

# CHICAGO STATE UNIVERSITY

Statewide Accounting Management System  
(SAMS)

MOST FREQUENTLY USED  
EXPENDITURE  
(ACCOUNT) CODES

For  
Contractual,  
Commodities,  
And  
Equipment Purchases

## **1200 CONTRACTUAL SERVICES**

Defined by “An Act in relation to State Finance” (30 ILCS 105/15a)

“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 postage 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 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 Procurement 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 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 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 92<sup>nd</sup> 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 purpose of this paragraph, the term, ‘agency’ includes all offices, boards, commissions, departments, agencies, and institutions of State Government.”

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, Real Property

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 foxed lighting, toilets and other major plumbing components, furnaces, boilers, air conditioners, water heaters, fuse boxes, circuit breakers, major electrical components, draperies and drapery rods, and attached carpeting. Charges for new construction, additions, remodeling, renovation, or new fixtures must use the appropriate permanent improvement expenditure object code (6600 series) regardless of whether or not the project exceeds \$5,000. **R**

1224 Repair and Maintenance, Machinery and Mechanical Equipment.

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

1225 Repair and Maintenance, EDP Equipment

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

1229 Repair and Maintenance Not Elsewhere Classified.

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

NOTE: THE ABOCE 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 project 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**

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**

1239 Rental, 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**

1242 Auditing and Management Consulting Services.

Charges incurred for professional services rendered by auditing, accounting, EDP and other management related consultants. **R**

1243 Book Binding Services.

Charges incurred for the binding or rebinding of books and periodicals. This account is not to be used by agencies receiving a specific "Printing" appropriation. Also, account 1560 is to be used for binding costs where included in the inventoriable costs of library operations. **R**

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 Idemnification 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 Idemnification Act must contain a statement on the voucher attesting to the fact that it is not subject to the state Idemnification 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 witness, engineering and payments to interpreters or entertainers. **R**

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**

1251 Gas.

Charges for gas furnished by public utilities. However, when a public utility furnished 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**

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**

1255 Utilities, Not elsewhere Classified.

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

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**

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**

1277 Association Dues.

Charges for membership in professional organizations for State agencies or employees in the State's behalf. **R**

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**

1284 Computer Software.

Charges incurred for the purchase, lease, license, and maintenance of computer software. The costs include payments for software upgrades and contractual payments to vendors to maintain and/or improve computer software. **NR**

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**

### **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 ‘telecommunication services’ as defined in Section 24.3.”

### **1302 PRINTING.**

Defined by “An Act on 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, stationary, 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**

1332 Industrial and Shop Materials.

Charges for the acquisition of materials fabricated into a finished commodity for 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 appropriate. **NR**

1335 Rock Salt, Calcium Chloride and Abrasives for Road Use.

Charges for the acquisition of rock salt and calcium chloride which are used on public roads for melting ice and snow. Includes charges for abrasives which are used on icy roads for safety purposes. **NR**

1341 Coal and Coke.

Charges for the acquisition of coal or coke, including related freight or switching charges, whether or not separately invoiced. **NR**

1342 Fuel Oil and Bottled Gas.

Charges for the acquisition of oil or bottled gas for use as fuel in power or heating plants or oil stoves, including related freight or switching charges, whether or not separately invoiced. Motor fuel for vehicle or stationary gasoline engines, however, is chargeable to account 1345.

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 supplies. **NR**

1360 Food Supplies.

Charges for the acquisition of food and condiments for human consumption including related freight charges, whether or not separately invoiced. Animals purchased for immediate slaughter are chargeable to this account, but livestock for breeding or dairy purposes should be charged to account 1570. Forage for livestock is chargeable to account 1392; food for experimental laboratory animals is paid from account 1350. **NR**

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: cosmetic, 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**

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 repairs 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; item purchased for resale in gift shops or at fairs. **NR**

**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 in 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."

151001 Office Furniture and Equipment \$100- \$499.99

151002 Office Furniture and Equipment \$500- \$4,999.99

151003 Office Furniture and Equipment \$5,000.00 +

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, of 54). **NR**

- 151501 EDP Equipment \$100- \$499.99
- 151502 EDP Equipment \$500- \$4,999.99
- 151503 EDP Equipment \$5,000.00 +

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**

- 152101 Passenger Automobiles \$100- \$499.99
- 152102 Passenger Automobiles \$500- \$4,999.99
- 152103 Passenger Automobiles \$5,000.00 +

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

- 152201 Motor Vehicles Other Than Passenger Automobiles \$100- \$499.99
- 152202 Motor Vehicles Other Than Passenger Automobiles \$500- \$4,999.99
- 152203 Motor Vehicles Other Than Passenger Automobiles \$5,000.00 +

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**

- 153001 Household Equipment and Furnishings \$100- \$499.99
- 153002 Household Equipment and Furnishings \$500- \$4,999.99
- 153003 Household Equipment and Furnishings \$5,000.00 +

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, 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**

- 154001 Machinery, Implements and Major Tools \$100- \$499.99
- 154002 Machinery, Implements and Major Tools \$500- \$4,999.99
- 154003 Machinery, Implements and Major Tools \$5,000.00 +

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**

155001 Scientific Instruments and Apparatus \$100- \$499.99

155002 Scientific Instruments and Apparatus \$500- \$4,999.99

155003 Scientific Instruments and Apparatus \$5,000.00 +

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

156001 Library Books \$.01 +

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**

156101 Training Materials, Exhibits, and Educational Equipment \$100- \$499.99

156102 Training Materials, Exhibits, and Educational Equipment \$500- \$4,999.99

156103 Training Materials, Exhibits and Educational Equipment \$5,000.00 +

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**

159901 Equipment, Not Elsewhere Classified \$100- \$499.99

159902 Equipment, Not Elsewhere Classified \$500- \$4,999.99

159903 Equipment, Not Elsewhere Classified \$5,000.00 +

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; barter 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**