

**Restricted Fund – Expenditures
(Funds 115, 116, 117)
Object Codes and Descriptions**

Revised 06/2009

Important Notes:

- This is **not** an all encompassing list, just a guide to the most commonly used expenditure object codes for the Restricted fund.
- See the Appendix at the end of this document for helpful term definitions.
- If an entire set of items (i.e., tool set, book set, etc.) is > \$100 it is considered equipment, if not, it is considered a commodity.

Object Code	Title & Description
	Contractual (Umbrella-991200)
691300	Administrative Computing ISU: expenditures for data processing (computer) services provided by Administrative Computing to the University on a chargeback basis. Examples: charges for mainframe usage, programming, etc.
668100	Advertising: expenditures for contractual advertising charges and the publication of official legal notices. Examples: employment, promotional, newspaper, radio, television, etc.
668800	Auditing & Management Services: expenditures for the professional services rendered by auditing, accounting, computer/electronic data processing and other management-related contractual consultants.
660100	Consultants: expenditures for contractual professional consultants. Examples: academic and administrative consultants, professional development consultants, contract labor inspections, professional laboratory analysis, supervised student teaching, quality assurance testing fees, air pollution contract fees, drug testing, medical consultants, etc.
668000	Contractual Services-Other: expenditures for contractual services (not elsewhere classified).
730000	Duplication, Copying & Photographic Services: expenditures for contractual duplication, copying and photographic services from an outside vendor. Examples: taking, developing or printing pictures; photostat; blueprint; typesetting; mimeographing; duplicating and reproduction (xeroxing) services; etc. Includes: incidental costs of material used by the professional providing such services.
691600	Facilities Management ISU: expenditures for maintenance performed by Facilities Management staff on University buildings. Facilities Management provides service on a chargeback basis. Examples: janitorial services, repairs, rehabilitation, physical plant, heating repairs, etc.
724000	Fees: expenditures for contractual fees (not elsewhere classified).
895210	Grant Sub-Contracts <=\$25,000: expenditures for grant sub-contracts \$25,000 or less. Example: contracts for services issued to other institutions or universities. These are assessed the Facilities & Administrative rate (IDC).

895220	Grant Sub-Contracts > \$25,000: the portion of each subcontract over \$25,000. This portion is not assessed the Facilities & Administrative rate (IDC).
670201	Honorariums/Lecturers: expenditures for contractual honorariums/lecturers.
708000	Insurance Premiums & Surety Bonds: expenditures for insurance premiums and surety bonds. Examples: fidelity, liability insurance, health insurance, liquor liability insurance, property insurance, etc. Excludes: mail insurance fees, insurance of goods in transit and automobile insurance.
692700	ITS Contractual Charges: expenditures for contractual ITS/FTSS (Instructional Technology Services/now known as Faculty Technology Support Services) charges. Examples: video production charges, audiotape production charges, etc.
770100	Meals: expenditures for contractual meals (not for resale). Examples: catering and restaurant charges.
669900	Media Production: expenditures for contractual media production services.
722000	Membership/Dues: expenditures for membership dues in professional organizations for State employees/agencies in the State's behalf.
692500	Parking: expenditures for fees incurred by the University for parking operation. Examples: parking permits, annual parking fees, etc.
691700	Postage ISU-General: expenditures for general postal charges. Mail Services provides this service on a chargeback basis. Examples: charges for postage stamps, 1st class, business reply, stamped envelopes, stamped postal cards, and postal registry and insurance fees.
670200	Professional & Artistic: expenditures for contractual professional and artistic services. Examples: expert professionals or witnesses, payments to interpreters or entertainers, etc.
729000	Registrations: expenditures for registration fees and conference/seminar expenses incurred by State employees while on State business. Note: For Restricted funds this can be used for employee reimbursement or a payment to a vendor. Optional: If charges are less than \$50, you can use this code or the appropriate Travel code.
709000	Rentals: expenditures for contractual rentals. Examples: rentals of meeting rooms, banquet rooms, display space, motor vehicles, leases, etc.
704000	Repairs: expenditures for contractual repairs and contractual maintenance agreements on equipment/items. Examples: playground and recreation equipment, fire extinguishers, apparatus/instruments for medical and scientific testing and engineering uses, radios, photographic equipment, real property, etc.
808000	Software: expenditures for contractual software charges from an outside vendor. Examples: purchases, contractual maintenance, licensing fees, renewals, etc.
727000	Subscriptions: expenditures for subscriptions and for back issues of publications. Examples: newspapers, magazines, periodicals, newsletters, journals, directories (limited life span), or other publications which are issued periodically. Excludes: periodicals and subscriptions used in library operations and charitable "subscriptions" or contributions of any kind, which cannot be paid from State funds.

703000	Utilities: expenditures for utilities not chargeable to other accounts. Example: off-campus payments for utilities.
Travel (Umbrella-991290)	
691400	Garage ISU: expenditures for the University's transportation services. The University Garage provides service on a chargeback basis. Examples: vehicle maintenance charges, fleet, etc.
702000	Travel Non-Employee: expenditures for a non-State employee's (including students) travel and related expenses incurred while on State business. Examples: lodging, meals, etc. Note: For Restricted funds this can be used for employee reimbursement or a payment to a vendor. The non-State employee must adequately account for his/her expenses with the appropriate documentation (receipts, canceled checks, bills, etc.).
701000	Travel: expenditures for official travel costs and related expenses incurred by State employees. Examples: professional travel to conferences, instructional travel, etc. Note: For Restricted funds this can be used for employee reimbursement or a payment to a vendor. Includes: transportation, mileage, lodging, meals and other related expenses.
Commodities (Umbrella-991300)	
668200	Bookbinding, Processing & Printing Services/Off-Campus: expenditures for bookbinding, processing and printing services provided by an off-campus vendor. Examples: charges for setting up letterheads, printed forms, envelopes, binding, embossing, etc. Includes: charges for printing materials/supplies that are a part of a printing order and all printing processes (i.e., letterpress).
767000	Clothing/Wearing Apparel: expenditures for clothes/wearing apparel. Examples: uniforms < \$100, shoes, fabric, etc.
748000	Education & Training: expenditures for consumable education and training materials. Examples: chalk, paper, pencils, art supplies, kits, etc.
801000	Equipment-Office & Library < \$100: expenditures for durable library and office equipment having a unit value not in any instance exceeding \$100. Examples: scissors, pen sets, pencil sharpeners, staplers, extension cords, waste baskets, desk pads, furniture, etc.
773000	Food Supplies: expenditures for consumable food supplies. Examples: paper cups, napkins, paper tablecloths, plastic utensils, etc.
740000	Instructional Supplies: expenditures for consumable instructional supplies. Examples: chalk, paper, pencils, art supplies, sheet music, scripts and other commodities for instructional purposes.
745000	Lab, Scientific & Medical Supplies: expenditures for consumable laboratory, scientific and medical supplies. Examples: beakers, bottles, masks, trays, lab animals, liquid nitrogen/helium, compressed gases, dry ice, crutches, hearing aids, x-rays, bandages, medical drugs, etc.
779000	Mechanical Supplies: expenditures for mechanical supplies/chemicals. Examples: oxygen, gases, nitrogen, abrasives, alcohol, acids, soda ash and other chemicals for mechanical use, and gases for welding.

742000	Office Supplies: expenditures for office supplies. Examples: office machine supplies, stencils, pencils, ink, toner, pre-printed forms, new printer cartridges, disks, typewriter ribbons, paper, etc.
742500	Office Supplies-OfficeMax Products: expenditures for OfficeMax/Boise office supplies. Examples: pens, pencils, post-it notes, typewriter ribbons, etc.
743000	Parts: expenditures for parts, which have been fabricated into a finished commodity or item of equipment whether in connection with a shop activity supported by a working fund or in connection with a shop activity supported by some other State fund. Examples: metal, textile, leather, and lumber materials; wood and other vegetable fibers; dyes, chemicals, and paints; and incidental materials such as twine, thread, yarn, tacks, nails, buttons, etc.
756000	Printing Off-Campus: expenditures for printing services provided by an off-campus vendor. Examples: charges for setting up letterheads, printed forms, envelopes, etc. Includes: charges for printing materials/supplies that are a part of a printing order and all printing processes (i.e., letterpress).
754000	Supplies-Other: expenditures for consumable supplies (not elsewhere classified).
783000	Tools-Small < \$100: expenditures for small tools having a unit value not in any instance exceeding \$100. Examples: hammers, screwdrivers, wrenches, rakes, brushes, electric screwdrivers, electric drills, etc.
691910	University Communications-Printing: expenditures for printing services, materials and supplies provided by University Communications on a chargeback basis. These costs include all types of printing processes. Examples: charges for letterheads, printing paper, Xerox use, stationary, envelopes, reports, pamphlets, photo-engraving, binding, duplicating, etc. (ISU)
Equipment (Umbrella-991500)	
748200	Education & Training Materials > \$100: expenditures for durable education and training materials costing more than \$100, at delivered price. Examples: globes, prerecorded tapes, non-consumable materials, etc.
815000	Equipment > \$100 <=\$500: expenditures for durable equipment costing more than \$100 and \$500 or less, at delivered price, including transportation and installation costs, (not elsewhere classified). Examples: athletic, playground and recreational equipment; photographic equipment; computers, etc.
861000	Equipment >\$500 <= \$5,000: expenditures for larger items of equipment costing more than \$500 and less than or equal to \$5,000. Items are property of Illinois State University and get tagged by Property Control.
862000	Equipment >\$5,000: expenditures for equipment with unit costs greater than \$5,000. Items are property of Illinois State University and get tagged by Property Control. These items are not assessed Facilities & Administrative (Indirect Cost).
742510	Office Equipment > \$100: expenditures for durable office furniture and equipment purchased from OfficeMax/Boise, including transportation and assembling/installation costs (more than \$100). Examples: typewriters, file cabinets, furniture, bookcases, etc.

	Telecommunications (Umbrella-991700)
691803	Tele ISU-AT&T Tolls/Travel: expenditures for AT&T tolls/travel card charges incurred during State employee travel. Telecommunications provides this service on a chargeback basis.
691800	Telecommunications ISU: expenditures for all the University's telecommunication services. Telecommunications provides service on a chargeback basis. Examples: toll charges, mobile phone charges, 800 service, GTE local service, etc.
	Awards & Grants (Umbrella-994400)
797000	Awards, Scholarships & Grants: expenditures for payments for higher education scholarships, fellowships or loans to students, including student aid reimbursements and tuition charge-backs.
	Refunds
875000	Refunds: expenditures for refunds not chargeable to another more specific refund account. Example: refunds to granting agencies.

Appendix – Term Definitions:

- **Commodities:** applies to items that are consumable and durable items costing less than \$100.
- **Consumable:** applies to items that are generally depleted (used up) within a year if they are used consistently once they are purchased.
- **Contractual:** applies to service performed by outside vendors, unless specifically stated as otherwise (i.e., ITS/ISU).
- **Durable:** applies to items/equipment that are not generally depleted (used up) within a year.