

ITEM CODING GUIDE FOR P-CARD TRANSACTIONS

This list is to be used as a coding guide when assigning object codes to P-Card Transactions.

Items highlighted in "blue" are on the "Prohibited Purchase/Exceptions List". Only those transactions which meet the "exception" guidelines are permissible.

For object codes which are highlighted in "pink", please refer the the conversion chart at the bottom of the Item Guide Listing.

The unit cost of the item should be taken into consideration when determining whether equipment or commodity coding will apply to an item. Remember that the criteria for determining commodities vs. equipment are:

1) Commodities are consumable goods and supplies that have a unit price of not exceeding \$100.00

2) If the unit price of the item is greater than \$100.00 and the useful life of the item is at least 1 year, it is considered "Equipment".

3) If shipping cost plus unit price of the item exceeds \$100.00, the item should be coded "Equipment".

| Item Description | SAMS Code | Object Code |
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| Accreditation Fee (non-site visit) | 1285 | 4792 |
| Acetic Acid - Household Use | 1391 | 4603 |
| Acetic Acid - Medical Use | 1350 | 4626 |
| Acetylene Gas | 1310 | 4620 |
| Acid | 1310 | 4620 |
| Adding Machine Paper | 1304 | 4545 |
| Adding Machines | 1510 | 4468 |
| Address Record Services | 1289 | 4725 |
| Addressing Machines | 1510 | 4468 |
| Addressograph Plates | 1510 | 4468 |
| Addressographs | 1510 | 4468 |
| Adhesive / Sealant / Rubber Caulking | 1230 | 4839 |
| Admission Fee | 1289 | 4725 |
| Advertising | 1273 | 4703 |
| Air Conditioner (Window Unit) | 1599 | 4423 |
| Air-Conditioning Installation and Repair | 1223 | 4844 |
| Aircraft Repairs and Rebuilding | 1222 | 4836 |
| Alcohol, Wood - Mechanical Use | 1310 | 4620 |
| Alcoholic Beverages | 1360 | 4553 |
| Almanacs - Library | 1560 | 4444 |
| Almanacs - other | 1275 | 4864 |
| Aluminum Sulfate Solution - Water Plant Use | 1310 | 4620 |
| Ambulance Service, Payment to Provider | 1246 | 4759 |
| Ammonia - Household and Laundry Use | 1391 | 4603 |
| Ammonia - Medicinal Use | 1350 | 4626 |
| Ammonia - Power Plant Use | 1310 | 4620 |
| Ammunition | 1399 | 4536 |
| Anemometers | 1550 | 4474 |
| Animal Bedding | 1350 | 4510 |
| Animal Registration Transfer Fee | 1285 | 4792 |

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| Animal Visas | 1285 | 4792 |
| Animals - purchased for food | 1360 | 4553 |
| Animals - purchased for Laboratory Use | 1350 | 4513 |
| Animals-Slaughter (Service for Food) | 1289 | 4725 |
| Antifreeze (Automotive) | 1896 | 5110 |
| Antifreeze (Off-Road Equipment Use) | 1345 | 4565 |
| Appliances, Household-Size | 1530 | 4429 |
| Aprons | 1370 | 4680 |
| Armored Car Service | 1289 | 4725 |
| Art Supplies | 1308 | 4539 |
| Ash and Garbage (Trash) Removal | 1248 | 4715 |
| Ash Trays - Disposable | 1304 | 4545 |
| Ash Trays - Office Use | 1394 | 4630 |
| Association Dues | 1277 | 4707 |
| Athletic Equipment, Repair/Maintenance of | 1229 | 4842 |
| Atlases - Library | 1560 | 4444 |
| Atomizers | 1550 | 4474 |
| Audio/Visual Aid, Rental of | 1237 | 4824 |
| Audio/Visual Equipment, Rental of | 1237 | 4824 |
| Audio/Visual Supplies | 1308 | 4539 |
| Audiology Service, Payment to Provider | 1246 | 4759 |
| Automotive Expense, Not Elsewhere Classified | 1899 | 5120 |
| Automotive Fluids (Hydraulic/Transmission), Lubricants, Engine Oil - Automotive Equipment | 1896 | 5130 |
| Automotive Services, Not Elsewhere Classified | 1898 | 5123 |
| Awards/Soft Goods (To Include: Letter Rings) | 1399 | 4536 |
| Awls | 1395 | 4650 |
| Awnings, Repair & Maintenance | 1223 | 4844 |
| Axes | 1395 | 4650 |
| Axles, Auto | 1894 | 5160 |
| Badges | 1399 | 4536 |
| Bags, Grain | 1392 | 4559 |
| Bags, Ice | 1396 | 4623 |
| Bags, Laundry | 1397 | 4600 |
| Bags, Paper | 1399 | 4536 |
| Balance | 1550 | 4474 |
| Baling Wire - hay press use | 1392 | 4559 |
| Balls: base, tennis and golf | 1399 | 4536 |
| Balls: Float, Rubber and Siphon | 1230 | 4839 |
| Bandages | 1350 | 4626 |
| Banners | 1289 | 4725 |
| Baseball Equipment: Bats, Gloves, Masks, etc. | 1398 | 4542 |
| Basin Corks and Stops | 1391 | 4603 |
| Basin: granite or tin | 1391 | 4603 |
| Baskets, Bushel | 1398 | 4542 |
| Baskets, Letter | 1510 | 4471 |
| Baskets, Test Tube | 1396 | 4623 |
| Baskets, Waste | 1510 | 4471 |
| Baskets: Hanging, Laundry | 1397 | 4600 |
| Bath, Eye (cup) | 1350 | 4626 |
| Bathing Suits | 1370 | 4680 |
| Bathtubs | 1230 | 4839 |
| Bats, Baseball | 1398 | 4542 |
| Batteries - Charging of Auto | 1893 | 5170 |
| Batteries - flashlight | 1399 | 4536 |
| Batteries - Motor Vehicle | 1894 | 5160 |
| Battery, Rechargeable | 1398 | 4542 |
| Beakers | 1350 | 4626 |

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| Beakers, Laboratory | 1550 | 4474 |
| Beaters: Carpet | 1397 | 4600 |
| Beaters: Egg | 1397 | 4600 |
| Bed Pads | 1391 | 4603 |
| Bed Pans | 1396 | 4623 |
| Bed Spreads | 1391 | 4603 |
| Bedding Materials - for animals | 1392 | 4559 |
| Beds/Bed Springs/Bed Frames | 1530 | 4429 |
| Bees | 1392 | 4559 |
| Bells, Door | 1230 | 4839 |
| Belt Dressing | 1894 | 5160 |
| Belting / V-Belts / Belt Hooks / Belt Lacing | 1230 | 4839 |
| Benches, Hall | 1530 | 4429 |
| Bibles - Library | 1560 | 4444 |
| Bibs, Compression and Hose | 1230 | 4839 |
| Billing Machine | 1510 | 4468 |
| Binder Twine | 1392 | 4559 |
| Binders, Loose-Leaf | 1304 | 4545 |
| Binders, Pamphlet | 1304 | 4545 |
| Binding Service | 1243 | 4713 |
| Birds: Non-Laboratory and Non-Farm Use | 1398 | 4542 |
| Birdseed | 1399 | 4536 |
| Bits, Auger | 1395 | 4650 |
| Blacking, Shoe -non-industrial use | 1391 | 4603 |
| Blacksmithing | 1289 | 4725 |
| Blank Keys | 1399 | 4536 |
| Blankets, Horse | 1398 | 4542 |
| Blankets, Rubber | 1396 | 4623 |
| Blankets: cotton and woolen | 1391 | 4603 |
| Blasting Powder and Supplies | 1399 | 4536 |
| Bleaches | 1391 | 4603 |
| Block Salt | 1392 | 4559 |
| Blocks, Butcher | 1530 | 4429 |
| Blood Plasma | 1350 | 4626 |
| Blotters | 1304 | 4545 |
| Blouses | 1370 | 4680 |
| Blueprint Machine | 1510 | 4468 |
| Blueprint Paper | 1304 | 4545 |
| Blueprinting | 1280 | 4733 |
| Blueprints | 1280 | 4733 |
| Bluing | 1391 | 4603 |
| Boards: Bread | 1397 | 4600 |
| Boards: Ironing | 1397 | 4600 |
| Boards: Meal | 1397 | 4600 |
| Boat Repair | 1222 | 4836 |
| Boiler Compound | 1310 | 4620 |
| Boiler Inspection & Repair / Boiler Repair Panes / Boiler Cleaning / Steam & Chill Water System Repairs | 1223 | 4844 |
| Bonnets | 1370 | 4680 |
| Bookcase - Office Use | 1510 | 4471 |
| Books | 1599 | 4414 |
| Books, Continuations - Library | 1560 | 4447 |
| Books, on CD-ROM | 1599 | 4414 |
| Books/Materials, Library | 1560 | 4444 |
| Booth, Rental of | 1239 | 4830 |
| Boots / Shoes: leather and rubber | 1370 | 4680 |
| Bottled Water, Rental of | 1239 | 4830 |

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| Bottles | 1350 | 4626 |
| Bottles, Medical, Scientific and Laboratory Supplies: Drop, Glass Stoppered, Hot Water, Medicine and Nursing | 1396 | 4623 |
| Bowls: Chopping (Moveable) | 1397 | 4600 |
| Bowls: Food (Moveable) | 1397 | 4600 |
| Bowls: Wash (Moveable) | 1397 | 4600 |
| Boxes | 1394 | 4630 |
| Braces, Carpenters' Ratchet | 1395 | 4650 |
| Brake Parts (Auto or Truck) | 1894 | 5160 |
| Brass Polish | 1391 | 4603 |
| Bricks | 1230 | 4839 |
| Bridles and Bridle Bits | 1398 | 4542 |
| Broadcast Rights | 1285 | 4792 |
| Brochures | 1302 | 4635 |
| Brooms | 1397 | 4600 |
| Brush | 1395 | 4650 |
| Brushes | 1397 | 4600 |
| Brushes (equipment parts and fittings--in-house repair and maintenance): carbon | 1230 | 4839 |
| Brushes (Office Supplies): Typewriter | 1304 | 4545 |
| Buckets: Galvanized | 1397 | 4600 |
| Buckets: Mop | 1397 | 4600 |
| Buckets: Tin | 1397 | 4600 |
| Buckets: Wood | 1397 | 4600 |
| Buffets | 1530 | 4429 |
| Building & Ground Maintenance | 1248 | 4715 |
| Building Maintenance | 1248 | 4715 |
| Bulbs, Electric | 1230 | 4839 |
| Bulbs, Plant | 1392 | 4559 |
| Bulletin Boards | 1510 | 4471 |
| Bumpers, Auto | 1894 | 5160 |
| Bureaus | 1530 | 4429 |
| Burners, Bunsen | 1398 | 4542 |
| Burrs, Medical | 1396 | 4623 |
| Burrs, other | 1395 | 4650 |
| Bushings | 1230 | 4839 |
| Butchers' Steel | 1397 | 4600 |
| Cadavers | 1350 | 4626 |
| Cafeteria Equipment | 1530 | 4429 |
| Cafeteria Supplies | 1391 | 4603 |
| Calculators | 1510 | 4468 |
| Calendars (including Pads and Stands) | 1304 | 4545 |
| Calipers | 1395 | 4650 |
| Camera & Camera Accessories | 1599 | 4423 |
| Cameras – Scientific Use | 1550 | 4474 |
| Can Openers | 1397 | 4600 |
| Candelabra | 1530 | 4429 |
| Candles | 1399 | 4536 |
| Canes | 1396 | 4623 |
| Canopies (Kitchen) | 1530 | 4429 |
| Cans, Medical Use | 1396 | 4623 |
| Canvas Suits | 1370 | 4680 |
| Caps (clothing) | 1370 | 4680 |
| Caps, Ice | 1396 | 4623 |
| Carbon Paper | 1304 | 4545 |
| Carbon Tetrachloride - cleaning | 1391 | 4603 |
| Carbon Tetrachloride - Refill of Fire Extinguishers | 1399 | 4536 |
| Carborundum: Cloth | 1310 | 4620 |

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| Carborundum: Paper | 1310 | 4620 |
| Carborundum: Paste | 1310 | 4620 |
| Cards, Index (not printed) | 1304 | 4545 |
| Cards, Playing | 1399 | 4536 |
| Carpentry Repair | 1223 | 4844 |
| Carpet Beaters | 1397 | 4600 |
| Carpet Sweepers | 1530 | 4429 |
| Carpets, Cleaning | 1248 | 4715 |
| Cartons | 1399 | 4536 |
| Cartridges | 1399 | 4536 |
| Cases | 1394 | 4630 |
| Cash Registers | 1510 | 4468 |
| Cashboxes (tin, small) | 1394 | 4630 |
| Caskets | 1399 | 4536 |
| Casters (Replacement) | 1230 | 4839 |
| Catering/Prepared Meals (by Vendors) | 1289 | 4755 |
| Catheters | 1350 | 4626 |
| CD-ROM - Library | 1560 | 4444 |
| Cement | 1230 | 4839 |
| Cement, Rubber - Office Use | 1304 | 4545 |
| Centrifuge | 1550 | 4474 |
| Chains | 1395 | 4650 |
| Chair Pads - Office Use | 1510 | 4471 |
| Chairs - Office | 1510 | 4471 |
| Chalk, Blackboard | 1510 | 4468 |
| Chalk, Carpenters | 1310 | 4620 |
| Charcoal - cooking | 1399 | 4536 |
| Charcoal - use by poultry | 1392 | 4559 |
| Charts | 1304 | 4545 |
| Check Machines | 1510 | 4468 |
| Cheesecloth | 1391 | 4603 |
| Chemicals, Household/Janitorial Use | 1391 | 4603 |
| Chemicals, Industrial Use | 1310 | 4620 |
| Chemicals, Laboratory Use | 1350 | 4626 |
| Chemicals, Medical Use | 1350 | 4626 |
| Chemicals, Water Treatment | 1310 | 4620 |
| Chemise | 1370 | 4680 |
| Chest | 1530 | 4429 |
| China Bowls and Dishes | 1397 | 4600 |
| Chiropractic Service, Payment to Provider | 1246 | 4759 |
| Chisels | 1395 | 4650 |
| Chisels, Bone | 1550 | 4474 |
| Circuit Breakers | 1230 | 4839 |
| City Directories | 1275 | 4864 |
| Clamps, Artery | 1350 | 4626 |
| Clamps, Furniture | 1395 | 4650 |
| Cleaners, Test Tube | 1350 | 4626 |
| Cleaning Buildings, Carpets and Windows | 1248 | 4715 |
| Cleaning Compounds | 1391 | 4603 |
| Cleaning Equipment | 1397 | 4600 |
| Cleaning Supplies | 1391 | 4603 |
| Cleavers | 1397 | 4600 |
| Clevis | 1395 | 4650 |
| Clinical Instruments | 1550 | 4474 |
| Clipboards, Medical | 1396 | 4623 |
| Clipboards, Office | 1304 | 4545 |
| Clippers, Bolt | 1395 | 4650 |
| Clipping Service (News) | 1289 | 4725 |

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| Clock - Office Use | 1510 | 4471 |
| Clock Repairs | 1229 | 4842 |
| Cloth (household uses): cleaning oil, scrubbing, table and tray | 1391 | 4603 |
| Clothes Dryers | 1530 | 4429 |
| Clothes Hangers | 1397 | 4600 |
| Clothes Lockers - Office Use | 1510 | 4471 |
| Clothes Trees - Office Use | 1510 | 4471 |
| Clothes Washers | 1530 | 4429 |
| Clothing | 1370 | 4680 |
| Clothing Alterations | 1289 | 4725 |
| Coal | 1341 | 4533 |
| Coal / Limestone / Grain Hauling Services | 1289 | 4725 |
| Coats (clothing) | 1370 | 4680 |
| Coffee Grinders (Hand-Driven) | 1397 | 4600 |
| Coffee Grinders (Power-Driven) | 1530 | 4429 |
| Coke | 1341 | 4533 |
| Colanders | 1397 | 4600 |
| Combs, Hair | 1391 | 4603 |
| Comforters | 1391 | 4603 |
| Commissions | 1289 | 4721 |
| Commodities | 1230 | 4839 |
| Commodities, Not Elsewhere Classified | 1399 | 4536 |
| Compacts | 1391 | 4603 |
| Compasses, Carpenters' | 1395 | 4650 |
| Compressed Gas Tanks, Rental of | 1239 | 4830 |
| Computer Adapter | 1394 | 4630 |
| Computer Card - Video, Sound | 1515 | 4420 |
| Computer Carrying Case | 1515 | 4420 |
| Computer Equipment, Rental of | 1235 | 4822 |
| Computer Equipment, Repair/Maintenance of | 1225 | 4837 |
| Computer Memory Upgrade | 1515 | 4420 |
| Computer Mouse | 1394 | 4630 |
| Computer Paper | 1304 | 4545 |
| Computer/Printer Repair Parts (No Labor Costs - Parts Only) - Includes cables | 1230 | 4839 |
| Conductor Pipe and Fittings | 1230 | 4839 |
| Conference Expenses, Payment to Vendor | 1274 | 4820 |
| Conference Room, Rental of | 1239 | 4830 |
| Contact Lenses | 1350 | 4626 |
| Cooking Utensils | 1397 | 4600 |
| Coolers, Water | 1530 | 4429 |
| Copier, Repair/Maintenance of | 1221 | 4838 |
| Copiers | 1510 | 4468 |
| Copper Wire (Electric) | 1230 | 4839 |
| Copper, Sheet (Used as Maintenance Material) | 1230 | 4839 |
| Copy Holders (stenographer's) | 1510 | 4468 |
| Copying | 1280 | 4733 |
| Copyright permission fee | 1282 | 4850 |
| Cord, Lamp | 1230 | 4839 |
| Corer, Apple and Cabbage | 1397 | 4600 |
| Corkscrews | 1397 | 4600 |
| Cosmetics | 1391 | 4603 |
| Costumes, Caps, Gowns, Rental of | 1239 | 4830 |
| Cots (Sleeping) | 1530 | 4429 |
| Couplings, Conduit and Pipe | 1230 | 4839 |
| Court Costs | 1266 | 4735 |
| Court Reports | 1266 | 4735 |
| Covering, Pipe | 1230 | 4839 |

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| Covers, Seat (Automobile) | 1894 | 5160 |
| CPU | 1515 | 4420 |
| Cradles | 1530 | 4429 |
| Crayon | 1304 | 4545 |
| Credenza | 1510 | 4471 |
| Credit Checks/Credit Reports | 1289 | 4725 |
| Crochet Hooks and Needles | 1395 | 4650 |
| Crocks and Crockery | 1397 | 4600 |
| Croquet Sets | 1398 | 4542 |
| Crowbar | 1395 | 4650 |
| Cruets (Vinegar, Oil, etc.) | 1397 | 4600 |
| Crutches | 1350 | 4626 |
| Crutches and Crutch Tips | 1396 | 4623 |
| Cues, Billiard And Pool | 1398 | 4542 |
| Cups, (Household Use) | 1397 | 4600 |
| Cups, Grease | 1395 | 4650 |
| Cups, Invalid | 1396 | 4623 |
| Cups, Paper | 1391 | 4603 |
| Curtain Stretchers | 1530 | 4429 |
| Cutlery | 1397 | 4600 |
| Cutter (Bread and Other Foods) | 1397 | 4600 |
| Cutters, Glass | 1395 | 4650 |
| Cylinder, Rental | 1239 | 4830 |
| Data Processing Equipment, Rental of | 1225 | 4822 |
| Dating Stamps | 1510 | 4468 |
| Defrosters, Auto | 1894 | 5160 |
| Dental Equipment | 1550 | 4474 |
| Dental Instrument | 1550 | 4474 |
| Dental Plates (Made by Dental Laboratory) | 1246 | 4759 |
| Dental Services (To Non-State Wards), Payment to Provider | 1246 | 4759 |
| Dental Supplies | 1350 | 4626 |
| Deodorants | 1391 | 4603 |
| Deposits/Guarantees | 1289 | 4725 |
| Desk Lamp | 1510 | 4471 |
| Desk Pads | 1510 | 4468 |
| Desk Shears | 1510 | 4468 |
| Desk Tops (Glass or Compressed Material) | 1510 | 4471 |
| Desk Tops, Glass (Replacements) | 1230 | 4839 |
| Desk, Office | 1510 | 4471 |
| Diaper | 1370 | 4680 |
| Diaries | 1304 | 4545 |
| Dictaphone | 1510 | 4468 |
| Dictionaries | 1510 | 4468 |
| Dietic Service, Payment to Provider | 1246 | 4759 |
| Diploma Covers | 1302 | 4635 |
| Diplomas | 1304 | 4545 |
| Dippers | 1397 | 4600 |
| Directories | 1275 | 4864 |
| Dirt Hauling/Spreading/Re-sodding | 1248 | 4715 |
| Dishes (Food and Household Uses) | 1397 | 4600 |
| Dishes, Petrii | 1350 | 4626 |
| Dishwashers | 1530 | 4429 |
| Disinfectants | 1391 | 4603 |
| Disinfecting Apparatus | 1550 | 4474 |
| Disk Drive | 1515 | 4420 |
| Diskette, Computer | 1304 | 4545 |
| Disposal, Garbage (Unit) | 1530 | 4429 |
| Distilled water - Battery Use | 1310 | 4620 |

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| Distilled Water - Medical Use | 1350 | 4626 |
| Dividers - Office Use | 1304 | 4545 |
| Doilies | 1391 | 4603 |
| Door Materials: Latches & Replacement Door Units (to be installed by SIU Employees) | 1230 | 4839 |
| Door Mats - Household Use | 1397 | 4600 |
| Door mats - office use | 1510 | 4471 |
| Dorm Equipment and Furniture | 1599 | 4417 |
| Drafting Instruments | 1510 | 4471 |
| Drafting Stools | 1510 | 4471 |
| Drafting Tables | 1510 | 4471 |
| Drafting/Engineering Supplies | 1308 | 4539 |
| Draperies (Repair) | 1230 | 4839 |
| Drawing Paper | 1304 | 4545 |
| Drawing Supplies - Office Use | 1304 | 4545 |
| Drawing Supplies (school) | 1399 | 4536 |
| Drill | 1395 | 4650 |
| Drinking Water (bottled) | 1391 | 4603 |
| Drinking Water (Services) | 1239 | 4830 |
| Droppers, Medicine | 1350 | 4626 |
| Dry Cleaning Services - Institutional | 1248 | 4715 |
| Dry Cleaning Services - Personal (Wards) | 1289 | 4725 |
| Dry Cleaning Supplies | 1391 | 4603 |
| Dry Silver Paper | 1304 | 4545 |
| Duplicating Service | 1280 | 4733 |
| Dust Pans - Institution Use | 1397 | 4600 |
| Dust pans - office use | 1510 | 4468 |
| Dynamite | 1399 | 4536 |
| Dynamite Caps and Fuses | 1399 | 4536 |
| Ear Plugs | 1399 | 4536 |
| Educational Materials/Supplies | 1308 | 4539 |
| Eggbeaters | 1397 | 4600 |
| Elbows (Conductor Pipe and Conduit) | 1230 | 4839 |
| Electric Batteries (dry) | 1399 | 4536 |
| Electric Batteries (storage) -- Motor Vehicle Use | 1893 | 5170 |
| Electric Meters -- Research and Educational Use | 1550 | 4474 |
| Electrical / Electronic Parts & Supplies | 1230 | 4839 |
| Electrical Measuring Instrument | 1550 | 4474 |
| Electrical Repairs to Buildings | 1223 | 4844 |
| Electricians' Tools | 1395 | 4650 |
| Electronic / Electrical Supplies for instructional use | 1308 | 4539 |
| Electronic Equipment, Rental of | 1234 | 4826 |
| Electronic Equipment, Repair/Maintenance of | 1224 | 4840 |
| Elevator Inspection Fees | 1248 | 4715 |
| Emblem (badge and star) / Patches | 1399 | 4536 |
| Emery Powder, Cloth Paper and Paste | 1310 | 4620 |
| Engine Oil - Road Use | 1345 | 4565 |
| Engineering Instrument | 1550 | 4474 |
| Engraving | 1280 | 4733 |
| Engraving Tools (Hand) | 1395 | 4650 |
| Envelopes | 1304 | 4545 |
| Equipment, Computer/EDP | 1515 | 4420 |
| Equipment, Household / Janitorial | 1530 | 4429 |
| Equipment, Not Elsewhere Classified | 1599 | 4423 |
| Equipment, Office | 1510 | 4468 |
| Erasers (Rubber) | 1304 | 4545 |
| Exhaust Parts | 1894 | 5160 |
| Exhibit Fee | 1239 | 4830 |

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| Expendable Library Supplies | 1304 | 4545 |
| Expendable Office Supplies | 1304 | 4545 |
| Explosives | 1399 | 4536 |
| Extension Cord | 1510 | 4468 |
| Extermination Services / Mosquito Abatement | 1248 | 4715 |
| Eyeglass Repairs | 1229 | 4842 |
| Eyeglasses, Frames | 1350 | 4626 |
| Eyeglasses, Lenses | 1350 | 4626 |
| Fabric | 1399 | 4536 |
| Face Powder | 1391 | 4603 |
| Facial Tissue | 1391 | 4603 |
| Farm Equipment, Repair of | 1224 | 4840 |
| Farm Tools | 1395 | 4650 |
| Farm/Garden Supplies | 1392 | 4559 |
| Feed (livestock) | 1392 | 4559 |
| Feeding Cups | 1350 | 4626 |
| Ferrules (Plumbing and Steam Fitting) | 1230 | 4839 |
| Fertilizers | 1392 | 4559 |
| File Cabinet | 1510 | 4471 |
| Files (Tool) | 1395 | 4650 |
| Files, Fingernail | 1391 | 4603 |
| Filing Service | 1266 | 4735 |
| Film (unprocessed) | 1399 | 4536 |
| Film Developing | 1280 | 4733 |
| Film, Rental of | 1237 | 4824 |
| Film/Videotape, Prerecorded | 1398 | 4542 |
| Filter Paper | 1350 | 4626 |
| Filters - for mechanical use | 1310 | 4620 |
| Filters: Air, Fuel, Oil - Vehicle Use | 1894 | 5160 |
| Fire Alarm System / Security System, Repair & Maintenance of | 1223 | 4844 |
| Fire Extinguishers, Recharging and Inspecting | 1229 | 4842 |
| Fire Extinguishers, Repair/Maintenance of | 1229 | 4842 |
| Firearms, Repair/Maintenance of | 1229 | 4842 |
| First Aid Kits | 1550 | 4474 |
| Fittings, Pipe | 1230 | 4839 |
| Fixing Powder, Photostat | 1399 | 4536 |
| Flags | 1398 | 4542 |
| Flashlights | 1395 | 4650 |
| Floats (Plumbing) | 1230 | 4839 |
| Floor Wax | 1391 | 4603 |
| Flower Pots | 1392 | 4559 |
| Flower Seeds | 1392 | 4559 |
| Flower, Florist Arranged (Basket, Spray, Wreath, Cut Flowers) | 1289 | 4725 |
| Flowers, Plants, Trees, Bushes etc. | 1392 | 4559 |
| Flue Cleaners | 1395 | 4650 |
| Fluid, Correction | 1304 | 4545 |
| Fly Paper and Swatters | 1391 | 4603 |
| Food - for Animals used for Laboratory Purposes | 1350 | 4510 |
| Food - for animals, fish, etc., not used for educational or laboratory purposes | 1392 | 4559 |
| Food - for Human Consumption (Grocery Items) | 1360 | 4553 |
| Food Carts and Wagons | 1530 | 4429 |
| Food Conveyors | 1530 | 4429 |
| Food Service Equipment | 1530 | 4429 |
| Footballs | 1398 | 4542 |
| Forceps | 1550 | 4474 |
| Foreign Convention Travel, Payments to Vendors | 1294 | 4322 |
| Foreign Travel - Payments to Vendors | 1294 | 4326 |

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| Forklift, Repair of | 1224 | 4840 |
| Forks (Small Tools) : Garden, Hay, Manure, Pitch, and Stable | 1395 | 4650 |
| Forks, Table | 1397 | 4600 |
| Forms, Printed | 1302 | 4635 |
| Frames, Hacksaw | 1395 | 4650 |
| Freight, Express and Drayage | 1205 | 4751 |
| Fruit Jars | 1397 | 4600 |
| Funnels, Carbureting | 1350 | 4626 |
| Funnels, Household | 1397 | 4600 |
| Funnels, Mechanical | 1395 | 4650 |
| Furnishing, Household | 1530 | 4429 |
| Furniture - Office Use | 1510 | 4471 |
| Furniture Polish - Office Use | 1304 | 4545 |
| Fuse Powder and Wire | 1399 | 4536 |
| Galvanometers | 1550 | 4474 |
| Games | 1398 | 4542 |
| Garbage Cans | 1397 | 4600 |
| Gases - for Laboratory Use (For Example: Helium, Oxygen, etc) | 1350 | 4626 |
| Gasoline Cans (Automobile) | 1899 | 5120 |
| Gasoline Cans (Off-Road Use) | 1395 | 4650 |
| Gasoline, Oil & Antifreeze - for Automotive Equipment | 1896 | 5135 |
| Gasoline/Fuel for Automobiles | 1896 | 5130 |
| Gasoline/Fuel for other than Automotive - for Off-Road Equipment (ie. Aircraft, etc) | 1345 | 4565 |
| Gauze | 1350 | 4626 |
| Gavel | 1510 | 4468 |
| Generators, Motor Vehicle | 1894 | 5160 |
| Glass / Glass Window Panes (Replacement) | 1230 | 4839 |
| Glass, Auto | 1894 | 5160 |
| Glass, Optical | 1350 | 4626 |
| Glazing | 1223 | 4844 |
| Gloves, Surgeons' | 1350 | 4626 |
| Gloves, Welding | 1395 | 4650 |
| Gloves: dress and work | 1370 | 4680 |
| Glue - Furniture Repairing Use | 1230 | 4839 |
| Glue - Office Use | 1304 | 4545 |
| Goggles, Welding | 1395 | 4650 |
| Gowns (ordinary and surgeons') | 1370 | 4680 |
| Grain Alcohol | 1350 | 4626 |
| Grain Probes | 1395 | 4650 |
| Graphic Supplies | 1399 | 4536 |
| Grass Seed | 1392 | 4559 |
| Graters | 1397 | 4600 |
| Grates (Stove, Furnace and Stoker), Replacement | 1230 | 4839 |
| Gravel / Rock / Sand / Emulsified Mix / Asphalt | 1223 | 4844 |
| Grease / Oil, Lubricating | 1310 | 4620 |
| Griddles | 1397 | 4600 |
| Grinders, Coffee and Meat | 1530 | 4429 |
| Grooving Tools | 1395 | 4650 |
| Ground Maintenance | 1248 | 4715 |
| Hacksaw Blades | 1395 | 4650 |
| Hacksaw Frames | 1395 | 4650 |
| Haircuts | 1289 | 4725 |
| Half-soling Shoes | 1229 | 4842 |
| Hall Mats | 1397 | 4600 |
| Hall Trees - Office Use | 1510 | 4471 |
| Hammers (Small Tools) : Brick, Claw, Machinist, Shoe, and Sledge | 1395 | 4650 |
| Hammocks | 1530 | 4429 |

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| Hampers, Clothes | 1397 | 4600 |
| Handballs | 1399 | 4536 |
| Handcuffs | 1398 | 4542 |
| Handles and Tools | 1395 | 4650 |
| Hardware-Misc Supply Items (Nuts, Bolts, Screws, Brackets, etc) | 1230 | 4839 |
| Hatchets | 1395 | 4650 |
| Hats | 1370 | 4680 |
| Headlight Bulbs - Motor Vehicles | 1894 | 5160 |
| Headlightbulbs - Off Road Motor Vehicles | 1230 | 4839 |
| Hearing Aids | 1550 | 4474 |
| Heaters, Auto | 1894 | 5160 |
| Heaters, Oil (Room) | 1530 | 4429 |
| Heating System, Repair of | 1223 | 4844 |
| Hemoglobinameters | 1550 | 4474 |
| Herbicide / Insecticide, for Farm/Garden Use | 1392 | 4559 |
| Hockey Sticks | 1398 | 4542 |
| Hoes | 1395 | 4650 |
| Hone (Razor) | 1397 | 4600 |
| Hose - Automobile | 1894 | 5160 |
| Hose - clothing | 1370 | 4680 |
| Hose, Elastic | 1350 | 4626 |
| Hose, Garden | 1397 | 4600 |
| Hosiery | 1370 | 4680 |
| Hospital Equipment (Technical And Scientific): Surgical, Operating, X-Rays, etc. | 1550 | 4474 |
| Hospital Expenses - Treatment of Patients In Private Hospitals, Payment to Provider | 1246 | 4759 |
| Hospital Stretchers | 1550 | 4474 |
| Hospital/Medical Services, Pymt to Providers | 1246 | 4759 |
| Hot Plates | 1530 | 4429 |
| Hotplate | 1550 | 4474 |
| Hot-Water Bottles | 1396 | 4623 |
| Household Equipment | 1397 | 4600 |
| Household Supplies | 1391 | 4603 |
| Household/Janitorial Equipment, Repair/Maintenance of | 1221 | 4838 |
| Hydrometer - Medical Use | 1396 | 4623 |
| Hydrometer - Motor Vehicle Use | 1398 | 4542 |
| Ice | 1360 | 4553 |
| Ice Crushers (Power Driven) | 1530 | 4429 |
| Ice Picks and Tongs | 1397 | 4600 |
| Ice Shaver | 1397 | 4600 |
| Illinois Revised Statutes - Library | 1560 | 4444 |
| Implements; Tractors; Farm/Lawn & Garden Equipment | 1540 | 4456 |
| Imprinted Items | 1399 | 4536 |
| Incubators, Bacteriological | 1550 | 4474 |
| Industrial Machines, Rental of | 1234 | 4826 |
| Industrial Machines, Repairs to | 1224 | 4840 |
| Information Service | 1289 | 4725 |
| Ink (for printing purposes) | 1304 | 4545 |
| Ink Pads | 1304 | 4545 |
| Ink, Mimeograph | 1304 | 4545 |
| Ink, Pen | 1304 | 4545 |
| Insecticides | 1391 | 4603 |
| Insignias | 1399 | 4536 |
| Installation of Computer/EDP Equipment (Vendor to install upon delivery of computer/EDP equipment purchases) | 1515 | 4420 |
| Installation of Equipment, Not Elsewhere Classified (Vendor to install upon delivery of Equipment, not elsewhere classified purchases) | 1599 | 4423 |

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| Installation of Household, Laundry, or Cleaning Equipment (Vendor to install upon delivery of Household/Laundry/Cleaning equipment purchases) | 1530 | 4429 |
| Installation of Machinery, Implements, or Major Tools (Vendor to install upon delivery of Machinery/Implements/Major Tools purchases) | 1540 | 4456 |
| Installation of Medical, Scientific, or Laboratory Equipment (Vendor to install upon delivery of medical, scientific, or laboratory equipment purchases) | 1550 | 4474 |
| Installation of Office Equipment (Vendor to install upon delivery of office equipment purchases) | 1510 | 4468 |
| Installation of Office Furniture (Vendor to install upon delivery of office furniture purchase) | 1510 | 4471 |
| In-State Convention Travel, Payment to Vendors | 1293 | 4342 |
| In-State Travel, Payments to Vendors | 1293 | 4346 |
| Instructional Materials/Supplies | 1308 | 4539 |
| Instruments, (Scientific) : Dental | 1550 | 4474 |
| Instruments, (Scientific) : Hospital | 1550 | 4474 |
| Instruments, (Scientific) : Medical | 1550 | 4474 |
| Instruments, (Scientific) : Optical | 1550 | 4474 |
| Instruments, (Scientific) : Veterinary | 1550 | 4474 |
| Insurance Premium - Automobile | 1898 | 5123 |
| Insurance Premiums | 1271 | 4866 |
| Internet Service | 1289 | 4725 |
| Interviewee Expenses, Payments to Vendor | 1281 | 4769 |
| Ironing Boards | 1530 | 4429 |
| Irons | 1530 | 4429 |
| Irrigators, Medical | 1350 | 4626 |
| Jacks, Auto | 1894 | 5160 |
| Janitorial Service | 1248 | 4715 |
| Janitorial Supplies | 1391 | 4603 |
| Journal Subscriptions | 1275 | 4864 |
| Kettles, Ordinary | 1397 | 4600 |
| Keyboard | 1515 | 4420 |
| Keys | 1399 | 4536 |
| Kindling Wood | 1399 | 4536 |
| Kitchen Pans | 1397 | 4600 |
| Knitting Needles | 1310 | 4620 |
| Knives (Small Tools) : Draw, Shoe, etc. | 1395 | 4650 |
| Knives, Household | 1397 | 4600 |
| Knives, Sharpening | 1229 | 4842 |
| Knives, Surgical and Mechanical | 1396 | 4623 |
| Lab Furnace | 1550 | 4474 |
| Labels, Plain | 1304 | 4545 |
| Labels, Printed | 1302 | 4635 |
| Laboratory Supplies | 1350 | 4626 |
| Laboratory, Scientific Equipment | 1550 | 4474 |
| Lag Screws | 1230 | 4839 |
| Lamps, Alcohol - Laboratory Use | 1350 | 4626 |
| Lamps, Electric - Office Use | 1510 | 4471 |
| Laptop | 1515 | 4420 |
| Latches: Gate, Door, etc. | 1230 | 4839 |
| Laundry Equipment | 1397 | 4600 |
| Laundry Service, Institutional | 1248 | 4715 |
| Laundry Supplies | 1391 | 4603 |
| Laundry, Personal (Wards) | 1289 | 4725 |
| Law Books / Law Library Materials / Medical Books / Medical Library Materials | 1560 | 4444 |
| Lawn Maintenance | 1248 | 4715 |
| Lease/Purchase of, Computer Equipment | 1515 | 4420 |
| Lease/Purchase of, Household, Laundry, or Cleaning Equipment | 1397 | 4600 |
| Lease/Purchase of, Machinery, Implements, or Major Tools | 1540 | 4456 |

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| Lease/Purchase of, Miscellaneous Equipment | 1398 | 4542 |
| Lease/Purchase of, Office Equipment | 1510 | 4468 |
| Lease/Purchase of, Office Furniture | 1510 | 4471 |
| Lease/Purchase of, Scientific Instruments or Apparatus | 1550 | 4474 |
| Ledger (Printed, Bound) | 1304 | 4545 |
| Legal Certificate Fee | 1285 | 4792 |
| Lenses, Microscope | 1396 | 4623 |
| Lenses, Spectacle | 1350 | 4626 |
| Letter Boxes | 1510 | 4468 |
| Letter Presses | 1510 | 4468 |
| Letter Trays | 1510 | 4471 |
| Letterhead | 1302 | 4635 |
| Lettering | 1289 | 4725 |
| Library Books - Continuations | 1560 | 4447 |
| Library Books/Materials | 1560 | 4444 |
| Library Equipment | 1510 | 4471 |
| Library Furniture | 1510 | 4471 |
| Library Material | 1560 | 4444 |
| Licenses | 1285 | 4792 |
| Light Bulbs (Fluorescent/Incandescent/Mercury) | 1230 | 4839 |
| Lime - Building Maintenance Use | 1230 | 4839 |
| Lime for disinfecting | 1391 | 4603 |
| Limestone (to be added to coal) | 1341 | 4533 |
| Limestone for Soil Treatment | 1392 | 4559 |
| Linens (Table, Towels, Sheets) | 1391 | 4603 |
| Linseed Oil | 1392 | 4559 |
| Lithographing Office Forms | 1302 | 4635 |
| Livestock Serums | 1350 | 4626 |
| Livestock Supplies | 1392 | 4559 |
| Loam - greenhouse use | 1392 | 4559 |
| Lock Nuts | 1230 | 4839 |
| Lockers, Metal and Wooden - Office Use | 1510 | 4471 |
| Locksmith Services | 1898 | 5123 |
| Lubricants | 1310 | 4620 |
| Lumber, Plywood, Particle Board, Wallboard, Pegboard, Masonite, Ceiling Tile, Floor Tile | 1230 | 4839 |
| Machine Inspection | 1224 | 4840 |
| Machinery & Mechanical Equipment, Repair/Maintenance | 1224 | 4840 |
| Machinery / Mechanical Equipment | 1540 | 4456 |
| Machinery, Rental of | 1234 | 4826 |
| Magazine Subscriptions | 1275 | 4864 |
| Mail Box | 1398 | 4542 |
| Mailing Supplies, Mail Cases | 1304 | 4545 |
| Mailing Supplies, Mail Tubes | 1304 | 4545 |
| Mailing Supplies, Mail Wrappers | 1304 | 4545 |
| Major Tools | 1540 | 4456 |
| Mallets | 1395 | 4650 |
| Manufacturing Equipment | 1540 | 4456 |
| Maps: Road | 1399 | 4536 |
| Masks, all other | 1399 | 4536 |
| Masks: Laboratory and Hospital Use | 1350 | 4626 |
| Matches | 1391 | 4603 |
| Mats, Chair | 1510 | 4471 |
| Mats, Door | 1397 | 4600 |
| Mattress Covers | 1391 | 4603 |
| Mattress Pads | 1391 | 4603 |
| Mattresses/Box Springs | 1530 | 4429 |
| Mauls | 1395 | 4650 |

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| Meal Tickets | 1289 | 4755 |
| Measures (Household) : Liquids and Linear | 1397 | 4600 |
| Measuring Tape | 1540 | 4456 |
| Meat Blocks (Butchers) | 1530 | 4429 |
| Meat Choppers (Hand) | 1397 | 4600 |
| Mechanical / Water Treatment Chemicals (including Pool Chemicals) | 1310 | 4620 |
| Mechanical Equipment, Rental of | 1234 | 4826 |
| Mechanical Supplies | 1310 | 4620 |
| Medical / Scientific Instrument/Equipment, Repair of | 1224 | 4840 |
| Medical and Surgical Equipment | 1550 | 4474 |
| Medical Diagnostic Services | 1246 | 4759 |
| Medical Equipment | 1396 | 4623 |
| Medical Lab Analysis | 1246 | 4759 |
| Medical Services Rendered by Non-Employees, Payment to Provider | 1246 | 4759 |
| Medical Supplies | 1350 | 4626 |
| Medical Transcription Service, Payment to Provider | 1246 | 4759 |
| Medicine / Prescription Drugs | 1350 | 4626 |
| Melting Pots | 1540 | 4456 |
| Membership Dues | 1277 | 4707 |
| Memory Upgrade | 1515 | 4420 |
| Merchandise For Resale - Cafeteria Merchandise For Resale | 1360 | 6711 |
| Merchandise For Resale - Equipment, Not Elsewhere Classified | 1599 | 6727 |
| Merchandise For Resale - Fine Art Supplies | 1308 | 6731 |
| Merchandise For Resale - Gift Items for Resale (includes Greeting Cards, Balloons) | 1399 | 6715 |
| Merchandise For Resale - Merchandise For Resale or Rent | 1399 | 6757 |
| Merchandise For Resale - Miscellaneous Instructional Supplies | 1308 | 6747 |
| Merchandise For Resale - Newspapers, Magazines, Etc. | 1302 | 6761 |
| Merchandise For Resale - Textbook Rental and/or Resale-New | 1302 | 6785 |
| Merchandise For Resale - Textbook Rental and/or Resale-Used | 1302 | 6787 |
| Merchandise For Resale - Trade Books for Resale | 1302 | 6793 |
| Metal Polish | 1391 | 4603 |
| Meter Charts | 1304 | 4545 |
| Microfiche/Microfilm Equipment, Repair/Maintenance of | 1224 | 4840 |
| Microfilm | 1304 | 4545 |
| Microfilm of Subscriptions for Historical Library | 1560 | 4444 |
| Microfilming | 1280 | 4733 |
| Microscopes | 1550 | 4474 |
| Microwave | 1530 | 4429 |
| Milk Cans | 1398 | 4542 |
| Mimeograph Equipment | 1510 | 4468 |
| Mimeograph Pads | 1304 | 4545 |
| Mimeograph Service | 1280 | 4733 |
| Mimeograph Stencils | 1304 | 4545 |
| Mineral Water - Medicinal Use | 1350 | 4626 |
| Mineral Water - Table Use | 1360 | 4553 |
| Mirrors (Head) | 1550 | 4474 |
| Mirrors (Mouth) | 1396 | 4623 |
| Mirrors, Other | 1530 | 4429 |
| Mitering Machinery | 1540 | 4456 |
| Mitre Boxes | 1540 | 4456 |
| Mixer, Concrete | 1540 | 4456 |
| Mixers, Food (Household Size) | 1530 | 4429 |
| Modular Office Equipment - Dividers, Book Shelves, Desks, etc. | 1510 | 4471 |
| Molds, Industrial | 1540 | 4456 |
| Money Order | 1289 | 4725 |
| Monitor | 1515 | 4420 |
| Mop, Yarn or Cotton | 1397 | 4600 |

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| Mopheads | 1391 | 4603 |
| Mortar and Pestle | 1550 | 4474 |
| Moth Balls | 1391 | 4603 |
| Motion Picture Screens, Rental of | 1237 | 4824 |
| Motor Vehicle Parts and Fittings | 1894 | 5160 |
| Motor Vehicle Repairs | 1893 | 5170 |
| Motor Vehicle Supplies | 1894 | 5160 |
| Motor Vehicle Tires | 1894 | 5160 |
| Motor Vehicle Tubes | 1894 | 5160 |
| Mouse Traps | 1391 | 4603 |
| Mowers (Ground Maintenance Equipment), Repair of | 1224 | 4840 |
| Mowing by Non-Employees | 1248 | 4715 |
| Multigraph Equipment | 1510 | 4468 |
| Multigraph parts | 1230 | 4839 |
| Multigraph Plates | 1304 | 4545 |
| Music Racks | 1398 | 4542 |
| Music, Sheet and Book | 1399 | 4536 |
| Musical Equipment, Rental of | 1239 | 4830 |
| Musical Equipment, Repair/Maintenance of | 1229 | 4842 |
| Musical Instrument | 1599 | 4423 |
| Musical Supplies | 1399 | 4536 |
| Nail Pullers | 1395 | 4650 |
| Nails - Maintenance Use | 1230 | 4839 |
| Name Plates | 1399 | 4536 |
| Nametags | 1399 | 4536 |
| Naphtha - cleaning use | 1391 | 4603 |
| Napkins | 1391 | 4603 |
| Needles, Machine | 1230 | 4839 |
| Needles, Medical and Surgical | 1350 | 4626 |
| Newspaper Subscriptions | 1275 | 4864 |
| Nippers, Pipe | 1395 | 4650 |
| Nipples, Baby | 1350 | 4626 |
| Non-Expendable Office Supplies | 1394 | 4630 |
| Notaries Public: Commission | 1289 | 4725 |
| Notaries Public: License Fee | 1285 | 4792 |
| Notaries Public: Seal | 1304 | 4545 |
| Notebooks | 1304 | 4545 |
| Nozzles, Garden Hose | 1397 | 4600 |
| Numbering Machine - Industrial | 1540 | 4456 |
| Numbering Machine - Office Use | 1510 | 4468 |
| Nursing Service, Payment to Provider | 1246 | 4759 |
| Nuts and Bolts | 1230 | 4839 |
| Occupational Therapy, Payment to Provider | 1246 | 4759 |
| Off Road Motor Vehicle, Repair of | 1224 | 4840 |
| Office Equipment | 1510 | 4468 |
| Office Equipment, Repair/ Maintenance of | 1221 | 4838 |
| Office Furniture | 1510 | 4471 |
| Office Furniture, Repair/ Maintenance of | 1221 | 4838 |
| Office Supplies (Sundry) | 1304 | 4545 |
| Officials | 1245 | 4790 |
| Official's Seal Embosser | 1510 | 4468 |
| Oil - Laboratory and Medical Use | 1350 | 4626 |
| Oil - Maintenance Material: Banana, Linseed, and Road | 1230 | 4839 |
| Oil (Mechanical Supply): Machine and Motor Lubrication/Grease/Lubricants | 1310 | 4620 |
| Oil (office supply): Typewriter | 1304 | 4545 |
| Oil Cans | 1395 | 4650 |
| Oil Cloth - table use | 1391 | 4603 |
| Oil Stones | 1395 | 4650 |

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| Oil Stoves | 1530 | 4429 |
| Oiling Streets | 1223 | 4844 |
| On-Line Services | 1289 | 4725 |
| Operating Tables | 1550 | 4474 |
| Operating Tax | 1285 | 4792 |
| Ophthalmologist Services (Non-Employees), Payment to Provider | 1246 | 4759 |
| Ophthalmologists Supplies | 1350 | 4626 |
| Optical Apparatus | 1550 | 4474 |
| Optometric Service, Payment to Provider | 1246 | 4759 |
| Orthodontic Service, Payment to Provider | 1246 | 4759 |
| Orthopedic Service, Payment to Provider | 1246 | 4759 |
| Orthopedic/Prosthetic Device | 1550 | 4474 |
| Orthotic/Prosthetic Supplies | 1350 | 4626 |
| Out-of-State Convention Travel, Payments to Vendors | 1294 | 4382 |
| Out-of-State Travel, Payments to Vendors | 1294 | 4386 |
| Oven | 1530 | 4429 |
| Oxygen - Medical and Laboratory Use | 1350 | 4626 |
| Oxygen Cylinder Demurrage | 1239 | 4830 |
| Oxygen for Welding | 1310 | 4620 |
| Packing/Shipping Materials | 1399 | 4536 |
| Pads (office supplies): Calendar | 1304 | 4545 |
| Pads (office supplies): Mimeograph | 1304 | 4545 |
| Pads (office supplies): Stencil | 1304 | 4545 |
| Pads, Heating | 1396 | 4623 |
| Pads, Laundry and Table | 1397 | 4600 |
| Page Charges | 1280 | 4733 |
| Pails and Buckets, Household | 1397 | 4600 |
| Paint Brushes | 1395 | 4650 |
| Paint Remover | 1230 | 4839 |
| Painting | 1223 | 4844 |
| Paints - Maintenance Use (Including: Wood Finish, Varnish) | 1230 | 4839 |
| Pan Racks | 1530 | 4429 |
| Pans (Household) | 1397 | 4600 |
| Pans (Household, Medical and Laboratory) | 1396 | 4623 |
| Paper | 1304 | 4545 |
| Paper (for printing purposes) | 1304 | 4545 |
| Paper (household): Cups | 1391 | 4603 |
| Paper (household): Fly | 1391 | 4603 |
| Paper (household): Toilet | 1391 | 4603 |
| Paper (household): Towels | 1391 | 4603 |
| Paper (household): Waxed | 1391 | 4603 |
| Paper (laboratory and scientific): Filter and Litmus | 1350 | 4626 |
| Paper (Maintenance Materials): Building and Wall | 1230 | 4839 |
| Paper (Mechanical Supplies): Carborundum, Emery and Sand | 1230 | 4839 |
| Paper Clips | 1304 | 4545 |
| Paper Cutter | 1510 | 4468 |
| Paper Fasteners | 1304 | 4545 |
| Paper, Miscellaneous (household) | 1391 | 4603 |
| Papering | 1223 | 4844 |
| Parking Decals | 1302 | 4635 |
| Parking Meters | 1399 | 4536 |
| Parking Permits (Labels) | 1302 | 4635 |
| Passports | 1285 | 4792 |
| Paste, Library | 1304 | 4545 |
| Paste, Office | 1304 | 4545 |
| Paste, Wall | 1230 | 4839 |
| Pathology Service, Payment to Provider | 1246 | 4759 |
| Patient Retainage Charge | 1246 | 4759 |

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| Pen Holders | 1510 | 4468 |
| Pen Sets | 1510 | 4468 |
| Pencil Sharpener | 1510 | 4468 |
| Pencils | 1304 | 4545 |
| Pennants | 1399 | 4536 |
| Pens | 1304 | 4545 |
| Per Diem | 1289 | 4725 |
| Periodical Subscriptions | 1275 | 4864 |
| Periodontic Service, Payment to Provider | 1246 | 4759 |
| Permit Fee | 1285 | 4792 |
| Pharmaceuticals / Prescription Drugs | 1350 | 4626 |
| Pharmacy Service, Payment to Provider | 1246 | 4759 |
| Phonographic Equipment, Repair/Maintenance of | 1229 | 4842 |
| Photographic Equipment, Repair/Maintenance of | 1229 | 4842 |
| Photographic Equipment; including Developing Tanks | 1398 | 4542 |
| Photographic Services | 1280 | 4733 |
| Photographic Supplies | 1399 | 4536 |
| Photographics, Printing and Developing of | 1280 | 4733 |
| Photostat Equipment | 1510 | 4468 |
| Photostat Supplies | 1304 | 4545 |
| Photostatting Services | 1280 | 4733 |
| Physical Education Supplies | 1308 | 4539 |
| Physical Therapy Service, Payment to Provider | 1246 | 4759 |
| Physician Service, Payment to Provider | 1246 | 4759 |
| Physicians Services (Non-Employees) | 1246 | 4759 |
| Pickax | 1395 | 4650 |
| Picks, Tooth | 1391 | 4603 |
| Picture Wire | 1399 | 4536 |
| Pile Drivers | 1540 | 4456 |
| Pincers | 1395 | 4650 |
| Pins - Household Use | 1391 | 4603 |
| Pins, Hair | 1391 | 4603 |
| Pins, Rolling | 1397 | 4600 |
| Pins, Safety | 1391 | 4603 |
| Pipe Cutters | 1540 | 4456 |
| Pipes (Structural) : Brass, Flush, Galvanized, Lead and Soil | 1230 | 4839 |
| Pipes, Pitch | 1398 | 4542 |
| Pipes, Smoking | 1399 | 4536 |
| Pipetter | 1550 | 4474 |
| Pipettes | 1396 | 4623 |
| Pitchers | 1397 | 4600 |
| Planes, Carpenters' and Jack | 1540 | 4456 |
| Plant Maintenance Service, to include watering, feeding, rotating, replacement, etc | 1248 | 4715 |
| Plaques | 1399 | 4536 |
| Plaster (Prepared) | 1230 | 4839 |
| Plaster of Paris - Hospital Use | 1350 | 4626 |
| Plaster Of Paris - Structural Use | 1230 | 4839 |
| Plates (Household) : Pie and Tin | 1397 | 4600 |
| Platters | 1397 | 4600 |
| Playground Equipment, Repair/Maintenance of | 1229 | 4842 |
| Pliers | 1395 | 4650 |
| Plow Parts and Fittings, Farm and Snow | 1230 | 4839 |
| Plugs, Spark - Automotive Equipment | 1894 | 5160 |
| Plugs, Spark - Off-Road Use | 1230 | 4839 |
| Plumbers' Tools | 1540 | 4456 |
| Plumbing/Plumbing Fixture Repair | 1223 | 4844 |
| Plumbing/Refrigeration/Air Conditioning/Heating/Boiler Parts & Supplies | 1230 | 4839 |

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| Poison, Rodent and Vermin | 1391 | 4603 |
| Pokers, Metal | 1395 | 4650 |
| Polish (household): Furniture, Metal, Nail, Shoe and Stove | 1391 | 4603 |
| Port-a-Potty Rental | 1239 | 4830 |
| Post Cards (Unstamped) | 1304 | 4545 |
| Post Hole Diggers | 1540 | 4456 |
| Post Office Box, Rental of | 1239 | 4830 |
| Post, Flower | 1398 | 4542 |
| Postal Zip Code Guides | 1510 | 4468 |
| Posts: Coffee, Tea, and Kitchen | 1397 | 4600 |
| Potted Plants/Flowers, Rental of | 1239 | 4830 |
| Powder, Blasting and Gun | 1399 | 4536 |
| Powder, Insect | 1391 | 4603 |
| Powder: Bath, Face, and Talcum | 1391 | 4603 |
| Power Strip | 1394 | 4630 |
| Pre-printed Forms | 1302 | 4635 |
| Printed Forms | 1302 | 4635 |
| Printer | 1515 | 4420 |
| Printer Rollers | 1230 | 4839 |
| Printer Stands | 1510 | 4471 |
| Printers, Repair/Maintenance of | 1225 | 4837 |
| Printing | 1302 | 4635 |
| Printing Supplies | 1304 | 4545 |
| Probes | 1350 | 4626 |
| Projector, Rental of | 1237 | 4824 |
| Projectors (Tools) | 1540 | 4456 |
| Projectors / Projection Equipment | 1599 | 4423 |
| Psychiatric Service, Payment to Provider | 1246 | 4759 |
| Psychiatrists (Non-Employees), Payment to Provider | 1246 | 4759 |
| Psychologists (Non-Employees), Payment to Provider | 1246 | 4759 |
| Psychotherapy Service, Payment to Provider | 1246 | 4759 |
| Pulleys, Block | 1395 | 4650 |
| Pumice Stone | 1310 | 4620 |
| Pumps, Breast and Stomach | 1550 | 4474 |
| Pumps, Sump | 1540 | 4456 |
| Pumps: Air Compressor, Power and Water | 1540 | 4456 |
| Punches: Belt, Hollow, And Solid | 1395 | 4650 |
| Putty | 1230 | 4839 |
| Putty Knives | 1395 | 4650 |
| Racks, Clothes - Office Use | 1510 | 4471 |
| Racks, Specimen - Laboratory Use | 1550 | 4474 |
| Radiator Screens (Auto) | 1894 | 5160 |
| Radiator Screens (Heat) - Office Use | 1510 | 4471 |
| Radiators (Auto) | 1894 | 5160 |
| Radiators (Building) | 1230 | 4839 |
| Radiology Service, Payment to Provider | 1246 | 4759 |
| Rakes, Hand Drawn | 1395 | 4650 |
| Rams, Hydraulic | 1540 | 4456 |
| Ranges, Kitchens | 1530 | 4429 |
| Rasps | 1395 | 4650 |
| Rat Poison | 1391 | 4603 |
| Rat Traps | 1391 | 4603 |
| Razor Blades | 1391 | 4603 |
| Razors, Disposable | 1391 | 4603 |
| Real Property, Repair & Maintenance of | 1223 | 4844 |
| Reamers | 1540 | 4456 |
| Rebinding Service | 1243 | 4713 |
| Recording Fee | 1285 | 4792 |

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| Records, Phonograph | 1399 | 4536 |
| Recreation Equipment, Repair/Maintenance of | 1229 | 4842 |
| Recreation Fee | 1289 | 4725 |
| Recreational Supplies | 1399 | 4536 |
| Reducers for Pipe Fittings | 1230 | 4839 |
| Reference Books (Library) | 1560 | 4444 |
| Refrigerants (other than ice) | 1310 | 4620 |
| Refrigeration / Air Conditioning System, Repair & Maintenance of | 1223 | 4844 |
| Refrigeration Gas | 1310 | 4620 |
| Refrigerators | 1530 | 4429 |
| Registration Fees, Payment to Vendor | 1274 | 4820 |
| Religious Supplies | 1399 | 4536 |
| Rentals Not Otherwise Classified (Short-Term) | 1239 | 4830 |
| Repair and Maintenance, by all other | 1229 | 4842 |
| Repair Parts (for In-House Rpr/Maint) | 1230 | 4839 |
| Repair Parts for Small Engines/Farm/Tractor/Ground Maintenance Equipment (In-House Maintenance) | 1230 | 4839 |
| Repair Parts: Motor Vehicles | 1894 | 5160 |
| Repair Parts; Aircraft (In-House Maintenance) | 1230 | 4839 |
| Repair Parts; Automotive (In-House Maintenance) - for service work of an instructional nature | 1230 | 4839 |
| Repair, Adding Machine | 1221 | 4838 |
| Repair, Calculator | 1221 | 4838 |
| Repair, Dictaphones | 1221 | 4838 |
| Repair, Kitchen Equipment | 1221 | 4838 |
| Repair, Postage Meter Machine | 1221 | 4838 |
| Repair, Typewriter | 1221 | 4838 |
| Repair/Maintenance, Food Service Equipment | 1229 | 4842 |
| Repair/Maintenance, Motor Vehicles | 1893 | 5170 |
| Repaving | 1223 | 4844 |
| Replacement of Permanently Mounted Items | 1223 | 4844 |
| Reprints | 1280 | 4733 |
| Restocking Fee | 1289 | 4725 |
| Re-Upholster Furniture | 1221 | 4838 |
| Ribbons, Adding Machine | 1304 | 4545 |
| Ribbons, Computer | 1304 | 4545 |
| Ribbons, Typewriter | 1304 | 4545 |
| Rims for Motor Vehicle Wheels | 1894 | 5160 |
| Roach Powder | 1391 | 4603 |
| Road Mixture - Construction | 1230 | 4839 |
| Road Oil | 1230 | 4839 |
| Rodent and Vermin Extermination by Contract | 1248 | 4715 |
| Rope | 1398 | 4542 |
| Royalties | 1282 | 4850 |
| Rubber Balls (playground) | 1399 | 4536 |
| Rubber Bands | 1304 | 4545 |
| Rubber Gloves (other than surgical) | 1391 | 4603 |
| Rubber Gloves (Surgical) | 1350 | 4626 |
| Rubber Mats | 1510 | 4471 |
| Rubber Stamps | 1304 | 4545 |
| Rubber Tires (For Chairs and Food Conveyances) | 1230 | 4839 |
| Rugs - Office Use | 1510 | 4471 |
| Rugs, Cleaning | 1248 | 4715 |
| Rulers, Mechanics | 1395 | 4650 |
| Rulers, Office | 1510 | 4468 |
| Sacks, Paper | 1399 | 4536 |
| Safes, Changing Combinations of | 1289 | 4725 |
| Safety Pins | 1391 | 4603 |

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| Salt and Pepper Shakers (disposable) | 1391 | 4603 |
| Salt, Block | 1392 | 4559 |
| Salt, Table | 1360 | 4553 |
| Salt, Water Softener | 1310 | 4620 |
| Sand / Concrete Mix | 1230 | 4839 |
| Sanitary Napkins/Tampons | 1391 | 4603 |
| Saw Blades | 1395 | 4650 |
| Sawdust - oiled - for floors | 1391 | 4603 |
| Sawing Machinery and Equipment | 1540 | 4456 |
| Saws, Bone | 1550 | 4474 |
| Saws, other | 1540 | 4456 |
| Scales : Counter, Platform, and Storehouses | 1540 | 4456 |
| Scales, Baby | 1530 | 4429 |
| Scales, Inspection | 1221 | 4838 |
| Scales, Laboratory | 1550 | 4474 |
| Scales, Office | 1510 | 4468 |
| Scanners | 1515 | 4420 |
| School Supplies | 1308 | 4539 |
| Scientific Apparatus | 1550 | 4474 |
| Scientific Instruments | 1550 | 4474 |
| Scientific Supplies | 1350 | 4626 |
| Scissors, Office | 1510 | 4468 |
| Scissors, Surgical | 1396 | 4623 |
| Scissors: Barbers' and Household | 1397 | 4600 |
| Scoops: Coal, Grain, and Grocers | 1395 | 4650 |
| Scouring Powder | 1391 | 4603 |
| Scrapers : Bench, Block, Dough, Floor (Hand Operated) | 1395 | 4650 |
| Scratch Pads | 1304 | 4545 |
| Screens : Bed, Fireplace, and Household | 1530 | 4429 |
| Screens, Door and Window | 1230 | 4839 |
| Screw Drivers | 1395 | 4650 |
| Screw Jack | 1540 | 4456 |
| Screws, Maintenance Use | 1230 | 4839 |
| Scrub Brushes | 1391 | 4603 |
| Scythes, Snaths, Blades, and Stones for the same | 1395 | 4650 |
| Seal, Notary Public | 1304 | 4545 |
| Seal, Ribbon | 1304 | 4545 |
| Sealing Wax - household use | 1391 | 4603 |
| Seals, Impression | 1304 | 4545 |
| Seat Covers (Auto) | 1894 | 5160 |
| Security System, Rental of | 1224 | 4826 |
| Seeds/Seedlings | 1392 | 4559 |
| Seminar enrollment | 1274 | 4820 |
| Services, Not Elsewhere Classified | 1289 | 4755 |
| Sewer Castings, Manhole Covers, Pipe and Rings | 1230 | 4839 |
| Sewer Cleaning Equipment | 1540 | 4456 |
| Sewer Rods | 1540 | 4456 |
| Sewing Machine - Household Use | 1530 | 4429 |
| Sewing Machine: Bobbin, Needles | 1230 | 4839 |
| Sharpeners, Knife | 1397 | 4600 |
| Sharpeners, Pencil | 1510 | 4468 |
| Sharpening Medical Instruments | 1229 | 4842 |
| Sharpening Small and Large Tools | 1229 | 4842 |
| Shaver, Electric | 1530 | 4429 |
| Sheet Copper and Lead | 1230 | 4839 |
| Sheetmetal / Iron / Steel - Maintenance Use | 1230 | 4839 |
| Sheets | 1391 | 4603 |
| Shellac | 1230 | 4839 |

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| Shelving | 1510 | 4471 |
| Shingles | 1230 | 4839 |
| Shipping Cases | 1398 | 4542 |
| Shipping Tags | 1304 | 4545 |
| Shoe Repairing | 1229 | 4842 |
| Shop Machinery, Repair of | 1224 | 4840 |
| Shotgun Shells | 1399 | 4536 |
| Shovels: Coal (Scoop), Earth and Grain (Scoop) | 1395 | 4650 |
| Shower Bath Heads | 1230 | 4839 |
| Shredder | 1510 | 4468 |
| Sickles | 1395 | 4650 |
| Sign Painting | 1289 | 4725 |
| Signs - Barricade, Road, etc | 1399 | 4536 |
| Silverware (Bulk) | 1397 | 4600 |
| Silverware (Table Sets) | 1530 | 4429 |
| Skewers | 1397 | 4600 |
| Skillets | 1397 | 4600 |
| Slate For Roofs | 1230 | 4839 |
| Slides (all other) | 1399 | 4536 |
| Slides (Scientific) | 1350 | 4626 |
| Slides, Developing | 1280 | 4733 |
| Small Tools | 1395 | 4650 |
| Smoke Stands | 1530 | 4429 |
| Snip, Tinnerns | 1395 | 4650 |
| Snow Plow Repairs, including Parts | 1224 | 4840 |
| Snow Removal | 1248 | 4715 |
| Soap (other than surgical) | 1391 | 4603 |
| Soap (Surgical) | 1350 | 4626 |
| Soap Dishes | 1397 | 4600 |
| Sockets, Electric | 1395 | 4650 |
| Soda Ash | 1310 | 4620 |
| Software | 1284 | 4723 |
| Software Upgrades | 1284 | 4723 |
| Software, Lease of | 1284 | 4723 |
| Software, License of | 1284 | 4723 |
| Software, Maintenance of (to include Technical Support of Software) | 1284 | 4723 |
| Solder | 1310 | 4620 |
| Solvent, Grease | 1391 | 4603 |
| Soup Bowls and Dishes | 1397 | 4600 |
| Spades | 1395 | 4650 |
| Spark Plugs - Off-Road Use | 1230 | 4839 |
| Sparkplugs - Automotive | 1894 | 5160 |
| Spatulas (Household) | 1397 | 4600 |
| Spatulas (Laboratory) | 1396 | 4623 |
| Speech Recording Service by Contract | 1289 | 4725 |
| Spikes | 1230 | 4839 |
| Sponges | 1350 | 4626 |
| Sponges (non-surgical) | 1391 | 4603 |
| Spoons | 1397 | 4600 |
| Sports Equipment | 1398 | 4542 |
| Sprayers | 1395 | 4650 |
| Spreads, Bed | 1391 | 4603 |
| Spring Water, for Table Use | 1360 | 4553 |
| Springs | 1230 | 4839 |
| Squares, Carpenters' | 1395 | 4650 |
| Squeegees | 1397 | 4600 |
| Stable Supplies | 1392 | 4559 |
| Stain (Laboratory) | 1350 | 4626 |

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| Stain (Painting) | 1230 | 4839 |
| Stamping Machines | 1540 | 4456 |
| Stamps (Blacksmiths and Other Metal Stamps) | 1395 | 4650 |
| Stamps, Rubber | 1304 | 4545 |
| Stamps, Time | 1510 | 4468 |
| Stands, Burette and Instrument | 1550 | 4474 |
| Stands, Music | 1599 | 4423 |
| Stands, Tray and Wash | 1530 | 4429 |
| Stapler | 1510 | 4468 |
| Staples, Fencing | 1230 | 4839 |
| Staples, Office | 1304 | 4545 |
| Stapling Machine - Office and Shipping | 1510 | 4468 |
| Stapling Machines - Farm Fencing | 1395 | 4650 |
| Starch, Laundry | 1391 | 4603 |
| Stationery (Letterheads and Printed Envelopes) | 1302 | 4635 |
| Stationery Cabinets | 1510 | 4471 |
| Statistical Service | 1240 | 4860 |
| Steam Coil and Tubes | 1230 | 4839 |
| Steam Jacketed Kettles (Kitchen) | 1530 | 4429 |
| Steam Tables | 1530 | 4429 |
| Steamfitters' Tools | 1540 | 4456 |
| Steamfitting Materials | 1230 | 4839 |
| Stencil Paper | 1304 | 4545 |
| Stencils | 1304 | 4545 |
| Step Ladders | 1540 | 4456 |
| Stereo Equipment | 1599 | 4423 |
| Sterilizers | 1550 | 4474 |
| Stethoscopes | 1550 | 4474 |
| Stickers (Printed) | 1302 | 4635 |
| Stirrer | 1550 | 4474 |
| Stitching Machine, Wire | 1540 | 4456 |
| Stock Feed | 1392 | 4559 |
| Stools - Office Use | 1510 | 4471 |
| Stop Watches | 1599 | 4423 |
| Stoves | 1530 | 4429 |
| Strainers | 1397 | 4600 |
| Street Sprinkling and Oiling | 1223 | 4844 |
| Stretchers, Curtain | 1530 | 4429 |
| Stretchers, Fence and Wire | 1540 | 4456 |
| Stretchers, Hospital | 1550 | 4474 |
| String for packaging | 1399 | 4536 |
| Subscription on CD-ROM | 1275 | 4864 |
| Suitcases | 1599 | 4423 |
| Surfacing Machinery | 1540 | 4456 |
| Surge Protector | 1510 | 4468 |
| Surgeons' Gowns (disposable) | 1370 | 4680 |
| Surgeons' Service (Non-Employees), Payment to Provider | 1246 | 4759 |
| Surgical Apparatus (Case and Instruments) | 1550 | 4474 |
| Surgical Service, Payment to Provider | 1246 | 4759 |
| Surgical Supplies | 1350 | 4626 |
| Swabs | 1350 | 4626 |
| Sweatsuits | 1370 | 4680 |
| Sweeping Compounds | 1391 | 4603 |
| Swings, Porch and Lawn | 1530 | 4429 |
| Syringes (medical and laboratory) | 1350 | 4626 |
| Table, Card | 1530 | 4429 |
| Tablecloth (disposable) | 1391 | 4603 |
| Tables (Household): Center, Dining, Kitchen, Library and Sewing | 1530 | 4429 |

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| Tables (Medical and Scientific): Examination | 1550 | 4474 |
| Tables (Medical and Scientific): Bedside | 1550 | 4474 |
| Tables (Medical and Scientific): Instrument | 1550 | 4474 |
| Tables (Medical and Scientific): Laboratory | 1550 | 4474 |
| Tables (Medical and Scientific): Massage | 1550 | 4474 |
| Tables (Medical and Scientific): Operating | 1550 | 4474 |
| Tables (Miscellaneous): Recreational (Billiard, Pool, etc.) | 1599 | 4423 |
| Tables: Office and Typist | 1510 | 4471 |
| Tabletop Display Unit | 1599 | 4423 |
| Tablets, School | 1308 | 4539 |
| Tabulation Service | 1240 | 4860 |
| Tack Lifters | 1395 | 4650 |
| Tackle Block | 1395 | 4650 |
| Tacks - other than Industrial Use | 1230 | 4839 |
| Tacks - Thumb | 1304 | 4545 |
| Tags, Shipping | 1304 | 4545 |
| Tampers | 1540 | 4456 |
| Tanks: Gasoline and Oil Storage | 1540 | 4456 |
| Tape Recorder, Rental of | 1237 | 4824 |
| Tape Scotch | 1304 | 4545 |
| Tape, "Blank" Recording for Sound Scribes) | 1394 | 4630 |
| Tape, Adding Machine | 1304 | 4545 |
| Tape, Measures | 1540 | 4456 |
| Tape, Postage Meter | 1304 | 4545 |
| Tape, Prerecorded | 1398 | 4542 |
| Taps and Dies | 1540 | 4456 |
| Tar | 1230 | 4839 |
| Tarpaulins | 1599 | 4423 |
| Tear Gas Bombs | 1399 | 4536 |
| Tees (Plumbing, etc.) | 1230 | 4839 |
| Television Sets | 1599 | 4423 |
| Television, Repairs | 1229 | 4842 |
| Temporary Badges, Office and/or Identification | 1304 | 4545 |
| Tennis Nets and Rackets | 1599 | 4423 |
| Tents | 1599 | 4423 |
| Test (School Use) | 1308 | 4539 |
| Test Tube Baskets | 1396 | 4623 |
| Test Tubes | 1350 | 4626 |
| Testing Supplies | 1308 | 4539 |
| Textbooks - Library | 1560 | 4444 |
| Theatrical Supplies | 1308 | 4539 |
| Thermometers (Scientific): Clinical, Dairy, Grain Testing and Laboratory | 1396 | 4623 |
| Thermometers, Weather | 1510 | 4468 |
| Throat Swabs | 1350 | 4626 |
| Thumb Tacks | 1304 | 4545 |
| Time Cards | 1304 | 4545 |
| Time Clocks | 1510 | 4468 |
| Time Stamps | 1510 | 4468 |
| Tin and Granite Ware (Household) | 1397 | 4600 |
| Tips (Rubber for Fingers) | 1304 | 4545 |
| Tips, for Crutches (rubber) | 1350 | 4626 |
| Tire Blenders (Hand) | 1395 | 4650 |
| Tire Chains | 1894 | 5160 |
| Tire Removal / Tire Disposal | 1899 | 5120 |
| Tires, Motor Vehicles | 1894 | 5160 |
| Tires, Retreading/Recapping/Repair of | 1893 | 5170 |
| Tissue Paper (wrapping) | 1399 | 4536 |
| Title Fee | 1285 | 4792 |

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| Toaster, Bread (Small Value) | 1397 | 4600 |
| Tobacco Products, Cigars and Cigarettes | 1399 | 4536 |
| Tobacco, Chewing and Smoking | 1399 | 4536 |
| Toilet Articles and Paper | 1391 | 4603 |
| Toiletries | 1391 | 4603 |
| Tongs, Fire and Sugar | 1397 | 4600 |
| Tongs, Ice and Pipe | 1395 | 4650 |
| Tool Chest | 1540 | 4456 |
| Tool, Repair of | 1224 | 4840 |
| Tools (Mechanics) Sets for All Trades | 1540 | 4456 |
| Tools, Rental of | 1234 | 4826 |
| Toothbrushes and Picks | 1391 | 4603 |
| Toothpaste | 1391 | 4603 |
| Torches, Blow | 1540 | 4456 |
| Tourniquet | 1350 | 4626 |
| Towels | 1391 | 4603 |
| Towel-Supply Service | 1248 | 4715 |
| Towing | 1289 | 4725 |
| Towing - of University owned vehicles | 1893 | 5170 |
| Toys | 1399 | 4536 |
| Tracing Paper | 1304 | 4545 |
| Tractor, Rental of | 1234 | 4826 |
| Trailer, Rental of | 1239 | 4830 |
| Training Materials, Exhibits, & Educational Equipment | 1561 | 4477 |
| Transcripts | 1280 | 4733 |
| Transmitter | 1510 | 4468 |
| Travel/Expense Reimbursements, Payment to Vendors on behalf of Non-State Employees | 1272 | 4872 |
| Tray Cloths | 1391 | 4603 |
| Tray Stands | 1530 | 4429 |
| Trays | 1396 | 4623 |
| Trees Trimming / Tree Removal | 1248 | 4715 |
| Trees, Shoe | 1391 | 4603 |
| Trophies | 1399 | 4536 |
| Trough, Farm | 1599 | 4423 |
| Trowels: Brick, Garden and Plaster | 1395 | 4650 |
| Trunks, Clothing | 1530 | 4429 |
| Trusses | 1350 | 4626 |
| T-Shirts | 1370 | 4680 |
| Tubes (medical and scientific) | 1350 | 4626 |
| Tubs, Bath | 1230 | 4839 |
| Tubs, Wash | 1397 | 4600 |
| Turbine Oil | 1310 | 4620 |
| Turf Edgers | 1395 | 4650 |
| Turning Machinery | 1540 | 4456 |
| Twine, Wrapping | 1391 | 4603 |
| Typesetting | 1280 | 4733 |
| Typewriter Brushes | 1304 | 4545 |
| Typewriter Repair Service | 1221 | 4838 |
| Typewriter Ribbons | 1304 | 4545 |
| Typewriters | 1510 | 4468 |
| Umbrella Holders | 1530 | 4429 |
| Umbrellas | 1398 | 4542 |
| Uniforms: athletic | 1370 | 4680 |
| Uniforms: band | 1370 | 4680 |
| Uniforms: military | 1370 | 4680 |
| University Educational Equipment | 1599 | 4423 |
| Unrecorded Film/Tape/Videotape/Videocassettes | 1308 | 4539 |

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| Urinals (Portable) | 1396 | 4623 |
| Urns, Coffee and Tea | 1530 | 4429 |
| Utensils | 1397 | 4600 |
| Utility Cart | 1510 | 4471 |
| Vaccines | 1350 | 4626 |
| Vacuum Cleaners | 1530 | 4429 |
| Valves, Motor Vehicle | 1894 | 5160 |
| Valves, Plumbing and Steam Fittings | 1230 | 4839 |
| Varnish - Non-Industrial | 1230 | 4839 |
| Vases | 1397 | 4600 |
| Vegetable Seeds | 1392 | 4559 |
| Vehicle Parts | 1894 | 5160 |
| Vehicle Registrations | 1899 | 5120 |
| Vehicle Testing Services | 1898 | 5123 |
| Veterinary Instruments | 1550 | 4474 |
| Veterinary Medicine | 1350 | 4675 |
| Veterinary Supplies | 1350 | 4675 |
| Video Recorders (Camcorders) | 1599 | 4423 |
| Vises | 1540 | 4456 |
| Wallets | 1399 | 4536 |
| Wallpapering | 1223 | 4844 |
| Wash Powder | 1391 | 4603 |
| Wash Stands (Not Fixed) | 1530 | 4429 |
| Washboards | 1397 | 4600 |
| Washers, Dish | 1530 | 4429 |
| Washing Machines | 1530 | 4429 |
| Washing Windows (by Non-Employees) | 1248 | 4715 |
| Washrags | 1391 | 4603 |
| Waste Baskets | 1510 | 4471 |
| Waste Removal / Disposal of Used Oil / Cleaning of Grease Pits / Cleaning of Sewage Systems | 1248 | 4715 |
| Watches and Clocks, Repair Parts and Services | 1229 | 4842 |
| Watches, Stop | 1599 | 4423 |
| Water Bath | 1550 | 4474 |
| Water Coolers (Household) | 1530 | 4429 |
| Water Glasses (Drinking) | 1397 | 4600 |
| Water Heater (Replacement) | 1230 | 4839 |
| Water, Distilled - for Batteries, etc. | 1310 | 4620 |
| Water, Distilled - Mineral, Medicinal and Laboratory | 1350 | 4626 |
| Water, Drinking (bottled) | 1391 | 4603 |
| Water, Mineral (table use) | 1360 | 4553 |
| Watering Trough (Farm) | 1599 | 4423 |
| Wax, Floor | 1391 | 4603 |
| Waxed Paper | 1391 | 4603 |
| Wearing Apparel | 1370 | 4680 |
| Weather-Strips | 1230 | 4839 |
| Wedges, Metal | 1395 | 4650 |
| Weights, Paper | 1510 | 4468 |
| Weights, Scale (Sets for Testing Equipment) | 1550 | 4474 |
| Welding Gas | 1310 | 4620 |
| Welding Rods / Welding Supplies | 1399 | 4536 |
| Wheelchairs | 1550 | 4474 |
| Wheels, Motor Vehicle | 1894 | 5160 |
| Whetstone | 1395 | 4650 |
| Window/Door Materials: Locks and Stops & Replacement Window/Door Units (to be installed by SIU Employees) | 1230 | 4839 |
| Wipers, Windshield | 1894 | 5160 |
| Wire Brushes | 1395 | 4650 |

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| Wire Cutters | 1395 | 4650 |
| Wire Stitching Machine | 1540 | 4456 |
| Wire Stretching Machine | 1540 | 4456 |
| Wire, for Towing | 1894 | 5160 |
| Wire: Electrical, Fuse and Galvanized | 1230 | 4839 |
| Wood Polish - household use | 1391 | 4603 |
| Wood, Fuel | 1399 | 4536 |
| Work Stations | 1510 | 4471 |
| Workstation, Computer | 1515 | 4420 |
| Wrapping Paper (Office Use) | 1304 | 4545 |
| Wrench | 1395 | 4650 |
| Wrenches and Wrench Sets | 1540 | 4456 |
| Wringers, Power | 1540 | 4456 |
| X-ray Film | 1350 | 4626 |
| X-Ray Machinery and Equipment | 1550 | 4474 |
| X-ray Supplies | 1350 | 4626 |
| Yearbooks - Library | 1560 | 4444 |
| Zinc Etchings | 1302 | 4635 |
| Zinc Sheets | 1230 | 4839 |

CODING CONVERSION CHART FOR NON-EXPENDABLE ITEMS

The following chart shows the commodity object codes with their corresponding equipment object codes. The unit price & the intended use of the item being purchased will determine which subcode to use.

For example:

You are purchasing a chair for \$85.00. The Item Coding Guide has the object code of 4471 assigned. Since the unit price of the chair is less than \$100.00, the correct subcode to enter into the P-Card System would be 4630.

| Unit price of \$100.00 or less | | | Unit price of \$100.01 or greater | |
|--------------------------------|-------------|---|-----------------------------------|-------------|
| SAMS Code | Object Code | | SAMS Code | Object Code |
| 1394 | 4630 | = | 1510 | 4471 |
| 1394 | 4630 | = | 1510 | 4468 |
| 1394 | 4630 | = | 1515 | 4420 |
| 1394 | 4630 | = | 1599 | 4414 |
| 1395 | 4650 | = | 1540 | 4456 |
| 1396 | 4623 | = | 1550 | 4474 |
| 1397 | 4600 | = | 1530 | 4429 |
| 1398 | 4542 | = | 1599 | 4423 |

FOR DEPARTMENTS USING OVER-RIDING OBJECT CODES

Over-riding object codes may be used as long as the SAMS Code associated with the Object Code is the same.

For example:

You are purchasing software for \$185.00. The Item Coding Guide has the object code of 4723 assigned. If you are authorized to use over-riding objects, object code 5817 may be assigned to this purchase. Both object codes (4723 and 5817) have a SAMS code of 1284 assigned to them.