

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

Revised 12-20-00

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

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SUB-SECTION REFERENCE

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PROCEDURE ALPHABETIC INDEX OF EXPENDITURE ITEMS

REVISION NUMBER

01-001

*** ALERT ***

The function of this index is to identify some of the detail expenditure accounts (object) most frequently used in the way that they are most frequently used. The account (object) cited will not be correct in every instance. The selection of the proper account depends on both the item purchased and the purpose to which the item is used.

For instance, the correct detail object (object) for a water heater is 1223 if it is purchased to replace a damaged unit, i.e. repair and maintenance of real property purpose. However, the correct detail object (object) for the same water heater would be 6671 if it is purchased to be used in connection with a new construction project or 6625 if purchased for a remodeling and renovation project.

* All equipment (1500) line items, \$100 or less must be charged to appropriate commodities detail object (object) 1394-1398 with the exception of library books.

A

1335	Abrasives, Highway use	1399	Aluminum sulphate solution--water plant use
1310	Abrasives, non-highway use	1522	Ambulances
1391	Acetic Acid--household use	1246	Ambulance service, Payment to Provider
1350	Acetic Acid--medical use	1391	Ammonia--household and laundry use
1310	Acetylene gas	1350	Ammonia--medicinal use
1510	Adding machines*	1310	Ammonia--power plant use
1304	Adding machine paper	1399	Ammunition
1289	Address record services	1599	Amplifiers*
1510	Addressing machines	1550	Anemometers
1510	Addressographs*	1570	Animals--purchased for farm production*
1394	Addressograph plates*	1360	Animals--purchased for food
1273	Advertising	1350	Animals--purchased for laboratory use
1540	Agricultural implements*	1289	Animals-slaughter (service for food)
1223	Air-conditioning Installation and Repair	1896	Antifreeze-automotive
1522	Airplanes	1345	Antifreeze (off-road equipment use)
1232	Airplane rental (except when chargeable to travel--1291)	1540	Anvils*
1222	Airplane repairs and rebuilding	1370	Aprons
1332	Alcohol, wood--industrial and shop use	1289	Armored car service
1310	Alcohol, wood--mechanical use	1561	Artifacts, for exhibits
1560	Almanacs--library		
1275	Almanacs--other		

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- | | | | |
|------|--|------|------------------------------------|
| 1248 | Ash and garbage removal | 1394 | Baskets, letter-waste |
| 1304 | Ash trays--disposable | 1396 | Baskets, test tube |
| 1510 | Ash trays--office use* | 1397 | Baskets, hanging, laundry |
| 1530 | Ash trays--institutional use | 1398 | Baskets, bushel* |
| 1540 | Asphalt repairing equipment* | 1530 | Baskets: storeroom* |
| 4461 | Assistance Payments to Individuals | 1350 | Bath, eye (cup) |
| 1277 | Association dues | 1370 | Bathing suits |
| 1560 | Atlases* | 1223 | Bathtubs* |
| 1396 | Atomizers | 1398 | Bats, baseball |
| 1244 | Attorney fees | 1540 | Battery charger |
| 1540 | Auger, post hole* | 1893 | Batteries--charging of auto |
| 1899 | Automobile license plates | 1730 | Batteries--communication equipment |
| 1521 | Automobile, passenger* | 1399 | Batteries--flashlight |
| 1395 | Awls | 1894 | Batteries--motor vehicle |
| 1223 | Awnings, repair & maintenance | 1332 | Batting, cotton |
| 1395 | Axes | 1332 | Beads, glass or composition |
| 1894 | Axles, auto | 1550 | Beakers, laboratory |
| | B | 1397 | Beaters: carpet and egg |
| 1399 | Badges | 1392 | Bedding materials--for animals |
| 1304 | Other temporary badges, office and/or identification | 1530 | Beds and bed springs* |
| 1392 | Bags, grain | 1391 | Bed pads and spreads |
| 1397 | Bags, Laundry* | 1396 | Bed pans |
| 1399 | Bags, paper | 1392 | Bees |
| 1396 | Bags, ice* | 1599 | Beehives |
| 1392 | Baling wire--hay press use | 1332 | Beeswax--industrial use |
| 1223 | Balls: float, rubber and siphon | 1223 | Bells, door |
| 1399 | Balls: base, tennis and golf | 1894 | Belt dressing |
| 1599 | Ball, bowling, billiard, pool* | 1223 | Belting, belt hooks and lacing |
| 1350 | Bandages | 1530 | Benches, hall* |
| 1289 | Banners | 1599 | Benches, lawn |
| 1599 | Barges | 1540 | Benches, shop* |
| 1599 | Barrels* | 1223 | Bibs, compression and hose |
| 1399 | Barricade signs | 1560 | Bibles* |
| 1398 | Baseball equipment: bats, gloves, masks, etc. | 1599 | Billiard, cues and tables (set)* |
| 1391 | Basin corks and stops | 1510 | Billing machine* |
| 1391 | Basin: granite or tin | 1540 | Binders, grain* |
| | | 1304 | Binders, loose-leaf and pamphlets |

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1392 Binder twine	1560 Bookbinding, magazines and periodicals (library use)
1530 Bird cages*	1560 Bookbinding, rebinding of books (library use)
1350 Birds--laboratory use	1510 Bookcase--office use*
1398 Birds--non-laboratory and non-farm use	1561 Bookcases--institutional use*
1399 Birdseed	1370 Boots: leather and rubber
1395 Bits, auger	1540 Boring machines*
1599 Blackboards, portable*	1396 Bottles *medical, scientific and laboratory supplies): drop, glass stoppered, hot water, medicine and nursing
1391 Blacking, shoe--non-industrial use	1397 Bowls: chopping, food and wash (moveable)
1289 Blacksmithing	1394 Boxes*
1399 Blank keys	1395 Braces, carpenters' ratchet
1391 Blankets: cotton and woolen	1332 Braid, elastic
1398 Blankets, horse*	1894 Brake parts (auto or truck)
1396 Blankets, rubber*	1540 Brake testing equipment and meters*
1399 Blasting powder and supplies	1391 Brass polish
1391 Bleaches	1332 Brass sheets and castings (industrial)
1392 Block salt	1540 Brick conveyors*
1530 Blocks, butcher*	1223 Bricks
1350 Blood plasma	1398 Bridles and bridle bits
1304 Blotters	1599 Briefcases and bags*
1370 Blouses	1332 Bronze castings (industrial)
1540 Blow torches*	1397 Brooms*
1540 Blowers, portable*	1332 Broom corn, sticks and twine
1391 Bluing	1304 Brushes (office supplies): typewriter
1280 Blueprinting	1397 Brushes*
1510 Blueprint machine*	1229 Brushes (equipment parts and fittings): carbon
1304 Blueprint paper	1230 Brushes (equipment parts and fittings--in-house repair and maintenance): carbon
4496 Boarding out State wards, Payments to Providers	1397 Buckets: galvanized, mop, tin and wood
1397 Boards: bread, ironing and meal*	1530 Buffets*
1522 Boats	1223 Bulbs, electric
6671 Boilers, installation & repair	1392 Bulbs, plants
1310 Boiler compound	1510 Bulletin boards
1223 Boiler inspection & repair panes	1894 Bumpers, auto
1370 Bonnets	1399 Bunting
1560 Books, library	
1394 Books*	

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1530	Bureaus*	1310	Carborundum: cloth, paper and paste
1247	Burial expenses (institutions)	1510	Card index cases*
1332	Burlap	1302	Cards, business
1398	Burners, Bunsen*	1304	Cards, index (not printed)
1396	Burrs, medical*	1399	Cards, playing
1395	Burrs, other*	1685	Cards, punch
1224	Bushings	1248	Carpets, cleaning
1522	Busses, automobile*	1397	Carpet beaters
1397	Butchers' steel	1223	Carpets, repair or minor maintenance of wall-to-wall carpeting
1332	Buttons (clothes)--industrial use	6671	Carpets and carpet padding
	C	1530	Carpet sweepers*
6671	Cabinets	1304	Car seals (grain inspector use)
1730	Cable	1205	Cartage
1729	Cablegrams	1399	Cartons
1530	Cafeteria equipment*	1395	Carton opener
1510	Calculators*	1399	Cartridges
1304	Calendars (including pads and stands)	1540	Carts, hand and hose*
1332	Calico--industrial use	1394	Cases*
1395	Calipers	1394	Cashboxes (tin, small)
1332	Cambric--industrial use	1399	Caskets
1599	Cameras	1332	Casters--industrial use
1550	Cameras--scientific use*	1221	Casters (replacement)
1530	Candelabra*	1332	Casting (industrial)
1396	Canes	1350	Catheters
1399	Candles	1223	Cement
1599	Canoe	1332	Cement, leather
1397	Can openers	1540	Cement mixer (power driven)*
1530	Canopies (kitchen)*	1332	Cement, rubber--industrial use
1332	Canvas cloth--industrial use	1304	Cement, rubber--office use
1370	Canvass suits	1550	Centrifuges*
1396	Cans, medical use	1395	Chains
1397	household use	1394	Chair pads--office use*
1370	Caps (clothing)	1304	Chalk, blackboard
1396	Caps, ice	1310	Chalk, carpenters
1304	Carbon paper	6671	Chandeliers (installed in office)*
1391	Carbon tetrachloride-cleaning	1399	Charcoal--cooking
1399	Carbon tetrachloride--refill of fire extinguishers	1341	Charcoal--heating fuel
		1392	Charcoal--use by poultry

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1304	Charts	1229	Clock repairs
1510	Check protectors*	1530	Clock--institutional use*
1391	Cheesecloth	1510	Clock--office use*
1310	Chemicals, industrial use	1599	Clocks--time and watchmen's*
1350	Chemicals, laboratory and medical use	1332	Cloth (industrial uses): awning, bedding, lamp, shade, mattress and towel
1391	Chemicals, household use	1391	Cloth (household uses): cleaning oil, scrubbing, table and tray
1370	Chemise	1530	Clothes washers & dryers
1530	Chest	1397	Clothes hangers
1540	Chest, tools*	1530	Clothes lockers--institutional use*
1397	China bowls and dishes	1510	Clothes lockers--office use*
1395	Chisels*	1530	Clothes trees--institutional use
1550	Chisels, bone*	1510	Clothes trees--office use*
1399	Christmas greens and trees	1370	Clothing
1599	Christmas trees--artificial*	1341	Coal
1540	Churns*	1370	Coats (clothing)
1399	Cigars and cigarettes	1397	Coffee grinders (hand-driven)*
1335	Cinders, melting ice	1530	Coffee grinders (power-driven)
1223	Circuit breakers	1340	Coke
1275	City directories	1397	Colanders*
4421	Claims for personal injuries of employees (doctor's hospital and other medical bills--reimbursement to employee)	1391	Combs, hair
1350	Clamps, artery	1391	Comforters
1395	Clamps, furniture*	1223	Commodes
1350	Cleaners, test tube	1391	Compacts
1248	Cleaning buildings, carpets and windows	1395	Compasses, carpenters'
1391	Cleaning compounds	1540	Compressor, air (complete)
1540	Cleaning, machinery for*	1510	Comptometers*
1397	Cleavers	1540	Concrete mixers*
1245	Clergyman's fees (non-employee)	1540	Condensers, electric and steam*
1395	Clevis*	1223	Conductor pipe and fittings
1550	Clinical instruments*	1397	Cooking utensils
1304	Clipboards, office	1530	Coolers, water*
1396	Clipboards, medical	1223	Copper, sheet (used as maintenance material)
1395	Clippers, bolt	1332	Copper, sheet (used as shop material)
1599	Clippers, hair (electrical)*	1223	Copper wire (electric)
1540	Clippers, livestock*	1394	Copy holders (stenographer's)
1289	Clipping service (news)		

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1221	Cord lamp	1397	Cutter (bread and other foods)
1397	Corer, apple and cabbage	1395	Cutters, glass
1397	Corkscrews	1540	Cutters, pipe (hand)*
1540	Corn Planters*	1245	Cutting meat (smoking, etc.)
1391	Cosmetics	1239	Cylinder, rental
1530	Cots (sleeping)*		
1599	Counters, mechanical*		D
1223	Couplings, conduit and pipe	4489	Damage by State-owned cars and trucks (property damage claims)
1266	Court costs	1235	Data processing equipment, rental of
4483	Court of Claims Awards - Crime victims assistance	1681	Data processing equipment, rental of
4484	Court of Claims Awards - Crime victims assistance provider payments	1394	Dating stamps*
4485	Court of Claims Awards - General Claims	4494	Day Care Provider Payments
4486	Court of Claims Awards - All other	1894	Defrosters, auto
1266	Court reports	1550	Dental instruments*
1223	Covering, pipe	1246	Dental plates (made by dental laboratory)
1894	Covers, seat (automobile)	1246	Dental services (to non-State wards), Payment to Provider
1530	Cradles*	1350	Dental supplies
1304	Crayon	1391	Deodorants
1395	Crochet hooks and needles	1530	Desks, institutions*
1397	Crocks and crockery	1510	Desks, office*
1398	Croquet sets	1561	Desks, school*
1395	Crowbar	1530	Desk lamps (institution use)*
1397	Cruets (vinegar, oil, etc.)	1510	Desk lamp
1540	Crusher, stone*	1394	Desk pads and shears
1396	Crutches and crutch tips	1510	Desk tops (glass or compressed material)*
1398	Cues, billiard and pool	1221	Desk tops, glass (replacements)
1540	Cultivators*	1304	Diaries
1391	Cups, paper	1246	Diagnostic services
1395	Cups, grease	1370	Diaper
1396	Cups, invalid	1510	Dictaphone*
1397	Cups, (household uses)	1394	Dictionaries*
6671	Curtain	1540	Dies and taps*
6671	Curtain rods and poles	1304	Diplomas
1530	Curtain stretchers*	1397	Dippers

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1391	Disinfectants	1280	Duplicating service
1530	Dishwashers	1397	Dust pans--institution use
1397	Dishes (food and household uses)	1394	Dust Pans--office use
1350	Dishes, petri	1332	Dyes
1550	Disinfecting apparatus*	1399	Dynamite
1530	Disposal, garbage (unit)	1399	Dynamite caps and fuses
1310	Distilled water--battery use	1540	Dynamos*
1350	Distilled water--medical use		
1304	Dividers--office use		E
1233	Dock rent	1399	Ear plugs
1391	Doilies	1561	Educational exhibits*
4466	Domestic Services for Aided Persons	1397	Eggbeaters
4465	Domestic Services under Vocational Rehabilitation Program	1223	Elbows (conductor pipe and conduit)
1394	Door mats--office use	1399	Electric batteries (dry)
1397	Door mats--household use	1893	Electric batteries (storage)--motor vehicle use
1510	Drafting instruments, stools and tables*	1530	Electric Fans--institutional use*
6640	Drain tile	1510	Electric fans--office use
6671	Draperies*	1252	Electric light and power
1223	Draperies (repair)	1550	Electrical measuring instruments*
1510	Drawing instruments	1223	Electrical repairs to building
1304	Drawing paper	1540	Electric meters--power plant use*
1304	Drawing supplies--office use	1550	Electric meters--research and educational use*
1399	Drawing supplies (school)	1395	Electricians' tools
1205	Drayage	1540	Electrotype machines*
1540	Dredges*	1245	Elevator inspection fees
6674	Drinking fountains*	1223	Elevator repairs (building)
1391	Drinking water (bottled)	1247	Embalming
1239	Drinking water (services)	1399	Emblem (badge and star)
1350	Droppers, medicine	1310	Emery powder, cloth paper and paste
1350	Drugs	1896	Engine oil--automotive equipment
1289	Dry cleaning services--personal (wards)	1345	Engine oil--road use
1248	Dry cleaning services--institutional (drapes and smocks)	1540	Engines*
1540	Drying machinery*	1550	Engineering instruments*
		1245	Engineers (service of non-employees)
		1395	Engraving tools (hand)*

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1302	Engraving: steel and copper plate	1510	Flags
1540	Ensilage cutter*	1395	Flashlights
1245	Entertainers	1223	Floats (plumbing)
1302	Envelopes	1540	Floor machines, scrapers, etc.*
1304	Erasers (rubber)	1391	Floor wax
1248	Exterminating services	1289	Flower, florist arranged (basket, spray, wreath, cut flowers)
1599	Extinguishers, fire*	1392	Flowers, plants, etc.
1130	Extra help (personal services)	1392	Flower pots
1350	Eyeglasses frames and lenses	1392	Flower seed
1229	Eyeglass repairs*	1395	Flue cleaners
	F	1304	Fluid, correction
1332	Fabric (industrial)	1391	Fly paper and swatters
1391	Face powder	1360	Food--for human consumption
1510	Fans, electric--office use*	1392	Food--for animals, fish, etc., not used for educational or laboratory purposes
1530	Fans, electric--institution use	1350	Food--for guinea pigs and other animals used for laboratory purposes
1395	Farm tools*	1530	Food carts and wagons*
1392	Feed (livestock)	1530	Food conveyors*
1350	Feeding cups	1245	Food grading services
1223	Ferrules (plumbing and steam fitting)	1398	Footballs
1392	Fertilizers	1550	Forceps*
1395	Files (tool)	1540	Forge, blacksmith's*
1391	Files fingernail	1395	Forks (small tools): garden hay, manure, pitch and stable
1399	Film (unprocessed)	1397	Forks, table
1561	Film (processed)	1540	Formers, pipe*
1350	Film X-ray	1395	Frames, hacksaw
1350	Filter paper	1205	Freight, express and drayage
1894	Filters, oil--vehicle use	1397	Fruit jars
1540	Filters, oil--power plant use	1247	Funerals
1599	Firearms	1350	Funnels, carbureting
6671	Fire alarms*	1397	Funnels, household
1229	Fire extinguishers--recharging and inspecting	1395	Funnels, mechanical
1540	Fire pumps*	1530	Furniture--institutional use*
1522	Fire trucks*	1510	Furniture--office use*
1550	First aid kits*	1332	Furniture--covering material
1223	Fittings, pipe		
1399	Fixing powder, photostat		

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1304 Furniture polish--office use
1391 Furniture polish--institutional use
1399 Fuse powder and wire

G

1550 Galvanometers*
1398 Games*
1233 Garage rent
1248 Garbage and ash removal
1397 Garbage cans
1251 Gas (utility)
1342 Gas, bottled
1899 Gasoline cans (automobile)
1395 Gasoline cans (off-road use)
1896 Gasoline for automobiles
1345 Gasoline for other than automotive
1599 Gasoline tanks for storage*
1350 Gauze
1394 Gavel
1894 Generators, motor vehicle
1540 Generators, power plant*
1894 Glass, auto
1350 Glass, optical
1223 Glass window panes (replacement)
1561 Globes (maps)*
1370 Gloves: dress, rubber and work
1350 Gloves, surgeons'
1395 Gloves, welding
1221 Glue--furniture repairing use
1332 Glue--industrial use
1304 Glue--office use
1395 Goggles, welding*
1599 Golf equipment*
1370 Gowns (ordinary and surgeons')
1350 Grain alcohol
1395 Grain probes

4478 Grants for Educational Purposes-
Direct payments to Sponsors of Child
Nutrition Programs

4474 Grants for Educational Purposes-
Elementary and Secondary Education

1392 Grass seed
1397 Graters
1223 Grates (stove, furnace and stoker),
replacement
1223 Gravel
1310 Grease, lubricating
1397 Griddles
1530 Grinders, coffee and meat*
1540 Grindstone*
1332 Grommets
1395 Grooving tools
1599 Gymnasium apparatus*

H

1395 Hacksaw blades
1395 Hacksaw frames
1289 Haircuts
1229 Half-soling shoes
1302 Half-tone engraving
1397 Hall mats*
1530 Hall trees--institutional use*
1510 Hall trees--office use*
1540 Hammers, riveting*
1395 Hammers (small tools): brick, claw,
machinist, shoe and sledge
1530 Hammocks*
1397 Hampers, clothes*
1540 Hand carts and trucks*
1399 Handballs
1398 Handcuffs
1395 Handles and tools

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1540 Harrows*	1530 Ice crushers (power driven)*
1395 Hatchets	1397 Ice picks and tongs
1370 Hats	1397 Ice shaver
1894 Headlight bulbs--motor vehicles	1560 Illinois Revised Statutes-library
1224 Headlight bulbs--off road motor vehicles	1510 Illinois Revised statutes-office
1350 Hearing aids	1550 Incubators, bacteriological*
1255 Heat (metered)	1540 Incubators, chicken*
1232 Helicopter, rental	1224 Industrial machines, repairs to
1550 Hemoglobinameters*	1239 Industrial machines, rent of
1894 Heaters, auto	4495 In-Home Day Care Provider
1530 Heaters, oil (room)*	Payments
1398 Hockey sticks*	1304 Ink pads
1395 Hoes	1304 Ink, pen and mimeograph
1397 Hone (razor)	1332 Ink, printers--industrial use
1599 Horizontal bars*	1391 Insecticide
1894 Hose--automobile	1399 Insignias
1370 Hose--clothing	1245 Inspection fees
1350 Hose, elastic	1291 In-State Travel Reimbursements
1599 Hose, fire-fighting	to Employees
1397 Hose, garden	1293 In-State Travel, Payments to
1370 Hosiery	Vendors
1530 Hospital equipment (household): bed, chairs, tables and screens	1550 Instruments (scientific): dental, hospital, medical, optical and veterinary*
1550 Hospital equipment (technical and scientific): surgical, operating, X-rays, etc.*	1899 Insurance premium--automobile
1246 Hospital expenses--treatment of patients in private hospitals, Payment to Provider	1271 Insurance premiums
1599 Hospital stretchers*	1271 Insurance on goods in-transit
1530 Hot plates*	1261 Insurance on mail
1396 Hot-water bottles	8813 Interest--current maturities
1540 Hydraulic rams*	8823 Interest--prior maturities
1396 Hydrometer--medical use	1245 Interpreters (non-employees)
1398 Hydrometer--motor vehicle use	1530 Ironing boards*
	1540 Ironing machinery*
	1530 Irons*
	1350 Irrigators, medical

I

1391 Ice
1540 Ice cream freezers*

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1540	Manufacturing equipment	1150	Military pay
1561	Maps: bound, globe, roller or wall*	1398	Milk cans
1302	Maps (original copy supplied by agency)	1540	Milking machinery*
1399	Maps: road	1510	Mimeograph equipment*
1350	Masks: laboratory and hospital use	1304	Mimeograph pads
1399	Masks, all other	1280	Mimeograph service
1391	Matches	1304	Mimeograph stencils
1394	Mats, chair*	1350	Mineral water--medicinal use
1397	Mats, door*	1360	Mineral water--table use
1530	Mattresses*	1550	Mirrors (head)*
1391	Mattress covers and pads	1396	Mirrors (mouth)
1332	Mattress material and twine (industrial use)	1530	Mirrors, other*
1395	Mauls	1540	Mitre boxes
1397	Measures (household): liquid and linear	1540	Mitering machinery*
1540	Measuring tape*	1540	Mixer, concrete*
1530	Meat blocks (butchers)*	1510	Mixer and sifting machine (bakery)
1397	Meat choppers (hand)	1530	Mixers, food (household size)*
1245	Meat cutting, smoking, etc.	1540	Mixers, food (institutional size)*
1980	Medicaid Provider Payments to Illinois Financing Facilities Authorities	1510	Modular office equipment - dividers, book shelves, desks, etc.*
1550	Medical and surgical equipment*	1540	Molds, industrial
1350	Medical and surgical supplies	1289	Money order
1246	Medical services rendered by non- employees, payment to provider	1397	Mop, yarn or cotton
1350	Medicine	1391	Mopheads
1540	Melting pots*	1550	Mortar and pestle*
1277	Membership dues	1391	Moth balls
1391	Metal polish	1521	Motor vehicles: passenger automobiles*
1332	Metal, sheet--industrial or shop use	1522	Motor vehicles: trucks, tractors and boats
1223	Metal, sheet--maintenance use	1893	Motor vehicle repairs
1304	Meter charts	1894	Motor vehicle supplies
1350	Mice--laboratory	1894	Motor vehicle tires, tubes and other parts and fittings
1304	Microfilm	1561	Mounted birds and animals
1560	Microfilm of subscriptions for Historical Library*	1391	Mouse traps
1280	Microfilming	1205	Moving costs (shipping out)
1550	Microscopes*		

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1249	Moving expense (employee)	1394	Officials seal embosser
1540	Mowers: farm, lawn (hand and power)*	1342	Oil, fuel
1248	Mowing by non-employees	1350	Oil--laboratory and medical use
1510	Multigraph equipment*	1223	Oil--Maintenance material: banana, linseed and road
1221	Multigraph parts	1310	Oil (mechanical supply): machine and motor lubrication
1304	Multigraph plates	1304	Oil (office supply): typewriter
1398	Music racks	1395	Oil cans
1398	Music, sheet and book	1391	Oil cloth--table use
1599	Musical instruments*	1395	Oil stones

N

1332	Nails--industrial	1530	Oil stoves*
1223	Nails--maintenance use	1223	Oiling streets
1395	Nail pullers	1550	Operating tables*
1399	Name plates	1246	Ophthalmologist services (non-employees), Payment to provider
1391	Napkins	1350	Ophthalmologists supplies
1391	Naphtha--cleaning use	1550	Optical apparatus
1277	National organizations contributions	1245	Orchestra, services of
1224	Needles, machine	1599	Organs, electric and pipe*
1350	Needles, medical and surgical	1522	Outboard motors*
1275	Newspaper subscriptions	1292	Out-of-State Travel, Reimburse-ments to Employees
1395	Nippers, pipe	1294	Out-of-State Travel, Payments to Vendors
1350	Nipples, baby	1540	Ovens, bakery*
1285	Notaries Public: license fee	1239	Oxygen cylinder demurrage
1289	Notaries Public: commission	1310	Oxygen for welding
1304	Notaries Public: seal	1350	Oxygen--medical and laboratory use
1304	Notebooks		
	Nozzles, fire house*		
1397	Nozzles, garden hose		
1540	Numbering machine--industrial		
1510	Numbering machine--office use*		
1224	Nuts and bolts		

P

		1304	Pads (office supplies): calendar, mimeograph and stencil
		1396	Pads, heating
		1397	Pads, laundry and table*
		1397	Pails and buckets, household
		1395	Paint brushes
		1223	Paint remover

O

1231	Office equipment, rent of
1510	Office partitions
1233	Office space, rent of
1304	Office supplies (sundry)

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1561	Paintings*	1399	Photographic supplies
1332	Paints--industrial use	1280	Photographics, printing and developing
1223	Paints--maintenance use	1510	Photostat equipment*
1396	Pans (household, medical and laboratory)	1303	Photostat supplies
1397	Pans (household)	1280	Photostatting services
1530	Pan racks*	1246	Physicians services (non-employees)
1302	Paper (for printing purposes)	1599	Pianos*
1391	Paper (household): carpet, cups, fly, toilet, towels, and waxed	1599	Piano stools*
1350	Paper (laboratory and scientific): filter and litmus	1221	Piano tuning
1223	Paper (maintenance materials): building and wall	1395	Pickax
1332	Paper (institution industries)	1391	Picks, tooth
1224	Paper (mechanical supplies): carborundum, emery and sand	1561	Picture and picture frames*
1399	Paper (miscellaneous): bags, wrapping-- institutional use	1399	Picture wire
1304	Paper clips, fasteners	1332	Pig iron--industrial use
1510	Paper cutter*	1540	Pile drivers*
1540	Paper cutting machine*	1395	Pincers
1285	Parking permits (fees)	1391	Pins, hair
1304	Parking permits (labels)	1391	Pins--household use
4496	Paroled children's support, Payment to provider	1304	Pins--office use
1285	Passports	1397	Pins, rolling
1304	Paste, office and library	1391	Pins, safety
1223	Paste, wall	1223	Pipes (structural): brass, flush, galvanized, lead and soil
1233	Pasturage, rent of	1398	Pipes, pitch
4496	Patients boarded out, Payment to provider	1540	Pipe cutters*
1394	Pen holders	1399	Pipes, smoking
1510	Pen sets*	1396	Pipettes .
1304	Pencils	1397	Pitchers
1394	Pencil sharpener	1540	Planes, carpenters' and jack*
1275	Periodicals and magazines	1540	Plant sprayer*
1201	Petty cash reimbursements	1223	Plaster (prepared)
1599	Photographic equipment*	1350	Plaster of paris--hospital use
1280	Photographic services	1223	Plaster of paris--structural use
		1397	Plates (household): pie and tin
		1397	Platters
		1599	Playground equipment*
		1395	Pliers

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- 1540 Plows, farm and snow*
- 1224 Plow parts and fittings, farm and snow
- 1894 Plugs, spark--automotive equipment
- 1224 Plugs, spark--off-road use
- 1730 Plug and cord sets, telephone
- 1540 Plumbers' tools*
- 1391 Poison, rodent and vermin
- 1395 Pokers, metal
- 1391 Paste, office and library
- 6640 Poles, electric and telephone
- 1391 Polish (household): furniture, metal, nail, shoe and stove
- 1599 Pool tables*
- 1304 Post cards(unstamped)
- 1231 Postage meter rentals
- 1239 Post office box rental
- 1261 Postage
- 1261 Postal cards (government stamped)
- 1394 Postal zip code guides
- 1540 Posthole diggers*
- 6640 Posts, fence
- 1397 Posts: coffee, tea and kitchen
- 1398 Post, flower
- 1391 Powder, bath, face and talcum
- 1391 Powder, insect
- 1399 Powder, blasting and gun
- 1252 Power, electric
- 1271 Premiums on surety bonds
- 1224 Printers rollers
- 1302 Printing
- 1540 Printing presses*
- 4440 Prizes
- 1561 Projectors, educational
- 1540 Projectors, other
- 1237 Projector rentals
- 1342 Propane gas, heating
- 1510 Protectors, check*

- 1246 Psychiatrists (non-employees), Payment to provider
- 1246 Psychologists (non-employees), Payment to provider
- 1245 Public stenographic services
- 1395 Pulleys, block*
- 1310 Pumice stone
- 1540 Pumps: air compressor, power and water*
- 1550 Pumps, breast and stomach*
- 1540 Pumps, sump*
- 1685 Punch cards
- 1687 Punch, machine
- 1395 Punches: belt, hollow and solid
- 1223 Putty
- 1395 Putty knives

R

- 1599 Racks: bolt, bread, cue, firehouse, milk can and pool ball*
- 1530 Racks, clothes--institutional use
- 1510 Racks, clothes--office use*
- 1530 Racks, specimen--laboratory use
- 1894 Radiator screens (auto)
- 1530 Radiator screens (heat)--institutional use*
- 1510 Radiator screens (heat)--office use*
- 1894 Radiators (auto)
- 1223 Radiators (building)
- 1730 Radio repair parts
- 1710 Radio repairs
- 1599 Radio (household receiving sets)*
- 1521 Radio (passenger automobile)*
- 1750 Radio (police transmitters and receivers)*
- 1395 Rakes, hand drawn)*
- 1540 Rams, hydraulic*

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- | | |
|---|---|
| 1530 Ranges, kitchens* | 1225 Repair and maintenance of E.D.P. equipment |
| 1395 Rasps | 1229 Repair and maintenance, by all other |
| 1391 Rat poison | 1894 Repair parts: motor vehicles |
| 1391 Rat traps | 1599 Revolvers* |
| 1391 Razor blades | 1304 Ribbons, adding machine and typewriter |
| 1391 Razors, disposable | 1599 Rifles* |
| 1540 Reamers* | 1894 Rims for motor vehicle wheels |
| 1399 Records, phonograph | 1391 Roach powder |
| 1599 Recreation equipment | 1223 Road mixture--construction |
| 1223 Reducers for pipe fittings | 1223 Road oil |
| 1599 Reels, fire hose* | 1335 Rock salt--highway use |
| 1510 Reference books (office)* | 1248 Rodent and vermin extermination by contract |
| 1560 Reference books (library)* | 6671 Rods, curtain |
| 1310 Refrigerants (other than ice) | 1540 Rollers, lawn |
| 1310 Refrigeration gas | 1540 Rolling machinery and equipment |
| 1530 Refrigerators | 1223 Roofing repairs, including materials |
| 1221 Refrigerators, repairs | 1398 Rope* |
| 9912 Refunds, corporate income tax | 1599 Row boats* |
| 9911 Refunds, individual income tax | 1399 Rubber balls (playground) |
| 9921 Refunds, inheritance tax | 1304 Rubber bands |
| 9923 Refunds, motor fuel tax | 1223 Rubber caulking |
| 9925 Refunds, other tax | 1350 Rubber gloves (surgical) |
| 9932 Refunds to students | 1391 Rubber gloves (other than surgical) |
| 9934 Refunds of federal and other grants | 1393 Rubber mats* |
| 9939 Refunds, not elsewhere classified | 1224 Rubber tires (for chairs and food conveyances) |
| 1261 Registered mail fees | 1304 Rubber stamps |
| 1399 Religious supplies | 1248 Rugs, cleaning |
| 1681 Rentals of data processing equipment | 1530 Rugs--institutional use* |
| 1232 Rentals of motor vehicles | 1510 Rugs--office use* |
| 1231 Rentals of office equipment | 1395 Rulers, mechanics |
| 1233 Rentals of real property | 1394 Rulers, office |
| 1239 Rents not otherwise classified (short-term) | |
| 1224 Repair and maintenance, machinery and mechanical equipment | |
| 1893 Repair and maintenance, motor vehicles | |
| 1221 Repair and maintenance, office furniture | |
| 1223 Repair and maintenance, real property | |

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1399	Sacks, paper	1237	Screens, rental of motion picture
1289	Safes, changing combinations of	1395	Screw drivers
1391	Safety pins	1540	Screw jack*
1392	Salt, block	1332	Screws, industrial use
1335	Salt, highway use	1224	Screws, maintenance use
1335	Salt, melting ice	1391	Scrub brushes
1360	Salt, table	1395	Scythes, snaths, blades and stones for same
1310	Salt, water softener	1304	Seal, notary public
1391	Salt and pepper shakers (disposable)	1304	Seal, ribbon
1245	Sampling coal	1391	Sealing wax--household use
1223	Sand	1304	Seals, car (grain office)
1391	Sanitary napkins	1304	Seals, impression and paper
1981	Savings Bond payments	1894	Seat covers (auto)
1395	Saw blades	1540	Seeders*
1391	Sawdust--oiled--for floors	1223	Sewer castings, manhole covers, pipe and rings
1540	Sawing machinery and equipment	1540	Sewer cleaning equipment*
1550	Saws, bone*	1255	Sewer service charges
1540	Saws, other*	1540	Sewer rods*
1550	Scales, laboratory*	1224	Sewing machine: bobbin, needles
1530	Scales, baby*	1530	Sewing machine--household use
1540	Scales: counter, platform and storehouses*	1540	Sewing machine--industrial use
1221	Scales, inspection	1397	Sharpeners, knife
1510	Scales, office	1394	Sharpeners, pencil
1561	School desks and tables*	1229	Sharpening medical instruments
1308	School supplies	1229	Sharpening small and large tools
1397	Scissors, barbers' and household	1530	Shaver, electric*
1394	Scissors, office	1223	Sheet copper and lead
1396	Scissors, surgical*	1391	Sheets
1395	Scoops: coal, grain and grocers	1221	Shellac
1391	Scouring powder	6671	Shelves, book
1395	Scrapers: bench, block dough, floor (hand operated)	4471	Sheriff's fees
1540	Scrapers: road grading*	1223	Shingles
1304	Scratch pads	1398	Shipping cases
1530	Screens: bed, fireplace, and household*	1302	Shipping tags
1223	Screens, door and window	1229	Shoe repairing
1599	Screens, motion picture*	1399	Shotgun shells

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1395	Shovels: coal (scoop), earth and grain (scoop)	1289	Speech recording service by contract
1599	Show cases*	1223	Spikes
1223	Shower bath heads	1391	Sponges (non-surgical)
1395	Sickles	1350	Sponges
1540	Sifter and mixer, flour (baking)*	1397	Spoons
1289	Sign painting	1540	Spray pump (power driven)*
7721	Signs, road	1395	Sprayers
1397	Silverware (bulk)*	1540	Spreaders, manures *
1530	Silverware (table sets)*	1391	Spreads, bed
1397	Skewers	1360	Spring water, for table use
1397	Skillets	1224	Springs
1223	Slate for roofs	1540	Sprinkler, garden*
1245	Slaughter animals (service for food)	1395	Squares, carpenters'
1599	Sleds*	1397	Squeegees
1280	Slides, developing	1392	Stable supplies
1350	Slides (scientific)	1599	Stage curtains*
1399	Slides (all other)	1350	Stain (laboratory)
1561	Slides, processed*	1221	Stain (painting)
6671	Smoke detectors	1391	Stair pads
1530	Smoke stands--institutional use	1261	Stamped envelopes
1395	Snip, tinnern	1540	Stamping machines*
1224	Snow plow repairs, including parts	1395	Stamps (blacksmiths and other metal stamps)
1540	Snow plow and removal equipment*	1261	Stamps, postage
1397	Soap dishes	1303	Stamps (revenue) printing of
1350	Soap (surgical)	1304	Stamps, rubber
1391	Soap (other than surgical)	1510	Stamps, time*
1395	Sockets, electric	1550	Stands, burrette and instrument*
1284	Software	1599	Stands, music*
1310	Solder	1530	Stands, tray and wash*
1391	Solvent, grease	1223	Staples, fencing
1397	Soup bowls and dishes	1304	Staples, office
1395	Spades	1395	Stapling machines--farm fencing*
1894	Spark plugs--automotive	1394	Stapling machine--office and shipping
1224	Spark plugs--off-road use	1391	Starch, laundry
1397	Spatulas (household)	4496	State wards, support of, Payment to provider
1396	Spatulas (laboratories)		
1599	Speakers		

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1985	State withholding tax--personal services	1540	Surfacing machinery*
1986	State withholding tax--contractual services	1370	Surgeons' gowns (disposable)
1302	Stationery (letterheads and printed envelopes)	1246	Surgeons' service (non-employees), Payment to provider
1510	Stationery cabinets*	1550	Surgical apparatus (case and instruments)*
6671	Steam boilers*	1245	Surveyors (services of non-employees)
1223	Steam coil and tubes	1350	Swabs
1530	Steam jacked kettles (kitchen)*	1391	Sweeping compounds*
1530	Steam tables*	1530	Swings, porch and lawn*
1540	Steamfitters' tools*	1350	Syringes (medical and laboratory)
1223	Steamfitting materials		
1304	Stencil paper		
1304	Stencils		
1245	Stenographers, public		
1540	Step ladders*	1530	Table, card*
1599	Stereo equipment*	1391	Tablecloth (disposable)
1550	Sterilizers*	1530	Tables (household): center, dining, kitchen, library and sewing*
1550	Stethoscopes*	1550	Tables (medical and scientific): bedside, examination instrument, laboratory, massage and operating*
1302	Stickers (printed)	1599	Tables (miscellaneous): recreational (billiard, pool, etc.)*
1540	Stitching machine, wire*	1510	Tables: office and typist*
1392	Stock feed	1308	Tablets, school
1530	Stools--institutional use*	1681	Tabulating machine, rental of tabulating machines
1510	Stools--office use*	1395	Tack lifters
1599	Stop watches*	1395	Tackle block
1233	Storage space, rent of	1332	Tacks--institutional use
1530	Stoves*	1223	Tacks--other than industrial use
1397	Strainers	1304	Tacks--thumb
1223	Street sprinkling and oiling	1302	Tags, shipping
1530	Stretchers, curtain*	1540	Tampers*
1540	Stretchers, fence and wire*	1540	Tanks: gasoline and oil storage*
1550	Stretchers, hospital*	1398	Tanks, photographers developing
1399	String for packaging	1304	Tape, adding machine
1289	Subscriptions to clipping and information services		
1275	Subscriptions to journals, magazines and newspapers		
1599	Suitcases*		

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1685	Tape, data processing	1894	Tire chains
1540	Tape, measures*	1894	Tires, motor vehicles
1304	Tape, postage meter	1399	Tissue paper (wrapping)
1561	Tape, prerecorded (for instruction, etc.)	1397	Toaster, bread (small value)
1394	Tape, "blank" recording for sound scribes)	1399	Tobacco, chewing and smoking
1237	Tape recorder, rentals	1332	Tobacco, making cigarettes
1304	Tape, scotch	1391	Toilet articles and paper
1540	Taps and dies*	1395	Tongs, ice and pipe
1223	Tar	1397	Tongs, fire and sugar
1599	Tarpaulins*	1540	Tools (mechanics) sets for all trades
1399	Tear gas bombs	1391	Toothbrushes and picks
1223	Tees (plumbing , etc.)	1391	Toothpaste
1729	Telegraph service	1540	Torches, blow*
1721	Telephone rentals and tolls	4429	Tort Claims
1729	Teletype service	1350	Tourniquet
1229	Television, repairs	1248	Towel service
1599	Television sets*	1391	Towels
1599	Tennis nets and rackets*	1399	Toys
1599	Tents*	1304	Tracing cloth and paper
1308	Test (school use)	1345	Tractor fuel oil
1560	Text books*	1540	Tractors
1399	Theatrical supplies	1550	Transits, surveyors*
1396	Thermometers (scientific): clinical, dairy, grain testing and laboratory*	1245	Translators (non-employee)
1394	Thermometers, weather	1391	Traps, mouse and rat
1510	Thermos bottle sets*	1223	Traps, pipe
1350	Throat swabs	1223	Traps, steam and water
1304	Thumb tacks	1530	Traveling bags*
6640	Tile, building and drain	1394	Trays, desk
1304	Time cards	1397	Trays (household)
1510	Time clocks*	1396	Trays (medical and scientific)
1304	Time recording charts--watchmen	1391	Tray cloths
1239	Time service	1530	Tray stands*
1510	Time stamps*	1391	Trees, shoe
1397	Tin and granite ware (household)	1248	Trees, trimming
1350	Tips, for crutches (rubber)	1540	Troughs, bakers' dough*
1304	Tips (rubber for fingers)	1599	Trough, farm*
1395	Tire blenders (hand)	1395	Trowels: brick, garden and plaster
		1522	Truck fire*

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1232 Truck rental	1245 Veterinarians' fees (non-employees)
1540 Trucks, hand*	6671 Venetian blinds
1522 Trucks, motor*	1550 Veterinary instruments*
1540 Trucks, warehouse*	1350 Veterinary medicine
1530 Trunks, clothing*	1350 Veterinary supplies
1350 Trusses	1540 Visas*
1350 Tubes (medical and scientific)	1899 Vehicle registrations

W

1223 Tubs, bath	1540 Wagon racks and beds*
1397 Tubs, wash	1540 Wagons*
4496 Tuition for pupils (state wards), Payment to provider	6625 Wallboard
1279 Tuition for special training	1399 Wallets
1310 Turbine oil	1223 Wallpapering
1395 Turf edgers	1530 Wash stands (not fixed)
1540 Turning machinery*	1397 Washboards
1391 Twine, wrapping	1530 Washers, dish*
1304 Typewriter brushes and ribbons	1530 Washing machines*
1510 Typewriters*	1391 Wash powder
1221 Typewriter repair service	1248 Washing windows (by non-employees)

U

1530 Umbrella holders*
1398 Umbrellas
1370 Uniforms: athletic, band and military
1982 United Fund payments
4453 U.S. Geological Survey
1332 Upholstery material
1396 Urinals (portable)
1530 Urns, coffee and tea*

V

1530 Vacuum cleaners*
1894 Valves, motor vehicle
1223 Valves, plumbing and steam fitting
1332 Varnish--industrial
1223 Varnish--non-industrial
1397 Vases
1392 Vegetable seeds

1391 Washrags
1530 Waste baskets--institutional use*
1510 Waste baskets--office use*
1229 Watches and clocks, repair parts and services
1599 Watches, stop*
1530 Water coolers (household)*
1510 Water coolers, office use*
1231 Water coolers, rental
1310 Water, distilled--for batteries, etc.
1350 Water, distilled--mineral, medicinal and laboratory
1391 Water, drinking (bottled)
1397 Water glasses (drinking)
6671 Water heater
1360 Water, mineral (table use)
1253 Water, supplied by utilities

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1599 Watering trough (farm)*
1391 Wax, floor
1391 Waxed paper
1223 Weatherstrips
1395 Wedges, metal
1394 Weights, paper
1550 Weights, scale (sets for testing
equipment)*
1540 Wheelbarrows*
1894 Wheels, motor vehicle
1395 Whetstone
1223 Window materials: locks and stops
1894 Wipers, windshield
1395 Wire brushes
1395 Wire cutters
1224 Wire: electrical, fuse and galvanized
1894 Wire, for towing
1540 Wire stitching machine*
1540 Wire stretching machine*
1399 Wood, fuel
1391 Wood polish--household use
1332 Wood polish--industrial use
1304 Wrapping paper (office use)
1399 Wrapping paper (all other)
1540 Wrenches and wrench sets*
1540 Wringers, clothes*
1540 Wringers, power*

X Y Z

1550 X-ray machinery and equipment*
1350 X-ray supplies
1332 Yarn
1302 Zinc etchings
1223 Zinc sheets
1332 Zippers