

## General Revenue-Expenditures Object Codes and Descriptions

**Revised: 11/17/00**

### Important Notes:

- Consult with the Accounting department before using object codes for items/services that are described as “Not Elsewhere Classified.”
- 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.
- This is **not** an all encompassing list, just a guide to the most commonly used object codes.

Object Code	Title & Description
<b>Contractual (Umbrella-991200)</b>	
668100	<b>Advertising:</b> expenditures for contractual advertising charges and the publication of official legal notices. Examples: employment, promotional, newspaper, etc.
668800	<b>Auditing &amp; Management Services:</b> expenditures for the professional services rendered by auditing, accounting, computer/electronic data processing, and other management-related contractual consultants.
669800	<b>Building/Ground Maintenance &amp; Cleaning Services:</b> expenditures for contractual building/ground maintenance and cleaning services. Examples: waste removal, recycling, extermination services, cleaning of buildings, laundry, dry cleaning, disposal service, snow removal, landscaping, etc.
691102	<b>Computer User Services-Software Charges:</b> expenditures for computer software charges from Computer User Services (now known as Computer Infrastructure Support Services) on a chargeback basis. Examples: charges for purchase, lease, license, maintenance, upgrades, and payments to maintain and/or improve computer software. <b>(ISU)</b>
660100	<b>Consultants:</b> expenditures for contractual professional consultants (not elsewhere classified). Examples: speakers, academic and administrative consultants, veterinary fees, clergymen’s fees, interpreters, stipends, professional development consultants, contract labor inspections, honorarium/lecturers, performers/entertainers, supervised student teaching, quality assurance testing fees, air pollution contract fees, drug testing, etc.
665000	<b>Contractual Purchases-Other:</b> expenditures for contractual purchases (not elsewhere classified). Examples: printed material tickets, ID replacement card charges, purchased tickets, rebuilt toner cartridges, entry fees, criminal check fees, etc.
668000	<b>Contractual Services-Other:</b> expenditures for contractual services (not elsewhere classified). Examples: catering services; meal service for students, guests, administrators, and employees; employee temporary agency services; media production services; electronic services; equipment moving; etc.
668710	<b>Court Reporting &amp; Filing Services:</b> expenditures for the contractual services of court reporting agencies or individual non-employees in recording and transcribing hearings, meetings and other official State proceedings. <b>Includes:</b> charges for court costs and filing service. <b>Excludes:</b> the printing of briefs or hearing records.

730000	<b>Duplication, Copying &amp; Photographic Services:</b> 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. <b>Includes:</b> incidental costs of material used by the professional providing such services.
748500	<b>Employee Education &amp; Training-Tuition &amp; Fees:</b> expenditures for the reimbursement of tuition and fees to employees who participate in employment related educational courses and training. <b>Note:</b> This code is also used when the employer makes payments directly to the educational institution for the tuition and fees.
691600	<b>Facilities Management ISU:</b> 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.
708000	<b>Insurance Premiums &amp; Surety Bonds:</b> expenditures for insurance premiums and surety bonds. Examples: fidelity, liability insurance, health insurance, liquor liability insurance, property insurance, etc. <b>Excludes:</b> mail insurance fees, insurance of goods in transit and automobile insurance.
731200	<b>Interview Expenses-Vendor Payment:</b> expenditures for payments made directly to vendors on behalf of prospective State employees for expenses incurred during the interview process. Examples: travel, food, lodging and other costs incurred in employee interviews.
731000	<b>Interviewee Expenses-Individual:</b> expenditures for the reimbursement of prospective State employee's interview expenses. Examples: travel, food, lodging and other costs incurred in employee interviews. <b>Note:</b> Appropriate documentation is required for reimbursement (receipts, canceled checks, bills, etc.).
692700	<b>ITS Contractual Charges:</b> expenditures for contractual ITS/FTSS (Instructional Technology Services/now known as Faculty Technology Support Services) charges. Examples: video production charges, audiotape production charges, etc.
660500	<b>Medical:</b> expenditures for contractual medical services to be paid directly to the 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. <b>Excludes:</b> payments to pharmacies for prescription drugs, payments for treatment of injured employees under provisions of the Workers' Compensation Act, and medical consultant fees.
722000	<b>Membership Dues:</b> expenditures for membership dues in professional organizations for State employees/agencies in the State's behalf.
660610	<b>Moving Expenses-Reimbursement Employee:</b> expenditures for the reimbursement of contractual moving expenses to a new or relocated (over 50 miles) employee at the University. Examples: lodging, per diem reimbursements, and mileage if not chargeable to a Travel code.
660620	<b>Moving Expenses-Vendor:</b> expenditures paid directly to vendors for the contractual moving expenses of a new or relocated (over 50 miles) employee at the University. Examples: lodging, meals, and transportation costs if not chargeable to a Travel code.
691700	<b>Postage ISU-General:</b> expenditures for general postal charges. Mail Services provides this service on a chargeback basis. Examples: charges for postage stamps, 1 <sup>st</sup> class, business reply, stamped envelopes, stamped postal cards, and postal registry and insurance fees.
729010	<b>Registration-Employee Reimbursement:</b> expenditures paid to State employees for the reimbursement of registration fees and conference/seminar expenses incurred while on State business. <b>Optional:</b> If charges are less than \$50, you can use this code or the appropriate Travel code.

729020	<b>Registration-Paid to Vendor:</b> expenditures paid to vendors for registration fees and conference/seminar expenses incurred by State employees while on State business. <b>Optional:</b> If charges are less than \$50, you can use this code or the appropriate Travel code.
709500	<b>Rental-Computer/EDP Equipment:</b> expenditures for contractual rental and time usage charges on computer or electronic data processing (EDP) equipment. Examples: computers, on-site terminals, etc.
709600	<b>Rental-Film &amp; Audio-Visual Aids:</b> expenditures for the contractual rental of film and audio-visual equipment and related materials. Examples: educational films, projectors, tape recorders, tapes, earphones, etc.
709300	<b>Rental-Real Property:</b> expenditures for contractual long-term rental, often annual, of real property. Examples: rent of an office, storage, garage, land, parking lots, etc. <b>Note:</b> This does not include rentals needed for telecommunications operations.
709900	<b>Rental/Lease-Not Elsewhere Classified:</b> expenditures for contractual rentals/leases (not elsewhere classified). Examples: rent/lease of meeting rooms, banquet rooms, display space, compressed gas cylinder, liquid nitrogen bulk tank, etc.
709400	<b>Rental/Lease-Machinery &amp; Mechanical Equipment:</b> expenditures for the contractual rental or lease of machinery and mechanical equipment. Examples: industrial or shop machinery and tools, electronic tools, etc.
709200	<b>Rental/Lease-Motor Vehicles:</b> expenditures for contractual rental or lease of motor vehicles. Examples: automobile, bus, aircraft, boat and truck. <b>Note:</b> This expenditure should include payment for the service of a driver, if needed.
709100	<b>Rental/Lease-Office Equipment:</b> expenditures for the contractual rental or lease of office equipment. Examples: typewriters, postage meters, calculating machines, etc. <b>Note:</b> If the rental/lease agreement includes removal and installation or repair and maintenance services, which are not separately billed, the total rental/lease cost is chargeable to this account.
704200	<b>Repair &amp; Maintenance-Real Property:</b> expenditures for the contractual repair and maintenance of real property. Examples: buildings, structures, roads, boilers, water heaters, land, gravel, asphalt, concrete, etc.
704500	<b>Repair &amp; Maintenance-Computer/EDP Equipment:</b> expenditures for the contractual repair and maintenance of computer or electronic data processing (EDP) equipment, including maintenance agreements. Examples: mainframe computers, PCs, printers, dumb terminals, etc.
704100	<b>Repair &amp; Maintenance-Furniture, Office &amp; Household Equipment:</b> expenditures for the contractual repair and maintenance of furniture, office and household equipment, including maintenance agreements. Examples: typewriters, adding machines, fans, desks, chairs, postage meter machines, appliances, etc.
704300	<b>Repair &amp; Maintenance-Machinery &amp; Mechanical Equipment:</b> expenditures for the contractual repair and maintenance of machinery and mechanical equipment, including maintenance agreements. Examples: electronic tools, farm elevators, industrial and shop machinery, off-road motor vehicles, snowplows, farm equipment, instruments, apparatus, machine shop equipment, etc.
704900	<b>Repair &amp; Maintenance-Not Elsewhere Classified:</b> expenditures for the contractual repair and maintenance of equipment/items (not elsewhere classified), including maintenance agreements. Examples: playground and recreation equipment, fire extinguishers, apparatus for medical and scientific testing, engineering uses, radios, photographic equipment, tennis nets, etc.

743100	<b>Repair Parts:</b> 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.
808000	<b>Software:</b> expenditures for contractual software charges from an outside vendor. Examples: purchases, contractual maintenance, licensing fees, renewals, etc.
660800	<b>Statistical, Tab &amp; Data Services:</b> expenditures for statistical, tabulating and data services performed by an outside organization, such as a private computer service bureau.
727000	<b>Subscriptions:</b> 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. <b>Excludes:</b> periodicals and subscriptions used in library operations and charitable “subscriptions” or contributions of any kind, which cannot be paid from State funds.
691805	<b>Tele ISU-Data Port MAC Charges:</b> expenditures for reconnecting (moving, adding, changing) a data port to the ISUnet when a new line is needed (i.e., during an office move). Telecommunications provides this service on a chargeback basis.
702020	<b>Travel Non-Employee-Individual Reimbursement:</b> expenditures for reimbursement to a non-State employee (including students) for travel and related expenses incurred while on State business. Examples: lodging, meals, etc. <b>Note:</b> The non-State employee must adequately account for his/her expenses with the appropriate documentation (receipts, canceled checks, bills, etc.).
702030	<b>Travel Non-Employee-Vendor Reimbursement:</b> expenditures paid directly to vendors for non-State employee (including students) travel expenses incurred while on State business. Examples: travel to conferences/meetings, team travel expenses, lodging, meals, etc.
<b>Travel (Umbrella-991290)</b>	
701010	<b>Travel In-State Employee:</b> expenditures for reimbursement to a State employee for travel and related expenses incurred while traveling within Illinois. Examples: professional travel, instructional travel, intern supervisor travel, student teacher supervisor travel, etc. <b>Includes:</b> transportation, mileage, lodging, meals and other reimbursable expenses.
701030	<b>Travel In-State Vendor:</b> expenditures for vendor services (paid to vendors) associated with a State employee’s travel and related expenses incurred while traveling within Illinois. Examples: professional travel, instructional travel, intern supervisor travel, student teacher supervisor travel, etc. <b>Includes:</b> payments to hotels/motels, auto rental businesses, common carriers (trains, planes, buses), etc.
701020	<b>Travel Out-of-State Employee:</b> expenditures for reimbursement to a State employee for travel and related expenses incurred while traveling outside of Illinois. Examples: professional travel, instructional travel, intern supervisor travel, student teacher supervisor travel, etc. <b>Includes:</b> transportation, mileage, lodging, meals and other reimbursable expenses.

701040	<b>Travel Out-of-State Vendor:</b> expenditures for vendor services (paid to vendors) associated with a State employee’s travel and related expenses incurred while traveling outside of Illinois. Examples: professional travel, instructional travel, intern supervisor travel, student teacher supervisor travel, employee lodging while recruiting, etc. <b>Includes:</b> payments to hotels/motels, auto rental businesses, common carriers (trains, planes, buses), etc.
<b>Commodities (Umbrella-991300)</b>	
668200	<b>Bookbinding, Processing &amp; Printing Services/Off-Campus:</b> 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. <b>Includes:</b> charges for printing materials/supplies that are a part of a printing order and all printing processes (i.e., letterpress).
801700	<b>Books &lt; \$100:</b> expenditures for books costing less than \$100. <b>Note:</b> This does not include expenditures for library books (Milner).
767000	<b>Clothing/Wearing Apparel:</b> expenditures for clothes/wearing apparel. Examples: uniforms, shoes, etc.
691103	<b>Computer User Services-Commodity Charges:</b> expenditures for computer commodities (add on parts) not in any instance exceeding \$100 from Computer User Services (now known as Computer Infrastructure Support Services) on a chargeback basis. Examples: cables, ethernet cards < \$100, etc. (ISU)
801900	<b>Equipment &lt; \$100 – Other:</b> expenditures for durable equipment having a unit value not in any instance exceeding \$100, which is not properly chargeable to any other “Equipment, Not Exceeding \$100” account (not elsewhere classified). Examples: audio-visual equipment, sports and recreation equipment, etc.
801000	<b>Equipment-Office &amp; Library &lt; \$100:</b> 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.
801100	<b>Equipment-Household &lt; \$100:</b> expenditures for durable household, laundry and cleaning equipment having a unit value not in any instance exceeding \$100. Examples: kitchen pans, crockery, utensils, household-size appliances, etc.
801400	<b>Equipment-Science/Gen. &lt; \$100:</b> expenditures for durable medical, scientific and laboratory equipment having a unit value not in any instance exceeding \$100. Examples: reusable equipment such as instruments, pans, test tubes, trays, etc.
778000	<b>Farm &amp; Garden Supplies:</b> expenditures for consumable farm and garden supplies. Examples: forage, seeds, seedlings, soil foods, loam for greenhouse use, chemicals, fertilizer, plants, flowers, etc.
770000	<b>Food/Drink:</b> expenditures for non-contractual food and drink (not for resale).
754500	<b>Supplies Household:</b> 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.

785200	<b>Industrial/Shop Supplies Non-consumable:</b> expenditures for non-consumable industrial and shop supplies. 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.
740100	<b>Instructional Supplies-Classroom:</b> expenditures for consumable instructional supplies. Examples: chalk, paper, pencils, performance supplies, art supplies, scenery, music supplies, lighting/sound supplies, pre-printed forms, etc.
692710	<b>ITS Commodity Charges:</b> 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	<b>Lab, Scientific &amp; Medical Supplies:</b> 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.
762100	<b>Maintenance Supplies-Cleaning/Laundry:</b> expenditures for consumable cleaning and laundry supplies. Examples: detergent, bleach, etc.
779000	<b>Mechanical Supplies:</b> expenditures for mechanical supplies/chemicals. Examples: oxygen, gases, nitrogen, abrasives, alcohol, acids, soda ash and other chemicals for mechanical use, and gases for welding.
796000	<b>Miscellaneous Supplies:</b> expenditures for consumable miscellaneous supplies (not elsewhere classified). Examples: film used in the office, batteries, badges, etc.
742000	<b>Office Supplies:</b> expenditures for office supplies. Examples: office machine supplies, stencils, pencils, ink, toner, pre-printed forms, disks, ribbons, new printer cartridges, etc.
742500	<b>Office Supplies-US Office Products:</b> expenditures for US Office Products'/Boise office supplies. Examples: pens, pencils, post-it notes, typewriter ribbons, etc.
783000	<b>Tools-Small &lt; \$100:</b> 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	<b>University Communications-Printing:</b> 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)
<b>Equipment (Umbrella-991500)</b>	
691104	<b>Computer User Services-Equipment Charges:</b> expenditures for durable computer equipment for electronic data processing (EDP) purchased from the University. Computer User Services (now known as Computer Infrastructure Support Services) provides this service on a chargeback basis. Examples: token ring cards, ethernet cards > \$100, etc. (ISU)

815400	<b>Equipment-Scientific &gt; \$100:</b> expenditures for durable scientific equipment costing more than \$100. Examples: instruments/apparatus for hospital, medical, dental and laboratory uses; radio operation; scientific testing; engineering uses; etc.
861100	<b>Equipment-Automotive:</b> expenditures for passenger automobiles at delivered price, including transportation costs.
861600	<b>Equipment-Computer/EDP &gt; \$100:</b> 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.
815100	<b>Equipment-Household &gt; \$100:</b> expenditures for durable household equipment costing more than \$100. Examples: household-size kitchen appliances, refrigerators, water coolers, vacuum cleaners, beds, rubber mattresses, etc. <b>Includes:</b> transportation, assembling/installation costs and furniture not purchased for office use.
861800	<b>Equipment-Motor (Not Autos):</b> expenditures for motor vehicles (other than passenger automobiles) at delivered price, including transportation costs. Examples: motor trucks, boats, airplanes, etc.
815900	<b>Equipment-Other &gt; \$100:</b> expenditures for durable equipment (not elsewhere classified) costing more than \$100, at delivered price, including transportation and installation costs. Examples: athletic, playground and recreational equipment; photographic equipment; audio-visual equipment; etc.
815910	<b>Exhibits &amp; Educational Equipment &gt; \$100:</b> expenditures for exhibits and durable educational equipment costing more than \$100, at delivered price. Examples: globes, prerecorded tapes, paintings, museum laboratory specimens, museum artifacts, language laboratory equipment, classroom desks, chairs, table microscopes, canvas, projectors, bookcases, etc.
815200	<b>Machinery, Implements &amp; Major Tools &gt;\$100:</b> expenditures for power-driven machinery, implements, major tools and manual tools costing more than \$100, at delivered price, including installation and transportation costs. Examples: lawn mowers, sprayers, power saws, sanders, electric screwdrivers, manual tools, etc. <b>Excludes:</b> Family-size household appliances, scientific/lab equipment items and fixed machinery.
815600	<b>Office Furniture &amp; Equipment &gt; \$100:</b> expenditures for durable furniture and office equipment costing more than \$100, including transportation and assembling/installation costs. Examples: typewriters, file cabinets, furniture, bookcases, moveable carpets and rugs, draperies, table lamps, a set of chairs and tables, copiers, etc.
742510	<b>US Office Products' Equipment &gt; \$100:</b> 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.
<b>Telecommunications (Umbrella-991700)</b>	
703105	<b>Answering &amp; Paging Communication Services &amp; Equipment:</b> expenditures for the rental/lease of answering and paging communication services and equipment. Examples: pagers, pager services, answering/voice services, etc.

790100	<b>Parts/Supplies-Tele/Data/Radio Equipment:</b> 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. Examples: phone cords, phone cable, fax machine supplies, antennas, cabling, batteries, lower parts, etc.
709820	<b>Rental/Lease-Data Communication Services &amp; Equipment:</b> expenditures for the rental/lease of data communication services and equipment. Examples: computer lines (data), network elements, etc.
709829	<b>Rental/Lease-Other Communication Services &amp; Equipment:</b> expenditures for the rental/lease of telecommunication equipment/services not chargeable to other accounts. Examples: telecopiers, audio video alarm services, communications consulting services, etc.
709830	<b>Rental/Lease-Radio Communication Services &amp; Equipment:</b> expenditures for the rental/lease of radio communication services and equipment. Examples: base, mobile, portable and related system equipment.
709800	<b>Rental/Lease-Telecommunications Equipment &amp; Services:</b> expenditures for the rental/lease of telecommunications equipment and services. Examples: fax machines, telephones, telephone lines (voice), etc.
704700	<b>Repair &amp; Maintenance-Tele/ Data/Rad Equipment:</b> expenditures for the contractual repair or maintenance of telecommunications, data communications, radio, and other communications equipment. Examples: fax machines, telephones, radio equipment, switchboards, modems, video communications, etc.
691803	<b>Tele ISU-AT&amp;T Tolls/Travel:</b> expenditures for AT&T tolls/travel card charges incurred during State employee travel. Telecommunications provides this service on a chargeback basis.
703199	<b>Telecommunications-Not Elsewhere Classified:</b> expenditures for other telecommunication services/expenses (not elsewhere classified). Examples: purchase of phonebooks, yellow page ads, etc.
703108	<b>Telephone, Data, Radio &amp; Other Communications Equipment:</b> expenditures for telephone, data, radio and other communications equipment. Examples: telephones, line charges, fax machines, data sets, modems, telephone utilities, etc.
742520	<b>US Office Products-Telecommunications:</b> 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.
670300	<b>Video &amp; Audio Conferencing:</b> expenditures for sending interactive video and audio from one geographical location to another over telecommunication transmission media.
<b>Operation of Automotive Equipment (Umbrella-991800)</b>	
691400	<b>Garage ISU:</b> expenditures for the University's transportation services. The University Garage provides service on a chargeback basis. Examples: vehicle maintenance charges, fleet, etc.



706401	<b>Gasoline, Oil &amp; Other Fuels:</b> expenditures for gasoline, other motor fuel, oil and antifreeze. <b>Includes:</b> gasoline purchased with an automotive credit card.
691401	<b>ISU Fleet-Mileage Sedan:</b> expenditures for the use of the University's Sedans. The University Garage provides service on a chargeback basis.
691402	<b>ISU Fleet-Mileage Van:</b> expenditures for the use of the University's vans. The University Garage provides service on a chargeback basis.
790200	<b>Parts &amp; Fittings-Auto Equipment:</b> expenditures for repair parts, large parts and minor accessories for passenger automobiles and trucks. Examples: tires, tubes, tire chains, radio parts, batteries, vehicle parts, bumpers, spotlights, engines, etc.
704400	<b>Automotive Expenses-Not Elsewhere Classified:</b> expenditures for automotive expenses (not elsewhere classified). Examples: auto cleaning supplies, auto registration fees, non-service automotive expenses, etc.
704401	<b>Repair-Auto Contractual:</b> expenditures for contractual automotive (passenger automobiles and trucks) repair/servicing from an outside vendor. <b>Includes:</b> all motor vehicle repairs/ maintenance services.
673150	<b>Vehicle Testing:</b> expenditures for contractual vehicle testing services.
<b>Awards &amp; Grants</b>	
797150	<b>Awards, Scholarships &amp; Grants:</b> expenditures for payments for higher education scholarships, fellowships or loans to undergraduate and graduate students, including student aid reimbursements and tuition chargebacks.
<b>Permanent Improvements</b>	
856000	<b>Buildings:</b> expenditures for the purchase, installment purchase or construction of buildings of any type, including lease purchase or installment purchase contracts for real estate whether by contract or otherwise.

**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.