New	Old	Account Description	Extended Definition	1099	No PO Required	OBM Review	ISTV
			5100 - PURCHASED PERSONAL SERVICES				
510050	518001 518002	ADMINISTRATIVE AND MGMT SERV	Services related to administrative and management services. Use 510062 for contractor's travel, when travel is not included in base cost of fee.	1099		OBM Review	
510051	515001 515002 515003 515004 515005	Medical Services	Medical services (e.g., general medical practitioner, psychiatrist, psychologist, dentist, optometrist, ophthalmologist, pharmacist, podiatrist, paraprofessional, nurse, dental hygienist, and physicians' assistant, radiologist, speech and physical therapy, or veterinarian). Use 510062 for contractor's travel, when travel is not included in base cost of fee.	1099		OBM Review	
510052	515502 515503 515504 515505 515508	Legal Services avail for bid	Legal services not defined in 510053 (e.g., attorney, judge, hearing officer, legal transcription, court reporters, interns, fact finder, depositions, expert witness fees). Use 510062 for contractor's travel, when travel is not included in base cost of fee.	1099		OBM Review	
510053	515501 515506 515507 515509 518401	Legal Services - assigned	Legal services when, 1. the vendor has been assigned by the Attorney General and the agency has a letter of appointment from the Attorney General, 2. reimbursement to counties (ORC 190.121) and for any individual providing legal services as judge in connection with the Ohio Supreme Court, 3. witness fees and travel expenses when individuals appear at Unemployment Compensation Hearings, 4. subpoena delivery fees, or 5. legal representation, court appearances, case management, and one-time costs associated with advocacy and protective services for clients. Use 510062 for contractor's travel, when travel is not included in base cost of fee.	1099		OBM Review	
510054	516501 516502 516503 516504	Architect & Engineer Services	Architect and engineer services. Include designing fees for state buildings. Architect, engineer, and design fees for state highways should be charged to 570059 if capital funds are used. Use 510062 for contractor's travel, when travel is not included in base cost of fee.	1099		OBM Review	
510055	517001 517003 517101	IT & NETWORK	Full-time or temporary IT services including, but not limited to, software design, systems analysis, IT planning, and network (telecommunication) personal services. A DAS/OIT release and permit is required. Use 510062 for contractor's travel, when travel is not included in base cost of fee.	1099		OBM Review	

510056	New	IT DEV - IT/Network Services	IT DEVELOPMENT EXPENSES ONLY. Payments made to individuals, organizations, or private companies, including temporary services companies, for development-specific IT services including, but not limited to, development, systems analysis, IT planning, and network (telecommunication) personal services. A DAS/OIT release and permit is required. Use 510062 for contractor's travel, when travel is not included in base cost of fee.			OBM Review	
510057	517501 517502	Research Services	Payments for research projects such as causes of mental health disorders, coal development, health research, scientific projects, and temporary service companies. Use 510062 for contractor's travel, when travel is not included in base cost of fee.	1099		OBM Review	
510058	518501 518503 518504	Gaming Commission PPS - LOT	Lottery services (e.g., facility management of on-line system, gaming corporation for on-line ticket sales, production of tickets, management of instant ticket vending machines). Use 510062 for contractor's travel, when travel is not included in base cost of fee.	1099		OBM Review	
510059	519001 519002 519003	ADVERTISING-PPS	Expenses for contracted Lottery advertising service. Use 510062 for contractor's travel, when travel is not included in base cost of fee.	1099		OBM Review	
510060	513601	STATE PLANNED TRAINING/EMP	Seminar, registration fees, training classes, webinars, etc., when the State plans or determines the material/topic presented (bid opportunity exists). Use Account Code 510061 for Seminar and Registration Fees when the State is sending employees to training established solely by vendor. Use account code 521070 for subscriptions to host webinars.	1099		OBM Review	
510061	513602 519501	Vendor offered train/Cert fee	Seminar, registration fees, training classes, webinars, etc., when the State is sending employees to training established and hosted solely by vendor (No bid opportunity exists). Use account code 510060 for trainings when State plans or determines the material/topic presented. Use account code 521070 for subscriptions to host webinars.	1099		OBM Review	

510062	512095 515095 515595 516095 516595 517095 517195 517595 518095 518195 518494 518495 518595 519095 519595	Contractor's Travel	Travel expenses paid to contractors (e.g., transportation, meals, lodging), under any contracted service. Travel expenses must comply with OBM Travel Rule 126-1-02.	1099		OBM Review	
510063	511502 516001 516002 516003 518101	OTHER PERSONAL SERVICE	Personal service that aren't elsewhere classified (e.g., accountants, auditors, assistance for handicapped, haircuts for wards of state, speaker fees and religious services).	1099		OBM Review	
510064	514801	Development OF TEST EXAMS	Development cost for test examinations (e.g., real estate, accountancy, educational).	1099			
510065	514802	Education/Training Services-Wards	Education or Training provided by educational institutions to wards of the state or their family.	1099			
510066	511503	PATIENT COMPENSATION	Compensation to patients of hospitals who volunteer to perform labor in support of the operation and maintenance of the facility in accordance with ORC 5122.28.	1099		OBM Review	
510067	511600	Salary-W2 issued by Agency	Approved payroll costs for EXP and ADJ. Use this Account code when W-2s are issued by the agency (Not DAS) instead of 1099s or when they are not required to report earnings. Agencies must request and have prior authorization to use this Account code.			OBM Review	

510068	511801	COMMUNITY RESIDENT SERVICE	Payments to halfway houses or residential facilities run by private, non-profit organizations or governmental agencies.	1099			
510069	511802	HOME MONITORING	Electronic monitoring and surveillance services used for individuals who have been sentenced or sanctioned to house arrest or house detention or other home surveillance services	1099		OBM Review	
510070	512001 512002 512003 512004	Counseling & Day report Serv	Payments made for aftercare services or counseling (e.g., substance abuse and drug counseling, day reporting, educational development, drug trafficking intervention, non-residential group counseling to sex offenders or offenders with mental health issues)	1099		OBM Review	
510071	518402	HABILITATION SERVICES-DMR	Habilitation services provided for habilitation of clients (i.e., speech and physical therapy)	1099		OBM Review	
510072	512100	EARLY LEARN INITIATIVE SVC-JFS	Formula based payments to contractors that provide Early Learning Initiative services to children as prescribed by ORC and contractual agreement with the Ohio Department of Job and Family Services. (JFS only)	1099			
			5120 - AWARDS, PRIZES, BONUS, & OTHER				
512050	512202	MINOR PRIZES -LOT	Minor prize payments made by the Lottery Commission up to $5,000.				
512051	512203	MAJOR PRIZES LUMP PYMT- LOT	Major prize payments in lump sum made by the Lottery Commission $5,000 and over.		No PO		
512052	512300	MAJOR PRIZE INSTALLMENT - LOT	Major prize installment payments made by the Lottery Commission.		No PO		
512053	512400	LOTTERY AGENTS	Lottery agent fees and commissions.	1099	No PO		
512054	513005 513006	NON-CASH & SPECIAL AWARDS-LOT	LOTTERY NON-CASH, PROMOTIONAL, and SPECIAL AWARDS			OBM Review	
512055	513002 529213	NON MONETARY AWARDS OVER $25	Items or services awarded to employees when the item or service has a per-award fair market value (FMV) over $25, such as an overnight stay in a state park facility. An award with a fair market value over $25.00 is included as taxable income on employee's W2.		No PO		

512056	513001	NON/MONETARY AWARDS UNDER 25	Items or services awarded to employees when the item or service has a per-award fair market value (FMV) of $25 or less.			OBM Review	
512057	513003	CASH EQUIVALENT EMPLOYEE AWARD	Cash equivalent awards, such as gift certificates, tuition credits or savings bonds, given to employees. These awards are included as taxable income on an employee's W2.			OBM Review	
512058	513004	SERVICE/SAFETY ACHVMT AWARDS	Non-monetary awards given to employees to recognize length of service or safety achievement under a qualified plan as defined by US Code Title 26, Section 274(j). These awards are not included as taxable income on an employee's W2 as long as they do not exceed $1600 in a calendar year.			OBM Review	
512059	513007	CASH AWARDS OTHER THAN LOTTERY	CASH AWARDS OTHER THAN LOTTERY	1099		OBM Review	
512060	513008	NON CASH AWARDS OTHER THAN LOT	NON CASH AWARDS OTHER THAN LOT			OBM Review	
512061	513009	CASH AWARDS EXPO	CASH AWARDS EXPO	1099			
512062	513100	BONUSES	Payments made to employees as bonus payments under an agency's plan established in accordance with ORC 124.17. These payments are included as taxable income on an employee's W-2.			OBM Review	
512063	513700	TAXABLE EMPLOYEE BENEFITS	Reimbursements made to employees for expenditures employees incurred to pay for goods and services as covered by a collective bargaining contract. Currently available only to TOS for Article 27.07. Payment will be included as taxable income on the employee's W-2.			OBM Review	
512064	514701	STATE OFFERED TRAINING/NON-EMP	Seminar, registration fees, training classes, webinars, etc., made by state agencies for individuals who aren't otherwise paid by the state agency, either through state payroll wages, personal service contract, per diem, or otherwise. Use account code 521070 for subscriptions to host webinars.			OBM Review	
512065	513605	Undergrad Tuition Reimbursement	Reimbursement made to employee for undergraduate-level education. At the end of each calendar year, combined payments from 512065 and 512066 that are in excess of $5,250 will be included as taxable income on the employee's W-2.		No PO	OBM Review	
512066	513606	UNDERGRAD TUITION-PMTS TO INST	Payments made to an educational institution for the cost of an employee's attendance or tuition or undergraduate-level education at the educational institution. At the end of each calendar year, combined payments from 512065 and 512066 that are in excess of $5250 will be included as taxable income on the employee's W-2.			OBM Review	

512067	513607	Graduate Tuition Reimbursement	Reimbursement made to employee for graduate-level education. At the end of each calendar year, combined payments from 512067 and 512068 will be included as taxable income on the employee's W-2.		No PO	OBM Review	
512068	513608	GRADUATE TUITION-Direct Pmt	Payments made to an educational institution for the cost of an employee's attendance or tuition for graduate-level education. At the end of each calendar year, combined payments from 512067 and 512068 will be included as taxable income on the employee's W-2.			OBM Review	
512069	514900 514901	Membership Dues	Memberships in various organizations (e.g. the Council of State Governments, the American Public Welfare Associate, the American Association of Attorney Generals, the American Institute of Certified Public Accountants) When possible memberships are to be in the name of the agency and provide a benefit to the agency. Also include payments of entry and trophy fees for participation in exhibitions or contests such as rifle and pistol marksmanship competitions. Fees and dues associated with minimum job qualifications are an employee expense and are not to be paid or reimbursed to employee.			OBM Review	
512070	512500	Misc 1099 M3 payments	Miscellaneous Payments (e.g., auction sales awards). Payments made that are classified by the IRS as Other. These are payments that cannot be classified as Rents, Royalties, Nonemployee Compensation, etc. See IRS Instructions for Form 1099 Misc.	1099			
512071	513500	UNEMPLOYMENT COMPENSATION	Unemployment benefits or premiums paid in accordance with ORC 4141		No PO		
512072	514601	BD MEMBERS NOT ON PAYROLL	Payments made by state agencies to board or commission members for attendance at authorized meetings when the member isn't paid on state payroll but does receive other compensation (e.g., stipend, per diem). Use 523xxx series for travel reimbursement.	1099		OBM Review	
512073	514794	DIRECT BILL OF LODGING Bd Memb	Direct billing of lodging, air fare and ground transportation for uncompensated individuals who volunteer their time.			OBM Review	

512074	514795	Reimb Board Member-No IRS Plan	Travel reimbursement paid to volunteers or to board/commission members for attendance at authorized agency activities when the member isn't paid on state payroll or through a stipend and when reimbursement does NOT comply with the State of Ohio Travel Rule or other IRS accountable plan.	1099		OBM Review	
512075	514799	Reimb Board Member-Travel rule	Travel reimbursement paid to volunteers or to board/commission members for attendance at authorized agency activities when the member isn't paid on state payroll or through a stipend and when reimbursement complies with the State of Ohio Travel Rule or other IRS accountable plan.			OBM Review	
			5177 - ISTV-Training				
517750	514800	ISTV-Training	ISTV Personal Service paid for training services to a State agency (vendor is an OAKS Business Unit).		No PO	OBM Review	ISTV
			5200 - EDIBLE PRODUCTS &FOOD HANDLING				
520050	520100 520102 520103	FOOD-WARDS/CADETS/STUDENTS ETC	Purchase of all types of food for wards of the state, school lunch program, and-students at the Fire and the Highway Patrol Academies . Include the cost of testing or inspecting the food or animal from which it is derived and the curing of the meat or poultry, as well as animals for slaughtering.				
520051	520101 520208	FOOD HANDLING SUPPLIES-WARDS	Purchase of all food handling supplies, products, or equipment with a per unit cost <$1,000 used in preparation or serving of food to wards of the state. This includes parts for repair or maintenance when vendor is not paid for service. Repairs performed by a vendor (526050).				
520052	520501 529301 529302	FOOD-State Function	Purchase of meals, food expenses (e.g. doughnuts, box lunches, coffee, napkins, plates) for all participants relative to hosting a meeting, seminar, or convention held for official state business. Charge to this account code the service charge or gratuity associated with food service when hosting a meeting.	1099		OBM Review	

			5210 - SUPPLIES, MATERIALS, MINOR EXP				
521050	521101 521102 521103 521104	OFFICE SUPPY & EQ (NOT PRINT)	Purchase of office supplies and equipment with a unit price <$1,000, other than printers, copiers or scanners. This includes items such as paper, pens, calculators, adding machines, chairs, tables, toner, batteries. This includes parts for repair or maintenance when vendor is not paid for service. Repairs to office equipment by vendors, including the parts used in the repair, should be charged to 526051. Rental charges for printers and copiers should be charged to 538150. Copiers, printers, and scanners costing <$1,000 should be charged to 521051.				
521051	New	COPY/PRINT/SCAN EQUIP <$1,000	Purchase of equipment used for copying, printing, and scanning that has a per unit cost of <$1,000. For copy, print and scan equipment with a per unit cost of $1,000 or more, use 538150. Charge paper, toner, and ink to 521050.			OBM Review	
521052	521105	IT ITEMS <$1,000-NO ASSET TAG	Purchase of IT items (printing devices, keyboards, monitors, CDs, magnetic tape data storage, cables, connectors, etc.) with a per unit cost of <$1,000 that are not identified as reportable in the DAS State of Ohio Asset Management Policy Procedure. Also include payments for parts and equipment <$1,000 related to network, communications, and wired and wireless environments when the parts or equipment will be installed by a state employee. This includes, but is not limited to, parts and equipment to support voice, video, cable TV, or data network services, such as phones, routers, switches, and network management devices. Agencies will order these network (telecommunication) services through the designated DAS/OIT Information Technology ordering process and system. A DAS/OIT release and permit is required. IT EQUIPMENT costing $1,000 or more per unit should be charged to an account code within the 53xxxx category. IT EQUIPMENT < $1,000 that are identified as reportable (ASSET TAGGED) should be charged to 521053. Consumable products for use with IT equipment, such as paper, ink and toner used with printers, should be charged to Office Supplies 521050.				

521053	New	IT EQUIPT <$1,000-ASSET TAGGED	Purchase of end-user oriented IT equipment with a per unit cost of <$1,000 that is identified as reportable in the DAS State of Ohio Asset Management Policy Procedure. This includes desktops, laptops, smart phones, tablets, etc. End-user IT EQUIPMENT costing $1,000 or more per unit should be charged to an account code within the 53xxxx category . Charge IT items identified as not reportable to 521052. A DAS/OIT release and permit is required.				
521054	NEW	IT EQUIP - CENTRALIZED <$1,000	Purchase of IT equipment and peripherals used in a data center environment or in the support of centralized systems with a per unit cost of <$1,000. This includes mainframe equipment and server/storage equipment. It EXCLUDES installation of data center equipment, when bundled with the purchase (526070). A DAS/OIT release and permit is required. For items with a per unit cost of $1,000 or more, use an account code within the 53xxxx series.				
521055	New	IT DEV - OFFICE/IT/OTHR SUPPLS	IT DEVELOPMENT EXPENSES ONLY. Purchase of any office, IT, or other supplies costing <$1,000 per unit when they would otherwise use another expense account code in the 52xxxx category if they were not used for IT development purposes. A DAS/OIT release and permit is required.				
521056	521202 521203	DRUGS	Purchase of all types of drugs, including psychiatric drugs, antibiotics, serums, or similar preparations used for treating humans or animals.				
521057	521201 521206	MED, LAB, THERAPEUTIC	Purchase of medical supplies and instruments for medical laboratory, medical and therapeutic use, including items such as dressings, dental supplies, chemicals, drug testing kits (including DNA testing), laboratory glassware, and instruments used primarily for medical, therapeutic, dental, or medical laboratory work. Medical laboratory work includes materials and supplies used for testing purposes (e.g., toxicology, denatured alcohol). This account code includes medical, medical laboratory, and therapeutic EQUIPMENT with a unit cost <$1,000 including dental equipment, oxygen equipment, ambulatory, wheel chairs, physical therapy devices, etc. Also charge to this account code parts for repair or maintenance when vendor is not paid for service. Repairs performed by a vendor 526055. Charge NON MED/LAB TESTS to 521080.				

521058	521210 521212 521213	Hospital Fees	Payments made to public hospitals and veterinary hospitals for medical treatment and tests. This includes charges for medical treatment at private hospitals, emergency room services and hospital/ER physician costs incurred on behalf of wards of the state. It also includes tests performed in a hospital setting that are required in the completion an agency's mission, such as toxicology tests and tests required to complete reports for state requirements for both humans and animals. This EXCLUDES medical care and tests performed in a non-hospital setting (521061).	1099			
521059	521807	SEXUAL ASSLT KITS -AGO	Payments made to public hospitals for sexual assault examinations by medical providers awarded by the Attorney General's Office - Crime Victims Reparation Fund.	1099	No PO		
521060	521214	MEDICARE PREMIUM	Payments made to the Social Security Administration for Medicare Insurance coverage purchased on behalf of indigent wards of the state.				
521061	521215 521222 521405	MEDICAL/VET FEES-NON HOSPITAL	Payments made for medical and veterinary fees, such as charges for medical tests required in completion of an agency's mission (e.g. toxicology/drug tests) and tests required to complete reports for state requirements for both humans and animals. It also includes X-ray services that are provided by a private or public company on the premises of a state agency on behalf of wards of the state and drug tests associated with the Office of Drug-Free Workplace Programs. This EXCLUDES tests performed in a hospital setting 521058.	1099		OBM Review	
521062	521211	AMBULANCE SERVICE	Payments for private or public ambulance services for transportation for treatment on behalf of wards of the state.	1099			
521063	521216 521217	FUNERAL CHARGES	Payments made for all costs relating to funerals and burials for ward of the state, including embalming, transportation, room rental, purchase of the lot, casket, and clothing expenses required for burial.	1099			

521064	521204 521205	WARDS - PERSONAL SUPPLIES	Purchase of personal supplies for wards of the state. This includes personal hygiene and toilet articles, cosmetics, dentures, eyeglasses, and hearing aids. It also includes prosthetic devices, such as artificial limbs, braces, and crutches. This EXCLUDES medical supplies, which should be charged to 521057 and clothing which should be charged to 521082.				
521065	521218	INDEPENDENT LIVING EXPENSES	Payments related to costs necessary for establishing a youth or adult offender in an independent living environment. This includes costs such as apartment or room rental, food, clothing, etc. on a short term basis.				
521066	521220	STATE WARD DAMAGE CLAIMS	Reimburse wards of the state for damages (not awarded through a court) to clothing, eyeglasses, and other personal items costing $300 (ORC 2743.02 (H) and OAC 5120-9-32) or less per claim, due to the fault of department employees. Claims of any amount awarded by any court should be charged to an account code within the 590xxx series.				
521067	521224	DAMAGE CLAIMS	Payments for damages to clothing, watches, eyeglasses, etc., pursuant to claims permitted by collective bargaining agreements.				
521068	521301 521302	EDUCATION & RECREATION SUPPLY	Purchases of educational and recreational supplies and equipment with a per unit cost <$1,000. This includes cameras, recording and playback devices, educational and entertainment media, charts, cards, games, displays, flags, sporting goods and weightlifting equipment, and other items that are used for recreational purposes. It also includes admission costs for recreational activities and therapy for patients and clients. This includes parts for repair or maintenance when vendor is not paid for service. Repairs performed by a vendor 526054. This EXCLUDES books and periodicals 521070.				
521069	514906	IT TECHNICAL SUBSCRIPTIONS	Information technology (including telecommunications) technical advisory group subscriptions. A DAS/OIT release and permit is required.				

521070	514902 514903 514904 514905	Books, Paper Subscriptions, etc.	Paper or on-line books, subscriptions, periodicals, pamphlets, newspapers, training films, read-only media on diskette or CD-ROM and similar publications. Include payments for subscriptions to host webinars or maintain books. Don't include payments for printed matter produced for the sole use of the agency; such payments should be charged to 528050, Printing and Binding. Where membership privileges are a part of the subscription price, charge the total cost to 512069, Membership Dues. Purchases for library usage, when the library is a function of the agency, should be charged 538151.				
521071	521401	LIVESTOCK, POULTRY & FISH SUPP	Purchases made for live domestic animals, poultry, dangerous and restricted wild animals, breeder kennels, and stocked fish normally kept for use on state farms, institutions, parks, AGR containment facilities, and hatcheries. It also includes those purchased for reproduction or breeding purposes with a unit cost of <$1,000 and/or not expected to be retained for more than one year where the end product is used by the local facility and resold (e.g. chickens for eggs and cows for milk). It EXCLUDES animals kept for food purposes 520050 and livestock with a unit cost of $1,000 or more and expected to be maintained for a period of one year or more (533151).				
521072	521402	GROUNDS & AGRI SUPPLIES, EQUIP	Purchases of seeds, grains, feed for animals, shrubs, fertilizers, insecticides, soil conditioners, and garden tools (e.g., hoes, rakes, and spades). This includes purchases of equipment with a per unit cost of <$1,000, as well as repair parts and maintenance supplies for agricultural and grounds keeping equipment (e.g., plows, lawn mowers, trimmers, and threshing machines and associated blades, tires, etc.). Also include supplies for hatcheries and wildlife areas (e.g., welding rods, welding gasses, bins, containers).This includes parts for repair or maintenance when vendor is not paid for service. Repairs performed by a vendor 526056.				
521073	521403	AGRICULTURE SERVICES	Payments made to vendor for agricultural services such as crop dusting, combine operations, and cleaning grain.	1099			
521074	521404	LIVESTOCK DESTRUCTION	Payments made to those who have been directed to destroy their diseased livestock. Also charge reimbursements to owners of livestock destroyed by wild predators.				

521075	521406	AGR REGULATORY/CONSUMR PROTECT	Purchase of agricultural items with a per unit cost <$1,000 that inspectors use for the purpose of testing and evaluating, to comply with consumer protection and regulatory purposes. This includes all related items for testing, such as photographic supplies and reproductive costs. This includes parts for repair or maintenance when vendor is not paid for service. Repairs performed by a vendor 526056.				
521076	521501 521502	CLEANING & MAINT SUPPL, EQUIP	Purchase of maintenance, janitorial, and laundry parts or supplies including soaps, detergents, waxes, disinfectants, brooms, mops, buckets, light bulbs, and rags, paint, lumber, electrical and plumbing supplies, hardware, and window glass in the maintenance, repair, or cleaning of buildings, equipment, and laundry. It also includes tools, parts and minor purchases used in furnishing a living or recreational area with a unit cost <$1,000 (e.g. drills, saws, power generators, draperies, curtains, rugs, bedding, furniture, and other equipment). This includes parts for repair or maintenance when vendor is not paid for service. Repairs performed by a vendor 526052. For items with a unit cost of $1,000 or more, use 53615x series.				
521077	521550 521551 521552 521553 521554 521556 521557 521558 521562 521563 521564 521570 521571 521580	ROAD,BRIDGE SUPL/MAINT	Purchase of road maintenance supplies and equipment with a per unit cost of <$1,000 pavement maintenance, snow and ice control, and other functions. It includes aggregate, bituminous premis and liquid, bridge and culvert materials, cement and concrete block, chlorides and sat, guardrail supplies, lumber, materials and parts for posts, paints and thinners, landscaping materials, and survey and testing supplies.				
521078	521560 521561	ROAD SIGNS/SIGNALS	Purchase of material for roads signs road signals.				

521079	521503	ROADS,BRIDGES,TRAILS, GROUND ST	Purchases of gravel, sand, cement, and other supplies and materials used by state employees in the repair, maintenance, and testing of roadways, parking lots, and walkways. This includes paints, materials for guard rails, traffic signs, salt (non-DOT), and similar supplies and materials used primarily in connection with the repair and maintenance of roads, bridges, driveways, and parking areas. This includes parts for repair or maintenance when vendor is not paid for service. Repairs performed by a vendor 526065.				
521080	521504	Non-Medical Lab/Tests	Purchases of laboratory or other non-medical tests and test kits including swimming water, rocks, coal, drinking water, beach water, soil, and supplies used for sewage treatment.				
521081	521701 521704	WEARING APPAREL - EMPLOYEES	Purchases of clothing and uniforms, including footwear, required for employees, including, highway patrol officers, penitentiary guards, game wardens, and state employee identifying clothing. Included are other articles of clothing such as coveralls, smocks, shoes, and boots. Clothing purchased for state employees must be required in the course of employment and not useable for everyday wear. Clothing Maintenance and repair should use 526058.			OBM Review	
521082	521702 521703	WEARING APPAREL- Non-Employee	Purchases of clothing and uniforms required for volunteers, contractors and wards of the state. This includes other articles of clothing such as t-shirts, hats, shoes, boots, etc. The purchase must be related to work done within the scope of the agency mission. Clothing maintenance and repair should use account code 526059.			OBM Review	
521083	521801 521802 521803	WEAPONS,AMMO,SECURITY,SAFETY	Purchases of weapons, ammunition, and supplies associated with peace officers, fire, safety, and security (e.g., nightsticks, handcuffs, mace, leather goods, keys, decals, safety vests, security badges, and locks) with a unit cost of <$1,000. For items with a unit cost of $1,000 or more use 539151.				
521084	521804	INVESTIGATIVE SUPPLIES NEC	Purchase of supplies not elsewhere classified that are used in peace officer/police investigative work to uncover facts (e.g., prepared transcripts, police dogs, dog food, dog training, personal protective equipment).				
521085	521805	INVESTIGATIVE SERVICES	Purchase of any services used in investigation (e.g., credit references, autopsy, veterinarian for dogs, drug and alcohol testing, etc.) or for police, fire, and safety (e.g., security monitoring and fire protection).	1099			
521086	529913	IMMOBILIZATION SERVICES	Payments made to law enforcement agencies and county treasurers for fees incurred to immobilize vehicles.	1099	No PO		
521087	521806	HOME MONITORING	Payments for electronic monitoring and surveillance devices used for youth or individuals which have been legally determined to be on house arrest or house detention.				

521088	521808	FBI BACKGROUND CHECK	Purchase of FBI background check used in investigations or as a component of state pre-employment hiring processes.	1099			
521089	521225 522600	LICENSE,PERMITS&TITLES	Payments for licenses, validation stickers, permits, titles, notary public certifications, court costs, court fees, docking and filing fees, money orders, and other fees necessary in conducting state business and operations, including motor vehicle fees for state vehicles.				
521090	521107 521108	MERCHANDISE PKG & MFG SUPPLIES	Purchase of materials used for manufacturing, packaging and displaying merchandise in state retail or wholesale outlets. This includes purchases of raw materials, subassemblies, and parts and equipment with a unit cost <$1,000 used directly in the manufacturing, fabricating, or assembly of goods and finished supplies, and price labels, banding materials, gum paper, and paper bags used in the packaging and displaying of finished goods. This also includes minor safety supplies related to the manufacture of the end product (e.g. goggles, earplugs) and maintenance supplies (e.g. oils and lubricants, sewing machine needles). Items purchased for resale should be charged to 56xxxx category.				
521091	521601 521602 521603	LICENSE PLATE EXPENSES	Purchase of material for the State of Ohio to produce license plates, and all needed materials and supplies to produce plates, stickers, etc. provided to the public as evidence of fees paid. All other supplies and equipment for manufacturing goods for resale should use account code 521090.				
521092	521900	MINOR EQ/OTHER SUPPLIES NEC	Purchase of supplies and minor equipment costing <$1,000 not elsewhere classified.			OBM Review	
521093	521555	SALT-CHLORIDES (DOT ONLY)	Purchase of salt for roads maintained by ODOT. Use 521709 for salt purchased to maintain other non-DOT roads or parking lots.				
			5220 - MOTOR VEHICLE, AIR &WATERCRAFT				
522050	522101	FUEL	Purchases of fuel used for the operation of state leased, owned, or rented vehicles and equipment (generators, tractors, etc.). It EXCLUDES payments made by state agencies to DOT for fuel expense 527751 and purchases of fuel for resale 560058.		No PO		
522051	522102	FUEL TAX	Payment of the portion of an invoice for fuel that represents the federal fuel tax.		No PO		

522052	522201 522300 522402 522408	VEHICLE PARTS OR SUPPLIES	Purchase of maintenance and repair parts and supplies <$1,000, including after market accessories, for vehicles (state cars, vans, trucks, motorcycles, and heavy/specialized equipment of all types). This includes items such as tires, spark plugs, fan belts, oil filters, seat covers, screws, bolts, hub caps, piston rings, mufflers, tail pipes, paint, grease, lubricants, oil, and other parts and supplies necessary for the operation and maintenance of state vehicles and heavy/specialized equipment. This includes parts for repair or maintenance when vendor is not paid for service. Use 526063 for repairs and service, such as towing charges, mounting and balancing tires, car washes, when performed by a vendor .				
522053	522202 522203	OIL/LUBES - AIR & WATER CRAFT	Purchase of aircraft and watercraft oils, grease, and lubricants.		No PO		
522054	522404 522406	AIRCRAFT/WATERCRAFT PARTS/SUPP	Purchase of maintenance and repair parts and supplies <$1,000, including after market accessories, for aircraft and watercraft. This includes items such as tires, spark plugs, fan belts, oil filters, seat covers, screws, bolts, paint, and other parts and supplies necessary for the operation and maintenance of state vehicles and heavy/specialized equipment. This EXCLUDES oil, grease or lubricants for aircraft and watercraft 522053. This includes parts for repair or maintenance when vendor is not paid for service. Repairs performed by a vendor for watercraft 526063 or for aircraft 526064.				
522055	522501	MOTOR VEHICLE RENTAL ≤3MONTHS	Payments for rental cars, vans, and trucks for three months or less. Rental for durations longer than three months should use 522056.	1099			
522056	522502	MTR VEHICL RENTAL >3MONTHS	Payments for rental cars, vans, and trucks for more than three months. DAS/Fleet Management pre-approval is required. Rental for durations lasting 3 months or less should use account code 522055.	1099			
522057	522503	VEHICLE PARKING & STORAGE	Payments for the rental of parking and storage space for cars, vans, trucks, aircraft, and watercraft.	1099		OBM Review	
522058	522701 522702 522703	VEHICLE INSURANCE	Payments made to acquire insurance for state-owned cars, vans, trucks, aircraft, and watercraft, as well as any heavy or specialized equipment uses public roads and is insured by the state .				
			5230 - TRAVEL				
523050	523001	MILEAGE IN-STATE	Reimbursement for all mileage expenses incurred by state employees or board members compensated in any way, when travel is within the State of Ohio and the purpose of travel is to perform official state business.		No PO	OBM Review	

523051	New	TRANSPORT&TOLLS IN-OH/DIRCT	Payments to vendors for all commercial transportation expenses or tolls incurred by state employees or board members compensated in any way, when travel is within the State of Ohio and the purpose of travel is to perform official state business.			OBM Review	
523052	523002 523003	COMMERCIAL TRAN IN-STATE/REIMB	Reimbursements for all commercial transportation expenses incurred by state employees or board members compensated in any way, when travel is within the State of Ohio and the purpose of travel is to perform official state business.		No PO	OBM Review	
523053	523004	MEALS W/ OVERNIGHT IN-STATE	Reimbursements for meal expenses for a state employee or board member compensated in any way, when travel is accompanied by an overnight stay (either preceding or following the expense) within the State of Ohio and the purpose of travel is to perform official state business.		No PO	OBM Review	
523054	523005 523010 523105	Travel-Not IRS Acct Plan	Reimbursement for travel costs to state employees, judges, or board members compensated in any way when the travel is authorized by the agency or ORC and not in accordance with an IRS accountable plan or the State of Ohio Travel Rule. This includes meal expenses not preceded or followed by an overnight stay, commute mileage and other travel expenses granted in ORC 141.10. This account code is W-2 reportable.		No PO	OBM Review	
523055	523006	CONFERENCE MEAL IN-STATE/REIMB	Reimbursements for all meal expenses at conference sites that are an integral part of the conference and the expenses exceed the usual state rate. Use 523053 for meals (in-state) when the state rate for expenses is not exceeded.		No PO	OBM Review	
523056	523007	LODGING IN-STATE/Reimb	Reimbursements for lodging costs for state employees or board members compensated in any way when the lodging cost is incurred while on travel status within the State of Ohio and the purpose of travel is to perform official state business.		No PO	OBM Review	
523057	523008	CONFERENCE LODG IN-STATE/REIMB	Reimbursements for all reasonable expenses for lodging at conference sites when the expense exceeds the usual state rate. Use 523056 for lodging (in-state) when the state threshold for expenses is not exceeded.		No PO	OBM Review	
523058	New	LODG&MEALS IN-STATE/DIRCT	Payment made to vendor for lodging or meal costs for state employees or board members compensated in any way when the lodging or meal cost is incurred while on travel status within the State of Ohio and the purpose of travel is to perform official state business.			OBM Review	
523059	523009	MISCELLANEOUS IN-STATE	Reimbursements for any other travel costs not chargeable under the above In-State travel classifications. This includes parking, laundry, and postage and telephone charges related to official state business.		No PO	OBM Review	

523060	523101	MILEAGE OUT OF STATE	Reimbursements for all mileage expenses incurred by state employees or board members compensated in any way when travel is outside of the State of Ohio and the purpose of travel is to perform official state business.		No PO	OBM Review	
523061	New	COMMERCIAL TRANS OS/DIRECT	Payments to vendors for all expenses incurred for commercial transportation by state employees or board members compensated in any way when travel is outside of the State of Ohio and the purpose of travel is to perform official state business. This includes charges for airfare; taxis; bus, subway, and train fare; car rentals; etc.			OBM Review	
523062	523102 523103	COMMERCIAL TRAN OUT-STATE/REIM	Reimbursements for all expenses incurred for commercial transportation by state employees or board members compensated in any way when travel is outside of the State of Ohio and the purpose of travel is to perform official state business. This includes charges for airfare; taxis; bus, subway, and train fare; car rentals; etc.		No PO	OBM Review	
523063	523104	MEALS W/ OVERNIGHT OUT-STATE	Reimbursement for meal expenses for a state employee or board member compensated in any way when travel is outside of the State of Ohio, the purpose of travel is to perform official state business, and the meal is preceded or followed by an overnight stay.		No PO	OBM Review	
523064	523106	CONFERENCE MEALS OUT OF STATE	Reimbursement for all meal expenses at conference sites that are an integral part of the conference and the expenses exceed the usual state rate. Use 523063 for meals (out-of-state) when the state threshold for expenses is not exceeded.		No PO	OBM Review	
523065	New	LODG/MEALS OUT-STATE - Direct	Payment made to vendor for lodging costs for state employees or board members compensated in any way when the lodging cost is incurred while on travel status outside of the State of Ohio and the purpose of travel is to perform official state business. Include conference direct bill payments.			OBM Review	
523066	523107	LODGING OUT OF STATE -REIMB	Reimbursement for lodging costs for state employees or board members compensated in any way when the lodging cost is incurred while on travel status outside of the State of Ohio and the purpose of travel is to perform official state business.		No PO	OBM Review	
523067	523109	MISCELLANEOUS OUT OF STATE	Reimbursement for any other travel costs not chargeable under the above out-of-state travel classifications. This includes parking, laundry, and postage and telephone charges related to official state business.		No PO	OBM Review	
523068	523201	TRAVEL PACKAGE	Payments made to travel agents or lead entities for business and trade missions outside the United States. The package price should include airfare, hotel accommodations, land transportation, meeting rooms, local/national guide assistance, group meals, reception costs, visa fees, baggage, transfers, and taxes.		No PO	OBM Review	

523069	523202	TRANSPORTATION NOT INCLUDED PK	Reimbursement for unanticipated transportation expenses incurred by state employees when conducting business during a trade mission outside the United States.		No PO	OBM Review	
523070	523203	MEALS NOT INCLUDED IN PACKAGE	Reimbursement for unanticipated meal expenses incurred by state employees when conducting business during a trade mission outside the United States.		No PO	OBM Review	
523071	523207	LODGING NOT INCLUDED IN PKG	Reimbursement for unanticipated lodging expenses incurred by state employees when conducting business during a trade mission outside the United States.		No PO	OBM Review	
523072	523209	MISCELLANEOUS OUTSIDE USA	Reimbursement for all other authorized reimbursement incurred by state employees when conducting business on a trade mission outside the United States.		No PO	OBM Review	
523073	523210	TRANSPORTATION NON-EMPLOYEE	Payments to vendors for all expenses incurred for commercial transportation for non-state employees and wards of the state. This includes charges for taxis; bus, subway, and train fare; car rentals; etc. This EXCLUDES payments made directly to individuals as reimbursement for travel (55xxxx series).	1099		OBM Review	
523074	523500	DELINQUENT PAYMENTS TRAVEL	Payments made due to penalties assessed for late payment pursuant to collective bargaining agreements. This EXCLUDES penalties assessed by utility companies (525054) and payments made under ORC 126.30 (Prompt Payment) as calculated by agencies (520052).		No PO	OBM Review	
			5240 - Info Technology AND SHIPPING				

524050	524402 524403 524404 524405 524406 524407 524408 524409 524410 524411 524412 524413	MOVING EXPENSE-ST EMPLOYEE	Reimbursements for moving expenses for a state employee, for certain new appointments as provided in ORC 126.32 and OAC 126-1-02, or when the employee is permanently transferred as provided by ORC 124.33 and OAC 123:1-25-01. This includes expenses incurred by the employee in the course of the move such as moving household goods, lodging, meals, commercial transportation costs, temporary lodging and related meals (not more than 30 consecutive days), etc. All travel expenses must comply with the OBM Travel Rule (OAC 126-1-02) or the applicable collective bargaining contract. This code is W-2 reportable. Use 524052 for direct payment to vendor for these moving expenses.		No PO	OBM Review	
524051	511501	INTERVIEW REIMBURSEMENT	Authorized reimbursement of expenses to individuals involved with job interviews in compliance with ORC 126.32. Include travel and other expenses, which are in compliance with OBM Travel Rule 126-1-02.			OBM Review	
524052	524401	MOVING-DEPARTMENTAL	Payments made to a commercial vendor for moving expenses for state agencies and department when they are moving between or within a state or commercial building.		No PO		
524053	524301	MESSENGER/COURIER - REGULATED	Payments made for courier services regulated by the Public Utilities Commission, including overnight and commercial package shipping services. Use 524054 for unregulated couriers (e.g., bike, foot).	1099			
524054	524302	MESSENGER/COURIER-UNREGULATED	Payments made for courier services not regulated by the Public Utilities Commission, including overnight and commercial package shipping services. Use 524301 for regulated motor carrier couriers (e.g., FedEx, UPS).	1099			
524055	524303	ARMORED CAR SERVICE	Payments made for armored car services.	1099			
524056	524304	FREIGHT	Payments made for freight and shipping charge WHEN A STATE AGENCY IS SHIPPING PARTS OR EQUIPMENT OUT to another location. This EXCLUDES the cost of freight for good or equipment purchased by the state as the costs should be included in the price of the goods.				
524057	524101 524102	PO BOX, MAILING PERMITS/COSTS	Payments made for post office box rental or for second or third-class mailing permit accounts. It EXCLUDES the actual postage 524059.	1099			
524058	524105 524700	POSTAGE/MAIL SORTING SERVICES	Payments to private vendors for the service cost to replenish postage to metered equipment and for mail sorting services (e.g., folding and scoring materials, and stuffing envelopes). It EXCLUDES the actual postage (524059).	1099			
524059	524103 524104	POSTAGE	Payments made for US Postage; include payments to vendors for postage at rates established by the U.S. Postal Service. Use (524058)for vendor fee to replenish meter.		No PO		

524061	New	IT DEV-NTWK/COMM IT SVC&EQUIP	IT DEVELOPMENT EXPENSES ONLY. Payments to network and communication service providers for any network and communication services and equipment for wired and wireless environments, including the cost of installation, with a per unit cost of <$1,000 that is either exclusively used for IT development purposes or when a distinct proportion of the cost can be attributed to IT Development. A DAS/OIT release and permit is required.	1099		OBM Review	
524062	New	SW PERPETUAL LICENSE < $1,000	Payments for perpetual information technology software licenses <$1,000 per unit. It EXCLUDES mainframe proprietary software 537152 and perpetual software licenses costing $1,000 or more per unit 537150. A DAS/OIT release and permit is required.			OBM Review	
524063	527103 527104	TERM SOFTWARE LICENSE	Payments made for term software licenses. Such licenses require that the software be returned or destroyed at the end of the contract term. This EXCLUDES mainframe proprietary software 537152. A DAS/OIT release and permit number is required.				
524064	New	IT DEV - TERM/PERPETUAL SW LIC	IT DEVELOPMENT EXPENSES ONLY. Payments for term and perpetual license software with a unit cost of <$1,000 used during the development/ implementation periods, as well as regular payments that begin during the development/implementation period but will continue after go-live/steady-state. It EXCLUDES payments for term and perpetual license software after go-live/steady-state 524062 or 537150. A DAS/OIT release and permit is required.				
524065	New	HOSTING SERVICES (IAAS & SAAS)	Payments made for information technology hosting services, infrastructure as a Service (IaaS) and Software as a Service (SaaS). These IT services include, but are not limited to, cloud computing, hosted software, hosted servers, and hosted storage. This EXCLUDES network (telecommunication) services 524067. A DAS/OIT release and permit is required.	1099			
524066	New	IT DEV - HSTNG SVC (IAAS/SAAS)	IT DEVELOPMENT EXPENSES ONLY. Payments for hosting services (IaaS and SaaS) used during the development/ implementation period, as well as regular payments for these services that begin during the development/implementation period but will continue after go-live/steady-state. It EXCLUDES payments for IaaS and SaaS after go-live/steady-state 524065. A DAS/OIT release and permit is required.	1099			

524067	524201 524202 524203 524204	NETWORK/COMM SERVICES	Payments to network and communication service providers for any network and communication services and equipment for wired and wireless environments, including the cost of installation, with a per unit cost of <$1,000. This includes any regulated or unregulated and any fixed or mobile network/communication services that involve negotiated or discounted pricing or special or long-term contracts. This also includes all network and communication service provider support for voice, video, cable TV, and data network services, etc. A DAS/OIT release and permit is required. Agencies will order these network (telecommunication) services through the designated DAS/OIT Information Technology ordering process and system. Purchase of parts/supplies only, with no labor associated, should be charged to (521052-521055). This also EXCLUDES maintenance and service to voice communication devices (526066)	1099	No PO		
			5250 - FUELS AND UTILITIES				
525050	525200	UTIL ELECTRICITY	Payments made for electric utility charges regardless of the purpose for which it is used.		No PO		
525051	525300	UTIL GAS	Payments made for natural or manufactured gas (e.g. propane) used in stoves or furnaces primarily for the purpose of producing heat and power. It also includes any transmission and delivery charges.		No PO		
525052	525400	UTIL WATER AND SEWAGE	Payments made to public or private utilities for water and sewage treatment services and related expenses.		No PO		
525053	525000 525100 525500	OTHER FUEL TYPES	Payments made for coal; oil; other fuel types such as wood, coke, or charcoal; and any other fuels that are not classified elsewhere. This includes the cost of transportation and any necessary fuel analysis. It EXCLUDES vehicle fuel (522050).		No PO		
525054	525700	INTEREST PAYMENTS-UTILITIES	Late payment penalties made to public or private utilities for water and sewage treatment services and related expenses.	1099	No PO		
525055	525800	UTILITY REDUCTION PROGRAMS	Payments for utility auditing services and performance contracts that reduce utility cost.		No PO		
			5260 - MAINTENANCE AND REPAIRS				
526050	526101 526102	FOOD HANDLING EQUIP REPAIR	Payments for labor and associated parts when service is provided by vendor for maintenance, modification, or repair of equipment used in storing, preparing, and serving food (e.g., refrigerators, stoves, ovens, grills, steam tables, peelers, shredders, and grain elevators). Purchase of parts/supplies only, with no labor associated, should be charged to 520051.	1099			

526051	526103 526104 526119 526120 526121 526122 526123	OFFICE EQUIP REPAIR/MAINT	Payments made for service charges and parts when service is provided by vendor for maintenance, modification, or repair of multi-function devices, service charge for meter usage, calculators, cash registers, copiers, postage machines, micrographic equipment, cameras, and facsimile machines that are used primarily in office operations. Purchase of parts/supplies only, with no labor associated, should be charged to 521050 and 521051.	1099			
526052	526105 526106 526150 526151	JANITORIAL SERVICE	Payments made for service charges and parts when service is provided by vendor for maintenance, modification, or repair of: 1. household equipment (e.g., washing machines, clothes dryers, electric sweepers, and polishers). 2. cleaning services (e.g., clean draperies and carpets, laundry, dry cleaning, towel service, janitorial service, window washing). 3. disposal services (e.g., hazardous waste and drug disposal, refuse collection, and extermination service. Purchase of parts/supplies only, with no labor associated, should be charged to 521076.	1099			
526053	526201 526202	BUILDING MAINTENANCE	Payments made for service charges and parts when service is provided by vendor for maintenance, modification, or repair of: 1. attached building equipment (e.g., heating, plumbing, electrical lighting). 2. contract repairs for park shelters, observation towers, fish hatcheries, water storage towers, grain elevators. 3. fees for space modification and repairs for buildings. Purchase of parts/supplies only, with no labor associated, should be charged to 521050 or 521076.	1099			
526054	526107 526108	EDUCATION & RECREATION MAINT	Payments made for service charges and parts when service is provided by vendor for maintenance, modification, or repair of educational and recreational equipment (e.g., cameras, recording and playback devices, gymnastic, playground, sports/athletic equipment, and educational equipment). Purchase of parts/supplies only, with no labor associated, should be charged to 521068.	1099			
526055	526109 526110	MED, LAB, THERAP EQUIP MAINT	Payments made for service charges and parts when the service is provided by a vendor for maintenance, modification, or repair of equipment used in medical, therapeutic, or laboratory settings (e.g., X-ray machines, microscopes, toxicology equipment, and specialized hospital and laboratory equipment). Purchase of parts/supplies only, with no labor associated, should be charged to 521057.	1099			

526056	526111 526112	AGRICULTURE & GROUNDSKEEPING	Payments made for service charges and parts when service is provided by vendor for maintenance, modification, or repair of agriculture and grounds keeping equipment (e.g., lawn mowers, chain saws, cultivators, rakes, harrows). Purchase of parts/supplies only, with no labor associated, should be charged to 521072.	1099			
526057	526113 526114	FACTORY, WAREHOUSE MAINT	Payments made for service charges and parts when service is provided by vendor for maintenance, modification, or repair of equipment used in factories and warehouses (material-handling equipment, payloaders, and other machinery and equipment). Purchase of parts/supplies only, with no labor associated, should be charged to 521050 or 521076.	1099			
526058	526115 526116	EMPL CLOTIHNG CLEANING/REPAIR	Payments made for service charges and supplies when service is provided by vendor for laundry and dry cleaning of clothing and uniforms, including footwear, for state employees required to wear uniforms (e.g. highway patrol officers, penitentiary guards, and game wardens). This also includes repairs to clothing and footwear when the repair is made by a vendor. Purchase of parts/supplies only, with no labor associated, should be charged to 521081. This is included as taxable income on an employee's W-2.	1099			
526059	526117 526118	NON-EMPL CLOTHING CLEAN/REPAIR	Payments made for service charges and supplies when service is provided by vendor for cleaning and laundering clothing and footwear for inmates, patients and wards of the state. This also includes repairs made to clothing for non-employees. Purchase of parts/supplies only, with no labor associated, should be charged to 521082.	1099			
526060	526124 526125	RECORDING DEVICES MAINT/REPAIR	Payments made for service charges and supplies when service is provided by vendor to repair recording devices. Purchase of parts/supplies only, with no labor associated, should be charged to 521xxx series.	1099			
526061	526206 526303	ENVIRO-LAND-STRUC-SUPP	Payments made for service charges and parts when service is provided by vendor for hazardous waste and environmental clean up for land and buildings. Purchase of parts/supplies only, with no labor associated, should be charged to 521072 or 521076.	1099			
526062	526204 526205	VEHICLE/WEIGHT INSPECT MAINT	Payments made for service charges and supplies when service is provided by vendor for maintenance or repairs to a vehicle inspection station or a weigh station. Purchase of parts/supplies only, with no labor associated, should be charged to 521xxx series.	1099			

526063	522401 522405 522407	Vehicle Repair-Service	Payments made for service charges and parts when service is provided by vendor for vehicle service/maintenance and repair, including collision repair, for state cars, vans, trucks, motorcycles, watercraft and specialized/heavy equipment, when service is provided by vendor. This includes towing charges, mounting and balancing tires, replacing spark plugs, replacing fan belts, repairing radios, changing oil and filters, repairing seat covers, replacing piston rings, repairing mufflers and tail pipes, repairing paint, performing car washes, and performing lubrication service. Purchase of parts/supplies only, with no labor associated, should be charged to 522052 or 522054.	1099			
526064	522403	AIRCRAFT SERVICE REPAIRS	Payments made for service charges and parts when service is provided by vendor for aircraft service/maintenance and repair. Purchase of parts/supplies only, with no labor associated, should be charged to 522054.	1099			
526065	526301 526302 526401 526402 526501 526502	ROADS,BRIDGES, PAVEMENT, DOCKS	Payments made for service charges and parts when service is provided by vendor for maintenance, modification, or repair of roads, bridges, water-related structures, aircraft runways, taxi strips, parking areas, trails and walks (e.g., stump removal, snow removal, dock repair). Purchase of parts/supplies only, with no labor associated, should be charged to 521079.	1099			
526066	526601 526602 526603	COMMUNICATION EQUIP PRTS & RPR	Payments made for maintenance agreements, parts, and repairs when the service is performed by a vendor to agency-owned communications equipment including, but not limited to, telephones, radios, walkie-talkies, and headsets. A DAS/OIT release and permit is required. Purchase of parts/supplies only, with no labor associated, should be charged to 521052 or 521053.	1099			
526067	524205 526701 526702	IT CABLING, EQUIP SRVC, & RPR	Payments for service charges and parts including, but not limited to, maintenance, modification, repair, or installation of information technology equipment, when the service or repair is performed by a vendor. It includes payments for the installation of premise cable plants, WAN & LAN cabling, voice & data jacks, etc. Purchase of parts/supplies only, with no labor associated, should be charged to 521052 and 521053. A DAS/OIT release and permit is required.	1099			

526068	New	IT EQUIP - CENT REPAIR	Payments for maintenance and repair expenses for technology equipment and peripherals used in a data center environment or in the support of centralized systems. Installation of data center equipment, when bundled with the purchase, should also be charged to this code. Purchase of parts/supplies only, with no labor associated, should be charged to 521054. For items with a per unit cost of $1,000 or more, use 537153. A DAS/OIT release and permit is required.	1099			
526069	526704	MAINFRAME HARDWARE MAINTENANC	Payments for all maintenance expenses for equipment and peripherals that will be used in a data center environment of 100 MIPS (millions of instructions per second) or more when provided by a vendor. A DAS/OIT release and permit is required.	1099			
526070	526703	SOFTWARE MAINTENANCE	Payments made to maintain software packages (detection and corrections of software errors and the provision of generally incorporated improvements and enhancements). It EXCLUDES charges for mainframe proprietary software maintenance and programming services, (526071). A DAS/OIT release and permit is required.	1099			
526071	526705	MAINFRAME PROPRIETARY SW MAINT	Payment for all maintenance expenses for proprietary software which will be used on hardware in a data center environment consisting of 100 MIPS or more when the maintenance is provided by a vendor. A DAS/OIT release and permit is required.	1099			
526072	New	IT DEV - EQUIP/SW/MNFRM MAINT	IT DEVELOPMENT ONLY - Payments for service and maintenance for IT cabling, IT equipment service and repair, software maintenance, and mainframe maintenance during the development/ implementation stages, including regular payments that begin during the development/implementation period but will continue after go-live/steady-state. It EXCLUDES regular payments for these items after go-live/steady-state (526066 - 526071). A DAS/OIT release and permit is required.	1099			
526073	526801 526802	OTHER MAINTENANCE	Payments made for service charges and parts when service is provided by vendor for maintenance, modification, or repair of items not elsewhere classified. Purchase of parts/supplies only, with no labor associated, should be charged to 521xxx series.	1099			
			5270 - RENTALS				
527050	527201 527202	STORAGE RENTAL & SERVICE	Payments made to vendors for the storage of records, furniture, equipment, etc. This also includes fees associated with record storage (e.g., pick up, retrieval, restocking fees, destruction)	1099			

527051	527301 527302	SPACE RENTAL	Payments made for the rental of any space, building, or land rental (e.g., office space, warehouse, storage building). Do not include payments for motor vehicle storage, which are charged to 522057.	1099			
527052	527303	LEASEHOLD IMPROVEMENTS-LEASED	Payments made for improvements to rented office space, warehouses or storage buildings, as well as improvements to rented land.	1099			
527053	527800	HOSTING MEETING SEMINAR RENT	Payments for the rental of equipment and space related to a state agency hosting a meeting or a seminar.	1099		OBM Review	
527054	527304	HEARINGS-Room Rental	Payments for room rentals when the room will be used for hearings.	1099			
527055	527403	POSTAGE MACHINES RENTAL	Payments made for the rental of postage-type (meter) machines.	1099			
527056	527401 527402	OFFICE EQUIP & FURNITURE RENT	Payments made for the rental of office equipment and furniture, including desks, chairs, file cabinets, etc. This EXCLUDES copiers, printers, scanners (527057).	1099			
527057	527405 527407	COPY, PRINT, SCAN, RENTAL	Payments made to a vendor for the rental of copy, printing, and scanning equipment, including equipment of this type which is billed on a cost per copy basis but is NOT provided through the DAS cost per copy program. It EXCLUDES copier maintenance (526051) and purchase or lease principal (538150).	1099			
527058	527406	DAS COST PER COPY RENTAL PROG	Payments made to DAS Cost Per Copy vendors. This includes DAS payments to the vendors and agency payments for staples or relocation of a machine. It EXCLUDES agency rental of copiers, printers and scanners directly from vendors (527057), as well as copier, printer and scanner purchases (538150).				
527059	527101 527600 527700	OTHER RENTALS	Payments made for the rental of equipment, exhibition space, wearing apparel, and other items not otherwise classified.	1099			
			5277 - ISTV - Goods and Serv				

527751	519901 520300 520301 520302 520303 522505 523300 523310 526804 527305 528400 529201 529204 529205 529207 529209 529212 529214	ISTV-Other Goods & Service	ISTV Goods and Services, not elsewhere classified, paid BETWEEN state agencies or paid to central servicing agencies for the good or service (administrative, fiscal, audit, arbitration fees) provided to the state. These goods or services must be considered a part of the "true" operating expense of the agency being served (e.g., charges paid by any agency to OPI , DMH for prescription drugs)		No PO	OBM Review	ISTV
527752	529202 529203	ISTV-Goods & Svc-INTRA-Agency	ISTV Goods and Services paid between sections, divisions, or departments WITHIN AN AGENCY for goods or services rendered when a section within the agency bills other sections within the agency for goods or services that are not provided to the State (e.g., cost allocations for administration functions, services provided by IT or Legal to other sections of the agency).		No PO	OBM Review	ISTV
527753	519900	ISTV-Enterprise Computer Svc	ISTV paid for payments made to DAS/OIT for enterprise computer services. Charges paid to a State agency (vendor is an OAKS Business Unit).		No PO		ISTV
			5280 - PRINTING, BINDING, ADVERTISING				
528050	528001 528002 528003 528004 528005 528006 528007 528500	Printing & Binding	Payments made for the cost of having items printed (e.g. stationery, envelopes, forms, records, licenses, applications, permits, certificates, prepared tests, reports, pamphlets, magazines, laws, bills, lottery tickets etc.). Include cost for binding and graphic design.	1099			

528051	528100 528200	FILM PROCESSING & DUPLICATING	Payments made for production or development of films and video, microfilming, or reproducing an existing form or record through any process of duplication other than though a paper copy. This may include digital video production, processing and duplication. It also includes educational video distributed in house for employee training or to the general public.	1099			
528052	528201	DUPLICATING SVCS $50 OR LESS	Payments of $50 or less made to a vendor for reproducing an existing paper document (e.g., form, presentation, record).	1099			
528053	528202	DUPLICAT SVCS GREATER THAN $50	Payments made to a vendor in excess of $50 for reproducing an existing paper document (e.g., form, presentation, record).	1099			
528054	528301	ADVERTISING-LEGAL	Purchase of media advertising (e.g. web, newspapers, magazines, radio, or other media) which is required by law or rule (e.g. advertising that is part of bidding procedure).	1099	No PO		
528055	528302	ADVERTISING-RECRUITMENT	Purchase of media advertising (e.g. web, newspapers, magazines, radio, or other media) as part of the employee recruitment process.	1099			
528056	528303	ADVERT PROMOTIONAL SERVICE	Purchase of media advertising (e.g. web, newspapers, magazines, radio, or other media) to promote a program or event. It EXCLUDES awards (5120xx).	1099		OBM Review	
528057	528304	ADVERT PROMOTIONAL SUPPLIES	Purchase of banners, streamers, costumes, and other decorations used for general promotional purposes. It EXCLUDES awards (5120xx).			OBM Review	
			5290 - GENERAL AND OTHER EXPENSES				
529050	529909	PETTY CASH REPLENISHMENTS	Petty cash reimbursements/ replenishments that that can not be charged to other petty cash account code (529051-529065) Use 595057 for petty cash establishment or increase.		No PO	OBM Review	
529051	529910	PETTY CASH REPLENISHMENTS-LOST	Petty cash replenishment due to lost or stolen petty cash funds. Documentation of a State Highway Patrol investigation must be provided.		No PO	OBM Review	
529052	529914	PETTY CASH OFFICE SUPPLIES	Petty cash for items categorized in office supplies and equipment, IT supplies and merchandise manufacturing and packaging supplies. This petty cash code relates to 521050 through 521055.		No PO	OBM Review	
529053	529915	PETTY CASH MEDICAL SUPPLIES	Petty cash for items categorized in medical, laboratory, and therapeutic supplies, instruments and equipment, drugs, and supplies for wards of the state, including medical tests. This petty cash code relates to 521056 through 521063.		No PO	OBM Review	
529054	529916	PETTY CASH ED/REC WARDS OF STATE	Petty cash for recreational and educational items for wards of the state. This petty cash code relates to 521068.		No PO	OBM Review	

529055	529917	PETTY CASH AGRI/GROUNDS SUPPL	Petty cash for items categorized in agricultural and grounds keeping supplies and equipment, including livestock, poultry and fish supplies, agricultural testing, and livestock destruction. This petty cash code relates to 521071 through 521075.		No PO	OBM Review	
529056	529918	PETTY CASH BLDG/ROAD SUPPL	Petty cash for items categorized in building maintenance and cleaning supplies and equipment, road, bridge, trail and grounds maintenance supplies and equipment and non-medical laboratory testing. This petty cash code relates to 521076 through 521080.		No PO	OBM Review	
529057	529919 529923	PETTY CASH SAFETY/INVESTIGATE	Petty cash for items categorized in weapons, ammunition, and safety and security supplies and equipment <$1,000, as well as investigative and home monitoring supplies and equipment. This petty cash code relates to 521083 through 521088.		No PO	OBM Review	
529058	529920	PETTY CASH VEHICLE SUPPLIES	Petty cash for items categorized in fuel, vehicle maintenance, repair and parts, and watercraft and aircraft maintenance, supplies and parts. This petty cash code relates to 522052 through 522054.		No PO	OBM Review	
529059	529921	PC VEHICLE LIC, PERMIT, TITLES	Petty cash for items categorized in licenses, permits and titles. This petty cash code relates to 521089.		No PO	OBM Review	
529060	529922	PETTY CASH POSTAGE	Petty cash for items categorized in postage, PO boxes, mailing permits, and mailing machine service costs. This petty cash code relates to 524056 through 524058.		No PO	OBM Review	
529061	529924	PETTY CASH LEG DOC, WITNE FEES	Petty cash for items categorized as legal services, fees for legal documents and witness fees. This petty cash code relates 510052.		No PO	OBM Review	
529062	529925	PETTY CASH BANK FEES	Petty cash any bank service charge. This petty cash code relates to 529067 through 529069.		No PO	OBM Review	
529063	529926	PETTY CASH REL ESTA TX ASSESSM	Petty cash for any real estate taxes or assessments. This petty cash code relates to 529071.		No PO	OBM Review	
529064	529927	PETTY CASH RESALE MERCHANDISE	Petty cash for resale merchandise. This petty cash code relates to 56xxxx category		No PO	OBM Review	
529065	529928	PETTY CASH REFUNDS	Petty cash for any kind of refunds. This petty cash code relates to 595051.		No PO	OBM Review	
529066	529929	BOARD OF DEPOSIT / BANK FEES	Any bank service charge that is charged to an account using the Board of Deposit banking services agreement. Specific legal authority must exist for each bank account maintained by an agency.		No PO		
529067	519700	Bank Charges Not registered	Any bank service charge that is charged to an account not using the Board of Deposit banking services agreement. Specific legal authority must exist for each bank account maintained by an agency.	1099			

529068	529912	PROMPT PAY INTEREST - ONLY	Payments of penalties assessed for late payment of an invoice, paid in compliance with ORC 126.30. Penalties assessed by utility companies should be charged to 525054.		No PO		
529072	New	Financial Svc Fees	Financial service processing fees that are not banking fees charged as part of a checking account (e.g., PayPal). Charge banking fees to either 529066 or 529067.	1099			
529069	529901	INTEREST ON FUNDS (NON BONDS)	Payments made for interest on borrowed funds other than bond retirement.		No PO		
529070	529902	INCOME TAX REFUND - INTEREST	Payments on interest on taxpayer refunds, in accordance with ORC 5747.11. The Tax Commissioner shall use this code when interest is allowed on refunds of tax imposed in Chapter 5747.	1099	No PO		
529071	529908	REAL ESTATE TAXES & ASSESMENT	Payments made for taxes including real estate tax, road tax, county and transit sales tax, floor stock tax and assessments.		No PO		
529073	511701	WORKERS' COMPENSATION	State's contribution to the Workers' Compensation State Insurance Fund in accordance with the provisions of Article II, Section 35 of the Ohio Constitution and Chapter 4123 of the ORC			OBM Review	
529074	519800	INSURANCE--FIDELITY BONDS,PROP	Payments for fidelity bonds, guarantee bonds, and property insurance. Payments for vehicle insurance should use 522058.				
529075	New	REIMBURSEMENT - FOOD	Reimbursements made to a state employee for infrequent purchases of food for meetings and employee recognition. Reimbursements should only be used when there is no ability to direct bill or use the state payment card. All purchasing procedures must be followed in each instance before this method can be used. Direct purchases of food for meetings and employee recognition should use 520052.		No PO	OBM Review	
529076	529824	REIMBURSEMENT - MOBILE DEVICE	Reimbursements made to a state employee for mobile phone calls and data usage or as a stipend in lieu of a state-issued mobile device. This may also include costs incurred by the employee for faxes. If an individual needs continued access to a mobile device, is authorized by the director of that agency, and the cost/benefit of continuing reimbursements is not advantageous to the state, a state-owned mobile device should be requested for the individual. All purchasing procedures must be followed before reimbursement method is used.		No PO	OBM Review	

529077	513603 513604 519801 519902 520505 521221 525501 526805 528305 529823	Reimbursements - Various	Reimbursements made to state employees that are not payments for tuition reimbursement (512065-512068), food (529075), and cellular phones charges (529076) and various travel (523xxx series). Reimbursements should only be used when there is no ability to direct bill or use the state payment card. All purchasing procedures must be followed before reimbursement is made. Examples may include gasoline, miscellaneous repair items, office supplies, postage, seminar, registration, etc.		No PO	OBM Review	
			5301 - FOOD HANDLING EQUIP				
530150	530001 530100 530200 530300 530400 530500	FOOD STORAGE & PREP EQUIPMENT	Purchase or lease principal for equipment used in the storage, preparation, or cooking of food. This may include, but not be limited to, stoves, grills, traditional and microwave ovens refrigerators, freezers, steam tables, and other kitchen appliances and tools that have a per unit cost of $1,000 or more. For items in these categories with a unit cost less than $1,000, code use 520051.			OBM Review	
			5311 - OFFICE EQUIPMENT				
531150	531001 531101 531102 531103 531104 531105 531106 531107	OFFICE EQ (NOT COPY OR PRINT)	Purchase or lease principal of office equipment and furnishings with a per unit cost of $1,000 or more. This includes items such as desks, chairs, filing cabinets, book cases, office tables, conference room tables, modular units. It may also include large electronic equipment like industrial paper shredders that are located in an office environment. It EXCLUDES equipment for copying, printing or scanning (538150) and information technology (537150-537161). For office equipment in these categories with a per unit cost of less than $1,000, use 521050.			OBM Review	
			5321 - MOTOR VEHICLES				

532150	532001 532007 532102 532201 532202 532301 532302 532401 532402	PASSENGER VEHICLES AND TRUCKS	Purchase or lease principal for passenger vehicles and light (to 1 ton) and heavy duty trucks (over 1 ton), including vans, buses, and trucks used by police and fire services and road maintenance services. This includes automobiles, vans, busses, light duty trucks, pick up trucks, dump trucks, police cars and vans, heavy rescue trucks and fire trucks. This category EXCLUDES specialized and single purpose motorized or power equipment. Use 532151 for police and fire automobiles. Use 532152 for trucks with a gross vehicle weight over 26,000 pounds. DAS/Fleet Management pre-approval number is required.			OBM Review	
532151	532101	POLICE AND FIRE AUTOMOBILES	Purchase or lease principal for automobiles to be used by police or fire personnel. DAS/Fleet Management pre-approval number is required.				
532152	532501	Trucks w/GVW > 26,000 pounds	Purchase or lease principal for trucks with a gross vehicle weight over 26,000 pounds. DAS/Fleet Management pre-approval number is required.				
532153	532502 532503	AUXILLARY VEHICLE EQUIP	Purchase or lease principal of auxiliary (after market) vehicle equipment and associated labor for fabricating the equipment with a per unit cost of $1,000 or more. This includes after market hydraulic systems, reflectors, lights and lighting systems, specialized paint and other items that are obtained after the State has taken possession of the vehicle. This category EXCLUDES after market accessories that are purchased or installed on a vehicle during a standard purchase transaction; those should be included in the purchase price of the vehicle. It also EXCLUDES specialized equipment for road construction or maintenance, agricultural activities etc. which are categorized under 533153. For items in this category with a unit cost less than $1,000, use 522052.			OBM Review	
532154	532601 532602 532603 532801 532802 532803	AIRCRAFT AND WATERCRAFT	Purchase or lease principal of motorized and non-motorized aircraft or watercraft including single or multi engine aircraft, gliders, power boats, canoes, rowboats, research vessel, and submarines with a per unit cost of $1,000 or more. These may be manned or unmanned (remotely controlled) vehicles. For items in this category where the per unit cost is less than $1,000, use code 522053-522054.			OBM Review	
			5331 - CONSTRCT, AG, GROUNDKEEP EQUIP				

533150	532504 532505 532506 532507 532508 532509 532511 532512 533201 533202 533203 533204 533206 539190	HEAVY EQUIPMENT NEC	Purchase or lease principal of specialized and heavy equipment not elsewhere classified with a per unit cost of $1,000 or more, including (1) PAVEMENT MAINTENANCE equipment including snow and ice control equipment (de-icing and brining equipment, hoppers and spreaders, snow plows), loaders, backhoes, and portable traffic control equipment; (2) LANDSCAPING AND AGRICULTURAL equipment such as mowers, tractors, plows, cultivators and seeders; (3) SPECIALIZED equipment including material handling (forklifts and conveyors), stationary material packaging equipment, stationary production equipment used for resale items, aerial man lifts; (4) TRAILERS and low boys (semi-trailers) used to transport equipment; (5) STORM SEWER MAINTENANCE equipment (cleaners); (6) OTHER specialized equipment. Items in this category with a per unit cost less than $1,000 should be reported using an account code within the 521xxx series. This category EXCLUDES power tools generally used in construction and building maintenance (536151).			OBM Review	
533151	533205	LIVESTOCK	Purchase of livestock that is expected to be retained for one year or more (e.g. used for breeding, cultivation or diary production). Items in this category have a unit cost greater than $1,000. Items with a per unit cost less than $1,000 should be reported under 521071.			OBM Review	
533152	532510	Road/Soil Testing Equipment	Payments made for the purchase or lease principal of equipment with a per unit cost of $1,000 or more, used for testing/research of roads or soil (e.g., soil/rock/core drills, profilometer, laboratory testing equipment).			OBM Review	
533153	533001 533101 533102 533103 533104 533105	ROAD CONSTRUCTION HEAVY EQUIP	Purchase or lease principal of road construction heavy equipment with a per unit cost of $1,000 or more, including bulldozers, graders, scrapers, cranes, ditchers) Items in this category with a per unit cost less than $1,000 should be reported under 521077. This category EXCLUDES power tools generally used in construction and building maintenance (536151).			OBM Review	
			5351 - MEDL,LAB,THERAP EQUIPMENT				
535150	535001 535100 535200 535400	Med/Med Lab/Therapeutic	Purchase or lease principal of medical, medical laboratory, and therapeutic equipment including dental equipment, x-ray machines, microscopes, oxygen equipment, ambulators, wheel chairs, physical therapy devices, etc. with a per unit cost of $1,000 or more. Items in this category with a unit cost less than $1,000 should be reported under code 521057.			OBM Review	

			5361 - LAUNDRY,CLEANING,ED &REC EQUIP				
536150	536001 536101 536102 536103 536201 536202 536203 536204	CLEANING AND MAINT EQUIPT	Purchase or lease principal of cleaning and maintenance equipment. This includes janitorial items (vacuum cleaners, shampooers, floor polishers) and laundry equipment (e.g., washers, dryers, ironers) with a per unit cost of $1,000 or more. Items in this category with a unit cost less than $1,000 should be reported under 521076.			OBM Review	
536151	536401 536402 536403	POWER TOOLS	Purchase or lease principal of floor mounted or hand held power tools used in building, grounds keeping, forestry and other maintenance activities with a per unit cost of $1,000 or more. These tools are generally operated by a single individual and are not necessarily stationary. This includes saws, lathes, chainsaws, weed whips, etc. For items in this category with a per unit cost less than $1,000, use 521xxx series.			OBM Review	
536152	536601 536602 536603 536604 536801 536802 536803	EDUCATIONAL AND REC EQUIP	Purchase or lease principal for educational and recreational equipment with a per unit cost of $1,000 or more. This includes projectors, recording and playback devices, televisions, gymnasium and playground equipment, weight lifting equipment, and other educational and recreational equipment. For items in this category with a per unit cost less than $1,000, use 521068.			OBM Review	
			5371 - INFO TECH/COMMUNICATIONS				
537151	537001 537400	IT EQUIP, END USER	Purchase or lease principal for information technology equipment and peripherals used in an office environment, such as desktops, laptops, tablets, monitors, etc. with a per unit cost of $1,000 or more. This EXCLUDES data center items (e.g. servers and racks) (537153), network equipment (534157-534162), and printers/scanners (538150). A DAS/OIT release and permit is required. For items with a per unit cost <$1,000, use an account code within the 521xxx or 524xxx series.				

537152	**New**	IT DEV - END USER EQUIP	IT DEVELOPMENT EXPENSES ONLY. Purchase or lease principal for information technology equipment and peripherals used in an office environment, such as desktops, laptops, tablets, monitors, etc. with a per unit cost of $1,000 or more that will either be used exclusively for development activities or for which a distinct proportion of the costs are allocated to development activities over the device's useful life span. A DAS/OIT release and permit is required.				
537153	537101 537200	INFO TECH EQUIP - CENTRALIZED	Purchase or lease principal for information technology equipment and peripherals used in a data center environment or in the support of centralized systems. This includes mainframe equipment and server/storage equipment with a per unit cost of $1,000 or more. Installation of data center equipment, when bundled with the purchase, should also be charged to this code. A DAS/OIT release and permit is required. For items with a per unit cost <$1,000, use an account code within the 521xxx or 524xxx series.				
537154	**New**	IT DEV - EQUIP - CENTRALIZED	IT DEVELOPMENT EXPENSES ONLY. Purchase or lease principal for information technology equipment and peripherals used in a data center environment or in the support of core systems that are used exclusively for the development of new IT services or programs or a distinct proportion of which is allocated to development activities over the equipment's useful life. This includes mainframe equipment and server/storage equipment with a per unit cost of $1,000 or more. Installation of data center equipment in this category, when bundled with the purchase, should also be charged to this code. This also includes equipment that will be used exclusively on development projects and has no useful life beyond the project and will not be transitioned to operations at the conclusion of the project. A DAS/OIT release and permit is required.				
537155	537100	SW PERPETUAL LICENSE >= $1000	Purchase of perpetual information technology software licenses for software designed to operate on individual computing devices with a per unit cost of $1,000 or more. These may be user/seat based or enterprise. This EXCLUDES mainframe proprietary software (537152) and perpetual license software with a unit cost of less than $1,000 (524062). A DAS/OIT release and permit is required.				

537156	**New**	IT DEV - SW PRPETUAL LIC>=$1000	IT DEVELOPMENT EXPENSES ONLY. Charge to this subcategory all payments for the development of information technology software that is intended to be used by the individual and operate on their computing device (not in a data center, transmitted via network) with a per unit cost of $1,000 or more. This may also contain charges for end user software used in the development process when the software is used exclusively for development or a distinct portion of its use can be allocated to development activities. This may include mobile and cloud based applications that serve individual users. A DAS/OIT release and permit is required.				
537157	537300	MAINFRAME PROPRIETARY SOFTWARE	Purchase of proprietary software (perpetual and term licenses) that is designed to operate on hardware in data center environments consisting of 100 MIPS or more with a unit cost of $1,000 or more. A DAS/OIT release and permit is required.				
537158	**New**	IT DEV - PROPRIETARY/MNFRM SW	IT DEVELOPMENT EXPENSES ONLY. The development or purchase of proprietary software (perpetual and term licenses) to be used in development, that is designed to operate on hardware in data center environments consisting of 100 MIPS or more with a unit cost of $1,000 or more. A DAS/OIT release and permit is required.			OBM Review	
537159	534101 534102 534103	NETWORK/COMM Equip–Wireless	Purchase or lease principal for fixed station and portable radio communications equipment, wireless communication devices and fixed location transmitters, with a per unit cost of $1,000 or more. This includes radio base stations and towers. Installation of radio and wireless equipment, when bundled with the purchase, should also be charged to this code. A DAS/OIT release and permit is required. For items with a per unit cost <$1,000, use 521xxx or 524xxx series.				
537160	**New**	IT DEV - NTWK/COMM EQ-WIRELESS	IT DEVELOPMENT EXPENSES ONLY. Purchase or lease principal for fixed station and portable radio communications equipment and wireless communication devices and fixed location transmitters, for which the device, during its useful life, is used only in IT development endeavors, with a per unit cost of $1,000 or more. In cases where there is a discernible proportion of costs that should be allocated between operations and development, this code should be used for the development component. This includes radio base stations and towers. Installation of radio and wireless equipment, when bundled with the purchase, should also be charged to this code. A DAS/OIT release and permit is required.				

537161	534001 534501 534502	NETWORK/COMM Equip–Wired	Purchase or lease principal for network and telecommunication equipment (wired) in support of voice, video, and data services. This includes, but is not limited to, wired communications devices (e.g. phones), routers, data switches, domain name servers, firewalls, load balancers, multiplexers, and network management devices with a per unit cost of $1,000 or more. Installation of network equipment, when bundled with the purchase, should also be charged to this code. This EXCLUDES wireless devices and radios (537160). A DAS/OIT release and permit is required. For items with a per unit cost <$1,000, use 521xxx or 524xxx series.				
537162	**New**	IT DEV - NTWK/COMM EQUIP-WIRED	IT DEVELOPMENT EXPENSES ONLY. Purchase or lease principal for network and telecommunication equipment (wired) in support of voice, video, and data services for which the device, during its useful life, is used only in IT development endeavors with a per unit cost of $1,000 or more. In cases where there is a discernible proportion of costs that should be allocated between operations and development, this code should be used for the development component. This includes, but is not limited to, wired communications devices (e.g. phones), routers, data switches, domain name servers, firewalls, load balancers, multiplexers, and network management devices. Installation of network equipment, when bundled with the purchase, should also be charged to this code. This EXCLUDES wireless devices and radios (537160). A DAS/OIT release and permit is required.				
			5377 - ISTV- Equipment				
537750	531108 531109 531110 532107 532108	ISTV-Equipment Non-Vehicle	ISTV for purchase of equipment and furnishings with a per unit cost of $1,000 or more. This includes items such as desks, chairs, filing cabinets, book cases, office tables, conference room tables, and modular units. Payment is paid to a State agency (vendor is an OAKS Business Unit).		No PO	OBM Review	ISTV
537751	532103	ISTV-Vehicles	ISTV for purchase of vehicles with a per unit cost of $1,000 or more. Vehicle payment paid to a State agency (vendor is an OAKS Business Unit).		No PO		ISTV
			5381 - COPYING & PRINTING EQUIPMENT				

538150	538001 538003 538100 538200	COPY, PRINT, SCAN EQUIPMENT	Purchase or lease principal for equipment used for copying, printing, and scanning that has a per unit cost of $1,000 or more. For copy, print and scan equipment with a per unit cost less than $1,000, use 521051.				
538151	538601 538602 538603 538604 538605 538606 538607 538609 538610 538611	PUBLICATIONS, AV MATERIAL	Purchased hard copy publications, audio or visual material, and reference and entertainment materials, often library, with a per set cost of $1,000 or more. This includes books, newspapers, magazines, recordings on hard media (tapes, records), microfilm and microfiche. Reference materials stored on CD are included in this category. It EXCLUDES materials stored and transmitted in an electronic form (residing on a computing device or the Internet).				
538152	538608	ELECTRONIC PUBS/AV MATERIAL	Purchased electronic format publications, audio and visual material, often library, with a per unit cost of $1,000 or more. This includes all digitally stored and transmitted recordings and video, as well as books, newspaper and magazine subscriptions, etc. Electronic reference materials provided over the Internet and stored on a computing device are also included.				
			5391 - RECYCLED & OTHER EQUIPMENT				
539150	539301 539302 539303 539304	BUILDING AND HOME FURNISHINGS	Purchase or lease principal of building and home furnishings that can be easily removed from the building with a per unit cost of $1,000 or more. This includes area rugs and window treatment, couches, dressers, beds, kitchen tables, window air conditioners, dehumidifiers, etc. For items in this category with a per unit cost of less than $1,000, use 521076.			OBM Review	
539151	539401 539402	WEAPONS AND SECURITY EQUIPT	Purchase or lease principal of weapons and security equipment with a per unit cost of $1,000 or more. This may include, but is not limited to, firearms and other weapons, security cameras, motion sensors, etc. Installation of security equipment, when bundled with the purchase, should also be charged to this code. For items in this category with a per unit cost of less than $1,000, use 521083 - 521087.			OBM Review	

539152	530002 531002 532002 532004 532006 532008 533002 534002 535002 536002 537002 538002 538004 539002	LEASED EQUIPT - INTEREST	All interest paid for leased equipment over the duration of the lease.				
539153	539001 539200	OTHER EQUIPMENT	Purchase or lease principal of equipment not elsewhere classified with a per unit cost of $1,000 or more.			OBM Review	
			5500 - SUBSIDIES AND SHARED REVENUE				
550050	557001 557503	Medical/Rehab svc-grant recip	Medical or rehabilitative service payments made to providers for specific services rendered to individuals receiving assistance. 1099 reportable (M6 Medical)	1099	No PO		
550051	557006 557007	Grant not dependent on service	Grant and subsidy payments that are not dependent on a service being provided. 1099 reportable (M3 Other)	1099	No PO		
550052	557002 557003 557004	Grant dependent on service	Non-medical service payments made to providers for services rendered to individuals receiving assistance. 1099 reportable (M7 Non-Employee Compensation)	1099	No PO		
550053	550000 550101 550102 550103 550104 550105 557005 557504	Subsidy paid to individual	Grants and subsidies provided to individuals – non-reportable		No PO		

550054	525905 526806 526807 550301 550302 551000 553500 554001 554003 554004 554100 554200 555000 555100 557100 557502	Grant paid to govt or NFP entity	Grants and subsidies awarded to government entity including schools or non-profit organization – non-reportable		No PO		
550055	551101 551103 552100 557501	Schlarshp/loan/asst-indiv-rep	Scholarships, loan repayments, and awards: payable to individual – reportable	1099	No PO		
550056	551102 551105	Schlarshp/loan/asst-entity-NR	Scholarships, loan repayments, and awards: payable to other entity – non-reportable		No PO		
550057	551104	Schlarshp/loan/asst-entity-rep	Scholarships, loan repayments, and awards: payable to other entity – reportable	1099	No PO		
550058	552000 553001 553002 553003 553004 553005 553006 553007 553008 553009 553010	Shared Revenue	Shared Revenue - the distributive portion of state tax or license collections allocable by law to local government units. (e.g., receipts from intangible tax public utilities excise tax, racing tax, motor vehicle fuel tax, automotive registration fees, liquor permit fees). Include distributions of pawnbroker license fees and drivers license reinstatement fees. Use account code 595063 when no portion of the collected revenue is retained within the state.		No PO		

550059	556000	PENSION FUND ASSISTANCE-(SSR)	Subsidies appropriated to be paid directly to any pension fund (e.g., Police and Firemen's Pension Fund or Cost-of-Living Adjustment appropriation from General Revenue).		No PO		
550060	554002	VOLUNT FIREFIGHTERS DEPEND-COM	Payments to dependents of deceased or disabled volunteer firefighters.	1099	No PO		
550061	554005	VOLUNT FIREFIGHTERS DEPEND-CO	Payments to disabled volunteer firefighters	1099	No PO		
			5577 - ISTV- Grant, Subs, Shared Rev				
557750	552001 554010 557010 557020 557030 557040 557050	Grants & Shared Revenue - ISTV	ISTV for Grants, Subsidies & Shared Revenue paid to a State agency (vendor is an OAKS Business Unit). Use 595751 when agency receives money from federal government and is only passing the money to another agency and is not involved in making program decisions for the money being passed through.		No PO		ISTV
			5600 - GOODS FOR RESALE - PASS THRU				
560050	561500	SPIRITOUS LIQUORS(RPTC)	Payments for purchases of spirituous liquors for resale through agents licensed by the Department of Commerce. Include payments for freight-in on liquor purchases.		No PO		
560051	562002	FOOD & RELATED SUPPLIES-RESALE	Payments for food, beverage, condiments, paper supplies, and other items purchased for resale to the public (e.g., merchandise sold at the state-owned snack bars, cafeterias etc.).				
560052	New	DRUGS	Purchase of all types of drugs, including psychiatric drugs, antibiotics, serums, or similar preparations used for treating humans or animals.				
560053	564100	POSTAGE-RESALE PASS THRU CHARG	Payments made by the Department of Administrative Services (DAS) to vendors for service of replenishing meter machines and mailing permits. Use 524057 for mailing permits and 524058 for replenishment of meters on a non-pass-through basis.	1099			
560054	564500	PAYMENTS TO ARBITRATORS OCB	Payments made by DAS, Office of Collective Bargaining on behalf of state agencies for actual costs and expenses incurred in the collective bargaining arbitration process.	1099			
560055	562507	MOTOR VEHICLE PARKING/STORAGE	Payments made for rental of parking space and/or storage of motor vehicles that will be resold directly or indirectly as part of a lease/rental charge.	1099			

560056	563501	SELF-INSURANCE	Payments made by the Department of Administrative Services (DAS) to the vendor for automobile fleet coverage or other insurance for which DAS collects the premium from state agencies. Use 522058 for payments of premiums on vehicles owned by DAS.				
560057	565304	Federal term contract items	Vehicles and other items purchased from federal term contracts and sold to local government entities.				
560058	560513 560514 564300	Purchased Services - resale	Payments for labor and associated parts when service is provided by vendor for maintenance, modification, or repair of goods or when their services will be billed to other state agencies.	1099			
560059	560501 560502 560503 560504 560505 560506 560507 560508 560509 560510 560511 560512 561000 562001	GOODS - RESALE - ALL OTHER	Payments for all other good that are to be resold to other state agencies that are not elsewhere classified.				
			5677 - ISTV - Goods & Svc for resale				
567750	560515	ISTV-Goods & Svc for resale	ISTV paid for Goods and Services for resale payment paid to a State agency (vendor is an OAKS Business Unit).		No PO	OBM Review	ISTV
			5700 - CAPITAL ITEMS				
570050	570100 574001 574008 574010 574012	Land Purchases inc Title fees	Land Purchases include title fees	1099			
570051	574006 574007	Easements	Easements	1099			

570052	570301 571501 571502 571503 571504 571601 571602 571603 571604 574005 574017 574026 574035 574036 574041 574046 574049 574050 574051 574053 574054 574058 574063 574064 574066 574804	Service based pre-bid expenses	Pre-bid expense payment for services other than architect or design fees. (e.g., advertising, title work, appraisals, relocation fees, closing costs,) 1099 reportable (M7 Non-Employee Compensation) Charge architect or design fees to 570059	1099			
570053	574002 574003 574015 574034 574045 574055 574069 574084 574088 574089	Pre-bid expenses -Not service based	Pre-bid expenses that are not dependent on a service being provided (e.g., easements, land use during construction, wetland mitigation credits) 1099 reportable (M3 Other)	1099			

570054	573901 574043	Interest payments	Interest paid (e.g., late payment interest calculated, interest on property payments)	1099			
570055	574083	PAYMNT TO KEEP PROPERTY VACANT		1099			
570056	574038	Pre-bid Taxes	Pre-bid payments for taxes				
570057	574090 574100 574200	PRE-BID NON RESIDTL COSTS	PRE-BID expenses paid for non-residential costs.				
570058	574011 574014 574016 574019 574020 574028 574029 574056 574060 574067 574070 574071 574074 574087	Pre-bid expenses -Non-reportable	Pre-bid expenses that are non-reportable and not elsewhere classified.				
570059	570501 570502 571505 571605 572012 572051 572052	DESIGN & ARCHITECT FEES	DESIGN & ARCHITECT FEES	1099			
570060	570200	SITE PREPARATION	Payments made for site preparation for capital improvement projects (e.g., demolition and excavation).	1099			

570061	571001 571002 571003 571004 571005 571006 571007 571008 571009 571011 571012 571013 571014 571015 571016 571018	Construction-Bldgs, other NEC	Construction and repair cost for any capital project not elsewhere classified. (e.g., buildings, recreational structures).	1099			
570062	570800 572011 572054 572055 572056 572057 573034 573067 573071 573077 573079 574048 574075 574805	STUDIES AND INSPECTIONS	STUDIES AND INSPECTIONS (e.g., project evaluation, consultant inspection, environmental studies, road congestion studies, bridge inspections).	1099			
570063	570900 572053 574086	Project Management	Project Management	1099			
570064	571101 571102 571104	Building Equipment/Furnishings	Equipment or Furnishings that are essential for the purpose and use of the building.	1099			

570065	571201 571203 571205	Works of Art & Assoc cost	Works of Art & Associated cost	1099			
570066	574025	Contractor's Travel - capital	Travel expenses paid with capital funds to contractors (e.g., transportation, meals, lodging), under any contracted service. Travel expenses must comply with OBM Rule 126-1-02.	1099			
570067	572100	CAP RELATED LEGAL EXP	Payments made to attorneys for any legal services including court ordered attorney fees and services provided to the Ohio School Facilities Commission associated with claims or potential claims against the State of Ohio, the Ohio School Facilities Commission, or Ohio school districts arising from the construction, renovation, or maintenance of school facilities.	1099			
			5730 - ROADS, HIGHWAYS, & WATERWAYS				
573050	572010 572020 572040 573100 573200	Construction-Roads/higways	Construction and repair cost for roadways, highways, noise walls, etc.	1099			
			5770 - INFO TECH EQUIPMENT - CAP				
577050	570701	PUR PERS SVCS-IT/TELECOM (CAP)	Purchased Personal Services and Temporary Services - IT & Telecommunication (Capital) - Charge to this subcategory any payments made to individuals, organizations, or private companies, including temporary services companies, for IT services such as application development, systems analysis, IT planning, and telecommunication personal services, etc. associated with capital construction. A DAS/OIT release and permit is required.	1099		OBM Review	
577051	571106 571108 577001 577003	IT/NTWK PERPETUAL SW LIC (CAP)	Information Technology & Network (Telecommunication) Perpetual Software License (Capital) - Charge to this subcategory all payments for perpetual information technology and network (telecommunication) software licenses (including perpetual software for data center environments). A DAS/OIT release and permit is required except for universities.				

577052	571103 571107 577002	INFO TECH & COMM EQUIP (CAP)	Information Technology & Communication Equipment (Capital) - Charge to this subcategory purchases of all information technology and communication equipment and peripherals (e.g. mainframe, printers, tape drives, etc.). A DAS/OIT release and permit is required except for universities.				
			5777 - ISTV - Capital				
577750	570503	ISTV-Service pre-bid expense	ISTV for Pre-bid expense payment for state architect fees and other design services paid to a State agency (vendor is an OAKS Business Unit).		No PO		ISTV
577751	571010 571020 571021 571022 571023 571024 571025 571026 571027 571028 571030 571040 571050 571060 571070 571080 571090	ISTV-Construction	ISTV for Construction and repair cost for any capital project (e.g., buildings, structures, roadway maintenance) paid to a State agency (vendor is an OAKS Business Unit).		No PO		ISTV
577752	572101	ISTV-CAP Related Legal Exp	ISTV for payments for legal services associated with claims or potential claims against the State of Ohio, the Ohio School Facilities Commission, or Ohio school districts arising from the construction, renovation, or maintenance of facilities paid to a State agency (vendor is an OAKS Business Unit).		No PO		ISTV
577753	573068 573072 573076 573078 573080	ISTV-Studies and Inspections	ISTV for studies and inspections services paid to a State agency (vendor is an OAKS Business Unit).		No PO		ISTV

577754	573070	ISTV-Grants	ISTV for Metropolitan Planning Organizations (MPO) services paid to a State agency (vendor is an OAKS Business Unit).		No PO		ISTV
			5780 - INFRASTRUCTURE GRANT				
578050	573069 578001 578006 578008 578010	Capital Grants	Capital Grants		No PO		
578051	571105	CAPITAL GRANTS/EQUIP & FURNISH	571105 CAPITAL GRANTS/EQUIP & FURNISH				
578052	571017	CAPITAL GRANTS-BUILDING/OTHER	571017 CAPITAL GRANTS-BUILDING/OTHER				
578053	578011	Capital Loans	Capital Loans		No PO		
			5900 - JUDICIAL ACTIONS - PAYMENTS				
590050	590001 590002 590003	Rendered Judgments/Settlements	Payments made as a result of rendered judgments and negotiated settlements including judgments rendered or settlements approved by the Court of Claims. Include the tax identification number of the individual or company. Consult with Payroll Section of DAS before processing payments involving former or present state employees.	1099	No PO		
590051	590005	Compensatory damages	Payments made pursuant to a judgment or settlement for compensatory damages received on account of personal physical injuries or physical sickness, whether received in a lump sum or installments. Include Workers Compensation settlements.		No PO		
590052	590004	NEGOTIATED GRIEVANCE SETTLEMNT	Payments made as a result of a grievance settlement due to negotiations pursuant to a collective bargaining agreement.	1099	No PO		
590053	590501 590502	Indemnification payments	Payments made as a result of the state's indemnification programs provided for in the ORC. This includes payments to 1. a state employee or officer as a result of the state's indemnification of the state employee or office for any judgment in, or amount negotiated in settlement of, any civil action arising under federal law, the law of another state, or the law of a foreign jurisdiction or 2. a state public defender or assistant state public defender as a result of the state's indemnification of a state public defender or assistant state public defender for any judgment awarded in a malpractice action or amount negotiated in settlement of the malpractice claim and for related court costs or legal fees as provided for in ORC 120.41 (A).	1099	No PO		

590054	590101 590102 590103 590105 590109 590111 590112 590114 590124 590125	Reparations - AGO only - Medical	Medical Reparations awarded by the Attorney General's Office and paid from the reparations special account (e.g., physicians, hospital expenses, dentist, private nurses, physical therapy, counseling). Section 61 of the Internal Revenue Code excludes amounts received under the Ohio Crime Reparations Program from gross incomes of the recipients.	1099	No PO		
590055	590104 590106 590107 590110 590115 590116 590118 590122 590126	Reparations - AGO only - non-reportable	Non-reportable Reparations awarded by the Attorney General's Office and paid from the reparations special account (e.g., prescriptions, loss of wages, replacement of property, medical appliances, home conversion material). Section 61 of the Internal Revenue Code excludes amounts received under the Ohio Crime Reparations Program from gross incomes of the recipients.		No PO		
590056	590108 590113 590117 590119 590120 590121 590123 590127 590128 590131 590202	REPARATIONS-SERVICES-AGO ONLY	Payment for services awarded by the Attorney General's Office and paid from the reparations special account (e.g., transportation, crime scene clean up, civil protection orders). Section 61 of the Internal Revenue Code excludes amounts received under the Ohio Crime Reparations Program from gross incomes of the recipients.	1099	No PO		
590057	590201 590203	Attorney Fees Awarded	Attorney fees and expenses paid as a result of a court ordered award.	1099	No PO		
590058	590300	ACCRUED INTEREST ON JUDGMENTS	Payments made for accrued interest on judgments rendered by any court including the Court of Claims or the Attorney General's office.	1099	No PO		

590059	590400	VOIDED WARRANTS	Reissuance of voided warrants when the reissued warrant is being made in a different fiscal year than the original warrant (if within the same fiscal year the reissued warrant should use the same account code as the original warrant) ORC 126.37.		No PO	OBM Review	
590060	590503 590504	LIABILITY PMTS/SETTLEMENTS	Payments made as the result of a settlement of a claim against an employee performing authorized operation of their duties as provided for in ORC 9.83		No PO		
			5910 - DEBT SERVICES				
591050	591000	PAYMENT FOR PRINCIPAL ON BONDS	Payments for principal on outstanding bonds.		No PO		
591051	591100	INTEREST PAYMENTS ON BONDS	Payments for interest on outstanding bonds.	1099	No PO		
591052	591302 591303 591304 591305 591306	Bond Sale Costs of Issuance	Payments made to vendors for the various cost of issuing a bond (e.g., mailing the prospectus, bond and prospectus printing, rating fees for establishing the credit of the bond, agent fees)	1099	No PO		
591053	591400	ARBITRAG REB PYMTS-OBM/PWC/DAS	Payments made for Arbitrage Rebate Payment.		No PO		
			5950 - TRANSFERS AND NON-EXPENSE				
595050	595501 595502 595503 595504 595505 595506 595507 595508 595509 595510 595511 595512 595513 595514 595515 595516 595517 595519	Tax Refunds TAX Only	Refunds to taxpayer of specified taxes issued by the Department of Taxation		No PO		

595051	595601 595602	Refunds	Payments made for the purpose of refunding any payment other than a tax receipt (e.g., refunds of security deposits, amounts collected for support of patients in state institutions, sales of publications, commodities or services, refunds when payments exceed sales prices. Use 595054 for federal refunds.		No PO		
595052	595400	REDEMPTION OF BONDS-PRINCIPAL	Payments made on the principal amount of bonds or other obligations of the State of Ohio to be retired by such payments. Interest should be charged to (591051)		No PO		
595053	595603	DEPENDENT CARE REIMBURSEMENT	Reimbursement to state employees for Dependent Care.		No PO		
595054	595700	REFUNDS--US GOVERNMENT	Payments made from grants to the U.S. Government (e.g., refunds, audit findings).		No PO		
595055	595801	LOANS-NON-GOVERNMENTAL	Disbursements of loans to non-governmental entities when they are pledged to repayment.		No PO		
595056	595802	LOANS-GOVERNMENTAL	Disbursements of loans to governmental agencies when they are pledged to repayment.		No PO		
595057	596100	Petty Cash Fund New/Increase	Payments made to agencies for the purpose of establishing petty cash funds or to increase existing petty cash funds. Payment to reimburse expenses paid from petty cash funds should be charged to (5290xx) series.		No PO	OBM Review	
595058	596200	PYMT OF FORGED WARRANTS-OBM	Payments made to claimants of forged warrants, as determined by the Auditor of State.		No PO		
595059	596501	PAYROLL DEDUCT-DISTRIBUTIONS	Payments made to distribute deductions made on payrolls either authorized by the employee or required by statute (e.g., various taxes withheld, union dues, charitable contributions, etc.).		No PO		
595060	596502	DIST OF DEDUCTIO NON-PAYROLL	Payments to distribute moneys withheld from payments to individuals not on state payroll.		No PO		
595061	597201	INTEREST - UNCLAIMED FUNDS	Payments made to claimants for interest on unclaimed funds.	1099	No PO		
595062	597202	REFUNDS - UNCLAIMED FUNDS	Payments made to claimants of unclaimed funds.		No PO		
595063	597300 597400 597500 597600 597700	OTHER DISTRIBUTIONS	Various Distributions not elsewhere classified including 1. distributions of taxes collected by the state for local taxing authorities (e.g., County Permissive Sales Tax, Transit Authority Tax, Local School District Income Tax, and County Permissive Excise Tax). 2. payments made to a political party from collections of tax marked for political parties. 3. proceeds received by the state as a result of litigation, judgments, settlements, or claims filed by or on behalf of any state agency. 4. funds collected under interstate agreements as prescribed by law or by an agreement (e.g., International Registration Plan, International Fuel Tax Agreement). or 5. funds collected under an agreement or when prescribed by law. Use account code 550058 when a portion of the collected revenue is retained within the state.		No PO		

			5957 - Trans, non-exp, pass thru - ISTV				
595750	595300 596300	ISTV-Transfers and non-exp - ISTV	ISTV for transfers and non-expense items paid to a State agency (vendor is OAKS Business Unit).		No PO	OBM Review	ISTV
595751	596000 596010	ISTV-Fed Pass-through Funds	ISTV for Federal Pass-through, federal reimbursement grants, and subgrants funds paid to a State agency (vendor is OAKS Business Unit). This code is to be used when the agency passing the money is not involved in making program decisions for the grant.		No PO		ISTV
595752	595500 595610 595620 596510 598630	ISTV-Inc Tax and Non-Tax Ref	ISTV for State Income Tax, other non-tax refunds and payroll deduction distribution items paid to a State agency (vendor is OAKS Business Unit).		No PO		ISTV

511702	PAYROLL PROCESSING
511703	STATE MERIT STANDARDS
511704	CENTRAL ACCOUNTING SERVICES
511900	DISCOUNTS LOST-PERSONAL SERVIC
512201	BONUS PAYMENTS - LOT USE ONLY
513609	QUALIFIED EDUCATION
514100	RETIREMENT PLANS
514201	HLTH INSUR CONTRIBUT-RSC&DYS
514202	LICENSEES PAID LEAVE-RSC
517999	SPECIAL PROJ/JFS USE ONLY
518502	GAMING COMMISSI-PUR PER SV-LOT
519502	SAFETY BELT PROGRAM-DHS
520000	FD HNDLNG & RELA SUPP REC PROD
521000	RECYCLED CONTENT PRODUCT/SUPP
521106	SOFTWARE PACKAGES
521219	YOUTH ALLOWANCE
521223	EYE EXAMINATIONS
522000	RECYCLED CONTENT PRODUCT/SUPP
522504	VEHICLE PARKING&STORAGE-OBA
523401	CLIENT PAID EX PERS VEH MILEAG
523402	CLIENT PAID EX COMM TRANSPORTA
523403	CLIENT PAID EX MEALS
523404	CLIENT PAID EX LODGING
523405	CLIENT PAID EX MISC
525502	OTH UTL CB EXEMPT / DMH ONLY
525600	UTIL LOST DISCOUNTS/PENALTIES
525900	EDI VOUCHERS ONLY
526000	RECYCLED CONTENT PRODUCT
526203	BLDG MAINTENANCE &REPAIR OBA
526350	REMOVAL OF SNOW&ICE SVC-DOT
526351	REMOVAL OF SNOW&ICE MTLS-DOT
526352	LOCAL FIRE DIST PYMTS-DNR ONLY
527102	WORD PROCESSING EQUIPMENT-RENT
527404	MICROGRAPHIC RENTAL
528000	RECYCLED CONTENT PRODUCT
528008	ST PRINTING SPOILAGE-DAS
529602	FOSTER EXCLUDED FROM INCOME
529603	FOSTER INCLUDED IN INCOME
532003	LEASE PUR AIRCRAFT-PRINCP PYT
532005	LEASE PUR WATERCRFT-PRINC PYT
534104	PAGERS
537500	PERSONAL COMPUTER SOFTWARE
539100	RECYCLED CONTENT PRODUCT
539305	MODULAR TRAILER-DRC ONLY
539900	DISCOUNTS LOST- EQUIPMENT
550201	MED LIABILITY INS REIMB-DOH
555500	OHIO ENERGY CRED BUREA-TX ONLY
558000	THIRD PARTY CONTRACT - TAXABLE
558100	WIC-EBT VENDOR PAYMENT
559900	DISCOUNTS LOST-SUBSIDIES
560000	RECYCLED PRODUCT FOR RESALE
562001	INTRA-GOVNTL FOOD AND BEV. CHA
562501	DATA & WORD PROCESSING
562502	MAINTENANCE & REPAIR SERVICE
562503	MAINT/REPAIR PTS RESALE
562504	MOTOR VEHICLE/PASSENGER RESALE
562505	COPYING MACHINES-RESALE/PASS
562506	DATA PROC EQUIPMENT RESALE/
563000	RENTAL,BLDG&OFFICE(RPTC)
563502	PAYMENT TO RET. SYSTEMS (RPTC)
563503	UNEMPLOYMENT COMP (RPTC)
563504	MOTOR VEHICLES-INSURANCE(RPTC)
564000	FREIGHT & MESSENGER CHGS(RPTC)
564600	ARCHITECT-ENGINEER-RSPT CHARGE
564700	PASS-THRU MAIL SORTING SERVICE

565000	DATA PROCESSING SERVICE(RPTC)
565101	CENTREX PYMNTS-PRINCIPLE(RPTC)
565102	INTEREST
565103	CENTREX PYT-TELE-PRV CAR(RPTC)
565301	MISC PTC NEC SERVICE
565302	MISC PTC NEC REPLACE
565303	MISC FED TERM CONTR SVCS-DHS
565305	MISC-FTC FED MILIT INSTALL-DHS
565900	DISCOUNTS LOST- RESALES
570302	RELOC & MOV EXP(EXEMPT FR INC)
570400	SET ASID REV BD(SARV) WAIV FEE
570600	COMMUN DESIG & IMPLEM(DAS&DHS)
570795	TRAVEL-DP-PUR PER SVC(CAPITAL)
571109	CAP PURCHASES / OBM/OSS ONLY
571202	WORKS OF ART INSTATE TRV ACCT
571204	WORK OF ART-POSTAGE
571206	WORKS OF ART INSTATE MEALS TRV
571207	WORKS OF ART W/O OVERNIGHT
571208	WKS OF ART (OT OF ST) ACCO PLN
571209	WOA (OFS) MLS INC W/O ON STAY
571506	ASSESSMENTS-OHU ONLY
572000	CLAIMS ASSESSMENT & MEDIAT SVC
572021	STRUCTURES WITH CITY LIMIT
572022	STRUCTURES WITH COUNTY LIMIT
572030	BRIDGE MAINTENANCE
572031	BRIDGE MAINT WITHIN CITY LIMIT
572032	BRIDGE MAINT WITHIN CTY LIMIT
572041	CULVERT MAIN W/IN CITY LIMIT
572042	CULVERT MAIN W/IN CTY LIMIT
572058	PRELIMINARY ACQUIS IN ENV
572060	2 LANE
572061	2 LANE WITHIN CITY LIMIT
572062	2 LANE WITHIN COUNTY LIMIT
572070	4 LANE
572071	4 LANE WITHIN CITY LIMIT
572072	4 LANE WITHIN COUNTY LIMIT
572080	INTERSTATE
572081	INTERSTATE WITHIN CITY LIMIT
572082	INTERSTATE WITHIN CNTY LIMIT
572090	INTERSTATE MAINTENANCE
572091	INTERSTAT MAIN WITH CITY LIMIT
572092	INTERSTA MAIN WITHI CNTY LIMIT
573000	ROADS,HIGHWAYS&WATERWAYS
573073	RIDESHARE
573074	RIDESHARE (ISTV ONLY)
573075	ROADS & HIGHWAYS DEFAULT
573081	FREEWAY SURVEILLANCE
573082	WEATHER MONITORING
573083	PAVEMENT MARKINGS / MARKER
573084	SIGNALS
573085	LIGHTING
573086	RAILROADS/RAIL PROP ACQUISTN
573087	SIGNS
573088	NON RAIL ACQSTN CNSTRCTN REHAB
573089	TRANSPORTATION ENHANCEMENT PRO
573090	OTHER STATES
573220	INTERCHANGE
573221	INTERCHANGE WITHIN CITY LIMITS
573222	INTERCHANGE WITHIN CNTY LIMITS
573230	LOCAL ROUTE
573231	LOCAL ROUTE WITHIN CITY LIMIT
573232	LOCAL ROUTE WITHIN CNTY LIMIT
573240	BIKEWAY
573241	BIKEWAY WITHIN CITY LIMIT
573242	BIKEWAY WITHIN CNTY LIMIT

573300	ROADS,HIGHWAYS&WATERWAYS
573400	ROADS,HIGHWAYS&WATERWAYS
573500	ROADS,HIGHWAYS&WATERWAYS
573600	ROADS,HIGHWAYS&WATERWAYS
573700	ROADS,HIGHWAYS&WATERWAYS
573800	ROADS,HIGHWAYS&WATERWAYS
574000	RIGHT-OF-WAY
574018	RR R/W FED STD HWY EASEMENT
574037	POLICE PROTECTION SERVICES
574300	COURT ORDERED ATTY FEE
574400	REIMBURS PERSONA PROPERTY EXP
574500	RIGHT-OF-WAY
574600	RIGHT-OF-WAY
574700	RIGHT-OF-WAY
574800	RIGHT-OF-WAY
574806	FEE TITLE (ISTV ONLY)
574807	BOS STRUC/SIGN ACQ (ISTV ONLY)
574900	DISCOUNTS LOST-CAPITAL
578002	BRIDGES
578003	SANITARY SEWER COLLECTION&TREA
578004	SOLID WASTE DISPOSAL FACILITY
578005	STORM WATER
578007	PLANNING DISTRICTS
578009	RIPARIAN CORRIDOR
590129	INTERMENT SERVICES-AGO
590130	CRIME REPARATIONS AG GRANT
590505	SURETY PYMTS&PERFORM BON SETTL
590506	INDEMNIFICATION OF ATTORNEY
590600	VOIDED WARRANTS/DIST FUNDS
591301	TRAVEL-DEBT SERVICE
591307	OHIO BUILD AUTH SERVICE FEE
595101	INVESTMENTS PURC-BONDS/SECURIT
595102	DISCOUNT ON INVEST PURCHASED
595200	LOANS TO AGENCIES-TO BE REPAID
595901	ROADS
595902	BRIDGES
595903	SANITARY COLLECTION & TREATMEN
595904	SOLID WASTE DISPOSA FACILITIES
595905	STORM WATER
595906	WATER SUPPLY
599000	INVESMENT EARNINGS DISTRIBUTIO

Changes are shown in red

Date changed	New Code	Old Code	Account Description	Extended Definition	1099	No PO Required	OBM Review	ISTV
01-05-14	595751	596000 596010	ISTV-Fed Pass-through Funds	ISTV for Federal Pass-through, federal reimbursement grants, and subgrants funds paid to a State agency (vendor is OAKS Business Unit). This code is to be used when the agency passing the money is not involved in making program decisions for the grant, use account code 557750 when paying agency is involved in making program decisions (issuing a grant).		No PO		ISTV
01-05-14	557750	552001 554010 557010 557020 557030 557040 557050	Grants & Shared Revenue - ISTV	ISTV for Grants, Subsidies & Shared Revenue paid to a State agency (vendor is an OAKS Business Unit). Use 595751 when agency receives money from federal government and is only passing the money to another agency and is not involved in making program decisions for the money being passed through.		No PO		ISTV
01-05-14	~~524060~~ duplicate of 521052 and 521053 - deleted	New	NETWORK/COMM/IT PARTS/EQUIP	Payments for parts and equipment <$1,000 related to network, communications, and wired and wireless environments when the parts or equipment will be installed by a state employee. This includes, but is not limited to, parts and equipment to support voice, video, cable TV, or data network services, such as phones, routers, switches, and network management devices. Agencies will order these network (telecommunication) services through the designated DAS/OIT Information Technology ordering process and system.	DELETED - duplicate of 521052 and 521053. IT <$1,000 tagged and not tagged.			
01-05-14	578050	573069 578001 578006 578008 578010 ~~578011~~	Capital Grants ~~or Loans~~	Capital Grants ~~or Loans~~	1099			
01-05-14	578053	578011	Capital Loans	Capital Loans			New code	

01-05-14	550058	552000 553001 553002 553003 553004 553005 553006 553007 553008 553009 553010	Shared Revenue	Shared Revenue - the distributive portion of state tax or license collections allocable by law to local government units. (e.g., receipts from intangible tax public utilities excise tax, racing tax, motor vehicle fuel tax, automotive registration fees, liquor permit fees). Include distributions of pawnbroker license fees and drivers license reinstatement fees. Use account code 595063 when no portion of the collected revenue is retained within the state.	No PO
01-05-14	595063	597300 597400 597500 597600 597700	OTHER DISTRIBUTIONS	Various Distributions not elsewhere classified including 1. distributions of taxes collected by the state for local taxing authorities (e.g., County Permissive Sales Tax, Transit Authority Tax, Local School District Income Tax, and County Permissive Excise Tax). 2. payments made to a political party from collections of tax marked for political parties. 3. proceeds received by the state as a result of litigation, judgments, settlements, or claims filed by or on behalf of any state agency. 4. funds collected under interstate agreements as prescribed by law or by an agreement (e.g., International Registration Plan, International Fuel Tax Agreement). or 5. funds collected under an agreement or when prescribed by law. Use account code 550058 when a portion of the collected revenue is retained within the state.	No PO

19-05-14	521052	521105	IT ITEMS <$1,000-NO ASSET TAG	Purchase of IT items (printing devices, keyboards, monitors, CDs, magnetic tape data storage, cables, connectors, etc.) with a per unit cost of <$1,000 that are not identified as reportable in the DAS State of Ohio Asset Management Policy Procedure. Also include payments for parts and equipment <$1,000 related to network, communications, and wired and wireless environments when the parts or equipment will be installed by a state employee. This includes, but is not limited to, parts and equipment to support voice, video, cable TV, or data network services, such as phones, routers, switches, and network management devices. Agencies will order these network (telecommunication) services through the designated DAS/OIT Information Technology ordering process and system. IT EQUIPMENT costing $1,000 or more per unit should be charged to an account code within the 53xxxx category. IT EQUIPMENT < $1,000 that are identified as reportable (ASSET TAGGED) should be charged to 521053. Consumable products for use with IT equipment, such as paper, ink and toner used with printers, should be charged to Office Supplies 521050.
19-05-14	521053	New	IT EQUIPT <$1,000-ASSET TAGGED	Purchase of end-user oriented IT equipment with a per unit cost of <$1,000 that is identified as reportable in the DAS State of Ohio Asset Management Policy Procedure. This includes desktops, laptops, ~~monitors,~~ smart phones, tablets, etc. End-user IT EQUIPMENT costing $1,000 or more per unit should be charged to an account code within the 53xxxx category . Charge IT items identified as not reportable to 521052. A DAS/OIT release and permit is required.
19-05-14	521078	521560 521561 ~~521555~~	ROAD SIGNS/SIGNALS ~~& CHLORIDES~~	Purchase of material for roads signs and road signals~~, and chlorides~~.
19-05-14	521079	521503	ROADS,BRIDGES,TRAILS, GROUND ST	Purchases of gravel, sand, cement, and other supplies and materials used by state employees in the repair, maintenance, and testing of roadways, parking lots, and walkways. This includes paints, materials for guard rails, traffic signs, salt (non-DOT), and similar supplies and materials used primarily in connection with the repair and maintenance of roads, bridges, driveways, and parking areas. This includes parts for repair or maintenance when vendor is not paid for service. Repairs performed by a vendor 526065.

19-05-14	521093	521555	SALT-CHLORIDES (DOT ONLY)	Purchase of salt for roads maintained by ODOT. Use 521709 for salt purchased to maintain other non-DOT roads or parking lots.			
19-05-14	527751	519901 520300 520301 520302 520303 522505 523300 523310 526804 527305 528400 529201 529204 529205 529207 ~~529208~~ 529209 529212 529214	ISTV-Other Goods & Service	~~ISTV Goods and Services paid between agencies for goods or services rendered when not elsewhere classified (administrative, fiscal, audit, arbitration fees). These goods or services must be considered a part of the "true" operating expense of the section or agency being served. This code is used for payments to Central Service Agency for their services to other agencies. Charges paid to a State agency (vendor is an OAKS Business Unit).~~ ISTV Goods and Services, not elsewhere classified, paid BETWEEN state agencies or paid to central servicing agencies for the good or service (administrative, fiscal, audit, arbitration fees) provided to the state. These goods or services must be considered a part of the "true" operating expense of the agency being served (e.g., charges paid by any agency to OPI , DMH for prescription drugs)	Note: 529208 was for COMPUTER USAGE INTERAGENCY, which is now 527753	No PO	OBM Revie ISTV
19-05-14	527752	529202 529203	ISTV-Goods & Svc-INTRA-Agency	~~ISTV Goods and Services paid between sections or divisions of an agency for goods or services rendered when not elsewhere classified. These goods or services must be considered a part of the "true" operating expense of the section being served. Charges paid to a State Agency from the same State Agency. (vendor is an OAKS Business Unit).~~ ISTV Goods and Services paid between sections, divisions, or departments WITHIN AN AGENCY for goods or services rendered when a section within the agency bills other sections within the agency for goods or services that are not provided to the State (e.g., cost allocations for administration functions, services provided by IT or Legal to other sections of the agency).		No PO	OBM Revie ISTV
19-05-14	527753	519900 529208	ISTV-Enterprise Computer Svc	ISTV paid for payments made to DAS/OIT for enterprise computer services. Charges paid to a State agency (vendor is an OAKS Business Unit).	See note above	No PO	ISTV

19-05-14	~~595064~~	599998	INTERESTALLOCATION - OFFSET	This account code is used in the allocation process to pay interest to the other funds. This account is included within OAKS but is not authorized for vouchering.	Note: This AC will not change, it is not used on vouchers	
30-06-14	510056	New	IT DEV - IT/Network Services	IT DEVELOPMENT EXPENSES ONLY. Payments made to individuals, organizations, or private companies, including temporary services companies, for development-specific IT services including, but not limited to, development, systems analysis, IT planning, and network (telecommunication) personal services. A DAS/OIT release and permit is required. Use 510062 for contractor's travel, when travel is not included in base cost of fee.		OBM Review
30-06-14	510060	513601	STATE PLANNED TRAINING/EMP	Seminar, registration fees, training classes, webinars, etc., when the State plans or determines the material/topic presented (bid opportunity exists). Use Account Code 510061 for Seminar and Registration Fees when the State is sending employees to training established solely by vendor. Use account code 521070 for subscriptions to host webinars.	1099	OBM Review
30-06-14	510061	513602 519501	Vendor offered train/Cert fee	Seminar, registration fees, training classes, webinars, etc., when the State is sending employees to training established and hosted solely by vendor (No bid opportunity exists). Use account code 510060 for trainings when State plans or determines the material/topic presented. Use account code 521070 for subscriptions to host webinars.	1099	OBM Review
30-06-14	510062	512095 515095 515595 516095 516595 517095 517195 517595 518095 518195 518494 518495 518595 519095 519595	Contractor's Travel	Travel expenses paid to contractors (e.g., transportation, meals, lodging), under any contracted service. Travel expenses must comply with OBM Travel Rule 126-1-02.	1099	OBM Review

30-06-14	521051	New	COPY/PRINT/SCAN EQUIP <$1,000	Purchase of equipment used for copying, printing, and scanning that has a per unit cost of <$1,000. For copy, print and scan equipment with a per unit cost of $1,000 or more, use 538150. Charge paper, toner, and ink to 521050.		OBM Review
30-06-14	521061	521215 521222 521405	MEDICAL/VET FEES-NON HOSPITAL	Payments made for medical and veterinary fees, such as charges for medical tests required in completion of an agency's mission (e.g. toxicology/drug tests) and tests required to complete reports for state requirements for both humans and animals. It also includes X-ray services that are provided by a private or public company on the premises of a state agency on behalf of wards of the state and drug tests associated with the Office of Drug-Free Workplace Programs. This EXCLUDES tests performed in a hospital setting 521058.	1099	OBM Review
30-06-14	512072	514601	BD MEMBERS NOT ON PAYROLL	~~Salary paid~~ Payments made by state agencies to board or commission members for attendance at authorized meetings when the member isn't paid on state payroll but does receive other compensation (e.g., stipend, per diem). Use 523xxx series for travel reimbursement.	1099	OBM Review
30-06-14	521077	521550 521551 521552 521553 521554 521556 521557 521558 521562 521563 521564 521570 521571 521580	ROAD,BRIDGE SUP~~L~~/MAINT-DOT ONLY	For DOT use only. Purchase of road maintenance supplies and equipment with a per unit cost of <$1,000 pavement maintenance, snow and ice control, and other functions. It includes aggregate, bituminous premis and liquid, bridge and culvert materials, cement and concrete block, chlorides and sat, guardrail supplies, lumber, materials and parts for posts, paints and thinners, landscaping materials, and survey and testing supplies. Other agencies use 521053		
30-06-14	522057	522503	VEHICLE PARKING & STORAGE	Payments for the rental of parking and storage space for ~~state-owned~~ cars, vans, trucks, aircraft, and watercraft.	1099	OBM Review
30-06-14	523051	New	~~COMMERCIAL TRANS IN-STATE/DIRCT~~ TRANSPORT&TOLLS IN-OH/DIRCT	Payments to vendors for all commercial transportation expenses or tolls incurred by state employees or board members compensated in any way, when travel is within the State of Ohio and the purpose of travel is to perform official state business.		OBM Review

30-06-14	523058	New	LODG&MEALS IN-STATE/DIRCT	Payment made to vendor for lodging or meal costs for state employees or board members compensated in any way when the lodging or meal cost is incurred while on travel status within the State of Ohio and the purpose of travel is to perform official state business.		OBM Review
30-06-14	523061	New	COMMERCIAL TRANS OS/DIRECT	Payments to vendors for all expenses incurred for commercial transportation by state employees or board members compensated in any way when travel is outside of the State of Ohio and the purpose of travel is to perform official state business. This includes charges for airfare; taxis; bus, subway, and train fare; car rentals; etc.		OBM Review
30-06-14	523065	New	LODG/MEALS OUT-STATE - Direct	Payment made to vendor for lodging costs for state employees or board members compensated in any way when the lodging cost is incurred while on travel status outside of the State of Ohio and the purpose of travel is to perform official state business. Include conference direct bill payments.		OBM Review
30-06-14	524061	New	IT DEV-NTWK/COMM IT SVC&EQUIP	IT DEVELOPMENT EXPENSES ONLY. Payments to network and communication service providers for any network and communication services and equipment for wired and wireless environments, including the cost of installation, with a per unit cost of <$1,000 that is either exclusively used for IT development purposes or when a distinct proportion of the cost can be attributed to IT Development.	1099	OBM Review
30-06-14	524062	New	SW PERPETUAL LICENSE < $1,000	Payments for perpetual information technology software licenses <$1,000 per unit. It EXCLUDES mainframe proprietary software 537152 and perpetual software licenses costing $1,000 or more per unit 537150. A DAS/OIT release and permit is required.	~~1099~~	OBM Review
30-06-14	524063	527103 527104	TERM SOFTWARE LICENSE	Payments made for term software licenses. Such licenses require that the software be returned or destroyed at the end of the contract term. This EXCLUDES mainframe proprietary software 537152. A DAS/OIT release and permit number is required.	~~1099~~	
30-06-14	524065	New	HOSTING SERVICES (IAAS & SAAS)	Payments made for information technology hosting services, infrastructure as a Service (IaaS) and Software as a Service (SaaS). These IT services include, but are not limited to, cloud computing, hosted software, hosted servers, and hosted storage. This EXCLUDES network (telecommunication) services 524067. A DAS/OIT release and permit is required.	1099	

30-06-14	524066	New	IT DEV - HSTNG SVC (IAAS/SAAS)	IT DEVELOPMENT EXPENSES ONLY. Payments for hosting services (IaaS and SaaS) used during the development/ implementation period, as well as regular payments for these services that begin during the development/implementation period but will continue after go-live/steady-state. It EXCLUDES payments for IaaS and SaaS after go-live/steady-state 524065. A DAS/OIT release and permit is required.	1099	
30-06-14	526068	New	IT EQUIP - CENT REPAIR	Payments for maintenance and repair expenses for technology equipment and peripherals used in a data center environment or in the support of centralized systems. Installation of data center equipment, when bundled with the purchase, should also be charged to this code. Purchase of parts/supplies only, with no labor associated, should be charged to 521054. For items with a per unit cost of $1,000 or more, use 537153. A DAS/OIT release and permit is required.	1099	
30-06-14	526072	New	IT DEV - EQUIP/SW/MNFRM MAINT	IT DEVELOPMENT ONLY - Payments for service and maintenance for IT cabling, IT equipment service and repair, software maintenance, and mainframe maintenance during the development/ implementation stages, including regular payments that begin during the development/implementation period but will continue after go-live/steady-state. It EXCLUDES regular payments for these items after go-live/steady-state (526066 - 526071). A DAS/OIT release and permit is required.	1099	
30-06-14	529072	New	Financial Svc Fees	Financial service processing fees that are not banking fees charged as part of a checking account (e.g., PayPal ~~and American Express~~). Charge banking fees to either 529066 or 529067.	1099	
30-06-14	537158	**New**	IT DEV - PROPRIETARY/MNFRM SW	IT DEVELOPMENT EXPENSES ONLY. The development or purchase of proprietary software (perpetual and term licenses) to be used in development, that is designed to operate on hardware in data center environments consisting of 100 MIPS or more with a unit cost of $1,000 or more. A DAS/OIT release and permit is required.		OBM Review
30-06-14	570064	571101 571102 571104	Building Equipment/Furnishings	Equipment or Furnishings that are essential for the purpose and use of the building.	1099	

30-06-14	570067	572100	CAP RELATED LEGAL EXP ~~SFC ONLY~~	Payments made to attorneys for any legal services including court ordered attorney fees and services provided to the Ohio School Facilities Commission associated with claims or potential claims against the State of Ohio, the Ohio School Facilities Commission, or Ohio school districts arising from the construction, renovation, or maintenance of school facilities.	1099		
30-06-14	578053	578011	Capital Loans	Capital Loans		No PO	
30-06-14	590057	590201 590203	Attorney Fees Awarded	~~Attorney fees paid as a result of an award ordered.~~ Attorney fees and expenses paid as a result of a court ordered award.	1099	No PO	
09-07-14	510050	518001 518002	ADMINISTRATIVE AND MGMT SERV	Services related to administrative and management services. Use 510062 for contractor's travel, when travel is not included in base cost of fee.	1099		OBM Review
09-07-14	510063	511502 516001 516002 516003 ~~518002~~ 518101 518102	OTHER PERSONAL SERVICE	Personal service that aren't elsewhere classified (e.g., accountants, auditors, assistance for handicapped, haircuts for wards of state, speaker fees and religious services).	1099		OBM Review
21-07-14	510065	514802	Education/Training Services-Wards	Education or Training provided by educational institutions to wards of the state or their family.	1099		

21-07-14	521052	521105	IT ITEMS <$1,000-NO ASSET TAG	Purchase of IT items (printing devices, keyboards, monitors, CDs, magnetic tape data storage, cables, connectors, etc.) with a per unit cost of <$1,000 that are not identified as reportable in the DAS State of Ohio Asset Management Policy Procedure. Also include payments for parts and equipment <$1,000 related to network, communications, and wired and wireless environments when the parts or equipment will be installed by a state employee. This includes, but is not limited to, parts and equipment to support voice, video, cable TV, or data network services, such as phones, routers, switches, and network management devices. Agencies will order these network (telecommunication) services through the designated DAS/OIT Information Technology ordering process and system. A DAS/OIT release and permit is required. IT EQUIPMENT costing $1,000 or more per unit should be charged to an account code within the 53xxxx category. IT EQUIPMENT < $1,000 that are identified as reportable (ASSET TAGGED) should be charged to 521053. Consumable products for use with IT equipment, such as paper, ink and toner used with printers, should be charged to Office Supplies 521050.			
21-07-14	521055	New	IT DEV - OFFICE/IT/OTHR SUPPLS	IT DEVELOPMENT EXPENSES ONLY. Purchase of any office, IT, or other supplies costing <$1,000 per unit when they would otherwise use another expense account code in the 52xxxx category if they were not used for IT development purposes. A DAS/OIT release and permit is required.			
21-07-14	~~523075~~	~~523600~~	~~GENERAL TRAVEL AND EXPENSES~~	~~OAKS Travel and Expense Coding. Do not use on manually entered vouchers~~	OAKS T&E didn't change	~~No PO~~	~~OBM Review~~
21-07-14	524053	524301	MESSENGER/COURIER - REGULATED	Payments made for courier services regulated by the Public Utilities Commission, including overnight and commercial package shipping services. Use 524054 for unregulated couriers (e.g., bike, foot).	1099		
21-07-14	524054	524302	MESSENGER/COURIER-UNREGULATED	Payments made for courier services not regulated by the Public Utilities Commission, including overnight and commercial package shipping services. Use 524301 for regulated motor carrier couriers (e.g., FedEx, UPS).	1099		

21-07-14	524061	New	IT DEV-NTWK/COMM IT SVC&EQUIP	IT DEVELOPMENT EXPENSES ONLY. Payments to network and communication service providers for any network and communication services and equipment for wired and wireless environments, including the cost of installation, with a per unit cost of <$1,000 that is either exclusively used for IT development purposes or when a distinct proportion of the cost can be attributed to IT Development. A DAS/OIT release and permit is required.	1099	OBM Review
21-07-14	524066	New	IT DEV - HSTNG SVC (IAAS/SAAS)	IT DEVELOPMENT EXPENSES ONLY. Payments for hosting services (IaaS and SaaS) used during the development/ implementation period, as well as regular payments for these services that begin during the development/implementation period but will continue after go-live/steady-state. It EXCLUDES payments for IaaS and SaaS after go-live/steady-state 524065. A DAS/OIT release and permit is required.	1099	
21-07-14	524067	524201 524202 524203 524204	NETWORK/COMM SERVICES	Payments to network and communication service providers for any network and communication services and equipment for wired and wireless environments, including the cost of installation, with a per unit cost of <$1,000. This includes any regulated or unregulated and any fixed or mobile network/communication services that involve negotiated or discounted pricing or special or long-term contracts. This also includes all network and communication service provider support for voice, video, cable TV, and data network services, etc. A DAS/OIT release and permit is required. Agencies will order these network (telecommunication) services through the designated DAS/OIT Information Technology ordering process and system. Purchase of parts/supplies only, with no labor associated, should be charged to (521052-521055). This also EXCLUDES maintenance and service to voice communication devices (526066)		
21-07-14	526066	526601 526602 526603	COMMUNICATION EQUIP PRTS & RPR	Payments made for maintenance agreements, parts, and repairs when the service is performed by a vendor to agency-owned communications equipment including, but not limited to, telephones, radios, walkie-talkies, and headsets. A DAS/OIT release and permit is required. Purchase of parts/supplies only, with no labor associated, should be charged to 521052 or 521053.	1099	

21-07-14	537154	**New**	IT DEV - EQUIP - CENTRALIZED	IT DEVELOPMENT EXPENSES ONLY. Purchase or lease principal for information technology equipment and peripherals used in a data center environment or in the support of core systems that are used exclusively for the development of new IT services or programs or a distinct proportion of which is allocated to development activities over the equipment's useful life. This includes mainframe equipment and server/storage equipment with a per unit cost of $1,000 or more. Installation of data center equipment in this category, when bundled with the purchase, should also be charged to this code. This also includes equipment that will be used exclusively on development projects and has no useful life beyond the project and will not be transitioned to operations at the conclusion of the project. A DAS/OIT release and permit is required.
21-07-14	537156	**New**	IT DEV - SW PRPETUAL LIC>=$1000	IT DEVELOPMENT EXPENSES ONLY. Charge to this subcategory all payments for the development of information technology software that is intended to be used by the individual and operate on their computing device (not in a data center, transmitted via network) with a per unit cost of $1,000 or more. This may also contain charges for end user software used in the development process when the software is used exclusively for development or a distinct portion of its use can be allocated to development activities. This may include mobile and cloud based applications that serve individual users. A DAS/OIT release and permit is required.
21-07-14	537160	**New**	IT DEV - NTWK/COMM EQ-WIRELESS	IT DEVELOPMENT EXPENSES ONLY. Purchase or lease principal for fixed station and portable radio communications equipment and wireless communication devices and fixed location transmitters, for which the device, during its useful life, is used only in IT development endeavors, with a per unit cost of $1,000 or more. In cases where there is a discernible proportion of costs that should be allocated between operations and development, this code should be used for the development component. This includes radio base stations and towers. Installation of radio and wireless equipment, when bundled with the purchase, should also be charged to this code. A DAS/OIT release and permit is required.

21-07-14	537161	534001 534501 534502	NETWORK/COMM Equip–Wired	Purchase or lease principal for network and telecommunication equipment (wired) in support of voice, video, and data services. This includes, but is not limited to, wired communications devices (e.g. phones), routers, data switches, domain name servers, firewalls, load balancers, multiplexers, and network management devices with a per unit cost of $1,000 or more. Installation of network equipment, when bundled with the purchase, should also be charged to this code. This EXCLUDES wireless devices and radios (537160). A DAS/OIT release and permit is required. For items with a per unit cost <$1,000, use 521xxx or 524xxx series.
21-07-14	537162	**New**	IT DEV - NTWK/COMM EQUIP-WIRED	IT DEVELOPMENT EXPENSES ONLY. Purchase or lease principal for network and telecommunication equipment (wired) in support of voice, video, and data services for which the device, during its useful life, is used only in IT development endeavors with a per unit cost of $1,000 or more. In cases where there is a discernible proportion of costs that should be allocated between operations and development, this code should be used for the development component. This includes, but is not limited to, wired communications devices (e.g. phones), routers, data switches, domain name servers, firewalls, load balancers, multiplexers, and network management devices. Installation of network equipment, when bundled with the purchase, should also be charged to this code. This EXCLUDES wireless devices and radios (537160). A DAS/OIT release and permit is required.
21-07-14	577050	570701	PUR PERS SVCS-IT/TELECOM (CAP)	Purchased Personal Services and Temporary Services - IT & Telecommunication (Capital) - Charge to this subcategory any payments made to individuals, organizations, or private companies, including temporary services companies, for IT services such as application development, systems analysis, IT planning, and telecommunication personal services, etc. associated with capital construction. A DAS/OIT release and permit is required.
21-07-14	577051	571106 571108 577001 577003	IT/NTWK PERPETUAL SW LIC (CAP)	Information Technology & Network (Telecommunication) Perpetual Software License (Capital) - Charge to this subcategory all payments for perpetual information technology and network (telecommunication) software licenses (including perpetual software for data center environments). A DAS/OIT release and permit is required except for universities.

21-07-14	577052	571103 571107 577002	INFO TECH & COMM EQUIP (CAP)	Information Technology & Communication Equipment (Capital) - Charge to this subcategory purchases of all information technology and communication equipment and peripherals (e.g. mainframe, printers, tape drives, etc.). A DAS/OIT release and permit is required except for universities.	
21-07-14	520050	520100 520102 520103	~~FOOD-WARDS & FIRE ACAD STUDENT~~ Food-Wards/Cadets/Students etc	Purchase of all types of food for wards of the state, school lunch program, and-students at the Fire and the Highway Patrol Academies. Include the cost of testing or inspecting the food or animal from which it is derived and the curing of the meat or poultry, as well as animals for slaughtering.	
21-07-14	527050	527201 527202	STORAGE RENTAL & SERVICE	Payments made to vendors for the storage of records, furniture, equipment, etc. This also includes fees associated with record storage (e.g., ~~for~~ pick up ~~and~~ retrieval,~~ as well as~~ restocking fees, destruction) ~~for records, such as vouchers, microfiche, encumbrances, revenue documents, etc.~~	1099
21-07-14	522052	522201 522300 522402 522408	~~VEHICLE MAINT&REPAIR PART/SUP~~L VEHICLE PARTS OR SUPPLIES	Purchase of maintenance and repair parts and supplies <$1,000, including after market accessories, for vehicles (state cars, vans, trucks, motorcycles, and heavy/specialized equipment of all types). This includes items such as tires, spark plugs, fan belts, oil filters, seat covers, screws, bolts, hub caps, piston rings, mufflers, tail pipes, paint, grease, lubricants, oil, and other parts and supplies necessary for the operation and maintenance of state vehicles and heavy/specialized equipment. This includes parts for repair or maintenance when vendor is not paid for service. Use 526063 for repairs and service, such as towing charges, mounting and balancing tires, car washes, when performed by a vendor .	
21-07-14	526063	522401 522405 522407	~~Vehicle Repair-Service~~ Vehicle Maint-Parts w/Service	Payments made for service charges and parts when service is provided by vendor for vehicle service/maintenance and repair, including collision repair, for state cars, vans, trucks, motorcycles, watercraft and specialized/heavy equipment, when service is provided by vendor. This includes towing charges, mounting and balancing tires, replacing spark plugs, replacing fan belts, repairing radios, changing oil and filters, repairing seat covers, replacing piston rings, repairing mufflers and tail pipes, repairing paint, performing car washes, and performing lubrication service. Purchase of parts/supplies only, with no labor associated, should be charged to 522052 or 522054.	1099

21-07-14	578050	573069 578001 578006 578008 578010	Capital Grants	Capital Grants	No PO