

**Agency Fund – Expenditures – Common Codes
(Funds 107, 50701 – Umbrella-991000)
Object Codes and Descriptions**

Revised - 11/17/00

Important Notes:

- This is a guide to the most commonly used object codes for Agency fund expenditures, but it is **not** an all encompassing list.
- 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	
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.
668600	Catering: expenditures for contractual catering services. Examples: charges for food (not grocery items), restaurant charges, etc.
660100	Consultants: expenditures for contractual professional consultants. Examples: academic and administrative consultants, interpreters, 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.
660000	Contract Labor: expenditures for contractual labor services. Examples: pest control services, game labor, game officials, police services ISU, etc.
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. Examples: cable utility fees, veterinarian fees, pharmacy charges on prescription drugs, guarantees, entry fees, bank card charges, collection charges, overhead, ORL fees, etc.

673160	Flower Arrangements: expenditures for contractual flower arrangement services.
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.
669400	Laundry & Dry Cleaning: expenditures for contractual laundry and dry cleaning services.
668700	Legal: expenditures for the professional services of contractual attorneys and other costs directly related to these legal services.
669500	Maintenance Agreements: expenditures for contractual maintenance agreements covering equipment/items. Examples: playground and recreation equipment, fire extinguishers, apparatus/instruments for medical and scientific testing and engineering uses, radios, photographic equipment, or any other maintenance agreement.
706300	Maintenance-Grounds: expenditures for contractual grounds maintenance services. Examples: athletic field maintenance, landscaping, etc.
660500	Medical: expenditures for contractual medical services to be paid directly to service providers. Examples: medical services provided by hospitals, clinics, and individuals not employed by the State, including physicians; nurses; dentists; optometrists; psychologists; pathologists; radiologists; and physical, speech, and occupational therapists. Excludes: payments to pharmacies for prescription drugs, payments for the treatment of injured employees under provisions of the Workers' Compensation Act and medical consultant fees.
722000	Membership/Dues: expenditures for membership dues in professional organizations for State employees/agencies in the State's behalf.
660600	Movers: expenditures for contractual moving services. Examples: moving of framed pictures, furniture, equipment, etc.
742010	Office Supplies-Rebuilt Toner Cartridge: expenditures for contractual rebuilt toner cartridges.
692500	Parking: expenditures for fees incurred by the University for parking operation. Examples: parking permits, annual parking fees, etc.
660300	Performers: expenditures for contractual professional performers.
691700	Postage ISU-General: expenditures for general postal charges. Mail Services provides this service on a chargeback basis. Examples: charges for postage stamps, 1 st class, business reply, stamped envelopes, stamped postal cards, and postal registry and insurance fees.
670200	Professional & Artistic: expenditures for contractual professional and artistic services (not elsewhere classified).
673170	Purchased Tickets: expenditures for purchased tickets. Examples: tickets to games, plays, etc.

729000	Registrations: expenditures for registration fees and conference/seminar expenses incurred by State employees while on State business. Note: For Agency 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.
743100	Repair Parts: expenditures for supplies, equipment, materials, replacement fixtures and repair parts in connection with the repair of real and personal property (or permanent improvement projects) not exceeding \$5000, where the labor will be performed by University staff.
704000	Repairs: expenditures for contractual repairs of 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.
702000	Travel Non-Employee: expenditures for reimbursement to a non-State employee (including students), or a payment to a vendor, for travel and related expenses incurred while on State business. Examples: lodging, meals, team travel, etc. Note: The non-State employee must adequately account for his/her expenses with the appropriate documentation (receipts, canceled checks, bills, etc.).
703000	Utilities: expenditures for utilities not chargeable to other accounts. Example: utilities paid on rental properties.
Travel	
701000	Travel: expenditures for official travel costs and related expenses incurred by State employees. Examples: professional travel to conferences, instructional travel, recruiting/scouting travel, etc. Note: For Agency funds this can be used for employee reimbursement or a payment to a vendor. Includes: transportation, mileage, lodging, meals and other related expenses.
Commodities	
767000	Clothing/Wearing Apparel: expenditures for clothes/wearing apparel. Examples: uniforms < \$100, shoes, etc.
801900	Equipment < \$100-Other: expenditures for durable equipment having a unit value not in any instance exceeding \$100. Examples: audio-visual equipment, sports and recreation equipment, etc.
778000	Farm & Garden Supplies: expenditures for consumable farm and garden supplies. Examples: forage, seeds, seedlings, soil foods, loam for greenhouse use, chemicals, fertilizer, plants, flowers, etc.

770000	Food/Drink: expenditures for non-contractual food and drink items purchased from a grocery (not for resale).
760120	Fuel Oil & Bottled Gas: expenditures for the acquisition of oil or bottled gas for use as heating fuel, including related freight or switching charges.
760130	Fuel-Gas & Oil/Off-road: expenditures for gas, motor fuel, oil and anti-freeze used in the operation of (State-owned) off-road motor vehicles and machinery.
740000	Instructional Supplies: expenditures for consumable instructional supplies. Examples: chalk, paper, pencils, art supplies, sheet music, scripts and other commodities for instructional purposes.
692710	ITS Commodity Charges: expenditures for commodities not exceeding \$100 from ITS/FTSS (Instructional Technology Services/now known as Faculty Technology Support Services). Examples: paper and any commodity for a job order.
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.
796000	Miscellaneous Supplies: expenditures for consumable miscellaneous supplies (not elsewhere classified).
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-US Office Products: expenditures for US Office Products'/Boise office supplies. Examples: pens, pencils, post-it notes, typewriter ribbons, 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).
651301	Purchases-Merchandise: expenditures for merchandise/consumable supplies purchased for resale. Examples: refreshments sold at games, school store inventory, etc.
781000	Sports Supplies: expenditures for sports supplies. Example: athletic equipment < \$100.
754500	Supplies Household: expenditures for consumable household supplies. Examples: napkins, paper towels, paper plates, plastic utensils, plastic cups, small wares, soaps, cleaning fluids, disinfectants, linens, cosmetics, insecticides, etc.
753004	Supplies-Trophies & Awards: expenditures for awards and trophies. Examples: civil service awards, plaques, 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	
815000	Equipment > \$100: expenditures for durable equipment costing more than \$100, at delivered price, including transportation and installation costs. Examples: athletic, playground and recreational equipment; photographic equipment; audio-visual equipment; automotive equipment; livestock equipment; etc.
861600	Equipment-Computer/EDP > \$100: expenditures for durable computer equipment or electronic data processing (EDP) equipment at delivered cost (more than \$100), including transportation costs, from an outside vendor. Examples: computers, terminals, desks, chairs, printers and other equipment used by computer personnel.
742510	US Office Products' Equipment > \$100: expenditures for durable office furniture and equipment purchased from US Office Products/Boise, including transportation and assembling/installation costs (more than \$100). Examples: typewriters, file cabinets, furniture, bookcases, etc.
Telecommunications	
691801	Tele ISU Ericsson Phone System: expenditures for Ericsson local line and instrument charges. Telecommunications provides this service on a chargeback basis.
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, etc.
742520	US Office Products-Telecommunications: expenditures for replacement parts, upgrade option parts, space parts and other parts and supplies used on and in conjunction with telephone, data and radio communication equipment bought from US Office Products/Boise. Examples: phone cords, phone cable, fax machine supplies, antennas, cabling, batteries, lower parts, etc.
Operation of Automotive Equipment	
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.
706401	Gasoline, Oil & Other Fuels: expenditures for gasoline, other motor fuel, oil and antifreeze. Includes: gasoline purchased with an automotive credit card.

	Awards & Grants
797000	Awards, Scholarships & Grants: expenditures for payments for higher education scholarships, fellowships or loans to students, including student aid reimbursements and tuition chargebacks.
	Refunds
875000	Refunds: expenditures for refunds.

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.