

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

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		01-001

*** A L E R T ***

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 |
| | | 1397 | Beaters: carpet and egg |
| | B | 1392 | Bedding materials--for animals |
| 1399 | Badges | 1530 | Beds and bed springs* |
| 1304 | Other temporary badges, office and/or identification | 1391 | Bed pads and spreads |
| 1392 | Bags, grain | 1396 | Bed pans |
| 1397 | Bags, Laundry* | 1392 | Bees |
| 1399 | Bags, paper | 1599 | Beehives |
| 1396 | Bags, ice* | 1332 | Beeswax--industrial use |
| 1392 | Baling wire--hay press use | 1223 | Bells, door |
| 1223 | Balls: float, rubber and siphon | 1894 | Belt dressing |
| 1399 | Balls: base, tennis and golf | 1223 | Belting, belt hooks and lacing |
| 1599 | Ball, bowling, billiard, pool* | 1530 | Benches, hall* |
| 1350 | Bandages | 1599 | Benches, lawn |
| 1289 | Banners | 1540 | Benches, shop* |
| 1599 | Barges | 1223 | Bibs, compression and hose |
| 1599 | Barrels* | 1560 | Bibles* |
| 1399 | Barricade signs | 1599 | Billiard, cues and tables (set)* |
| 1398 | Baseball equipment: bats, gloves, masks, etc. | 1510 | Billing machine* |
| 1391 | Basin corks and stops | 1540 | Binders, grain* |
| 1391 | Basin: granite or tin | 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
1397	Cutlery		

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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 Electrotpe machines* |
| 1540 Dredges* | 1245 Elevator inspection fees |
| | 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
	1304 Fluid, correction
	1391 Fly paper and swatters
	1360 Food--for human consumption
	1392 Food--for animals, fish, etc., not used for educational or laboratory purposes
	1350 Food--for guinea pigs and other animals used for laboratory purposes
	1530 Food carts and wagons*
	1530 Food conveyors*
	1245 Food grading services
	1398 Footballs
	1550 Forceps*
	1540 Forge, blacksmith's*
	1395 Forks (small tools): garden hay, manure, pitch and stable
	1397 Forks, table
	1540 Formers, pipe*
	1395 Frames, hacksaw
	1205 Freight, express and drayage
	1397 Fruit jars
	1247 Funerals
	1350 Funnels, carbureting
	1397 Funnels, household
	1395 Funnels, mechanical
	1530 Furniture--institutional use*
	1510 Furniture--office use*
	1332 Furniture--covering material

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|------|-------------------------------------|------|--------------------------------------|
| 1304 | Furniture polish--office use | 4478 | Grants for Educational Purposes- |
| 1391 | Furniture polish--institutional use | | Direct payments to Sponsors of Child |
| 1399 | Fuse powder and wire | | Nutrition Programs |
| | | 4474 | Grants for Educational Purposes- |
| | | | Elementary and Secondary Education |
| | G | 1392 | Grass seed |
| 1550 | Galvanometers* | 1397 | Graters |
| 1398 | Games* | 1223 | Grates (stove, furnace and stoker), |
| 1233 | Garage rent | | replacement |
| 1248 | Garbage and ash removal | 1223 | Gravel |
| 1397 | Garbage cans | 1310 | Grease, lubricating |
| 1251 | Gas (utility) | 1397 | Griddles |
| 1342 | Gas, bottled | 1530 | Grinders, coffee and meat* |
| 1899 | Gasoline cans (automobile) | 1540 | Grindstone* |
| 1395 | Gasoline cans (off-road use) | 1332 | Grommets |
| 1896 | Gasoline for automobiles | 1395 | Grooving tools |
| 1345 | Gasoline for other than automotive | 1599 | Gymnasium apparatus* |
| 1599 | Gasoline tanks for storage* | | |
| 1350 | Gauze | | H |
| 1394 | Gavel | 1395 | Hacksaw blades |
| 1894 | Generators, motor vehicle | 1395 | Hacksaw frames |
| 1540 | Generators, power plant* | 1289 | Haircuts |
| 1894 | Glass, auto | 1229 | Half-soling shoes |
| 1350 | Glass, optical | 1302 | Half-tone engraving |
| 1223 | Glass window panes (replacement) | 1397 | Hall mats* |
| 1561 | Globes (maps)* | 1530 | Hall trees--institutional use* |
| 1370 | Gloves: dress, rubber and work | 1510 | Hall trees--office use* |
| 1350 | Gloves, surgeons' | 1540 | Hammers, riveting* |
| 1395 | Gloves, welding | 1395 | Hammers (small tools): brick, claw, |
| 1221 | Glue--furniture repairing use | | machinist, shoe and sledge |
| 1332 | Glue--industrial use | 1530 | Hammocks* |
| 1304 | Glue--office use | 1397 | Hampers, clothes* |
| 1395 | Goggles, welding* | 1540 | Hand carts and trucks* |
| 1599 | Golf equipment* | 1399 | Handballs |
| 1370 | Gowns (ordinary and surgeons') | 1398 | Handcuffs |
| 1350 | Grain alcohol | 1395 | Handles and tools |
| 1395 | Grain probes | | |

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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	1291 In-State Travel Reimbursements
1350 Hose, elastic	to Employees
1599 Hose, fire-fighting	1293 In-State Travel, Payments to
1397 Hose, garden	Vendors
1370 Hosiery	1550 Instruments (scientific): dental,
1530 Hospital equipment (household): bed,	hospital, medical, optical and
chairs, tables and screens	veterinary*
1550 Hospital equipment (technical and	1899 Insurance premium--automobile
scientific): surgical, operating, X-rays,	1271 Insurance premiums
etc.*	1271 Insurance on goods in-transit
1246 Hospital expenses--treatment of patients in	1261 Insurance on mail
private hospitals, Payment to Provider	8813 Interest--current maturities
1599 Hospital stretchers*	8823 Interest--prior maturities
1530 Hot plates*	1245 Interpreters (non-employees)
1396 Hot-water bottles	1530 Ironing boards*
1540 Hydraulic rams*	1540 Ironing machinery*
1396 Hydrometer--medical use	1530 Irons*
1398 Hydrometer--motor vehicle use	1350 Irrigators, medical

I

1391 Ice
1540 Ice cream freezers*

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J

- 1894 Jacks, auto
- 1540 Jacks, screw*
- 1391 Janitors' supplies
- 1332 Jute--industrial use

K

- 1221 Keys
- 1397 Kettles, ordinary*
- 1399 Kindling wood
- 1310 Knitting needles
- 1332 Knitting yard--industrial use
- 1397 Knives, household
- 1395 Knives (small tools): draw, shoe, etc.
- 1229 Knives, sharpening
- 1396 Knives, surgical and medical

L

- 1304 Labels, plain
- 1302 Labels, printed
- 1540 Ladders*
- 1397 Ladies, kitchen and laundry
- 1223 Lag screws
- 1350 Lamps, alcohol--laboratory use
- 1530 Lamps, electric--institutional use*
- 1510 Lamps, electric--office use*
- 1233 Land, rental of
- 1223 Latches: gate, door, etc.
- 1540 Lathes*
- 1540 Laundry equipment
- 1248 Laundry, institutional (drapes and smocks)
- 1289 Laundry, personal (wards)
- 1560 Law books*
- 1540 Lawn mowers*
- 1332 Leather: industrial use
- 1304 Ledger (printed, bound)
- 1599 Leg irons
- 1350 Lenses, microscope and spectacle

- 1302 Letterheads
- 1289 Lettering
- 1510 Letter presses*
- 1510 Letter trays*
- 1540 Levels, carpenters and masons*
- 1560 Library books
- 1899 License plates, automobile
- 1599 Life preservers*
- 1540 Lighting systems, portable*
- 1223 Lime--building maintenance use
- 1391 Lime for disinfecting
- 1223 Limestone for building maintenance use
- 1392 Limestone for soil treatment
- 1332 Linen materials--industrial use
- 1391 Linen, table
- 1392 Linseed oil
- 1302 Lithographing office forms
- 1392 Livestock supplies
- 1392 Loam--greenhouse use
- 1224 Lock nuts
- 1530 Lockers, metal and wooden--institution use*
- 1510 Lockers, metal and wooden--office use*
- 1540 Looms, weaving
- 1310 Lubricants

M

- 1224 Machine inspection
- 1540 Machinery: electrical, garage, industrial, metering, road building, shoe, snow removal and woodworking*
- 1398 Mail box
- 1304 Mail cases, tubes and wrappers
- 1395 Mallets*
- 1599 Manikin*

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1540 Manufacturing equipment	1398 Milk cans
1561 Maps: bound, globe, roller or wall*	1540 Milking machinery*
1302 Maps (original copy supplied by agency)	1510 Mimeograph equipment*
1399 Maps: road	1304 Mimeograph pads
1350 Masks: laboratory and hospital use	1280 Mimeograph service
1399 Masks, all other	1304 Mimeograph stencils
1391 Matches	1350 Mineral water--medicinal use
1394 Mats, chair*	1360 Mineral water--table use
1397 Mats, door*	1550 Mirrors (head)*
1530 Mattresses*	1396 Mirrors (mouth)
1391 Mattress covers and pads	1530 Mirrors, other*
1332 Mattress material and twine (industrial use)	1540 Mitre boxes
1395 Mauls	1540 Mitering machinery*
1397 Measures (household): liquid and linear	1540 Mixer, concrete*
1540 Measuring tape*	1510 Mixer and sifting machine (bakery)
1530 Meat blocks (butchers)*	1530 Mixers, food (household size)*
1397 Meat choppers (hand)	1540 Mixers, food (institutional size)*
1245 Meat cutting, smoking, etc.	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*	
1150 Military pay	

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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 | 1530 | Oil stoves* |
| 1332 | Nails--industrial | 1223 | Oiling streets |
| 1223 | Nails--maintenance use | 1550 | Operating tables* |
| 1395 | Nail pullers | 1246 | Ophthalmologist services (non-
employees), Payment to provider |
| 1399 | Name plates | 1350 | Ophthalmologists supplies |
| 1391 | Napkins | 1550 | Optical apparatus |
| 1391 | Naphtha--cleaning use | 1245 | Orchestra, services of |
| 1277 | National organizations contributions | 1599 | Organs, electric and pipe* |
| 1224 | Needles, machine | 1522 | Outboard motors* |
| 1350 | Needles, medical and surgical | 1292 | Out-of-State Travel, Reimburse-
ments to Employees |
| 1275 | Newspaper subscriptions | 1294 | Out-of-State Travel, Payments
to Vendors |
| 1395 | Nippers, pipe | 1540 | Ovens, bakery* |
| 1350 | Nipples, baby | 1239 | Oxygen cylinder demurrage |
| 1285 | Notaries Public: license fee | 1310 | Oxygen for welding |
| 1289 | Notaries Public: commission | 1350 | Oxygen--medical and laboratory use |
| 1304 | Notaries Public: seal | | P |
| 1304 | Notebooks | 1304 | Pads (office supplies): calendar,
mimeograph and stencil |
| | Nozzles, fire house* | 1396 | Pads, heating |
| 1397 | Nozzles, garden hose | 1397 | Pads, laundry and table* |
| 1540 | Numbering machine--industrial | 1397 | Pails and buckets, household |
| 1510 | Numbering machine--office use* | 1395 | Paint brushes |
| 1224 | Nuts and bolts | 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* | 1246 Psychiatrists (non-employees),
Payment to provider |
| 1224 Plow parts and fittings, farm and snow | 1246 Psychologists (non-employees),
Payment to provider |
| 1894 Plugs, spark--automotive equipment | 1245 Public stenographic services |
| 1224 Plugs, spark--off-road use | 1395 Pulleys, block* |
| 1730 Plug and cord sets, telephone | 1310 Pumice stone |
| 1540 Plumbers' tools* | 1540 Pumps: air compressor, power and
water* |
| 1391 Poison, rodent and vermin | 1550 Pumps, breast and stomach* |
| 1395 Pokers, metal | 1540 Pumps, sump* |
| 1391 Paste, office and library | 1685 Punch cards |
| 6640 Poles, electric and telephone | 1687 Punch, machine |
| 1391 Polish (household): furniture, metal, nail,
shoe and stove | 1395 Punches: belt, hollow and solid |
| 1599 Pool tables* | 1223 Putty |
| 1304 Post cards(unstamped) | 1395 Putty knives |
| 1231 Postage meter rentals | |
| 1239 Post office box rental | |
| 1261 Postage | |
| 1261 Postal cards (government stamped) | R |
| 1394 Postal zip code guides | 1599 Racks: bolt, bread, cue, firehouse,
milk can and pool ball* |
| 1540 Posthole diggers* | 1530 Racks, clothes--institutional use |
| 6640 Posts, fence | 1510 Racks, clothes--office use* |
| 1397 Posts: coffee, tea and kitchen | 1530 Racks, specimen--laboratory use |
| 1398 Post, flower | 1894 Radiator screens (auto) |
| 1391 Powder, bath, face and talcum | 1530 Radiator screens (heat)--institutional
use* |
| 1391 Powder, insect | 1510 Radiator screens (heat)--office use* |
| 1399 Powder, blasting and gun | 1894 Radiators (auto) |
| 1252 Power, electric | 1223 Radiators (building) |
| 1271 Premiums on surety bonds | 1730 Radio repair parts |
| 1224 Printers rollers | 1710 Radio repairs |
| 1302 Printing | 1599 Radio (household receiving sets)* |
| 1540 Printing presses* | 1521 Radio (passenger automobile)* |
| 4440 Prizes | 1750 Radio (police transmitters and
receivers)* |
| 1561 Projectors, educational | 1395 Rakes, hand drawn)* |
| 1540 Projectors, other | 1540 Rams, hydraulic* |
| 1237 Projector rentals | |
| 1342 Propane gas, heating | |
| 1510 Protectors, check* | |

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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, burrrette 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 | Vises* |
| 1350 | Tubes (medical and scientific) | 1899 | Vehicle registrations |
| 1223 | Tubs, bath | | |
| 1397 | Tubs, wash | | W |
| 4496 | Tuition for pupils (state wards), Payment to provider | 1540 | Wagon racks and beds* |
| 1279 | Tuition for special training | 1540 | Wagons* |
| 1310 | Turbine oil | 6625 | Wallboard |
| 1395 | Turf edgers | 1399 | Wallets |
| 1540 | Turning machinery* | 1223 | Wallpapering |
| 1391 | Twine, wrapping | 1530 | Wash stands (not fixed) |
| 1304 | Typewriter brushes and ribbons | 1397 | Washboards |
| 1510 | Typewriters* | 1530 | Washers, dish* |
| 1221 | Typewriter repair service | 1530 | Washing machines* |
| | U | 1391 | Wash powder |
| 1530 | Umbrella holders* | 1248 | Washing windows (by non-employees) |
| 1398 | Umbrellas | 1391 | Washrags |
| 1370 | Uniforms: athletic, band and military | 1530 | Waste baskets--institutional use* |
| 4453 | U.S. Geological Survey | 1510 | Waste baskets--office use* |
| 1332 | Upholstery material | 1229 | Watches and clocks, repair parts and services |
| 1396 | Urinals (portable) | 1599 | Watches, stop* |
| 1530 | Urns, coffee and tea* | 1530 | Water coolers (household)* |
| | V | 1510 | Water coolers, office use* |
| 1530 | Vacuum cleaners* | 1231 | Water coolers, rental |
| 1894 | Valves, motor vehicle | 1310 | Water, distilled--for batteries, etc. |
| 1223 | Valves, plumbing and steam fitting | 1350 | Water, distilled--mineral, medicinal and laboratory |
| 1332 | Varnish--industrial | 1360 | Water, drinking (bottled) |
| 1223 | Varnish--non-industrial | 1397 | Water glasses (drinking) |
| 1397 | Vases | 6671 | Water heater |
| 1392 | Vegetable seeds | 1360 | Water, mineral (table use) |
| | | 1253 | Water, supplied by utilities |

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01-001

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

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PROCEDURE	LISTING OF DETAIL EXPENDITURE ACCOUNTS (OBJECTS) WITHIN COMMON OBJECT (OBJECT OF EXPENDITURE)	EFFECTIVE DATE July 1, 2009 REVISION NUMBER 10-001

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, Base Salary Payment-Involuntary Withholding
- 1123 Employee Uniform Allowance
- 1124 University Personal Services, Overtime and Lump Sum Salary
Payment – Involuntary Withholding
- 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
- 1168 Employer Contributions for Pension-Limited Scope

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
- 1181 Employer Contributions for Health and Welfare Insurance-Limited Scope
- 1190 Employer Contributions for Other Fringe Benefits-Limited Scope

CONTRACTUAL SERVICES

1200 CONTRACTUAL SERVICES

- 1201 Petty Cash Fund Establishment/Reimbursements
- 1202 Contractual Expense Reimbursement to State Employees and
Contractual Payroll Employees
- 1205 Freight by a Commercial Carrier
- 1211 Communications Revolving Fund Consolidation Payments
- 1212 Professional Services Fund Consolidation Payments
- 1213 Statistical Services Revolving Fund Consolidation Payments

- 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
- 1236 Facilities Management Revolving Fund Payments
- 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

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1200 CONTRACTUAL SERVICES (Continued)

- 1244 Legal Fees
- 1245 Professional and Artistic Services, Not Elsewhere Classified
- 1246 Hospital and Medical Services, Payments to Providers
- 1247 Institutional Burial Service
- 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
- 1263 Travel and Other Expenses, Contractual Payroll Employee, Payments to Vendors
- 1264 Travel 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

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1200 CONTRACTUAL SERVICES (Continued)

- 1282 Royalties
- 1283 University Central Data Processing Services
- 1284 Computer Software
- 1285 Operating Taxes, Licenses and Fees
- 1286 Travel and Expense Reimbursement, Reimbursements to Non-State Employees,
Including Vendors Performing Contractual Services
- 1287 Tort, Settlements and Similar Payments – TAXABLE
- 1288 Tort, Settlements and Similar Payments – NONTAXABLE
- 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

**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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PROCEDURE	LISTING OF DETAIL EXPENDITURE ACCOUNTS WITHIN COMMON OBJECT	EFFECTIVE DATE January 1, 2000 REVISION NUMBER 00-002

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
- 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
- 1930 Efficiency Initiative Payments
- 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
- 1973 CMS Payroll Deduction Programs
- 1975 Health Insurance Payments for Members
- 1976 Health Insurance Payment Reimbursements to Members - Paid by CMS
- 1977 Life Insurance Payments for Members - Paid by CMS

- 1981 Savings Bond 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
- 1991 Interest Penalty – Prompt Payment Act
- 1993 Interfund Cash Transfers
- 1994 Other Interest Penalty - Not Elsewhere Classified

- 1997 Contingencies (Transfers-Out Only)
- 1998 Garnishment, Levy and Assignment Payments

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AWARDS AND GRANTS

4300 AWARDS AND GRANTS – RESTRICTED USE – IOC AUTHORIZATION REQUIRED

4400 AWARDS AND GRANTS

- 4401 Services to Benefit Recipients, Payments to Providers
- 4402 Home-Based Support Services for the Mentally Ill, Payments to Providers

- 4404 Transportation Grants, 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 or Negotiated Settlement Awards for Injured
Employees
- 4428 Tort, Settlements and Similar Payments – TAXABLE
- 4429 Tort, Settlements and Similar Payments - NONTAXABLE
- 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
- 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 and Tax Exempt Organizations
- 4458 Services, Not Elsewhere Classified
- 4459 Attorney Fees – Grants and Awards
- 4460 Medical Services for Public Assistance Recipients, Payments to Service
Providers

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4400 AWARDS AND GRANTS (Continued)

- 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
- 4480 Grants to Tax Exempt 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-Payments to Individuals
- 4484 Court of Claims Awards - Crime Victims Assistance-Payments to Medical
Providers
- 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

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4400 AWARDS AND GRANTS (Continued)

- 4490 Court of Claims Awards
- 4491 Shared Revenue Payments
- 4492 Health Care Benefits – Day Care Providers/Personal Assistants in the Home Services Program
- 4493 Day Care Provider – Union Dues
- 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

4500 AWARDS AND GRANTS – RESTRICTED USE – IOC AUTHORIZATION REQUIRED

4900 AWARDS AND GRANTS, LUMP SUMS AND OTHER PURPOSES

PERMANENT IMPROVEMENTS

6600 PERMANENT IMPROVEMENTS

- 6610 Attorney Fees – Acquisition of Land
- 6611 Land, Rights of Way and Easements
- 6612 Land, Attorney, Appraisal, Engineering and Testing Fees
- 6613 Land, Relocation Costs

- 6620 Demolition and Removal of Structure
- 6621 Acquisition and/or Construction of Structures

- 6625 Remodeling and Renovation Projects

- 6627 Asbestos Abatement Cost
- 6628 Architectural and Engineering Fees

- 6640 Site Improvements
- 6650 Planning

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6600 PERMANENT IMPROVEMENTS (Continued)

- 6660 Utilities
- 6671 Fixed Equipment
- 6673 Moveable Equipment

6900 PERMANENT IMPROVEMENTS, LUMP SUMS & OTHER PURPOSES

7700 TRANSPORTATION AND RELATED CONSTRUCTION

- 7710 Attorney Fees – Highway and Related Construction
- 7711 Land, Rights of Way and Easements--Highways
- 7712 Land, Appraisal, Engineering and Testing Fees--Highways
- 7713 Land, Relocation Costs--Highways
- 7721 Construction and Improvements--Highways
- 7725 Repair and Maintenance--Highways
- 7728 Architectural and Engineering Fees--Highways
- 7731 Land, Rights of Way and Easements - Aeronautics
- 7732 Land, Appraisal, Engineering and Testing Fees- Aeronautics
- 7733 Land, Relocation Cost - Aeronautics
- 7751 Land, Rights of Way and Easements--Waterways
- 7752 Land, 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 TRANSPORTATION AND RELATED CONSTRUCTION LUMP SUMS AND
OTHER PURPOSES

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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

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

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PROCEDURE LISTING OF DETAIL EXPENDITURE ACCOUNTS
WITHIN COMMON OBJECT

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08-002

9900 REFUNDS (Continued)

9919 State Earned Income Tax Credits

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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PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE July 1, 2006 REVISION NUMBER 07-001

PERSONAL SERVICES AND FRINGE BENEFITS

1100 PERSONAL SERVICES

Defined by "An Act in relation to State Finance" (30 ILCS 105/14) as follows:

"The item 'personal services', when used in an appropriation act, means the reward or recompense made for personal services rendered for the State by an officer or employee of the State or of an instrumentality thereof, or for the purpose of Section 14a of this Act, or any amount required or authorized to be deducted from the salary of any such person under the provisions of Section 30c of this Act, or any retirement or tax law, or both, or deductions from the salary of any such person under the Social Security Enabling Act or deductions from the salary of such person pursuant to 'An Act relating to the deduction from salaries or wages of State officers and employees of amounts of money designated by them for payment to the United Fund or other similar organization', approved August 21, 1961, as heretofore and hereafter amended.

If no home is furnished to a person who is a full-time chaplain employed by the State, 20% of the salary paid to that person for his personal services to the State as chaplain is considered to be a rental allowance paid to him to rent or otherwise provide a home. This amendatory Act of 1973 applies to State salary amounts received after December 31, 1973.

When any appropriation payable from trust funds or federal funds includes an item for personal services but does not include a separate item for State contribution for employee group insurance, the State contribution for employee group insurance in relation to employees paid under that personal services line item shall also be payable under that personal services line item.

When any appropriation payable from trust funds or federal funds includes an item for personal services but does not include a separate item for employee retirement contributions paid by the employer, the State contribution for employee retirement contributions paid by the employer in relation to employees paid under that personal services line item shall also be payable under that personal services line item.

¹ **R=IRS Form 1099 Reportable Payment
NR=IRS Form 1099 Not Reportable Payment
R-M=IRS Form 1099 Medical Payment**

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The item 'personal services' when used in an appropriation act, shall also mean and include a payment to a State retirement system by a State agency to discharge a debt arising from the over-refund to an employee of retirement contributions. The payment to a State retirement system authorized by this paragraph shall not be construed to release the employee from his or her obligation to return to the State the amount of the over-refund.

The item 'personal services', when used in an appropriation Act, also includes a payment to reimburse the Department of Central Management Services for temporary total disability benefit payments in accordance with subdivision (9) of Section 405-105 of the Department of Central Management Services Law (20 ILCS 405/405-105).

Beginning July 1, 1993, the item 'personal services' and related line items, when used in an appropriation Act or this Act, shall also mean and include back wage claims of State officers and employees to the extent those claims have not been satisfied from the back wage appropriation to the Department of Central Management Services in the preceding fiscal year, as provided in Section 14b of this Act and subdivision (13) of Section 405-105 of the Department of Central Management Services Law (20 ILCS 405/405-105).

The item 'personal services', when used with respect to State police officers in an appropriation Act, also includes a payment for the burial expenses of a State police officer killed in the line of duty, made in accordance with Section 12.2 of the State Police Act and any rules adopted under that Section.

For State fiscal year 2005, the item 'personal services', when used in an appropriation Act, also includes payments for employee retirement contributions paid by the employer."

- 1111 General Assembly Officers and Members.
Compensation, as prescribed by law, paid to General Assembly members and officers. NR
- 1112 Legislative Per Diem, W-2 Reportable.
Payments for legislative per diem which are W-2 reportable. NR
- 1113 Elected Officers of the Executive Branch.
Compensation, as prescribed by law, paid to the elected officers of the Executive Branch.
NR

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- 1115 Other State Officers.
Compensation, as prescribed by law, paid to other officers of the Executive Branch. **NR**
- 1117 Judges and Officers of the Court System.
Compensation, as prescribed by law, paid to judges and officers of the court system. **NR**
- 1120 Regular Positions.
Compensation of employees holding positions which are part of the regular operating staff of an agency, whether such positions are full-time or part-time, and regardless of how long an employee fills the position. **NR**
- 1121 Deceased Employee Compensation.
Remaining amounts paid on behalf of a deceased employee to an estate or heir(s) pertaining to unliquidated vacation, overtime, sick leave, etc. where the payment to the deceased individual would have been paid from the "personal services." Refer to SAMS Death Benefit Procedure 23.50.20 for further information. **R**
- 1122 University Personal Services, Base Salary Payment - Involuntary Withholding.
University payroll expenditures for recurring base salary and overtime pay for employee non child support involuntary withholdings. **NR**
- 1123 Employee Uniform Allowance.
Compensation to employees as a stipend for uniform maintenance. **NR**
- 1124 University Personal Services, Final Overtime and Lump Sum Salary Payment – Involuntary Withholding
University payroll expenditures for non-recurring salary pay, including final overtime and lump sum payments, for employee child support and non child support involuntary withholdings. **NR**
- 1127 Agency Payments For Temporary Total Disability.
Payments by State agencies to the Workers' Compensation Revolving Fund where the employing agency has denied employment terms of a physician's modified work release. **NR**
- 1129 Employee Retirement Contribution Paid by the State.
Additional employee compensation made by the State, on behalf of qualifying employees, representing the employees' share of retirement costs. **NR**

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- 1130 Extra Help.
Compensation of employees performing work of a short-term or seasonal nature, ordinarily at a rate per period of time (hour, day, week, or month). Fees and per diem or per-job payments for services rendered by non-employees should not be charged to this account, but to the appropriate "Contractual Services" account. NR
- 1140 Student, Member or Inmate Compensation.
Compensation of students at tax-supported educational institutions, of State wards at Veterans' or welfare institutions, and of inmates of State correctional institutions. NR
- 1145 Contractual Payroll Employees.
Compensation paid to individuals who perform personal services for the State pursuant to a contract with the individual (either oral or written) and deemed "employees" under IRS regulations. Object does not include payments for personal services to individuals hired pursuant to an employment code, where payments are made on a regular payroll voucher. NR
- 1150 Other Personal Services.
Compensation of employees which cannot be classified in another more specific personal services account, including compensation of members of the Illinois National Guard, Naval and Reserve Militia for services during periods of active duty. NR
- 1160 RETIREMENT
- 1161 State Employees Retirement.
Payments by the State for its share of contributions to the State Employee Retirement System. NR
- 1162 University Retirement
Payments by the State for its share of contributions to the University Retirement System. NR
- 1163 General Assembly Retirement.
Payments by the State for its share of contributions to the General Assembly Retirement System. NR

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1164 Judges' Retirement.
Payments by the State for its share of contributions to the Judges Retirement System. NR

1165 Teachers' Retirement.
Payments by the State for its share of contributions to the Teachers Retirement System. NR

1167 Other Retirement.
Payments by the State, for employees of local governments whose salaries are an obligation of the State, for its share of contributions to a retirement fund. Includes reimbursement to Cook County for contributions to County Employees and Officers Annuity and Benefit Fund. NR

1168 Employer Contributions for Pension-Limited Scope.
Payments by the State for pension costs pursuant to the Illinois Fringe Benefit Portability and Continuity Act (820 ILCS 190/1). NR

1170 SOCIAL SECURITY

1170 Social Security, and Medicare Contributions.
Payments by the State for the employer share of Social Security, and Medicare (FICA) taxes. NR

1175 State Contributions to Social Security and Medicare - Contractual Payroll.
Payments by the State for the employer share of Social Security and Medicare contributions for contractual employees. NR

1180 GROUP INSURANCE

1180 Employer Contributions for Group Insurance.
Payments by State agencies for life and medical insurance costs. NR

1181 Employer Contributions for Health and Welfare Insurance-Limited Scope.
Payments by the State for health and welfare insurance costs pursuant to the Illinois Fringe Benefit Portability and Continuity Act (820 ILCS 190/1). NR

1190 Employer Contributions for Other Fringe Benefits-Limited Scope.
Payments by the State for other fringe benefits costs pursuant to the Illinois Fringe Benefit Portability and Continuity Act (820 ILCS 190/1). NR

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CONTRACTUAL SERVICES

1200 CONTRACTUAL SERVICES

Defined by "An Act in relation to State Finance" (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, (f) Expenditures pursuant to multi-year lease, lease-purchase or installment purchase contracts for land, permanent improvements or fixtures, (g) Expenditures for facilities management, communication, information technology, and professional services provided by the Department of Central Management Services pursuant to the Department of Central Management Services Law of the Civil Administrative Code of Illinois.

The item 'contractual services' does not, however, include any expenditures included in 'operation of automotive equipment' as defined in Section 24.2.

The item 'contractual services' does not include any expenditures for professional, technical, or other services performed for a State agency under a contract executed after July 1, 1992 by a person who was formerly employed by that agency and has received any early retirement incentive under Section 14-108.3 or 16-133.3 of the Illinois Pension Code based on retirement before 1993, unless the official or employee executing the contract on behalf of the agency has certified that the person performing the services either (i) possesses unique expertise, or (ii) is essential to the operation of the agency. This certification must be filed with the Office of the Auditor General prior to the execution of the contract, and shall be made available by that Office for public inspection and

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copying. The item 'contractual services' does not include any expenditures for professional, technical, or other services performed for a State agency under a contract executed after the effective date of this amendatory Act of the 92nd General Assembly by a person who has received any early retirement incentive under Section 14-108.3 or 16-133.3 of the Illinois Pension Code based on retirement in 2002 or later. A contract not payable from the contractual services item because of this paragraph shall not be payable from any other item of appropriation. For the purposes of this paragraph, the term 'agency' includes all offices, boards, commissions, departments, agencies, and institutions of State government."

- 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 and Contractual Payroll 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. This code is not used for reimbursement to State Employees for moving or relocation expenses (1249) or travel reimbursement to Contractual Payroll Employees (1264) or registration fees and conference expenses (1276). **NR**
- 1205 Freight by a Commercial Carrier.
Charges for shipment out of any kind of property by a commercial carrier. Delivery of mail is chargeable to 1261, and moving/relocation services are chargeable to 1289. In the case of equipment or commodity purchases and rental of equipment, the total delivered cost including freight is chargeable to the account covering such purchases. **NR**
- 1211 Communications Revolving Fund Consolidation Payments.
Payments for goods and services pursuant to the consolidation of Communication Managers, Graphic Artists, and Web Content Managers by the Department of Central Management Services and billed by the Communication Revolving Fund. **NR**
- 1212 Professional Services Fund Consolidation Payments.
Payments for goods and services pursuant to the consolidation of Internal Auditors and Legal staff by the Department of Central Management Services and billed by the Professional Services Fund. **NR**

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- 1213 Statistical Services Revolving Fund Consolidation Payments.
Payments for goods and services pursuant to the consolidation of Information Technology Infrastructure by the Department of Central Management Services and billed by the Statistical Services Revolving Fund. **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, elevators, major electrical components, draperies and drapery rods, and attached carpeting. 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, 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**

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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.

- 1230 In-House Repair and Maintenance, Purchase of Merchandise, Minor Permanent Improvement Projects.
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. Also included are purchases of merchandise stored for later use on as needed basis regardless of whether the labor is to be performed by an agency's employees or a different vendor. NOTE: Only purchases of equipment incorporated into and becoming a part of the property repaired can be charged to this detail object. Tools used in repair and maintenance must be charged to 1540 or 1395. **NR**

- 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 the appropriate travel detail object code 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**

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- 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**
- 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**
- 1236 Facilities Management Revolving Fund Payments.
Payments for goods and services pursuant to the consolidation of Facility Management administered by the Department of Central Management Services and billed by the Facilities Management Revolving Fund. **NR**
- 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**

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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**

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. This code is NOT used for combined settlement/attorney payments (1268). **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 witnesses, engineering and payments to interpreters or entertainers. **R**

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-M**

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**
- 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**

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- 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 [30 ILCS 500/25-35B](#), 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**
- 1263 Travel and other expenses, Contractual Payroll Employee, Payments to Vendors.
Payments made **DIRECTLY TO VENDORS** on behalf of Contractual Payroll Employees (as defined by detail object code 1145) for any expenditure directly incident to travel or other incidental expenses in connection with official State business. This code is **NOT** used for reimbursements to contractual payroll employees (1202) or reimbursement to Contractual Payroll Employees for travel (1264). **R**

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- 1264 Travel 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 in connection with official State business. All travel reimbursements must be processed on a standard C-10 form. All other contractual expense reimbursements should be charged to detail object 1202. NR
- 1265 Independent Contractor Participation in Deferred Compensation.
For commercial voucher processing where the independent contractor has elected to participate in the State Deferred Compensation Plan. R
- 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 Other Expenses, 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.
Charges for membership in professional organizations for State agencies or employees in the State's behalf. **R**
- 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

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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, Including Vendors Performing Contractual Services.
Payments to reimburse a NON-STATE EMPLOYEE, including a vendor performing contractual services, 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 Tort, Settlements and Similar Payments – TAXABLE.
Payments of claims for a wrong committed upon a person or his/her property not related to a contractual obligation and permission has been granted from the Office of the Attorney General when the agency does not have a tort line. This is to be used for taxable payments to an injured party (or designee). Refer to the United States Internal Revenue Service Publication 525 for information on taxable and nontaxable court awards and damages. This code is NOT used for attorney payments (1244) or combined settlement/attorney payments (1268). R
- 1288 Tort, Settlements and Similar Payments – NONTAXABLE.
Payments of claims for a wrong committed upon a person or his/her property not related to a contractual obligation and permission has been granted from the Office of the Attorney General when the agency does not have a tort line. This is to be used for non-taxable payments to an injured party (or designee). Refer to the United States Internal Revenue Service Publication 525 for information on taxable and nontaxable court awards and damages. This code is NOT used for attorney payments (1244) or combined settlement/attorney payments (1268). NR

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- 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" ([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."
- 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**

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- 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**
- 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" ([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."

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1302 PRINTING.

Defined by "An Act in relation to State Finance" (30 ILCS 105/15c) 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

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 should be classified under this account, even though used in connection with industries or shops. NR

1314 License Plates.

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

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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**

1335 Rock Salt, Calcium Chloride and Abrasives.

Charges for the acquisition of rock salt and calcium chloride which are used on public roads, facility grounds and sidewalks 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**

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- 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**
- 1370 Wearing Apparel.
Uniforms and other wearing apparel of all kinds, including shoes and overshoes. **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 University Central Supply Services.
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

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EQUIPMENT

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

Defined by "An Act in relation to State Finance" (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, 54 of 54). 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

1521 Passenger Automobiles.

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

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- 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 1540); and such equipment as household-size kitchen appliances, refrigerators, water coolers and vacuum cleaners, but not including fixtures (See 11.50.30, 54 of 54). 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, 54 of 54).

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**
- 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**

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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**

ELECTRONIC DATA PROCESSING

1600 ELECTRONIC DATA PROCESSING

Defined by "An Act in relation to State Finance" ([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, 1540, etc.) **PAYMENTS FOR COMPUTER SOFTWARE MUST CITE DETAIL OBJECT 1284.**

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- 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

- 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" (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."

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- 1702 Telecommunication Expense Reimbursement to State Employees and Contractual Payroll Employees.
Payments to reimburse a state employee or a contractual payroll 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**
- 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**

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- 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**
- 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**

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- 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**

OPERATION OF AUTOMOTIVE EQUIPMENT

1800 OPERATION OF AUTOMOTIVE EQUIPMENT

Defined by "An Act in relation to State Finance" (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 \$10,000. **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**

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- 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 \$10,000. NR
- 1896 Gasoline, Oil and Antifreeze.
Includes charges for gasoline or other motor fuel, oil, antifreeze and other automotive fluids. 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." Includes payments for reimbursement to State Employees for automotive expenses in connection with Official State Business provided the employee adequately accounted for the expense. Payments for automotive services not within the more specific classifications should be charged to detail object 1898. NR

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LUMP SUMS AND OTHER PURPOSES

- 1900 LUMP SUMS AND OTHER PURPOSES
Any valid expenditure object.
- 1910 LUMP-SUM, OPERATIONS
Any valid operations expenditure object.
- 1920 LUMP-SUM-OPERATIONS-EXCLUDING-PERSONAL SERVICES
See 4900, 6900 and 7900 for Other Lump Sum Accounts.
- 1930 EFFICIENCY INITIATIVE PAYMENTS
Payments to the CMS Efficiency Initiatives Revolving Fund for savings from specific efficiency initiatives pursuant to [Public Act 93-0025](#). All initiative savings have been designated by the Director of Central Management Services and approved by the Governor. **NR**
- 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**
- 1973 CMS PAYROLL DEDUCTION PROGRAMS
Payments to, or on behalf of, employees participating in payroll deduction programs administered by the Department of Central Management Services. **NR**
- 1975 HEALTH INSURANCE PAYMENTS FOR MEMBERS
Payments to the Administrative Service Organizations for 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**

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- 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
Payments 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
- 1981 SAVINGS BOND PAYMENTS
Payments to the Federal Government on behalf of State employees for U.S. Savings Bond payroll deductions. NR
- 1983 NON-RECURRING REFUNDS AND DISTRIBUTIONS
Refunds/Distributions to ex-members or beneficiary/estate for employee and/or state contributions to the State Employees Retirement System. Can only be used in conjunction with detail expenditure accounts 4424, 4430 and 9939. NR
- 1984 COMMERCIAL/PAYROLL CONSOLIDATION DISTRIBUTION (COMPTROLLER USE ONLY) NR
- 1985 STATE WITHHOLDING TAX - PERSONAL SERVICES
Payments to the State for State Income Tax withheld from State employees paid from "Personal Services" appropriations. NR
- 1986 STATE WITHHOLDING TAX - CONTRACTUAL SERVICES
Payments to the State for State Income Tax withheld from State employees paid from "Contractual Services" appropriations. NR
- 1987 STATE WITHHOLDING TAX - RESIDENT LOTTERY WINNERS
Payments to the State for State Income Tax withheld from lottery winners who are Illinois Residents. NR

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- 1988 STATE WITHHOLDING TAX - NON-RESIDENT LOTTERY WINNERS
Payments to the State for State Income Tax withheld from lottery winners who are not Illinois residents. NR
- 1989 STATE WITHHOLDING TAX-SECTION 708 NON-RESIDENT CONTRACTUAL SERVICES
Payments to the State for State Income Tax withheld from non-resident individuals meeting guidelines issued by the Department of Revenue under certain personal contracts and certain prizes and awards. NR
- 1990 IRS Tax Levy
Payments to the Federal Internal Revenue Service from the State Offset Claims Fund as a result of IRS tax levies. NR
- 1991 INTEREST PENALTY – PROMPT PAYMENT ACT
Payments to vendors for interest penalty incurred pursuant to the State Prompt Payment Act (30 ILCS 540). R
- 1993 INTERFUND CASH TRANSFERS
Payments made to another fund; for example, an appropriation made to a Revolving Fund to be paid from the General Revenue Fund. NR
- 1994 OTHER INTEREST PENALTY – Not Elsewhere Classified
All payment of interest penalty not subject to the State Prompt Payment Act, including, but not limited to, payments to health care providers pursuant to the Illinois Insurance Code and payments to the Federal Government pursuant to the Federal Cash Management Improvement Act. Excludes payments for interest penalty related to the State Prompt Payment Act (30 ILCS 540). R
- 1997 CONTINGENCIES (TRANSFERS-OUT ONLY)
To be used only in connection with contingency appropriations. This account is to be used when processing an appropriation transfer request. NR
- 1998 GARNISHMENT, LEVY AND ASSIGNMENT PAYMENTS
Garnishment, levy and assignment payments made from the Garnishment Fund pursuant to a court directive. NR

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AWARDS AND GRANTS

Defined by "An Act in relation to State Finance" (30 ILCS 105/24.5) as follows:

"Awards and grants' includes payments for: Awards and indemnities, pensions and annuities (other than amounts payable for personal services as defined in Section 14): shared revenue payments or grants to local governments or to quasi-public agencies; and gratuitous payments to, or charges incurred for the direct benefit of, natural persons who are not wards of the State. Payments to any local government as reimbursement for costs incurred by it in performing an activity for which it is specifically by statute made an agent of the State shall be chargeable to and classified under the same item or account as though such costs were incurred directly by the State."

4300 AWARDS AND GRANTS – RESTRICTED USE – IOC AUTHORIZATION REQUIRED

The 4300 detail object code series is restricted for use by agencies that have prior written approval from the Office of the Comptroller. The 4300 detail object code series designates that the payments will be processed by alternate SAMS procedures with respect to Involuntary Withholding requirements. The description and IRS reportable status of the detail object code in the 4300 series are identical to the corresponding detail object codes in the 4400 series. For example, detail object code 4361 has the same description and IRS reportable status as 4461.

4400 AWARDS AND GRANTS

4401 Services for Benefit Recipients, Payments to Providers.

Payments made **DIRECTLY TO SERVICE PROVIDERS**, other than medical service providers, for services to the mentally ill, the developmentally disabled, the chemically dependent, and other aided persons who are not wards of the State. Includes payments for counseling; case management; job placement preparation; training and instruction; nonmedical home support and maintenance; alcohol and drug prevention and treatment; and crisis intervention. Includes payments to service providers for transporting benefit recipients and transportation costs related to medical treatment for recipients. Excludes medical services (4460, 4467), payments to benefit recipients (4461, 4464), and payments on behalf of benefit recipients for in-home domestic services (4465, 4466). **R**

4402 Home-Based Support Services for the Mentally Ill, Payments to Providers.

Payments made **DIRECTLY TO SERVICE PROVIDERS** for home-based support services to the mentally ill or developmentally disabled, with the exception of in-home domestic services which are chargeable to detail object 4466. **R-M**

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- 4404 Transportation Grants, Nonessential Bond Fund Projects.
Payments for nonessential bond-financed projects for construction, reconstruction or repair of roads and bridges as well as capital and operating grants for mass transit, railroads and airports. **R**
- 4410 Rental Assistance, Payments to Property Owners.
Rental assistance payments made directly to property owners or managers on behalf of benefit recipients. Includes Section 8 housing rental payments. Excludes rental assistance payments made directly to benefit recipients. **R**
- 4411 Travel and Expense Reimbursements to Service Providers.
Payments to reimburse a service provider for travel or other incidental expenses incurred in the performance of services for the State, provided an adequate accounting is made 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**
- 4420 Awards, Benefits, and Treatment Expenses, Injured Employees **NR**
- 4421 Worker's Compensation Awards and Benefits to Injured Employees.
Charges for awards, benefits, or treatment expenses paid to State employees for injuries incurred in connection with work, payable under the [Workers' Compensation Act](#). **NR**
- 4422 Worker's Compensation Payments to Medical Service Providers.
Payments **DIRECTLY TO MEDICAL SERVICE PROVIDERS**, including physicians, surgeons, hospitals, and clinics, for medical services for State employees injured in connection with State employment, payable under the [Workers' Compensation Act](#). Payments to injured employees should be charged to 4421; nonservice payments to vendors on behalf of injured employees should be charged to detail object 4423. **R-M**
- 4423 Workers' Compensation Payments to Vendors for Prescription Drugs and Medical Equipment and Supplies.
Payments **DIRECTLY TO VENDORS** for prescription drugs, medical supplies, and medical equipment on behalf of State employees injured in connection with State employment, payable under the [Workers' Compensation Act](#). Payments to injured employees should be charged to detail object 4421; payments to medical service providers on behalf of injured employees should be charged to detail object 4422. **NR**

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- 4424 Industrial Commission or Negotiated Settlement Awards for Injured Employees
Payment of awards for death, permanent injury, permanent disfigurements and miscellaneous categories. Includes awards for funeral expenses and lifetime pension awards. Specifically does not include medical or temporary total disability payments. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487). NR
- 4428 Tort, Settlements and Similar Payments – TAXABLE.
Payments of claims for a wrong committed upon a person or his/her property not related to a contractual obligation. This is to be used for taxable payments to an injured party (or designee) when the agency has a tort line. Refer to the United States Internal Revenue Service [Publication 525](#) for information on taxable and nontaxable court awards and damages. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487). Refer to detail object 1287 for more information when the agency does not have a tort line. R
- 4429 Tort, Settlements and Similar Payments - NONTAXABLE.
Payments of claims for a wrong committed upon a person or his/her property not related to a contractual obligation. This is to be used for non-taxable payments to an injured party (or designee) when the agency has a tort line. Refer to the United States Internal Revenue Service [Publication 525](#) for information on taxable and nontaxable court awards and damages. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487). Refer to detail object 1288 for more information when the agency does not have a tort line. NR
- 4430 Pensions, Annuities and Benefits.
Payments by State employees' retirement systems. (Employees' contributions are deductions from their gross salary or wage payments, and are therefore chargeable to a "Personal Services" account.) NR
- 4431 Payments into Pension Funds.
Payments to Retirement Systems for (1) supplementary benefit payments, (2) additional payments due (3) payments to alleviate deficiencies in actuarial reserves, and (4) payments for the benefit of the Teachers' Retirement Systems. NR
- 4432 Unemployment Compensation Payments.
Payments to the State Employee Benefit Fund for reimbursement of payments made to former State employees for unemployment compensation. NR

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- 4433 Support Services for the Unemployed.
Payments to individuals, employers, and organizations for services and incidental items related to basic skills, job retraining and placement. **R**
- 4434 Support Services for the Unemployed – Client Reimbursement Payments
Reimbursement payments made to dislocated workers due to unfair foreign competition. Excludes: payments made to the service provider. **NR**
- 4440 Prizes, Premiums, and Awards.
Prizes, premiums, and awards that are not for services rendered, including prizes and premiums for fair exhibits, contests, horse races, and horse shows. Excludes payments for Lottery prizes (4441 and 4442). **R**
- 4441 Lottery Prizes - Monetary.
Monetary payments to the holders of winning lottery tickets or shares. **NR**
- 4442 Lottery Prizes - Merchandise.
Payments for purchases of merchandise for prizes for holders of winning lottery tickets of certain lottery games. **NR**
- 4443 Taxable Grants, Payments to Recipients.
Taxable grant payments made **DIRECTLY TO RECIPIENTS**, including grants to provide subsidized energy financing; grants for projects designed to conserve or produce energy, but only with respect to Section 38 property or a dwelling unit located in the United States; and USDA agricultural subsidy payments. **R**

NOTE: A Federal grant is usually taxable unless stated otherwise in the legislation authorizing the grant.

- 4452 Funeral and Burial Expenses, Reimbursements.
Reimbursements of funeral and burial expenses for public assistance recipients, including dependent children, paid by decedent's relative or other responsible person. Funeral and burial expenses paid directly to vendors should be charged to detail object 4462. Payments for burial of institution inmates (State wards) should be charged to detail object 1247. **NR**
- 4453 Reimbursement to Governmental Units and Tax Exempt Organizations
Payments for services rendered by such entities for or authorized by the State (e.g., stream gauging by U.S. Geological Survey). However, grants to Illinois State Agencies should be charged to 4479. **NR**

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- 4458 Services, Not Elsewhere Classified.
Payments made directly to non-state employees for services which do not fall within a more specific detail object under "Grants and Awards." Includes the services of court reporters and hearing officers. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487). **R**
- 4459 Attorney Fees.
Payments made directly to attorneys in connection with legal services paid under "Grants and Awards" appropriation lines. The term "attorney" includes individuals and/or law firms that provide legal services. This code is NOT used for combined settlement/attorney payments (4487). **R**
- 4460 Medical Services for Public Assistance Recipients, Payments to Service Providers.
Payments for medical services on behalf of public assistance recipients. Excludes payments to pharmacies for prescription drugs (4468); payments to vendors for equipment and supplies (4468); and payments directly to benefit recipients (4461, 4464). **R-M**
- 4461 Assistance Payments to Individuals.
Assistance payments made to noninstitutionalized aided persons and/or their dependent children who are not wards of the State. Includes payments under the Senior Citizens and Disabled Persons Property Tax Relief and Pharmaceutical Assistance Act and disaster assistance payments to individuals. Excludes unemployment compensation (4432). **EXCLUDES ALL PAYMENTS NOT MADE DIRECTLY TO AIDED PERSONS. NR**
- 4462 Funeral and Burial Expenses, Payments to Vendors.
Payments **DIRECTLY TO VENDORS** for burial expenses of public assistance recipients, including dependent children. Reimbursements of funeral and burial expenses paid by decedent's relative or other responsible person should be charged to detail object 4452. Payments for burial of institution inmates (State wards) should be charged to detail object 1247. **R**
- 4463 Medical Preparation and Food Supplies for Free Distribution.
Charges for the acquisition of serums, drugs and other medical preparations or food supplies for distribution without charge. **NR**

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- 4464 Reimbursements and Payments to Benefit Recipients.
Nontaxable reimbursements and payments made **DIRECTLY TO BENEFIT RECIPIENTS** who are not wards of the State. Includes payments to aided persons and other recipients for vocational rehabilitation; home maintenance and support services; medical services and equipment; training supplies; and travel reimbursements. Excludes taxable grant payments (4443); and payments made directly to service providers and other vendors. **NR**
- 4465 Domestic Services under Vocational Rehabilitation Program.
Payments under vocational rehabilitation programs to individual providers of domestic services in the homes of aided persons who are not wards of the State. Includes related FICA payments. **NR**
- 4466 Domestic Services for Aided Persons
Payments to individual providers of domestic services in the homes of non-institutionalized aided persons. Includes related FICA payments. Excludes payments under the Senior Citizen Property Tax Relief Program and disaster assistance payments. Excludes payments under vocational rehabilitation programs (4465). **NR**
- 4467 Medical Services, Payments to Providers.
Medical payments **DIRECTLY TO SERVICE PROVIDERS**, including hospitals, clinics, physicians, nurses, optometrists, psychologists, and occupational, speech, and physical therapists. Includes payments to medical service providers for screening and diagnostic services related to medical treatment for children. Excludes payments to pharmacies for prescription drugs (4468); payments to vendors for equipment and supplies (4468); and payments directly to benefit recipients (4461, 4464). **R-M**
- 4468 Supplies, Equipment, and Prescription Drugs, Payments to Vendors.
Payments made **DIRECTLY TO VENDORS** for supplies, equipment, and prescription drugs. Excludes payments for services and reimbursements to benefit recipients. **NR**
- 4469 Local Government Group Insurance Payments for Members
Payments under the program of medical insurance to eligible members of the Local Government Health Insurance Reserve Program; as provided in the Local Government Employees Group Insurance Act. **R**

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4470 Grants to Local Governments, Not Elsewhere Classified.
Grants to political subdivisions of the State created by or pursuant to law. Does not include payments of a reimbursement nature (detail object 4453). Includes grants to such entities as planning commissions and port districts as well as counties, municipalities and townships. **NR**

NOTE: Grants to local governments for construction, salaries of local unit employees, transportation and education programs are chargeable elsewhere. See detail objects 4472, 4473, 4474 and 4491.

4471 Payments to Local Governments for Employees.
Fees and salaries (whole or part) paid to employees of Local governments either directly or through the governmental unit. However, under the Finance Act definition, salaries of employees of county bureaus of public welfare, administering old age and dependent children assistance programs, are chargeable to account 1120. **NR**

NOTE: This includes payments for States Attorneys' Salaries and payments to States Attorneys for Child Support Enforcement.

4472 Transportation Grants.
Payments for the construction, reconstruction or repair of roads and bridges as well as capital and operating grants for mass transit, railroads and airports. **R**

4473 Construction Grants.
Payments for acquisition, enlargement or improvement of land, buildings and structures, including municipal sewage treatment works grants. **R**

4474 Grants for Educational Purposes -- Elementary and Secondary Education.
Payments for elementary and secondary education programs including payments for specialized programs such as preschool, adult education, vocational education, transportation and salaries of regional superintendents and their assistants. Includes payments to public schools, private schools, Head Start Centers, not-for-profit organizations, special education cooperatives, area vocational centers, Educational Service Regions, Educational Service Centers, colleges, universities, and state and local governments. **NR**

4475 Awards and Grants to Students.
Payments for higher education scholarships, fellowships, or loans to students, including student aid reimbursements and tuition chargebacks. **NR**

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- 4476 Grants for Educational Purposes -- Higher Education.
Payments to colleges, community colleges, libraries and universities for any higher educational purpose, not including scholarships, loans to students, or reimbursements. **NR**
- 4477 Matching Funds to Universities.
Payments to universities for the State's matching share of federally supported university programs, including the Federal Student Loan Program. **NR**
- 4478 Grants for Educational Purposes -- Direct Payments to Sponsors of Child Nutrition Programs.
Payments to reimburse sponsors for a portion of the cost of providing nutritious meals to eligible children. Sponsors include public schools, private schools, residential child care institutions, day care centers, camps, family day care programs, Head Start centers, not-for-profit organizations, and state, local, municipal and county governments. **NR**
- 4479 Grants to Other State Agencies.
Payments to other departments, agencies, boards or commissions of the State of Illinois on a grant basis.

NOTE: This detail object should be used for all (except educational purposes) grant payments to other State agencies. This detail object should not be used for any payment that includes services to other State agencies (such as medical services). **NR**

- 4480 Grants to Tax Exempt Organizations.
Payments to community action agencies and other statewide organizations of a tax exempt nature. Grants to Illinois State Agencies should be charged to 4479. This detail object should not be used for any payment that includes services. **NR**
- 4481 Grants on Behalf of Veterans and their Dependents, Payments to Service Providers.
Payments **DIRECTLY TO VENDORS** for cartage and erection of veterans' headstones, educational opportunities for children of veterans, and non-rent housing assistance. Nontaxable grants paid directly to veterans and their dependents should be charged to detail object 4482. Rental assistance paid to property owners or managers should be charged to detail object 4410. **R**
- 4482 Grants Paid to Veterans and Their Dependents.
Nontaxable grant payments to veterans or their dependents for housing assistance, cartage and erection of veterans' headstones, educational opportunities for children of veterans, and

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veteran bonuses. Payments to service providers on behalf of veterans and their dependents should be charged to detail object 4481.

NOTE: Includes all payments formerly charged to 4434 and 4484. NR

4483 Court of Claims Awards-Crime Victims Assistance-Payments to Individuals.
Payments to crime victims as provided under the [Crime Victims Compensation Act](#). NR

4484 Court of Claims Awards-Crime Victims Assistance-Payments to Medical Providers.
Payments to medical providers for medical and hospital expenses as provided by the [Crime Victims Compensation Act](#). R-M

4485 Court of Claims Awards-General Claims.
Payments to Police, Firemen and National Guardsmen under the Police, Firemen and National Guardsmen Compensation Acts, replacement of lost warrants and tort claims. NR

4486 Court of Claims Awards-All Other.
Payment of lapsed appropriation claims, interest claims, contracts, back salary awards and payments to non-medical vendors as provided under the Crime Victims Compensation Act. R

4487 Combined Settlement/Attorney Payments.
Combined settlement/attorney payments made to an attorney and client when the attorney's fees cannot be determined. 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

4488 Loans.
Payments made when repayment by the recipient is a condition of the disbursement, including payments under the Small Business Development Act for equity loans which are not equity position investments that are chargeable to 1298 and for the Disadvantaged Business Enterprise/Women Business Enterprise Loan Program. Also includes advances from one treasury-held fund to another fund where repayment is a condition of the advance. Excludes loans to students chargeable to 4475. NR

4489 Nontaxable Grants and Awards, Not Elsewhere Classified, Payments to Recipients.
Nontaxable grant and award payments made DIRECTLY TO RECIPIENTS, not reportable on IRS Form 1099, which do not fall within a more specific detail object under "Grants and

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Awards." Includes reimbursements of qualifying expenses under the [Illinois Forestry Development Act](#) cost-share program and payments to individuals under the Individual Family Grant Program. Excludes taxable grants paid directly to recipients (4443) and all payments to service providers and vendors. Refer to SAMS Procedure 17.20.50 for further information on payments subject to IRS Form 1099 reporting. **NR**

- 4490 Court of Claims Awards.
Payment of claims in conformity with awards and recommendations made by the Court of Claims. **NR**
- 4491 Shared Revenue Payments.
Return of taxes collected on behalf of other governmental units, including local governments, transit districts and other states, as well as shared revenue payments, such as motor fuel tax distributions. This detail object also includes fees collected on behalf of other state governments or the federal government. **NR**
- 4492 Health Care Benefits – Day Care Providers/Personal Assistants in the Home Services Program.
Payments by the State for health care benefits for Day Care Providers/Personal Assistants in the Home Services Program under the provisions of a union contract. **NR**
- 4493 Day Care Provider – Union Dues.
Union dues withheld by the Department of Human Services from individual day care provider payments. This also includes payments of union dues to the respective Day Care Providers' union. **NR**
- 4494 Day Care Provider Payments.
Payments to day care providers for services to eligible recipients. Excludes payments to individual day care providers for services performed in the recipient's home (4495). **R**
- 4495 In-Home Day Care Provider Payments.
Payments to individual day care providers for services performed in the recipient's home. Includes related FICA payments. Excludes payments for services performed in the day care provider's home or at day care facilities (4494) and payments to corporations and partnerships (4494). **NR**
- 4496 Living and Supportive Expenses for State Wards or Non-Wards Outside of State Institutions, Payments to Service Providers.
Payments directly to service providers for the cost of board, lodging, school tuition, and any other supportive costs including counseling services, homemaker services, adoption

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subsidies and incentives, respite care, youth in transition costs, placement prevention costs and other similar costs associated with the support of State wards or non-wards or non-wards outside of State institutions. Reimbursements to parental designees should be charged to detail object 4497, excluding payments to medical providers (4467). R

- 4497 Living and Supportive Expenses for State Wards or Non-Wards Outside of State Institutions, Reimbursements to Parental Designee.
Reimbursements to parental designee for the expenses of caring for ward or non-ward child in their home, including additional sums for providing additional care of a ward or non-ward child which is required by reason of physical mental and emotional handicap of such child. Includes supportive expenses to parental designee for rent, utilities, food, furniture, transportation and other similar supportive costs associated with family preservation and reunification programs. Payments made directly to service providers should be charged to detail object 4496. NR

4500 AWARDS AND GRANTS – RESTRICTED USE – IOC AUTHORIZATION REQUIRED

The 4500 detail object code series is restricted for use by agencies that have prior written approval from the Office of the Comptroller. The 4500 detail object code series designates that the payments will be processed by alternate SAMS procedures with respect to Obligation requirements. The description and the IRS reportable status of the detail object code in the 4500 series are identical to the corresponding detail object codes in the 4400 series. For example, detail object code 4553 has the same description and IRS reportable status as 4453.

4900 AWARDS AND GRANTS, LUMP SUM AND OTHER PURPOSES NR

PERMANENT IMPROVEMENTS

6600 PERMANENT IMPROVEMENTS

Defined by "An Act in relation to State Finance" (30 ILCS 105/21) as follows:

"The item 'permanent improvements' when used in an appropriation act, shall mean and include expenditures for the acquisition, enlargement or improvement of existing buildings and structures (other than repairs), the erection or construction on land of any structure or work which constitutes a substantial addition to real estate, including the total cost thereof in labor, materials, supplies, fixtures and any other costs or charges necessary or incident to the completion of the building or structure but not including equipment as herein defined or any expenditure for replacement fixtures or repair parts in connection with the repair and maintenance of property or equipment."

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6610 Attorney Fees – Acquisition of Land.
Payments made directly to attorneys in connection with legal services paid under “Permanent Improvements” appropriation lines. The term “attorney” includes individuals and/or law firms that provide legal services. **R**

6611 Land, Rights of Way and Easements.
Charges for the acquisition of land or land rights, including installment purchase contracts for real estate (see [30 ILCS 105/24.8](#)), other than leasehold for permanent improvements. **NR**

6612 Land, Appraisal, Engineering and Testing Fees.
Includes charges for appraisal fees, negotiation fees, title abstracts, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights. Excludes attorney fees. **R**

6613 Land, Relocation Costs.
Charges incurred in the relocation of persons and/or property from land acquired for purposes of permanent improvements including such expenses as moving expenses, living expenses, and purchase of existing structures. **NR**

6620 Demolition and Removal of Structures and Hazardous Waste other than Asbestos.
Charges incurred for the razing and removal of structures whether to remove a dilapidated, dangerous, or condemned structure or to make room for a new structure. **R**

6621 Acquisition and/or Construction of Structures.
Charges incurred for the purchase, installment purchase or construction of structures of any type, including lease purchase or installment purchase contracts for real estate (see [30 ILCS 105/15a](#)) whether by contract or otherwise. **R**

Note: This detail object is also compatible with contractual services payments.

6625 Remodeling and Renovation.
Includes charges whether by contract or otherwise, for construction on an existing building/structure which will either restore it to its current use or substantially alter the building/structure for a different use, both of which processes should increase the estimated service life or capacity of the building/structure. **R**

6627 Asbestos Abatement Costs.
Payments for the abatement of asbestos, including, but not limited to asbestos removal costs, building surveys, and other non-operational costs directly related to the abatement of asbestos

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from government structures.

Note: This detail object is also compatible with contractual services payments. **R**

- 6628 Architectural and Engineering Fees.
Charges for professional services incurred in the construction or remodeling of structures involving architectural and engineering fees. **R**
- 6640 Site Improvements.
Charges incurred for improvement of sites except as a direct incident to work chargeable to accounts 6621 or 6625. Includes new fencing, sidewalks, grading landscaping and planting. **R**
- 6650 Planning.
Charges incurred for studies and surveys necessary for the planning of construction, remodeling, or site improvement. Includes feasibility studies, aerial topographical surveys and historic and archeological site evaluation. **R**
- 6660 Utilities.
Charges incurred for plumbing and electrical contracting, gas line construction, and sewage systems incidental to permanent improvement project. **R**
- 6671 Fixed Equipment.
Charges for acquisition of fixtures, equipment, and installed machinery having a functional relationship to the operation of the building. Included would be equipment such as elevators, boilers, heating and cooling systems, generators, carpeting, venetian blinds, and drapes. **NR**
- 6673 Moveable Equipment.
Moveable equipment shall mean initial moveable equipment including all items of initial equipment, other than fixed equipment, which are necessary and appropriate for the functioning of a particular facility for its specific purpose and which will be used solely or primarily in the rooms or areas covered in the project. Further, such equipment is defined as manufactured items which have an extended, useful life and are not consumed in use and shall have an identity and function which will not be lost through incorporation into a more complex unit. **NR**

NOTE: Expenditures (projects) of \$5,000 or less for improvements to real property by agencies may be charged to either a permanent improvement (6600) or contractual services (1200) line item with the following permanent improvement detail expenditure accounts: 6625, 6628, 6640, 6650, 6660 and 6671.

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6900 PERMANENT IMPROVEMENTS, LUMP SUM AND OTHER PURPOSES

7700 TRANSPORTATION AND RELATED CONSTRUCTION

- 7710 Attorney Fees – Highways, Aeronautics, Waterways and Related Construction.
Payments made directly to attorneys in connection with legal services paid under “Transportation and Related Construction” appropriation lines. The term “attorney” includes individuals and/or law firms that provide legal services. **R**
- 7711 Land, Rights of Way and Easements - Highways.
Charges for the acquisition of land or land rights for highway construction, including payments for easements and damages. **NR**
- 7712 Land, Appraisal, Engineering and Testing Fees-Highways.
Includes charges for appraisal fees, negotiation fees, title evidence and insurance, court costs, property management, miscellaneous costs and relocation services, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights for highway construction and land acquisition consultant services for turnkey services listed above. Excludes attorney fees. **R**
- 7713 Land, Relocation Costs - Highways
Charges incurred in the relocation of persons and/or property from land acquired for purposes of highway construction, including such expenses as moving expenses, living expenses and purchases of existing structures. **NR**
- 7721 Construction and Improvement - Highways.
Charges incurred for clearing, grading, or surfacing of roads, highways or bikeways. **R**
- 7725 Repair and Maintenance - Highways.
Charges for work done on roads or highways which merely tends to preserve or restore the original condition, such as maintenance of traffic signals, mowing of right-of-way, and replacement of guard rails. **R**
- 7728 Architectural and Engineering Fees - Highways.
Charges for fees of architectural and engineering firms incidental to the construction or improvement of roads and highways. **R**
- 7731 Land, Rights of Way and Easements - Aeronautics
Charges for the acquisition of land or land rights for aeronautics construction, including payment of easements and damages **NR**

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- 7732 Land, Appraisal, Engineering and Testing Fees - Aeronautics
Includes charges for appraisal fees, negotiation fees, title evidence and insurance, court costs, property management, miscellaneous costs and relocation services, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights for aeronautics construction and land acquisition consultant services to provide turnkey services listed above. Excludes attorney fees. **R**
- 7733 Land, Relocation Cost - Aeronautics
Charges incurred in the relocation of persons and/or property from land acquired for purposes of aeronautic construction, including such expenses as moving expenses, living expenses, and purchases of existing structures **NR**
- 7751 Land, Rights of Way and Easements - Waterways.
Charges for the acquisition of land or land rights for waterway projects, including payments for easements and similar assets. This code is NOT used for legal services related to purchase of land for waterway right-of-way (7710). **NR**
- 7752 Land, Appraisal, Engineering and Testing Fees - Waterways.
Includes charges for appraisal fees, negotiation fees, title abstracts, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights for waterway purposes. Excludes attorney fees. **R**
- 7753 Land Relocation Costs - Waterways.
Charges incurred in the relocation of persons and/or property from land acquired for purposes of waterway construction, including such expenses as moving expenses, living expenses, and purchase of existing structures. **R**
- 7773 Construction and Improvements – Waterways
Charges incurred for the construction or improvement of waterway projects. This code is NOT used for design and architecture consulting services (7788) or related attorney services (7710). **R**
- 7788 Architectural and Engineering Fees - Waterways.
Charges for fees of architectural and engineering firms incidental to the construction or improvement of waterways. **R**

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7791 Shared Waterway Agreements.
Payments by the State for its share of waterway improvements pursuant to agreements with other political subdivisions such as Federal agencies and counties. **NR**

7793 Waterway Maintenance and Operational Expenditures, Not Elsewhere Classified.
Charges for costs incurred in maintaining and operating waterway structures and related equipment throughout the State. **R**

7900 TRANSPORTATION AND RELATED CONSTRUCTION, LUMP SUMS AND OTHER PURPOSES **NR**

8800 DEBT SERVICE

8811 Current Maturities - Principal.
Charges for principal paid on bonds maturing during the current fiscal year. Appropriations for debt retirement are made only to the State Treasurer. **NR**

8813 Current Maturities - Interest.
Charges for interest paid or interest becoming payable during the current fiscal year. Appropriations for interest payment are made only to the State Treasurer. **NR**

8820 Payment of Matured Bonds and Interest **NR**

8821 Prior Maturities - Principal.
Charges for principal paid on bonds maturing during prior fiscal years. Appropriations for debt retirement are made only to the State Treasurer. **NR**

8823 Prior Maturities - Interest.
Charges for interest paid on bonds which matured in prior fiscal years. Appropriations for interest payments are made only to the State Treasurer. **NR**

8831 Bond Defeasance Payments - Principal.
Payments to escrow agents to retire principal on bonds maturing in future fiscal years. In the case of gross defeasance, the amount representing interest payments should be charged to detail object 8833. **NR**

8833 Bond Defeasance Payments - Interest.
Payments to escrow agents to pay interest on bonds maturing in future fiscal years. **NR**

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8841 Payments to Trustee for Future Bond Debt Service Maturities.
Payments to a trustee requiring withdrawal of Public Funds from the Treasury to be held in trust, earning interest, for future debt service requirements as specified in the Bond Order. NR

8843 Unemployment Trust Fund Advances - Interest.
Payments for interest on advances made to the Unemployment Trust Fund as required by Title XII of the Social Security Act. NR

8850 Arbitrage Tax Rebate Payments
Payments to the federal government of amounts necessary for arbitrage tax rebate. NR

8900 DEBT SERVICE - LUMP SUM NR

REFUNDS

9900 REFUNDS

9910 Income Tax Refunds NR

9911 Individual Income Tax Refunds.
Charges for repayment of State individual income tax principal withheld in excess or in error. NR

9912 Corporate Income Tax Refunds.
Charges for repayment of State corporate income tax principal paid in excess or in error. NR

9913 Personal Property Tax Replacement Tax Refunds.
Charges for repayment of State income and invested capital personal property replacement tax principal paid in excess or in error. NR

9914 Homeowner Tax Relief Rebates
Payments to individuals of homeowner tax relief rebates pursuant to Section 208.1 of the Income Tax Act. NR

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- 9915 Occupational and Use Tax Refunds.
Charges for repayment of State occupational and/or use taxes paid in excess or in error. Includes refunds of Automobile Renting Taxes, Retailers' Occupation Taxes, Service Occupation Taxes, Service Use Taxes and Use Taxes. **NR**
- 9916 Individual Income Tax Refunds-Interest.
Interest charges on repayments of State individual income tax withheld in excess or in error. **NR**
- 9917 Corporate Income Tax Refunds-Interest.
Interest charges on repayments of State corporate income tax paid in excess or in error. **NR**
- 9918 Personal Property Tax Replacement Tax Refunds-Interest.
Interest charges on repayments of State income and invested capital personal property tax replacement taxes paid in excess or in error. **NR**
- 9919 State Earned Income Tax Credits.
Payments to individuals for Illinois Earned Income Tax Credits pursuant to the Public Aid Code (35 ILCS 5/212). **NR**
- 9920 Other Tax Refunds **NR**
- 9921 Inheritance Tax Refunds.
Charges for refunds of inheritance tax paid in excess or in error. **NR**
- 9923 Motor Fuel Tax Refunds.
Charges for refunds of motor fuel tax paid in excess or in error. **NR**
- 9925 Tax Refunds, Not Elsewhere Classified.
Charges for tax refunds not chargeable to another more specific tax refund account. **NR**
- 9930 Other Refunds **NR**
- 9932 Refunds to Students.
Charges for refunds made to students for tuition, fees and other charges. **NR**
- 9934 Refunds of Federal Grants.
Charges for refunds of Federal grants (including "pass-through" of Federal monies from other State agencies, local governments and non-profit organizations) received in excess or in error

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by the State or an agent of the State. NR

9935 Refunds of Other Grants.
Charges for refunds of grants other than Federal (also excludes "pass-through" of Federal monies from other State agencies, local governments and non-profit organizations) received in excess or in error by the State or an agent of the State. NR

9938 Refunds of Prior Calendar Year Retirement Contributions.
Charges for refunds of prior calendar year participant retirement system(s) contributions withheld in error. NR

9939 Refunds, Not Elsewhere Classified.
Charges for refunds not chargeable to another more specific refund account such as refunds of excess license fee payments. NR

9970 STATUTORY TRANSFERS OUT (Comptroller use only) NR

9995 REPLACEMENT WARRANTS (Comptroller use only) NR

9999 OTHER, N.E.C. (Comptroller use only) NR

FIXTURES

A fixture is statutorily defined for this purpose as any item of tangible personal property which is acquired with the intention of attaching it to real estate so that it becomes a part thereof (30 ILCS 105/24.8).

Examples of fixtures are:

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
Carpeting (attached)

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New fixtures to be used in connection with a permanent improvement project must be charged to an appropriation for Permanent Improvements (Contractual Services if the total project does not exceed \$5,000).

Replacement fixtures, repair parts, and other equipment to be used in connection with a repair and maintenance project must be charged to an appropriation for Contractual Services regardless of whether they are purchased for a specific R & M job or stored for later use on an as-needed basis.