	Lists account totals by journal line and journal ID. Report can be organized by accounting period, journal date or journal ID.	This report help find unbalances in account totals by journal line and journal ID.

[Go to main table of contents](#)

Appendix 5: Common Reports and Queries



State Accounting System Report Title	Report Description	Report Function or Use
Misc. Inter/Intra Agency Report – OCP_0072_AP	Returns transfers by To Agency and where the amounts were expected from. Subtotals warrants by payment method (Wir or Chk) with grand total.	Report for reconciling payments made to other state agencies.
Miscellaneous Tax Information Report – OCP_AP0330	Lists 1099 data from vouchers for suppliers with 1099 reportable account codes (excluding P-card vouchers) for period requested.	Report used to review 1099 reportable transactions and withholding status of suppliers in the supplier file. Corrections should be submitted to OMES.
Misc. Warrants Report (2 reports) – OCP_0119_AP	Returns a warrant register. 1st report returns all warrants issued and the 2nd for alternate voucher warrants only (VCHR_SRC = ALT).	Report used to review and maintain status of warrants issued.
Month End Outstanding Warrants – OCP_0123_AP	Lists unreconciled warrants as of the date requested by bank account.	Report used to monitor outstanding warrants before they cancel by statute.
Payroll 36 Month Stat. Cancel Report – OCP_0309_AP	Lists payroll warrants that have stat cancelled within the last 36 months. Includes warrants replacement information.	Report used to review statutorily cancelled warrants and review for appropriate re-issue or non-reissuance.
Reconciled Warrants Report (2 Reports) – OCP_0150_AP	Lists paid warrants (where recon_status = REC) for the specified BU within the selected date range. One report lists misc/7xx warrants and the other payroll warrants.	Report used to review status of warrants that have paid where the check has cleared and reconciled within the system.
Statutory Cancellations Report – OCP_0064_AP	Lists miscellaneous and payroll warrants where warrants have a W (escheated) or R (replaced) code from the payment table.	Report used to make a periodic review of warrants canceled by statute that can be reissued.

[Go to main table of contents](#)

Appendix 5: Common Reports and Queries



State Accounting System Report Title	Report Description	Report Function or Use
Summary AP/GL Open Liability – APY1400 Detail AP/GL Open Liability – APY1405	Lists the detail of the open liabilities (the sum of account 202000 for all classes) recorded in the ledger as of a specified date.	Reports provide reconciliation to view open payables liabilities and compare them to the open liabilities in General Ledger. These reports help find unbalanced liabilities easily.
Warrant Cancellation Register (2 Reports) – OCP_0136_AP	Returns warrants where payment status = S (stopped). 1st report extracts for miscellaneous warrants and the 2nd for payroll warrants.	Report used to review and maintain status of cancelled warrants.

[Go to main table of contents](#)



Supplier

State Accounting System Report Title	Report Description	Report Function or Use
Fiscal AFP Expenditures by Agency/FEI Number Report – OCP_0073_AP	Lists payments against authority orders for the time range specified (not to exceed 1 year). Extracts processed vouchers where the supplier ID equals 1100 or 1101 (authority order supplier), and subtotals by supplier.	Used to review spending against authority orders.
Payment History By Supplier – APY2000	Provides a register of payments for a supplier during the requested period.	Report used to review payments made to a supplier during a specified period.
Payment History By Payment Method – APY2050	Assists with reconciliation of past payments by payment method.	Report provided to populate the currency field in order to run the Payment History by Supplier report.



Asset Reports

State Accounting System Report Title	Report Description	Report Function or Use
AMAS2100 – Asset Acquisition by ChartField	Lists asset information and includes Cost, LTD and YTD depreciation, and NBV with CF totals for specified period or date range.	Report to review asset acquisitions by CF, by dept ID.
AMAS2110 – Asset Acquisitions by In Service Date	Lists asset information and includes Cost, LTD and YTD depreciation, and NBV with CF, and In-service Period/Year totals for specified period or date range.	Report to review asset acquisitions by in-service period/year.
AMAS2200 – Asset List by Location	Lists information on assets by location for assets acquired during a specified period or date range.	Report to review asset by location. Has column for physical inventory, but report includes disposed assets.
AMAS2210 – Asset List by Asset ID	Lists asset by Asset ID for specified period or date range and includes Cost, LTD, and YTD depreciation and NBV.	Report to review asset IDs acquired during a specified period or date range.
AMDE4001 – Physical Inventory List	Lists detailed information about assets within inventory.	Report is not real helpful for physical inventory. Each department must be run separately and report includes disposed assets.
AMDE4002 – Physical Inventory List	Lists summarized information about assets within inventory.	Report is not particularly helpful for physical inventory. Each department must be run separately and report includes disposed assets.
AMAS2201 – Hazardous Assets By Location	Lists assets designated as hazardous by location as of a specified date.	Report to review hazardous assets and codes.

Appendix 5: Common Reports and Queries



State Accounting System Report Title	Report Description	Report Function or Use
AMAS 2000 – Cost Activity	Beginning Cost plus/minus additions, adjustments, transfers, recategorizations, retirements, reinstatements equal Ending Cost activity by CF, by category for specified period or date range.	Roll-forward report used to reconcile and identify asset transactions.
AMAS 2300 – Asset Transfer by ChartField	Lists asset transfers transactions ordered by CF for specified period or date range.	Report to identify In and Out transfer transactions.
AMAS 2400 – Asset Reclassification by ChartField	Lists asset recategorizations ordered by CR for specified period or date range.	Report to identify In and Out recategorization transactions.
AMNB 1000 – Net Book Value by ChartField	Lists asset information and includes Cost, Period, YTD, LTD depreciation and NBV totals as of a specified date. Sums by department.	Crystal report summarizing cost, depreciation and NBV by department as of specified date.
AMNB 1010 – Net Book Value by Category	Lists asset information and includes Cost, Period, YTD, LTD depreciation and NBV totals as of a specified date. Sums by category.	Crystal report summarizing cost, depreciation and NBV by category as of specified date.
AMNB 1030 – Net Book Value by Locations	Lists asset information and includes Cost, Period, YTD, LTD depreciation and NBV totals as of a specified date. Sums by location.	Crystal report summarizing cost, depreciation and NBV by location as of specified date.
AMGL1000 – AM to GL Reconciliation by Department	Reconciles AM To GL by ChartField. Sums by Department ID.	Crystal report summarizing cost, YTD and LTD depreciation by department ID as of a specified date.
AMGL1010 – AM to GL Reconciliation by Category	Reconciles AM To GL. Sums by category.	Crystal report summarizing cost, YTD and LTD depreciation by category as of a specified date.

[Go to main table of contents](#)

Appendix 5: Common Reports and Queries



State Accounting System Report Title	Report Description	Report Function or Use
AMDP2000 – Depreciation Activity	Beginning depreciation plus/minus PDP, recategorization, depreciation, additions, transfers, and retirements equal Ending depreciation activity by CF, by category for specified period range.	Roll-forward report used to reconcile and identify depreciation transactions.
AMDP2100 – Net Book Value	Sorts cost activity by CF, by category or location.	Report to identify current, YTD and LTD depreciation, and NBV for assets or categories.
AMDP2200 – Depreciation by Period	Sorts assets by period depreciation at asset, category, department or project levels for specified period or date range.	Delivered PDF and CSV report difficult to use to identify depreciation for CAFR and Federal assets.
AMDP2300 – Depreciation by Fiscal Year	Sorts assets by fiscal year depreciation at asset, category, project or department levels by specified period range.	Delivered PDF and CSV report difficult to use to identify depreciation for CAFR and Federal assets.
AMRT 2000 – Retirement by ChartField	Sorts retirement information by CF, by department for specified period or date range. Subtotals by category and CF.	Report to obtain retirement totals by category and CF. Report is not user friendly.
AMRT 2010 – Retirement by In Service Date	Lists retirement-related information with totals per in service year/period.	Report to group retired assets by their in-service dates. Report is not user friendly.
AMRT 2100 – Retirement Activity	Lists retirement-related information as of a specified date.	Report to identify retired assets, disposal code, proceeds, accumulated depreciation and gain/loss.
AMAE2100 – Accounting Entry Detail	Listing accounting entry detail as of a specified date range or fiscal year.	Report to review entries and obtain subtotals for each ChartField string by account number. Includes transaction type and journal ID and date.

[Go to main table of contents](#)

Appendix 5: Common Reports and Queries



State Accounting System Report Title	Report Description	Report Function or Use
AMAE2110 – Accounting Entry Detail – Cost	Lists costs and related transaction amounts per asset, with ChartField and report totals for a date range or as of a specified date.	Report to review cost accounting entries by transaction amount and obtain subtotals for each ChartField string by account number.
AMAE2120 – Accounting Entry Detail – Depreciation	Lists depreciation and related transaction amounts per asset, with ChartFields and report totals for a date range or as of a specified date.	Report to review depreciation accounting entries by transaction amount and obtain subtotals for each ChartField string by account number.
AMAE2130 – Accounting Entry Detail – Net Book Value	Lists cost balance, YTD and LTD depreciation and NBV amounts per asset for a date range or as of a specified date. Subtotals by category and account number.	Report to review net book value calculations for each asset and obtain subtotals for each category by account number.
AMAS2030 – Account Activity Summary – Cost	Lists cost and related transaction amounts per account with ChartFields and report totals for a date range or as of a specified date.	Report to obtain summary account activity.
AMDP2030 – Account Activity Summary – Depreciation	Lists depreciation and related transaction amounts per account with ChartFields and report totals for a date range or as of a specified date.	Report to obtain summary depreciation activity.
AMDP2130 – Account Activity Summary – Net Book Value	Lists cost balance, YTD and LTD depreciation and NBV amounts per account for a date range or as of a specified date.	Report to obtain summary net book value activity.

Appendix 5: Common Reports and Queries



Queries

State Accounting System Query Name	Report Description	Report Function or Use
OCP_AM_ASSET_NET_BOOK_VALUE	Lists current, YTD, and accumulated depreciation, and net book value amounts by asset ID.	To obtain current depreciation and net book value for each asset with current depreciation and/or net book values.
OCP_AM_ASSET_ACQ_BY_JRNL_DATE	Add and Adjust transactions posted to the ledger during the specified period are added together to report acquisition costs.	To obtain assets acquisition costs during a specified period.
OCP_AM_ASSET_TRSFR_BY_JRNL_DATE	Lists asset transfers transactions posted to the ledger during the specified period.	To review asset transfers by asset ID.
OCP_AM_ASSET_RECAT_BY_JRNL_DATE	Lists asset recategorizations transactions posted to the ledger during the specified period.	To review asset recategorizations by asset ID.
OCP_AM_ASSET_RET_BY_JRNL_DATE	RET and REI transactions posted to the ledger during the specified periods are added together to report asset retirements.	To obtain a listing of assets with a disposal status during a specified period.
OCP_AM_IT_ASSET_LISTING	List of received and in-service IT assets.	To comply with OMES requirements.
OCP_AM_REINSTATED_ASSETS	List of reinstated assets posted to the ledger during the specified period.	To obtain a listing of reinstated assets during a specified period.
OCP_AM_RCVR_NOT_PUSHED_TO_AM	List of asset-related receipts not pushed to Asset Management.	To ensure the physical information is integrated to AM before the assets are capitalized from Accounts Payable.

Appendix 5: Common Reports and Queries



State Accounting System Query Name	Report Description	Report Function or Use
OCP_AM_PHY_A_RCPTS_TO_REVIEW	List of receipt load lines that are not approved in the AM Interface table.	To review, document and track the AM Interface Load Lines and identify changes to be made after the asset ID is created since the Physical A Page is not editable.
OCP_AM_PRE_AM_VCHRS_NEXT_ID	List of vouchers without an Asset ID in the Pre-AM Interface table.	To identify associated receipts that have been completely interfaced to AM so voucher load lines can be interfaced to the AM Interface Table.
OCP_AM_VCHR_BEFORE_RECVR	List of vouchers integrated to AM with no corresponding receipt in the Interface Tables.	To prevent vouchers from creating an Asset ID before the physical information is loaded to AM.
OCP_AM_ASSET_ID_NOT_CAPITALIZE	List of Asset IDs that have not been capitalized.	To follow up on Asset IDs not capitalized, including assets Consolidated in AM.
ASSET_BY_CUSTODIAN	List of assets assigned to a custodian.	To obtain a listing of assets assigned to a custodian.
ASSETS_BY_VOUCHER_ID	List of asset IDs capitalized from a voucher ID.	To obtain a listing of assets associated with a voucher.
ASSETS_RECEIVED	Lists assets with a status of received.	To obtain a listing of assets are that are received but not in service.
ASSETS_TAGGABLE_UNTAGGED	Lists assets flagged as taggable, but no tag number is entered.	To obtain a listing of untagged assets that should be tagged.
ASSET_COST_CURRENT_BALANCE	Lists asset cost and funding for a specified asset ID.	To obtain the cost and funding of a particular asset for each period and fiscal year.
ASSET_OPEN_TRANSACTION_ROW	List of open transaction review by asset ID for each asset transaction type.	To obtain open transaction review in query form.
OMES_VENDOR_CHECK	Supplier ID Query.	Query identifies supplier ID(s) for supplier with a specified TIN number.

[Go to main table of contents](#)

Appendix 5: Common Reports and Queries



State Accounting System Query Name	Report Description	Report Function or Use
JMS BU VCHRS W TAX SNAG	Supplier vouchers with tax snag	Query to identify pending vouchers where the supplier has an active tax snag.
OCP_CHANGE_IN_AP	Change in the AP Account Query.	Detail voucher lists that compose the “Change in AP” column on the Summary Receipts and Disbursements (SR&D) Report.
OCP_EXPENDITURE_VOUCHERS_SRD	Miscellaneous Expenditures Query.	Detail voucher list composing the miscellaneous vouchers portion of the “Expenditures” column on the SR&D Report.
OCP_PR_WH_ACCT_BAL_DETAIL	Payroll Withholding GL Entries Query – Detail.	Detail GL journal entry which composes the payroll withholding account balances for 633xxx. Query assists with reconciliation of SR&D report.
OCP_PAYROLL_FUND_TRANSFER (_PS)	Payroll Funding Query.	Payroll funding from which the summarized query results added to the total Expenditure by class funding (account 5xxxxx only) should add to the expenditures column in the SR&D Report for the month.
OCP_CH_IN_AP_JV	Change in AP – Journal Voucher Query.	Identifies journal vouchers that cross classes. Query assists with reconciliation of SR&D report.
OCP_ALLTRANS_AP	Accounts Payable AllTrans Query.	Lists paid AP transactions by voucher distribution line for accounting dates selected. Includes warrant numbers and comments. Excludes journal vouchers.
OCP_AP_UNPAID_VOUCHERS	Unpaid Vouchers Query.	Lists vouchers without a warrant number as of a specified date.

[Go to main table of contents](#)

Appendix 5: Common Reports and Queries



State Accounting System Query Name	Report Description	Report Function or Use
OCP_AP0336_BU_WARRANT_INQ	Warrant Inquiry Query.	Inquiries on information and status of a specified warrant.
OCP_AP0071A_36MTH_NOTREIS_CNXS	Stat Canceled Warrants Not Reissued Query.	Inquiries on warrants that have not been reissued or marked as "Do Not Reissue." Report is provided to outside collection company and should be reviewed by BU to monitor warrants canceled by statute.
OCP_PAYROLL_VCHR_STG_VALIDATIO	Payroll Voucher Staging Tables Query.	Identifies the payroll withholding loaded to the staging tables.
VOUCHERS_DELETED	Deleted Voucher Query.	Inquiries on information of all deleted vouchers.
OCP_AP0117_DEL_VCHRS_NOT_BCM	Deleted Vouchers Not Budget Checked Query.	Query to aid in reconciling budgeted cash and actual cash on the Allotment Budget and Available Cash and Summary of Receipts and Disbursements Reports.
VOUCHER_PO_DISTLINE	PO Distribution Line Linked to a Voucher Distribution Line Query.	Query particularly useful when voucher distribution line liquidates against a PO distribution line that has been zeroed. Also useful to use for large P-card vouchers.
OCP_PO0356	Outstanding Encumbrance by PO Query.	Query used by payers to identify remaining encumbrance by PO distribution line.

[Go to main table of contents](#)

Appendix 5: Common Reports and Queries



Budget Report

State Accounting System Query Name	Report Description	Report Function or Use
Budget Scenario Report	Lists summarized history of the initial budget work program and subsequent revision activities for the prompted Budget Reference year.	As needed report to review the budget work program and successive revisions.
Budget to Actuals Comparison Report	Returns YTD budget to actual comparison for agencies by department.	Report for troubleshooting differences between budgeted accounts and actual spending.
BUD/ACT Revenue	Returns YTD budget to actual comparison for Revenue at Detail or Sub-Major level.	Report for troubleshooting differences between budgeted revenue and actual receipts. May also be used for estimating future revenues.
BUD/ACT YTD Summaries	Returns YTD budget to actual comparison for selected departments and/or class fundings.	Report for troubleshooting differences between budgeted accounts and actual spending.

[Go to main table of contents](#)