

**STATE OF ILLINOIS  
OFFICE OF THE COMPTROLLER**

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EFFECTIVE DATE

January 1, 2000

PROCEDURE LISTING OF DETAIL EXPENDITURE ACCOUNTS  
(OBJECTS) WITHIN COMMON OBJECT (OBJECT  
OF EXPENDITURE)

REVISION NUMBER

00-002

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PERSONAL SERVICES AND FRINGE BENEFITS

1100 PERSONAL SERVICES

- 1111 General Assembly Officers and Members
- 1112 Legislative Per Diem, W-2 Reportable
- 1113 Elected Officers of the Executive Branch
- 1115 Other State Officers
- 1117 Judges and Officers of the Court System
  
- 1120 Regular Positions
- 1121 Deceased Employee Compensation
- 1122 University Personal Services-Involuntary Withholding
- 1123 Employee Uniform Allowance
- 1127 Agency Payments For Temporary Total Disability
- 1129 Employee Retirement Contribution Paid by the State
- 1130 Extra Help
  
- 1140 Student, Member or Inmate Compensation
- 1145 Contractual Payroll Employees
- 1150 Other Personal Services

1160 RETIREMENT

- 1161 State Employees Retirement
- 1162 University Retirement
- 1163 General Assembly Retirement
- 1164 Judges' Retirement
- 1165 Teachers' Retirement
- 1167 Other Retirement

1170 SOCIAL SECURITY

- 1170 Social Security and Medicare Contributions
- 1175 State Contribution to Social Security and Medicare, Contractual Payroll

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1180 GROUP INSURANCE

1180 Employer Contributions for Group Insurance

CONTRACTUAL SERVICES

1200 CONTRACTUAL SERVICES

- 1201 Petty Cash Fund Establishment/Reimbursements
- 1202 Contractual Expense Reimbursement to State Employees
- 1205 Freight, Express and Drayage
  
- 1221 Repair and Maintenance, Furniture, Office and Household Equipment
- 1222 Repair and Maintenance, Aircraft and Boats
- 1223 Repair and Maintenance, Real Property
- 1224 Repair and Maintenance, Machinery and Mechanical Equipment
- 1225 Repair and Maintenance, E.D.P. Equipment
- 1229 Repair and Maintenance, Not Elsewhere Classified
  
- 1230 In-House Repair and Maintenance, Purchase of Merchandise
- 1231 Rental, Office Equipment
- 1232 Rental, Motor Vehicles
- 1233 Rental, Real Property
- 1234 Rental, Machinery and Mechanical Equipment
- 1235 Rental, E.D.P. Equipment
- 1237 Rental, Film and Audio/Visual Aids
- 1239 Rental, Not Elsewhere Classified
  
- 1240 Statistical and Tabulation Services
- 1241 Medical Consultant Fees
- 1242 Auditing and Management Services
- 1243 Book Binding and Processing Services
- 1244 Legal Fees
- 1245 Professional and Artistic Services, Not Elsewhere Classified
- 1246 Hospital and Medical Services, Payments to Providers
- 1247 Institutional Burial Service

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1200 CONTRACTUAL SERVICES (Continued)

- 1248 Building and Ground Maintenance
- 1249 Employee Moving Expenses, Reimbursements to Employees
  
- 1250 Employee Moving Expenses, Payments to Vendors
- 1251 Gas
- 1252 Electricity
- 1253 Water
- 1254 University Central Plant Services
- 1255 Utilities, Not Elsewhere Classified
- 1256 Pharmaceutical Services
- 1257 Fire Protection Services
  
- 1261 Postage and Postal Charges
- 1264 Travel and Expense Reimbursement, Reimbursements to Contractual Payroll Employees
- 1265 Contractual Employee Participation in Deferred Compensation
- 1266 Court Reporting and Filing Services
- 1268 Combined Settlement/Attorney Payments
- 1269 Legislative Staff Services
  
- 1271 Surety Bond and Insurance Premiums
- 1272 Travel, Non-State Employee, Payments to Vendors
- 1273 Advertising
- 1274 Registration Fees and Conference Expenses, Payments to Vendors
- 1275 Subscriptions
- 1276 Registration Fees and Conference Expenses, Reimbursements to Employees
- 1277 Association Dues
- 1278 Interviewee Expenses, Reimbursements to Prospective Employees
- 1279 Employee Tuition and Fees
  
- 1280 Copying, Photographic and Printing Services
- 1281 Interviewee Expenses, Payments to Vendors
- 1282 Royalties

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1200 CONTRACTUAL SERVICES (Continued)

- 1283 University Central Data Processing Services
- 1284 Computer Software
- 1285 Operating Taxes, Licenses and Fees
- 1286 Travel, Reimbursements to Non-State Employees
- 1287 Professional and Artistic Services, Not Elsewhere Classified, Nonessential Bond Financed Projects
- 1288 Contractual Services, Not Elsewhere Classified, Nonessential Bond Financed Projects
- 1289 Contractual Services, Not Elsewhere Classified

1290 TRAVEL

- ✓ 1291 In-State Travel, Reimbursements to Employees
- ✓ 1292 Out-of-State Travel, Reimbursements to Employees
- 1293 In-State Travel, Payments to Vendors
- 1294 Out-of-State Travel, Payments to Vendors

1295 I.B.A. RENTALS

- 1295 I.B.A. Rentals

1296 TRAVEL AND ALLOWANCES FOR COMMITTED, PAROLED AND  
DISCHARGED PRISONERS

- 1296 Travel and Allowances for Committed Paroled and Discharged Prisoners

1298 PURCHASE OF INVESTMENTS

- 1298 Purchase of Investments

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COMMODITIES

1300 COMMODITIES

1302 Printing

1303 Revenue Stamps

1304 Office and Library Supplies

1308 Educational and Instructional Materials and Supplies

1310 Mechanical Supplies

1314 License Plates

1332 Industrial and Shop Materials

1335 Rock Salt, Calcium Chloride and Abrasives for Road Use

1341 Coal and Coke

1342 Fuel Oil and Bottle Gas

1345 Gasoline and Oil for Off-Road Equipment

1350 Medical, Scientific and Laboratory Supplies

1360 Food Supplies

1370 Wearing Apparel

1391 Household, Laundry and Cleaning Supplies

1392 Forage and Farm and Garden Supplies

1393 University Central Supply Services

1394 Office and Library Equipment, Not Exceeding \$100

1395 Small Tools, Not Exceeding \$100

1396 Medical, Scientific and Laboratory Equipment, Not Exceeding \$100

1397 Household, Laundry and Cleaning Equipment, Not Exceeding \$100

1398 Equipment, Not Elsewhere Classified, Not Exceeding \$100

1399 Commodities, Not Elsewhere Classified

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EQUIPMENT

1500 EQUIPMENT (Exceeding \$100 except for 1560-Library Books)

- 1510 Office Furniture and Equipment
- 1515 EDP Equipment (*Computers*)
- 1521 Passenger Automobiles
- 1522 Motor Vehicles Other Than Passenger Automobiles
  
- 1530 Household Equipment and Furnishings
  
- 1540 Machinery, Implements and Major Tools
  
- 1550 Scientific Instruments and Apparatus
  
- 1560 Library Books
- 1561 Training Materials, Exhibits, and Educational Equipment
  
- 1570 Livestock
  
- 1599 Equipment, Not Elsewhere Classified

ELECTRONIC DATA PROCESSING

1600 ELECTRONIC DATA PROCESSING

- 1681 Rental, Data Processing Equipment
  - 1683 Rental, Data Processing Facilities
  - 1685 EDP Supplies
  - 1687 EDP Equipment
- \*Plus Any Valid Expenditure Object Elsewhere Defined

\*Only supplies, materials, and equipment directly related to an EDP operation are properly chargeable to an appropriation for electronic data processing.

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TELECOMMUNICATIONS

1700 TELECOMMUNICATIONS

1702 Telecommunications Expense Reimbursement to State Employee  
1710 Repair and Maintenance, Telephone, Data, Radio and Other  
Communication Equipment

1721 Rental, Telephone Services and Equipment  
1722 Rental, Data Communication Services and Equipment  
1723 Rental, Radio Communication Services and Equipment  
1725 Communications Services Provided Under Tariff  
1728 Video Conferencing  
1729 Rental, Other Communication Services and Equipment

1730 Parts and Supplies for Telephone, Data and Radio Equipment

1740 Answering and Paging Communication Services and Equipment

• 1750 Telephone, Data, Radio and Other Communication Equipment

1795 University Central Telecommunication Services

• 1799 Telecommunication Services, Not Elsewhere Classified

OPERATION OF AUTOMOTIVE EQUIPMENT

1800 OPERATION OF AUTOMOTIVE EQUIPMENT

1892 Bulk Tires  
1893 Repair and Maintenance, Automotive Equipment  
1894 Parts and Fittings, Automotive Equipment  
1895 Bulk Fuel  
1896 Gasoline, Oil and Antifreeze  
1897 University Central Transportation Services  
1898 Automotive Services, Not Elsewhere Classified  
1899 Automotive Expenses, Not Elsewhere Classified

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LUMP SUMS AND OTHER PURPOSES

1900 LUMP SUMS AND OTHER PURPOSES

1910 Lump-Sum Operations

1920 Lump Sum, Operations Excluding Personal Services

NOTE: See 4900, 6900 and 7900 for other "lump sum" categories

1970 Employee Participant in Dependent Care Assistance Plan

1971 Payment For Excessive Deductions in Dependent Care Program

1972 Employee Participant in Medical Care Assistance Plan

1975 Health Insurance Payments for Members - Paid by CMS

1976 Health Insurance Payment Reimbursements to Members - Paid by CMS

1977 Life Insurance Payments for Members - Paid by CMS

1980 Medicaid Provider Payments to Illinois Financing Authorities

1981 Savings Bond Payments

1982 United Fund Payments

1983 Non-Recurring Refunds and Distributions

1984 Commercial/Payroll Consolidation Distribution (COMPTROLLER USE ONLY)

1985 State Withholding Tax--Personal Services

1986 State Withholding Tax--Contractual Services

1987 State Withholding Tax--Resident Lottery Winners

1988 State Withholding Tax--Non-Resident Lottery Winners

1989 State Withholding Tax--Non-Resident Contractual Services

1990 IRS Tax Levy

1993 Interfund Cash Transfers

1994 Interest Penalty (Valid when used with major objects of 1200, 1300, 1302, 1500, 1600, 1700, 1800, 1900, 1994, 4400, 6600, 7700 and certain detail objects that are appropriated.)

1995 Bond Revenue Operations Expenditures

1996 I.M.R.F. Reimbursement for Operational Expenditures

1997 Contingencies (Transfers-Out Only)

1998 Garnishment, Levy and Assignment Payments

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AWARDS AND GRANTS

4400 AWARDS AND GRANTS

- 4401 Services to Benefit Recipients, Payments to Providers
- 4402 Home-Based Support Services for the Mentally Ill, Payments to Providers
  
- 4403 Grants to Local Governments, Not Elsewhere Classified, Nonessential Bond Projects
- 4404 Transportation Grants, Nonessential Bond Fund Projects
- 4405 Construction Grants, Nonessential Bond Financed Projects
- 4406 Grants to Other State Agencies for Nonessential Bond Financed Projects
- 4407 Grants to Nonprofit Organizations for Nonessential Bond Financed Fund Projects
- 4408 Awards and Grants, Not Elsewhere Classified, Nonessential Bond Fund Projects
  
- 4410 Rental Assistance, Payments to Property Owners
- 4411 Travel and Expense Reimbursements to Service Providers
  
- 4420 Awards, Benefits and Treatment Expenses, Injured Employees
- 4421 Awards, Benefits and Treatment Expenses for Injured Employees
- 4422 Workers' Compensation Payments to Medical Service Providers
- 4423 Workers' Compensation Payments to Vendors for Prescription Drugs and Medical Equipment and Supplies
- 4424 Industrial Commission Awards or Negotiated Settlement Awards for Injured Employees
- 4425 Medical Services for Public Assistance Recipients, Payment to Non-Services Providers
- 4429 Tort Claims
  
- 4430 Pensions, Annuities and Benefits
- 4431 Payments into Pension Funds
- 4432 Unemployment Compensation Payments
- 4433 Support Services for the Unemployed
- 4434 Support Services for the Unemployed - Client Reimbursement

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**4400 AWARDS AND GRANTS (Continued)**

- 4440 Prizes, Premiums, and Awards
- 4441 Lottery Prizes - Monetary
- 4442 Lottery Prizes - Merchandise
- 4443 Taxable Grants, Payments to Recipients
  
- 4452 Funeral and Burial Expenses, Reimbursements
- 4453 Reimbursement to Governmental Units
- 4458 Services, Not Elsewhere Classified
  
- 4460 Medical Services for Public Assistance Recipients, Payments to Service  
Providers
- 4461 Assistance Payments to Individuals
- 4462 Funeral and Burial Expenses, Payments to Vendors
- 4463 Medical Preparation and Food Supplies for Free Distribution
- 4464 Reimbursements and Payments to Benefit Recipients
- 4465 Domestic Services under Vocational Rehabilitation Program
- 4466 Domestic Services For Aided Persons
- 4467 Medical Services, Payments to Providers
- 4468 Supplies, Equipment, and Prescription Drugs, Payments to Vendors
- 4469 Local Government Group Insurance Payments for Members
  
- 4470 Grants to Local Governments, Not Elsewhere Classified
- 4471 Payments to Local Governments for Employees
- 4472 Transportation Grants
- 4473 Construction Grants
- 4474 Grants for Educational Purposes -- Elementary and Secondary Education
- 4475 Awards and Grants to Students
- 4476 Grants for Educational Purposes -- Higher Education
- 4477 Matching Funds to Universities
- 4478 Grants for Educational Purposes -- Direct Payments to Sponsors of Child  
Nutrition Programs
- 4479 Grants to Other State Agencies

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4400 AWARDS AND GRANTS (Continued)

- 4480 Grants to Non-Profit Organizations
- 4481 Grants on Behalf of Veterans and Their Dependents, Payments to Service Providers
- 4482 Grants Paid to Veterans and Their Dependents
- 4483 Court of Claims Awards - Crime Victims Assistance
- 4484 Court of Claims Awards - Crime Victims Assistance Provider Payments
- 4485 Court of Claims Awards - General Claims
- 4486 Court of Claims Awards - All other
- 4487 Combined Settlement/Attorney Payments
- 4488 Loans
- 4489 Nontaxable Grants and Awards, Not Elsewhere Classified, Payments to Recipients
  
- 4490 Court of Claims Awards
- 4491 Shared Revenue Payments
- 4494 Day Care Provider Payments
- 4495 In-Home Day Care Provider Payments
- 4496 Living Expenses for State Wards Outside of State Institutions, Payments to Service Providers
- 4497 Living Expenses for State Wards Outside of State Institutions, Reimbursements to Foster Parents

4900 AWARDS AND GRANTS, LUMP SUMS AND OTHER PURPOSES

PERMANENT IMPROVEMENTS

6600 PERMANENT IMPROVEMENTS

- 6611 Land, Rights of Way and Easements
- 6612 Land, Attorney, Appraisal, Engineering and Testing Fees
- 6613 Land, Relocation Costs
- 6616 Land, Rights of Way and Easements, Nonessential Bond Fund Projects
- 6617 Land, Attorney, Appraisal, Engineering and Testing Fees, Nonessential Bond Fund Projects
- 6618 Land, Relocation Costs, Nonessential Bond Fund Projects

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6600 PERMANENT IMPROVEMENTS (Continued)

- 6620 Demolition and Removal of Structure
- 6621 Acquisition and/or Construction of Structures
- 6622 Acquisition and/or Construction of Structures, Nonessential Bond Fund  
Projects
- 6625 Remodeling and Renovation Projects
- 6626 Remodeling and Renovation, Nonessential Bond Fund Projects
- 6627 Asbestos Abatement Cost
- 6628 Architectural and Engineering Fees
- 6629 Architectural and Engineering Fees, Nonessential Bond Fund Projects
  
- 6640 Site Improvements
- 6641 Site Improvements, Nonessential Bond Fund Projects
  
- 6650 Planning
- 6651 Planning, Nonessential Bond Fund Projects
  
- 6660 Utilities
- 6661 Utilities, Nonessential Bond Fund Projects
  
- 6671 Fixed Equipment
- 6672 Fixed Equipment, Nonessential Bond Fund Projects
- 6673 Moveable Equipment
- 6674 Moveable Equipment, Nonessential Bond Fund Projects

6900 PERMANENT IMPROVEMENTS, LUMP SUMS & OTHER PURPOSES

HIGHWAY AND WATERWAY CONSTRUCTION

7700 HIGHWAY AND WATERWAY CONSTRUCTION

- 7711 Land, Rights of Way and Easements--Highways
- 7712 Land, Attorney, Appraisal, Engineering and Testing Fees--Highways
- 7713 Land, Relocation Costs--Highways
- 7721 Construction and Improvements--Highways

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7700 HIGHWAY AND WATERWAY CONSTRUCTION (Continued)

- 7725 Repair and Maintenance--Highways
- 7728 Architectural and Engineering Fees--Highways
- 7751 Land, Rights of Way and Easements--Waterways
- 7752 Land, Attorney, Appraisal, Engineering and Testing Fees--Waterways
- 7753 Land Relocation Costs--Waterways
- 7773 Acquisition, Construction and Improvements--Waterways
- 7788 Architectural and Engineering Fees--Waterways
- 7791 Shared Waterway Agreements
- 7793 Waterway Maintenance and Operational Expenditures, Not Elsewhere  
Classified

7900 HIGHWAY AND WATERWAY CONSTRUCTION, LUMP SUMS & OTHER PURPOSES

DEBT SERVICE

8800 DEBT SERVICE

- 8811 Current Maturities--Principal
- 8813 Current Maturities--Interest
  
- 8820 Payment of Matured Bonds and Interest
- 8821 Prior Maturities--Principal
- 8823 Prior Maturities--Interest
  
- 8831 Bond Defeasance Payments - Principal
- 8833 Bond Defeasance Payments - Interest
  
- 8841 Payments to Trustee for Future Bond Debt Service Maturities
- 8843 Unemployment Trust Fund Advances-Interest
- 8850 Arbitrage Tax Rebate Payment

8900 DEBT SERVICES - LUMP SUM

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REFUNDS

9900 REFUNDS

9910 Income Tax Refunds

- 9911 Individual Income Tax Refunds
- 9912 Corporate Income Tax Refunds
- 9913 Personal Property Tax Replacement Tax Refunds
- 9914 Homeowner Tax Relief Rebates
- 9915 Occupational and Use Tax Refunds
- 9916 Individual Income Tax Refunds-Interest
- 9917 Corporate Income Tax Refunds-Interest
- 9918 Personal Property Tax Replacement Tax Refunds-Interest

9920 Other Tax Refunds

- 9921 Inheritance Tax Refunds
- 9923 Motor Fuel Tax Refunds
- 9925 Tax Refunds, Not Elsewhere Classified

9930 Other Refunds

- 9932 Refunds to Students
- 9934 Refunds of Federal and Other Grants
- 9935 Refunds of Other Grants
- 9938 Refunds of Prior Calendar Year Retirement Contributions
- 9939 Refunds, Not Elsewhere Classified

9995 REPLACEMENT WARRANTS (COMPTROLLER USE ONLY)

9970 STATUTORY TRANSFERS OUT (COMPTROLLER USE ONLY)

9999 OTHER, N.E.C. (COMPTROLLER USE ONLY)

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1180 GROUP INSURANCE

1180 Employer Contributions for Group Insurance.

Payments by State agencies for life and medical insurance costs. NR

CONTRACTUAL SERVICES

1200 CONTRACTUAL SERVICES

Defined by "An Act in relation to State Finance" (Ill. Rev. Stat., 1985, Ch. 127, par. 151a) (30 ILCS 105/15a) as follows:

"The item 'contractual services', when used in an appropriation act, means and includes: (a) Expenditures incident to the current conduct and operation of an office, department, board, commission, institution or agency for postage and postal charges, surety bond premiums, publications, subscriptions, office conveniences and services, exclusive of commodities as herein defined; (b) Expenditures for rental of property or equipment, repair or maintenance of property or equipment including related supplies, equipment, materials, services, replacement fixtures and repair parts, utility services, professional or technical services, moving expenses incident to a new State employment, and transportation charges exclusive of 'travel' as herein defined; (c) Expenditures for the rental of lodgings in Springfield, Illinois and for the payment of utilities used in connection with such lodgings for all elected State officials, who are required by Section 1, Article V of the Constitution of the State of Illinois to reside at the seat of government during their term of office; (d) Expenditures pursuant to multi-year lease, lease-purchase or installment purchase contracts for duplicating equipment authorized by Section 5.1 of 'The Illinois Purchasing Act', approved July 11, 1957, as now or hereafter amended; (e) Expenditures of \$5,000 or less per project for improvements to real property which, except for the operation of this Section, would be classified as 'permanent improvements' as defined in Section 21. The item 'contractual services' does not, however, include any expenditures included in 'operation of automotive equipment' as defined in Section 24.2."

AGENCIES, EXCEPT STATE UNIVERSITIES, MUST PROCURE ALL SUPPLIES, COMMODITIES, EQUIPMENT AND UTILITIES THROUGH THE DEPARTMENT OF CENTRAL MANAGEMENT SERVICES, PROCUREMENT DIVISION.

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- 1201 Petty Cash Fund Establishment/Reimbursements.  
Payments made to petty cash fund custodians reporting reimbursements for Comptroller approved expenditures, individually less than \$49.99, or for the establishment or increase of a petty cash fund. NR
- 1202 Contractual Expense Reimbursement to State Employees.  
Payments to reimburse a state employee for expenditures in connection with Official State business provided the employee adequately accounted for the expenses. Reimbursements are limited to expenses chargeable to a contractual service line. All other reimbursements should be charged directly to the detail object code covering the goods or services performed. Examples include: reimbursements for educational exhibits; catering services; copying services and equipment rental. NR
- 1205 Freight, Federal Express and Drayage.  
Charges for drayage, shipment out of any kind of property (other than mail) and intra-agency relocations. However, in the case of equipment or commodity purchases and rental of equipment, the total delivered cost including freight or federal express is chargeable to the account covering such purchases. NR
- 1221 Repair and Maintenance, Furniture, Office, and Household Equipment.  
Charges for contractual repair or routine service of equipment such as typewriters, Dictaphones, adding and calculating machines, fans, desks, chairs, televisions, refrigerators, water coolers, vacuum cleaners, kitchen appliances, and postage meter machines. R
- 1222 Repair and Maintenance of Aircraft and Boats.  
Charges for contractual repair or routine service of aircraft and boats. R
- 1223 Repair and Maintenance, Real Property.  
Charges for contractual repair or maintenance of buildings and other structures, roads, fixed plant equipment (fixtures) such as boilers and water heaters, and land.
- Examples of repair and maintenance projects are painting, papering, glazing, repaving, and the replacement of worn out or damaged fixtures such as fixed lighting, toilets and other major plumbing components, furnaces, boilers, air conditioners, water heaters, fuse boxes, circuit breakers, major electrical components, draperies and drapery rods, and attached carpeting.

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Charges for new construction, additions, remodeling, renovation, or new fixtures must use the appropriate permanent improvement expenditure object code (6600 series) regardless of whether or not the project exceeds \$5,000. R

1224 Repair and Maintenance, Machinery and Mechanical Equipment.

Charges for contractual repair or maintenance of machinery and mechanical equipment (exclusive of on-road motor vehicles - account 1893) such as electronic equipment, elevators, industrial and shop machinery, off road motor vehicles and machinery such as snowplows and farm equipment, tools, instruments, and apparatus. R

1225 Repair and Maintenance, EDP Equipment.

Charges for contractual repair or routine service of Electronic Data Processing Equipment such as main frame computers, word processors, personal computers, and terminals. R

1229 Repair and Maintenance, Not Elsewhere Classified.

Charges for contractual repair or routine maintenance of items other than those classified above such as clothing, shoes, athletic, playground and recreational equipment, fire extinguishers, scientific instruments and apparatus for hospital, medical, dental, laboratory, scientific testing, and engineering uses, musical instruments, radios and phonographs, photographic equipment, barber and beauty culture equipment, and firearms. R

NOTE: THE ABOVE DETAIL OBJECTS FOR REPAIR AND MAINTENANCE MUST BE USED WHERE THE LABOR AND MERCHANDISE (SUPPLIES, EQUIPMENT, MATERIALS, REPLACEMENT FIXTURES, AND REPAIR PARTS) ARE FURNISHED BY THE SAME OUTSIDE CONTRACTOR. PURCHASES EXCLUSIVELY OF MERCHANDISE FOR THE REPAIR AND MAINTENANCE OF REAL AND PERSONAL PROPERTY WHETHER PURCHASED FOR A SPECIFIC JOB OR STORED FOR LATER USE ON AS NEEDED BASIS AND WHERE THE LABOR IS TO BE PERFORMED BY AN AGENCY'S EMPLOYEES, OR DIFFERENT VENDOR MUST BE CHARGED TO DETAIL OBJECT 1230.

1230 In-House Repair and Maintenance, Minor Permanent Improvement Projects, Purchase of Merchandise.

Charges for the direct purchase of supplies, equipment, materials, replacement fixtures and repair parts in connection with the repair and maintenance of real and personal property or permanent improvement projects not exceeding \$5000 where the labor will be performed by the agency's employees. NR

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NOTE: ONLY PURCHASES OF EQUIPMENT WHICH IS INCORPORATED INTO AND BECOMES A PART OF THE PROPERTY WHICH IS BEING REPAIRED CAN BE CHARGED TO THIS DETAIL OBJECT. TOOLS USED IN REPAIR AND MAINTENANCE MUST BE CHARGED TO EQUIPMENT DETAIL OBJECT 1540.

1231 Rental, Office Equipment.

Charges for rent of typewriters, postage meters, adding or calculating machines, or other office equipment. If the rental agreement includes removal and installation or repair and maintenance services, which are not separately billed, the total rental cost is chargeable to this account. However, if such services are separately billed, they should be charged to account 1221. R

1232 Rental, Motor Vehicles.

Charges for hire or conveyance - passenger automobile, bus, aircraft, boats or truck - including where incident to such rental, the service of a driver. For the rental of motor vehicles on a continuing basis not for specific incidents of travel but for use on an as needed basis including payments made by State agencies directly to the State Garage Revolving Fund. However, auto rental, when in a travel status, is chargeable to account 1291 when for specific incidents of travel. All vouchers for rental of vehicles for on road use, except when in travel status, must be forwarded to the Department of Central Management Services-Division of Vehicles for approval, except for Legislative and Judicial agencies and internal transactions between State Universities and their governing boards. R

1233 Rental, Real Property.

Charges for rent of office, storage, garage, dock, or other building space, and for rental of land and parking space. If incurred in connection with the data processing or telecommunications operations, and a specific EDP or Telecommunication appropriation is received, see accounts 1683 and 1722. R

1234 Rental, Machinery and Mechanical Equipment.

Charges for the rental of machinery and mechanical equipment, such as industrial or shop machinery and tools, and electronic equipment. R

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- 1235 Rental, EDP Equipment.  
When no specific appropriation is received for the purpose of EDP operation, this account should be used for the rental and time usage charges of EDP equipment. Examples are: computers, on-site terminals, and card punch machines. NOTE: OFF-SITE TERMINALS ARE DEFINED AS THOSE REQUIRING AN ADDITIONAL CONNECTION RATHER THAN A DIRECT CONNECT TO THE COMPUTER. R
- 1237 Rental, Film and Audio/Visual Aids.  
Charges for the rental of audio/visual equipment and related materials, such as educational films, projectors, projection screens, tape recorders, tapes and earphones. R
- 1239 Rental, Not Elsewhere Classified.  
Charges for rentals not chargeable to any of the above accounts, such as short-term rentals of conference rooms or exhibit space where no lease is obtained. R
- 1240 Statistical and Tabulation Services.  
Charges for statistical and tabulating services performed by another organization such as a private computer service bureau or the Department of Central Management Services-Bureau of Information and Communication Services. R
- 1241 Medical Consultant Fees.  
Charges incurred for the contractual services of medical consultants usually on a fee or per-diem basis rendered by non-employees (e.g., lectures, medical consultants). R
- 1242 Auditing and Management Consulting Services.  
Charges incurred for professional services rendered by auditing, accounting, EDP and other management related consultants. R
- 1243 Book Binding Services.  
Charges incurred for the binding or rebinding of books and periodicals. This account is not to be used by agencies receiving a specific "Printing" appropriation. Also, account 1560 is to be used for binding costs where included in the inventoriable costs of library operations.  
R

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1244 Legal Fees.

Charges incurred for services of attorneys and other costs directly related to legal services. Court representation and other legal services rendered by attorneys pursuant to the State Indemnification Act must be approved by the Attorney General. Legal consulting, general counsel, bill drafting, legal research, hearing officers and other types of services provided by attorneys not covered under the State Indemnification Act must contain a statement on the voucher attesting to the fact that it is not subject to the State Indemnification Act. Additional examples of chargeable items include court-ordered attorney fees. R

1245 Professional and Artistic Services, Not Elsewhere Classified.

Charges, usually on a fee or per-diem basis, for professional or artistic services rendered by non-employees, other than actual medical services chargeable to account 1246 or undertakers' fees chargeable to account 1247. Examples of charges to this account include: veterinary fees, stipends, lens grinding, charges for commodity testing and grading, clergymen's fees, payments for the services of expert consultants or witnesses, engineering or technical inspection fees, and payments to interpreters or entertainers. R

NOTE: THE CONTRACT FILING REQUIREMENTS ESTABLISHED BY THE COMPTROLLER, PURSUANT TO SECTION 11 OF THE COMPTROLLER'S ACT, APPLIES TO ALL DETAIL EXPENDITURE ACCOUNTS. (FOR COMPTROLLER'S CONTRACT FILING REQUIREMENTS, SEE SECTION 15-OBLIGATIONS.)

1246 Hospital and Medical Services, Payments to Providers.

Payments made **DIRECTLY TO PROVIDERS** for medical services provided by hospitals, clinics, and individuals not employed by the State, including physicians, nurses, dentists, optometrists, psychologists, and physical, speech, and occupational therapists. Excludes payments to pharmacies for prescription drugs (1256), payments for treatment of injured employees under provisions of the Workers' Compensation Act (4422), and medical consultant fees (1241). R

1247 Institutional Burial Services.

Charges for services rendered by undertakers, including caskets and any other supplies incident to such services which are provided by undertakers, whether or not shown separately on the invoice. R

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- 1248 **Building and Ground Maintenance.**  
Charges for services rendered, other than by State employees, for such purposes as waste removal, janitorial services, cleaning of buildings, laundry and towel-supply services, extermination services, detective and guard services. Ground maintenance services include items such as tree trimming, dirt hauling and spreading. R
- 1249 **Employee Moving Expenses, Reimbursements to Employees.**  
Payments to reimburse State employees for moving expenses incident to new State employment or to reimburse relocated current employees. Includes lodging, per diem reimbursements, and mileage if not chargeable to Travel, detail object 1291 or 1292. [Tax Note: All employer reimbursements of employee moving expenses must be reported on the employee's Form W-2. Beginning January 1, 1994, qualified moving expenses-transportation of household goods and lodging/travel expenses for the move to the new residence - may be reimbursed as nontaxable Section 132 fringe benefits, provided the relocation plan is an accountable plan. In addition, the commuting distance between the new work location and former residence must increase by at least 50 miles. Reimbursements under nonaccountable plans and nonqualified moving expenses, such as temporary lodging, are taxable as wages and subject to withholding and FICA. Consult IRS publications for further information.] NR
- 1250 **Employee Moving Expenses, Payments to Vendors.**  
Moving expenses paid **DIRECTLY TO VENDORS** on behalf of new State employees or relocated current employees. Includes lodging, meals, and transportation costs if not chargeable to Travel, detail object 1293 or 1294. [Tax Note: Employer-paid employee moving expenses must be reported on the employee's Form W-2 and may be taxable. Refer to detail object 1249 for further information.] R
- 1251 **Gas.**  
Charges for gas furnished by public utilities. However, when a public utility furnishes repair and maintenance services, rents or sells equipment to the State, the associated charges should be separately billed and charged to the account which would be used if such services or equipment were provided by any other contractor or vendor. NR

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1252 Electricity.

Charges for electric power furnished by public utilities. However, when a public utility furnishes repair and maintenance services, rents or sells equipment to the State, the associated charges should be separately billed and charged to the account which would be used if such services or equipment were provided by any other contractor or vendor. NR

1253 Water.

Charges for water furnished by public utilities. However, when a public utility furnishes repair and maintenance services, rents or sells equipment to the State, the associated charges should be separately billed and charged to the account which would be used if such services or equipment were provided by any other contractor or vendor. NR

1254 University Central Plant Services.

Payments by a university to a central service organization to include all expenses relating to the maintenance of the university's buildings and physical plant. NR

1255 Utilities, Not Elsewhere Classified.

Charges for utilities not chargeable to other accounts, such as sewage and steam or metered heat. NR

1256 Pharmaceutical Services.

Payments to pharmacies for prescription drugs. NR

1257 Fire Protection Services.

Charges incurred for fire protection services from local fire departments. NR

1261 Postage and Postal Charges.

Charges for postage stamps, stamped envelopes, stamped postal cards, postage meter setting and postal permit deposits, and postal registry and insurance fees. (Including postage meter verification). According to Ill. Rev. Stat., 1985, Ch.127, par. 63B13.1, individuals cannot purchase postage stamps. Stamps must be procured through the Department of Central Management Services. When purchasing meter postage, the location & number of the postage meter should be included in the voucher description field. NR

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- 1264 Travel and expense Reimbursement, Reimbursements to Contractual Payroll Employees  
Payments to reimburse a contractual payroll employee (as defined by detail object code 1145) for any expenditures directly incident to travel or other related contractual service expenses in connection with official State business. Other expenses, not chargeable to a contractual service line (i.e. commodities, equipment,..) should be charged directly to the detail object code covering the goods or service performed. All travel reimbursements must be processed on a standard C-10 form and all other reimbursements will be processed on a standard C-13 voucher. NR
- 1265 Contractual Employee Participation in Deferred Compensation.  
For Comptroller's Office use in contractual payroll processing where the contractual employee has elected to participate in the State Deferred Compensation Plan. NR
- 1266 Court Reporting and Filing Services.  
Charges for services of court reporting agencies or individual non-employees in recording and transcribing hearings, meetings or other official State proceedings. Also included charges for filing service, and court costs but does not include such costs incident to legal proceedings as the printing of briefs or hearing records, which should be charged to account 1302.  
R
- 1268 Combined Settlement/Attorney Payments  
Combined settlement/attorney payments made to an attorney and client when the attorney's fees cannot be determined. This detail object code is used when permission has been granted from the Office of the Attorney General to use a 1200 line when the agency does not have a tort line. Excludes payments made to attorneys when the distribution between the attorney and client is known. Note: Vouchers should be submitted with the attorney's name on the first line and should use the TIN of the attorney. R
- 1269 Legislative Staff Services.  
Charges for services provided by individual non-employees in performing legislative services in either a professional or clerical capacity, i.e., legislative aides, legislative assistants, secretarial and other clerical services. R
- 1271 Surety Bond and Insurance Premiums.  
Charges incurred by the State for fidelity and other insurance policies. However, mail insurance fees are chargeable to account 1261, insurance of goods in transit is chargeable to account 1205, and automobile insurance is chargeable to account 1899. NR

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1272 Travel and Expense Reimbursements, Non-State Employees, Payments to Vendors.  
Payments made DIRECTLY TO VENDORS on behalf of non-state employees for costs incurred incident to travel or other incidental expenses in connection with official State business. Excludes reimbursements to non-state employees; refer to detail object 1286 for instructions concerning the proper detail object to charge reimbursements. R

1273 Advertising  
Charges for advertising and the publication of official legal notices. R

1274 Registration Fees and Conference Expenses, Payments to Vendors.  
Payments DIRECTLY TO VENDORS for registration fees and conference expenses incurred by State employees while attending conferences, seminars, or conventions representing official State business. Unless prohibited by specific travel regulations, payments to vendors for normal travel expenses and registration fees which are \$50 or less are properly charged to Travel, detail object 1293 or 1294. R

1275 Subscriptions.  
Charges for publications and subscriptions to newspapers, periodicals, newsletters, journals, directories (limited life span), or other publications which are issued periodically. Excludes periodicals and subscriptions used in library operations (1560) and charitable "subscriptions" or contributions of any kind which cannot be paid from State funds without special legislative action. NR

1276 Registration Fees and Conference Expenses, Reimbursements to Employees.  
Payments to reimburse State employees for registration fees and conference expenses incurred while attending conferences, seminars, or conventions representing official State business. Unless prohibited by specific travel regulations, reimbursements for normal travel expenses and registration fees which are \$50 or less are properly charged to Travel, detail object 1291 or 1292. NR

1277 Association Dues. *SAN'S CLUB*  
Charges for membership in professional organizations for State agencies or employees in the State's behalf. R

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- 1278 Interviewee Expenses, Reimbursements to Prospective Employees.  
Payments to reimburse prospective State employees for travel, food, lodging, and other costs incurred incident to employment interviews with State agencies, provided the prospective employee adequately accounted for the expenses. Such accounting must include written substantiation of the actual expenses with appropriate documentation (receipts, canceled checks, bills). Includes reimbursements for interviewee meals paid by State employees. Reimbursements for which an adequate accounting is not made and payments to vendors on behalf of interviewees should be charged to detail object 1281. NR
- 1279 Employee Tuition and Fees.  
Payments made direct to educational institutions or to reimburse employees for tuition and related educational fees for employment related courses and studies NR
- 1280 Copying, Photographic and Printing Services.  
Contractual charges for taking, developing or printing pictures; for Photostat, blueprint, typesetting, mimeographing or duplicating and reproduction services (includes incidental costs of material used by the person providing such services, whether or not shown separately on the invoice). R
- 1281 Interviewee Expenses, Payments to Vendors.  
Payments made DIRECTLY TO VENDORS on behalf of prospective State employees, and reimbursements to interviewees for which an adequate accounting has NOT been made, for costs incurred incident to employment interviews with State agencies, including travel, food, and lodging. Payments directly to interviewees for which an adequate accounting has been made should be charged to detail object 1278. Refer to detail object 1278 for further information concerning accountable reimbursements. R
- 1282 Royalties.  
Charges incurred by State agencies for royalties. R
- 1283 University Central Data Processing Services.  
Payments by a university to a central service organization to include all expenses relating to data processing services performed for the university by the service organization. NR
- 1284 Computer Software.  
Charges incurred for the purchase, lease, license, and maintenance of computer software. These costs include payments for software upgrades and contractual payments to vendors to maintain and/or improve computer software. NR

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- 1285 **Operating Taxes, Licenses and Fees.**  
Charges for operating taxes, licenses and fees incurred by an agency's operation. Examples are: Food Services, license fees, notary bond, inspection fees, and legal certificates such as parking permits, passports and birth certificates.  
Note: Payments for royalties should be charged to detail object 1282. NR
- 1286 **Travel and Expense Reimbursement, Reimbursements to Non-State Employees.**  
Payments to reimburse a NON-STATE EMPLOYEE for any expenditure directly incident to travel or other related expenses in connection with official State business provided the non-state employee adequately accounted for the expenses. Such accounting must include written substantiation of the actual expenses with appropriate documentation (receipts, canceled checks, bills). Reimbursements for which an adequate accounting is not made should be charged to the detail object code covering the services performed. NR
- 1287 **Professional and Artistic Services, Not Elsewhere Classified, Nonessential Bond Financed Projects.** Payments from Bond financed funds for professional or artistic services rendered by non-employees, usually on a fee or per diem basis, for nonessential projects. Includes charges for commodity testing and grading, expert consultants or witnesses and engineering or technical inspection fees. R
- 1288 **Contractual Services, Not Elsewhere Classified, Nonessential Bond Financed Projects.** Payments from Bond financed funds for services rendered by non-employees which cannot reasonably be charged to account 1287, for nonessential bond financed projects. R
- 1289 **Contractual Services, Not Elsewhere Classified.**  
Charges for services rendered by non-employees which cannot reasonably be paid from any other account under "Contractual Services." Miscellaneous services not subject to precise classifications may be charged to this account. Examples are: charges for educational exhibits; catering services; lettering of doors or other equipment; sign-painting; payment of bonus commissions to lottery agents and information, clipping and address services. R
- 1290 **TRAVEL**  
Defined by "An Act in relation to State Finance" (Ill. Rev. Stat., 1985, Ch. 127, par. 152) (30 ILCS 105/16) as follows: "The item "Travel," when used in an appropriation act, shall include any expenditure directly incident to official travel by State Officers, commission members and employees or by wards or charges of the State, involving reimbursement to travelers, or direct payment to private agencies providing transportation or related services."

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1291 In-State Travel, Reimbursements to Employees.

Includes all reimbursements of transportation, mileage, lodging, meals, and other reimbursable expenses incurred by state officers and employees that traveled within the State of Illinois in connection with official state business, as provided by applicable travel regulations. NR

1292 Out-of-State Travel, Reimbursements to Employees.

Includes all reimbursements of transportation, mileage, lodging, meals, and other reimbursable expenses incurred by state officers and employees that traveled outside the State of Illinois in connection with official state business, as provided by applicable travel regulations. NR

1293 In-State Travel, Payments to Vendors.

Includes all payments made directly to vendors providing services to state officers and employees traveling within the State of Illinois in connection with official state business, as provided by applicable travel regulations. Chargeable to this account are payments to hotels and motels, auto rental businesses, and common carriers such as trains, planes, and buses. Also chargeable to this account are payments made to the Air Transportation Revolving Fund and the State Garage Revolving Fund when incident to official state travel. R

1294 Out-of-State Travel, Payments to Vendors.

Includes all payments made directly to vendors providing services to state officers and employees traveling outside the State of Illinois in connection with official state business, as provided by applicable travel regulations. Chargeable to this account are payments to hotels and motels, auto rental businesses, and common carriers such as trains, planes, and buses. Also chargeable to this account are payments made to the Air Transportation Revolving Fund and the State Garage Revolving Fund when incident to official state travel. R

1295 I.B.A. RENTALS

Charges (Interest and principal) for State's share of payments caused by the construction or improvement of buildings under the supervision of the Illinois Building Authority. NR

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1296 TRAVEL AND ALLOWANCES FOR COMMITTED, PAROLED AND DISCHARGED PRISONERS

Payments for travel and expense allowances for committed, paroled and discharged prisoners. NR

1298 PURCHASE OF INVESTMENTS

Payment from treasury held funds for the purchase of investments including purchase of investments on behalf of lottery prize winners and investing by the Department of Commerce and Community Affairs in an equity position of a small business development or convertible into an equity position instrument. NR

COMMODITIES

1300 COMMODITIES

Defined by "An Act in relation to State Finance" (Ill. Rev. Stat., 1985, Ch. 127, par. 151b) (30 ILCS 105/15b) as follows:

"The item 'commodities' when used in an appropriation Act, means and includes expenditures in connection with current operation for the purchase of articles of a consumable nature which show a material change or appreciable depreciation with first usage and equipment having a unit value not in any instance exceeding \$100, but does not include any expenditure for library books, any expenditures for replacement fixtures or repair parts in connection with the repair and maintenance of property or equipment or expenditures included in 'permanent improvements' as defined in Section 21, 'operation of automotive equipment' as defined in Section 24.2 and 'telecommunications services' as defined in Section 24.3."

1302 Printing.

Defined by "An Act in relation to State Finance" as follows:

"The item 'printing' when used in an appropriation Act means and includes expenditures for contracted services, materials and supplies where the principal function or purpose of the resulting product is the dissemination of printed information. These costs include all types of printing processes such as letterpress, offset and gravure, but not expenditures included in 'commodities' as defined in Section 15b and 'electronic data processing' as defined in Section 24.1." Printing includes charges for letterheads, printing paper, stationery, envelopes, printed forms, reports, pamphlets, binding, embossing (steel die), lithographing, photo-engraving, ruling, etc. R

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1303 Revenue Stamps.  
Charges (incurred only by the Department of Revenue) for real estate and cigarette revenue stamps. NR

1304 Office and Library Supplies.  
Charges for office machine supplies such as typewriter ribbons, stencils, mailing supplies for office use and such items for office or libraries as pencils, ink, and disposable ash trays. If incurred in connection with the EDP or Telecommunications operations, and a specific EDP or Telecommunication appropriation is received, see accounts 1685 and 1730. NR

1308 Educational and Instructional Materials and Supplies.  
Charges incurred for the purchase of consumable educational materials such as chalk, paper, pencils, art supplies, and other commodities for instructional purposes. Charges incurred for non-consumable items such as blank video tapes, films, games, books, etc. must be charged to 1561 or 1398. NR

1310 Mechanical Supplies.  
Charges for the acquisition of such commodities as: abrasives, alcohol, acids, soda ash and other chemicals for mechanical use, and gases for welding.

All items such as those enumerated above should be classified under this account, even though used in connection with industries or shops; account 1332 (industrial and shop materials) covers the cost of commodities actually fabricated, rather than consumed, in such industries or shops. NR

1314 License Plates.  
Charges for manufacture and delivery of license plates for automobiles and other vehicles. NR

1332 Industrial and Shop Materials.  
Charges for the acquisition of materials fabricated into a finished commodity or item of equipment, whether in connection with a shop activity supported by a working fund, in connection with a shop activity supported by some other State fund. Covers textile, metal, leather, and lumber materials; wood and other vegetable fibers; dyes, chemicals and paints; and incidental materials such as twine, thread, yarn, tacks and nails, buttons and other fasteners, and the leather bindings, when purchased for fabrication in an industry or shop. Supplies consumed in such industries or shops should be charged to such other "Commodities" accounts as is appropriate. NR

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- 1335 Rock Salt, Calcium Chloride and Abrasives for Road Use.  
Charges for the acquisition of rock salt and calcium chloride which are used on public roads for melting ice and snow. Includes charges for abrasives which are used on icy roads for safety purposes. NR
- 1341 Coal and Coke.  
Charges for the acquisition of coal or coke, including related freight or switching charges, whether or not separately invoiced. NR
- 1342 Fuel Oil and Bottled Gas.  
Charges for the acquisition of oil or bottled gas for use as fuel in power or heating plants or oil stoves, including related freight or switching charges, whether or not separately invoiced. Motor fuel for vehicle or stationary gasoline engines, however, is chargeable to account 1345. NR
- 1345 Gasoline and Oil for Off-Road Equipment.  
Includes charges for gas, motor fuel, oil, and anti-freeze used in the operation of State-owned off-road motor vehicles and machinery. NR
- 1350 Medical, Scientific and Laboratory Supplies.  
Charges for the acquisition of consumable supplies used for medical, surgical, pharmaceutical, and laboratory purposes. Such supplies include: drugs and chemicals, livestock serums and other veterinary supplies, X-ray films, experimental laboratory animals and food therefore, bandages and dressing; consumable glass items, including test tubes, beakers, bottles, probes, and masks; trays; corrective medical appliances purchased for use of State wards, including supporters, elastic hose, eyeglasses, hearing aids, and crutches; and parts for such appliances. NR
- 1360 Food Supplies.  
Charges for the acquisition of food and condiments for human consumption including related freight charges, whether or not separately invoiced. Animals purchased for immediate slaughter are chargeable to this account, but livestock for breeding or dairy purposes should be charged to account 1570. Forage for livestock is chargeable to account 1392; food for experimental laboratory animals is paid from account 1350. NR

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1370 Wearing Apparel.

Uniforms and other wearing apparel of all kinds, including shoes and overshoes. Materials for fabrication of wearing apparel, however, are chargeable to account 1332. NR

1391 Household, Laundry and Cleaning Supplies.

Charges for the acquisition of consumable kitchen, laundry, and janitor supplies. Includes the cost of: cosmetics, toiletries, and related consumable items of personal care; soaps, cleaning compounds and fluids, and polishes; insecticides and household disinfectants; paper towels and ice; cans, jars, bottles, and lids for canning operations. NR

1392 Forage and Farm and Garden Supplies.

Charges for the acquisition of consumable supplies primarily or solely for farm, garden, or greenhouse use. Includes the cost of: forage and other livestock foods; seeds and seedlings; fertilizers and soil foods; loam for greenhouse use; horseshoes.

However, parts and fittings for farm equipment (other than motor vehicles) should be charged to account 1224. NR

1393 Department of Central Management Services Central Stores and University Central Supply Services.

Payments by Central Management Services for purchases by the Office Supplies Revolving Fund which are for resale and payments by a university to a central service organization to include all expenses related to providing the university with necessary supplies. NR

1394 Office and Library Equipment, Not Exceeding \$100.

Charges for the acquisition of office and library "equipment" having a unit value not in any instance exceeding \$100. Including scissors, pen sets, pencil sharpeners, staplers, extension cords, letter boxes, ash trays, waste baskets, chair pads, desk pads, etc., but does not include expenditures for library books or items included in permanent improvements, operation of automotive equipment and telecommunications services and does not include any expenditure for replacement fixtures or repair parts in connection with the repair and maintenance of equipment. NR

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- 1395 Small Tools, Not Exceeding \$100.  
Charges for the acquisition of small tools having a unit value not in any instance exceeding \$100. Includes hammers, screwdrivers, wrenches, rakes, funnels, brushes, etc., but not items properly included in operation of automotive equipment and telecommunications services. NR
- 1396 Medical, Scientific and Laboratory Equipment, Not Exceeding \$100.  
Charges for the acquisition of medical, scientific and laboratory equipment having a unit value not in any instance exceeding \$100. Includes reusable equipment such as instruments, pans, test tubes, test tube baskets, trays, etc., but does not include any expenditures for replacement fixtures or repair parts in connection with the repair and maintenance of equipment. NR
- 1397 Household, Laundry and Cleaning Equipment, Not Exceeding \$100.  
Charges for the acquisition of household, laundry and cleaning equipment having a unit value not in any instance exceeding \$100. Includes kitchen pans, crockery, utensils and household-size appliances, etc., but not items properly included in operation of automotive equipment and telecommunications services and does not include any expenditure for replacement fixtures or repair parts in connection with the repair and maintenance of equipment. NR
- 1398 Equipment, Not Elsewhere Classified, Not Exceeding \$100.  
Charges for the acquisition of equipment having a unit value not in any instance exceeding \$100 which is not properly chargeable to any other "Equipment, Not Exceeding \$100" account. Includes sports equipment, games, handcuffs, etc., but not items properly included in permanent improvements, operation of automotive equipment and telecommunications services and does not include any expenditures for replacement fixtures or repair parts in connection with the repair and maintenance of equipment. NR
- 1399 Commodities, Not Elsewhere Classified.,  
Charges for the acquisition of consumable supplies not properly chargeable to any other "Commodities" account. Includes the cost of packing materials, cartons, and wrappers; recreational supplies, including cigars, cigarettes, and tobacco; photographic and musical supplies; **ammunition and explosives; badges; items purchased for resale in gift shops or at fairs.** NR

*all give away*

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EQUIPMENT

1500 EQUIPMENT (exceeding \$100 except for 1560 - library books)

Defined by "An Act in relation to State Finance" (Ill. Rev. Stat., 1985, Ch. 127, par. 156) (30 ILCS 105/20) as follows:

"The item 'equipment', when used in an appropriation act, shall mean and include all expenditures for library books, and expenditures, having a unit value exceeding \$100, for the acquisition, replacement or increase of visible tangible personal property of a non-consumable nature, including livestock, whether by purchase, lease-purchase or installment purchase contract. In addition, the "option price" under a bona fide lease with option to purchase is properly payable from the item 'equipment'.

The item 'equipment' does not include expenditures pursuant to multi-year lease, lease-purchase or installment purchase contracts for duplicating equipment authorized by Section 5.1 of 'The Illinois Purchasing Act', approved July 11, 1957, as now or hereafter amended, and does not include any expenditure in connection with the repair, maintenance or improvement of real property."

1510 Office Furniture and Equipment.

Charges for the acquisition of durable personal property for office use, at delivered price including transportation and assembling/installation costs. Includes not only equipment uniquely suited to office use: typewriters, mimeograph, multigraph, Photostat, and bookkeeping machines, card index and file cabinets, but also equipment and furniture suitable either for office or other use, when actually purchased for office use, such as: bookcases, chairs and tables, electric fans, ash stands, clothes lockers and clothes tress, moveable carpets and rugs, draperies, and table lamps but does not include fixtures (See 11.50.30 50 of 53). NR

1515 EDP Equipment

When no specific appropriation is received for the purposes of EDP operation, this account should be used for charges for the acquisition of durable equipment for EDP use, at delivered price including transportation costs. Includes such equipment as: computers, key-punch machines, terminals, desks, chairs, files and other equipment for the use of EDP personnel.

NR

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1521 Passenger Automobiles.  
Charges for the acquisition, at delivered price including transportation costs, of passenger automobiles and accessories or equipment, including automobile radios. NR

1522 Motor Vehicles Other Than Passenger Automobiles.  
Charges for the acquisition, at delivered price including transportation costs, for motor trucks, airplanes, boats, and accessories or equipment and of truck chassis or bodies for assembly of completed trucks. NR

1530 Household Equipment and Furnishings.  
Charges for the acquisition, at delivered price including transportation and assembling/installation costs, or: furniture and furnishings except that purchased specifically for office use (account 1510); and such equipment as household-size kitchen appliances, refrigerators, water coolers and vacuum cleaners, but not including fixtures (See 11.50.30 49 of 49). Beds, springs and inner-spring or rubber mattresses are considered equipment in this account, but bed linens, blankets and pillows are chargeable as commodities to account 1391.

Heavy power-driven kitchen and laundry equipment of institutional size are chargeable as machinery to account 1540, and pianos, phonographs, and ordinary radio receiving sets should be charged to account 1599. NR

1540 Machinery, Implements and Major Tools.  
Charges for the acquisition at delivered price including transportation costs, of: Implements and tools of significant unit value and all power-driven machinery except family-size household appliances (account 1530), or equipment items for laboratory or other scientific use (account 1550).

Where the vendor connects or installs machinery acquired by the State, the costs of such connection or installation, whether or not shown separately on the invoice, is also chargeable to account 1540. Fixtures must not be charged to this account. (See 11.50.30 49 of 49).

Fixed machinery acquired by the State as part of a structure which it purchases or has erected by contract, is chargeable to account 6621. NR

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1550 Scientific Instruments and Apparatus.

Charges for the acquisition of instruments and apparatus for hospital, medical, dental, laboratory, radio operation, scientific testing, and engineering uses. NR

1560 Library Books.

Charges for the acquisition of all library books. Periodicals and subscriptions (including related binding costs) purchased for permanent library purposes must be charged to this account and not to 1243 and 1275. Daily newspapers and weekly magazines purchased for a library for a reading table and not retained for permanent library reference should be charged to 1275. NR

1561 Training Materials, Exhibits, and Educational Equipment.

Charges for the acquisition of maps, globes, films, prerecorded tapes and paintings; museum laboratory specimens; and museum artifacts for exhibit. Also, charges for the acquisition, at delivered price, for educational equipment such as language laboratory equipment, classroom desks, chairs, table microscopes, canvas, projectors and bookcases. NR

1570 Livestock.

Charges for the acquisition, at delivered price, including transportation costs, of livestock for production uses. Livestock purchased for immediate slaughter as food is chargeable to account 1360. NR

1599 Equipment, Not Elsewhere Classified.

Charges for the acquisition at the delivered price including transportation and assembling/installation costs, of equipment not chargeable to any other account. Includes athletic, playground and recreational equipment; musical instruments, radios and phonographs, photographic equipment; barber and beauty culture equipment; and firearms.

NOTE: Installation costs, contracted separately from the purchase of an equipment item, are to be charged to the same account as the unit of equipment was charged. NR

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ELECTRONIC DATA PROCESSING

1600 ELECTRONIC DATA PROCESSING

Defined by "An Act in relation to State Finance" (Ill. Rev. Stat., 1985, Ch. 127, par. 160.1) (30 ILCS 105/24.1) as follows:

"The item 'electronic data processing' means, and when used in an appropriation act, includes all expenditures incurred for the lease, rental or purchase of electronic data processing equipment and related devices, supplies, services, material and space therefore, and personal services needed, including expenditures for the acquisition of electronic data processing equipment under multi-year lease, lease-purchase or installment purchase contracts for terms of not more than 7 years. Fund appropriated for electronic data processing may be expended to pay any penalty resulting from the cancellation of a multi-year agreement or contract required because funds are not appropriated for the continuation of the multi-year agreement or contract."

NOTE: Agencies that receive an appropriation for EDP cost within a divisional structure should utilize the proper operational detail object (i.e., 1225, 1304, 1510, etc.) PAYMENTS FOR COMPUTER SOFTWARE MUST CITE DETAIL OBJECT 1284.

**1681 Rental, Data Processing Equipment.**

Charges for the rental of data processing equipment such as: computers, on-site terminals, and punch card machines including key-punch consoles. R

**1683 Rental, Data Processing Facilities.**

Charges for the rental of office, storage, or other building space, including the rental of land, used in connection with data processing activities. R

**1685 EDP Supplies.**

Charges for EDP supplies such as computer paper and punch cards. Also includes charges for office supplies for EDP departments paid from an EDP appropriation. NR

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1687 EDP Equipment.

Charges for the acquisition of durable equipment for EDP use, at delivered price including transportation costs. Includes such equipment as: computers, key-punch machines, terminals, desks, chairs, files and other equipment for the use of EDP personnel. NR

\* NOTE: Plus any valid expenditure objects elsewhere defined.

\* Only supplies, materials, and equipment directly related to an EDP operation are properly chargeable to an appropriation for electronic data processing.

TELECOMMUNICATIONS

1700 TELECOMMUNICATIONS

Defined by "An Act in relation to State Finance" (Ill. Rev. Stat., 1985, Ch. 127, par. 160.3) (30 ILCS 105/24.3) as follows:

"The item 'telecommunication services', when used in an appropriation act, means and includes all expenditures incurred for the lease, rental or purchase of telecommunications interconnection facility equipment, supplies, maintenance, services and space therefore, and related personal services but not including personal services for the operation of single agency systems. Telecommunications services shall include but is not limited to the interconnection of educational television, radio and computers but shall not include the preparation of or the content of the subject matter transmitted.

Telecommunications equipment includes telephone, radio, teletype, teletypewriter, computer and other voice, data, or video interconnection facility systems."

1702 Telecommunication Expense Reimbursement to State Employees.

Payments to reimburse a state employee for telecommunication expenditures in connection with Official State business provided the employee adequately accounted for the expenses. Reimbursements are limited to expenses chargeable to a telecommunication line. All other reimbursements should be charged directly to the detail object code covering the goods or services performed. Examples include: cellular and regular phone charges originating outside of office. NR

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1710 Repair and Maintenance, Telephone, Data, Radio and Other Communication Equipment.  
Charges for contractual repair, servicing or adjustment of telephones, switchboards, answering devices, data communications lines, modems, network elements, off-site terminals, base, mobile, portable or paging radio equipment, video communications, interconnection equipment and other telecommunications equipment. R

1721 Rental, Telephone Services and Equipment.

Charges for the rental or lease of telephone; intercity communications services and equipment charges for the rental and lease of communication facilities and communications between cities (includes voice, data, radio and video integrity services, WATS, tie lines, and foreign exchange lines); switchboard type telephone systems (includes Centrex and PBX Communications.) R

1722 Rental, Data Communication Services and Equipment.

Charges for the rental or lease of data communication equipment such as the following with specific examples in parenthesis: data communication lines (telephone data lines), modems (acoustic coupler and data sets), network elements (control switches, multiplexes, concentrators, controllers, and front end processors), and off-site terminals, teleprinters, graphic and alpha-numeric display terminals. R

1723 Rental, Radio Communication Services and Equipment.

Charges for the rental or lease of base, mobile, portable and related system equipment. R

1725 Communication Services Provided Under Tariff, not otherwise covered by a contractual agreement

Services provided by regulated communications carriers exclusively under tariffs filed with the Federal Communications Commission or the Illinois Commerce Commission. Services covered include, but are not limited to: interlata, inralata, interstate, intrastate and international voice, data and video services. R

1728 Video Conferencing

Fees and charges for sending interactive video and audio from one geographical location to another over telecommunication transmission media. NR

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**1729 Rental, Other Communication Services and Equipment.**

Charges for the rental or lease of telecommunication equipment not chargeable to other accounts. Items included here are telecopiers, low and high speed facsimile equipment, audio video alarm services, mobile telephone, communications consulting services, etc., and telegram services. R

**1730 Parts and Supplies for Telephone, Data Radio Communication Operations.**

Charges for the acquisition of replacement parts, upgrade option parts, space parts and other parts and supplies used on and in conjunction with telephone, data and radio communication equipment. Items included are phone cords, phone cable, facsimile machine supplies, radio crystals, antennas, cabling, batteries, lower parts and related items. NR

**1740 Answering and Paging Communication Services and Equipment.**

Charges for the rental or leasing of answering and voice and/or tone paging equipment and services. R

**1750 Telephone, Data, Radio and Other Communication Equipment.**

Charges for the acquisition of telephone, data, radio and other communication equipment. Includes telephones, fax machines, modems, telephone switchboards, small office key telephone systems, telephone data lines, acoustic compilers, data sets, control switches, multiplexes, concentrators, controllers, front end processors, data entry inquiry/response devices, visual display terminals, teleprinters, graphic and alpha-numeric display terminals, base, mobile, portable and tower paging and associated radio operating equipment, alarm system equipment, special voice equipment, audio distribution equipment, etc. NR

**1795 University Central Telecommunication Services.**

Payments by a university to a central service organization to include all expenses related to providing the university with telecommunication services. NR

**1799 Telecommunication Services, Not Elsewhere Classified.**

Charges for the telecommunication services not chargeable to other accounts. R

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OPERATION OF AUTOMOTIVE EQUIPMENT

1800 OPERATION OF AUTOMOTIVE EQUIPMENT

Defined by "An Act in relation to State Finance" (Ill. Rev. Stat., 1985, Ch. 127, par. 160.2) (30 ILCS 105/24.2) as follows:

"The item 'operation of automotive equipment', when used in an appropriation act, means and includes all expenditures incurred in the operation, maintenance and repair of automotive equipment, including expenditures for motor fuel, tires, oil, repair parts and other articles which, except for the operation of this section, would be classified as 'commodities' or 'contractual services' but not including expenditures for the purchase or rental of equipment."

1892 Bulk Tires

Payments from the State Garage Revolving Fund, unless otherwise authorized by the State Comptroller, for individual purchases of tires over \$5,000. NR

1893 Repair and Maintenance, Automotive Equipment.

Charges for contractual repair and servicing of passenger automobiles and trucks. Includes all motor vehicle repairs and such maintenance services as washing, greasing, and battery charging; retreading, recapping and repair of tires; repair or servicing of car radios; and towing. Includes charges for services rendered by the State Garage as well as by non-employees of the State. R

1894 Parts and Fittings, Automotive Equipment.

Charges for the acquisition of repair parts and minor accessories for passenger automobiles and trucks. Includes cost of tires, tubes, tire chains, batteries, vehicle parts, accessories such as bumpers and spotlights which typically are first acquired as part of the vehicle itself. Automobile radio parts are chargeable to this account, but automobile radios should be charged to account 1521 or 1522, according to use. NR

1895 Bulk Fuel.

Payments from the State Garage Revolving Fund, unless otherwise authorized by the State Comptroller, for individual purchases of gasoline, oil and antifreeze over \$5,000. NR

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1896 Gasoline, Oil and Antifreeze.

Includes charges for gasoline or other motor fuel, oil and antifreeze. NR

1897 University Central Transportation Services.

Payments by a university to a central service organization to include all expenses related to providing transportation services to the university. NR

1898 Automotive Services, Not Elsewhere Classified.

Charges for automotive services which do not fall within the more specific classifications under "Operation of Automotive Equipment," including charges for parts or materials used to render the services as long as supplying the parts or materials was incidental to providing the service. Examples include vehicle testing services and the services of locksmiths. Payments for automotive supplies and other nonservice payments not within the more specific classifications should be charged to detail object 1899. R

1899 Automotive Expenses, Not Elsewhere Classified.

Charges for vehicle registration fees, cleaning supplies, and other nonservice automotive expenses which do not fall within the more specific classifications under "Operation of Automotive Equipment." Payments for automotive services not within the more specific classifications should be charged to detail object 1898. NR

LUMP SUMS AND OTHER PURPOSES

1900 LUMP SUMS AND OTHER PURPOSES

Any valid expenditure object.

1910 LUMP-SUM, OPERATIONS

Any valid operations expenditure object. NR

1920 LUMP-SUM-OPERATIONS-EXCLUDING-PERSONAL SERVICES

See 4900, 6900 and 7900 for Other Lump Sum Accounts NR

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- 1970 EMPLOYEE PARTICIPANT IN DEPENDENT CARE ASSISTANCE PLAN  
Payments to employees participating in the dependent care payroll deduction program. (non-taxable) NR
- 1971 PAYMENT FOR EXCESSIVE DEDUCTIONS IN DEPENDENT CARE PROGRAM.  
Payment to employees for excessive deductions due to payroll computation errors or changes in family status. NR
- 1972 EMPLOYEE PARTICIPANT IN MEDICAL CARE ASSISTANCE PLAN  
Payments to employees participating in Medicare assistance payroll deduction program. (non-taxable) NR
- 1975 Health Insurance Payments for Members - Paid by CMS  
For payment by the Department of Central Management Services to the Administrative Service Organizations for the payment of claims submitted by the hospitals, health care providers and individual members under the self-insured State Health Insurance Plan; and to Health Maintenance Organizations and other health care for the provision of health coverage as elected by eligible members; as provided in the State Employees Group Insurance Act. R
- 1976 Health Insurance Payment Reimbursements to Members  
Payments to individual members under the self-insured State Health Insurance Plan for reimbursement of costs incurred under special programs including transplant travel, adoption, hospital audit, and smoking cessation programs. NR
- 1977 Life Insurance Payments for Members - Paid by CMS  
For payment by the Department of Central Management Services to the carriers for the provision of life insurance coverage as elected by eligible members; as provided in the State Employees Group Insurance Act. NR
- 1980 MEDICAID PROVIDER PAYMENTS TO ILLINOIS FINANCING AUTHORITIES  
Consolidated loan repayments made to the State of Illinois Health Facilities Authority and Illinois Development Finance Authority on behalf of Medicaid providers. NR