

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

**Revised 03/2015**

**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.
- An object code may be listed under more than one umbrella below. Select the umbrella that best matches the approved budget.

Object Code	Title & Description
	<b>Personal Services (991120)</b>
<b>601000</b>	<b>Faculty Salary</b>
<b>605000</b>	<b>Administrative Professional Salary</b>
<b>615000</b>	<b>Civil Service Salary</b>
<b>625000</b>	<b>Student Wages</b>
<b>630000</b>	<b>Graduate Assistant Wages</b>
	<b>Participant Support Costs (Umbrella 991100)</b>
<b>797000</b>	<b>Awards, Scholarships &amp; Grants:</b> expenditures for payments for higher education scholarships, fellowships or loans to students, including student aid reimbursements and tuition charge-backs.
<b>660120</b>	<b>Program Participants:</b> expenditures for participants in the program documented in the grant proposal
<b>702000</b>	<b>Travel Non-Employee:</b> expenditures for a non-State employee's (including students) travel and related expenses incurred while on State business. Examples: lodging, meals, etc. <b>Note:</b> 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.).
	<b>Contractual (Umbrella-991200)</b>

<b>691300</b>	<b>Administrative Computing ISU:</b> expenditures for data processing (computer) services provided by Administrative Computing to the University on a chargeback basis. Examples: charges for mainframe usage, programming, etc.
<b>668100</b>	<b>Advertising:</b> expenditures for contractual advertising charges and the publication of official legal notices. Examples: employment, promotional, newspaper, radio, television, etc.
<b>668800</b>	<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.
<b>660100</b>	<b>Consultants:</b> 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.
<b>668000</b>	<b>Contractual Services-Other:</b> expenditures for contractual services (not elsewhere classified).
<b>730000</b>	<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.
<b>691600</b>	<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.
<b>724000</b>	<b>Fees:</b> expenditures for contractual fees (not elsewhere classified).
<b>895210</b>	<b>Grant Sub-Contracts &lt;=\$25,000:</b> 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).
<b>895220</b>	<b>Grant Sub-Contracts &gt; \$25,000:</b> the portion of each subcontract over \$25,000. This portion is not assessed the Facilities & Administrative rate (IDC).
<b>670201</b>	<b>Honorariums/Lecturers:</b> expenditures for contractual honorariums/lecturers.
<b>708000</b>	<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.
<b>692700</b>	<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.
<b>770100</b>	<b>Meals:</b> expenditures for contractual meals (not for resale). Examples: catering and restaurant charges.
<b>669900</b>	<b>Media Production:</b> expenditures for contractual media production services.
<b>722000</b>	<b>Membership/Dues:</b> expenditures for membership dues in professional organizations for State employees/agencies in the State's behalf.
<b>692500</b>	<b>Parking:</b> expenditures for fees incurred by the University for parking operation. Examples: parking permits, annual parking fees, etc.

<b>691700</b>	<b>Postage ISU-General:</b> 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.
<b>660120</b>	<b>Program Participants:</b> expenditures for participants in the program documented in the grant proposal
<b>670200</b>	<b>Professional &amp; Artistic:</b> expenditures for contractual professional and artistic services. Examples: expert professionals or witnesses, payments to interpreters or entertainers, etc.
<b>729000</b>	<b>Registrations:</b> expenditures for registration fees and conference/seminar expenses incurred by State employees while on State business. <b>Note:</b> For Restricted funds this can be used for employee reimbursement or a payment to a vendor. <b>Optional:</b> If charges are less than \$50, you can use this code or the appropriate Travel code.
<b>709000</b>	<b>Rentals:</b> expenditures for contractual rentals. Examples: rentals of meeting rooms, banquet rooms, display space, motor vehicles, leases, etc.
<b>704000</b>	<b>Repairs:</b> 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.
<b>808000</b>	<b>Software:</b> expenditures for contractual software charges from an outside vendor. Examples: purchases, contractual maintenance, licensing fees, renewals, etc.
<b>727000</b>	<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.
<b>691800</b>	<b>Telecommunications ISU:</b> 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.
<b>691803</b>	<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.
<b>703000</b>	<b>Utilities:</b> expenditures for utilities not chargeable to other accounts. Example: off-campus payments for utilities.
<b>Subcontracts (Umbrella 991225)</b>	
<b>895210</b>	<b>Grant Sub-Contracts &lt;=\$25,000:</b> 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	<b>Grant Sub-Contracts &gt; \$25,000:</b> the portion of each subcontract over \$25,000. This portion is not assessed the Facilities & Administrative rate (IDC).
<b>Travel (Umbrella-991290)</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.
702000	<b>Travel Non-Employee:</b> expenditures for a non-State employee's (including students) travel and related expenses incurred while on State business. Examples: lodging, meals, etc. <b>Note:</b> 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	<b>Travel:</b> expenditures for official travel costs and related expenses incurred by State employees. Examples: professional travel to conferences, instructional travel, etc. <b>Note:</b> For Restricted funds this can be used for employee reimbursement or a payment to a vendor. <b>Includes:</b> transportation, mileage, lodging, meals and other related expenses.
<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).
767000	<b>Clothing/Wearing Apparel:</b> expenditures for clothes/wearing apparel. Examples: uniforms < \$100, shoes, fabric, etc.
748000	<b>Education &amp; Training:</b> expenditures for consumable education and training materials. Examples: chalk, paper, pencils, art supplies, kits, 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.
773000	<b>Food Supplies:</b> expenditures for consumable food supplies. Examples: paper cups, napkins, paper tablecloths, plastic utensils, etc.
740000	<b>Instructional Supplies:</b> expenditures for consumable instructional supplies. Examples: chalk, paper, pencils, art supplies, sheet music, scripts and other commodities for instructional purposes.
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.
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.

742000	<b>Office Supplies:</b> expenditures for office supplies. Examples: office machine supplies, stencils, pencils, ink, toner, pre-printed forms, new printer cartridges, disks, typewriter ribbons, paper, etc.
742500	<b>Office Supplies-OfficeMax Products:</b> expenditures for OfficeMax/Boise office supplies. Examples: pens, pencils, post-it notes, typewriter ribbons, etc.
743000	<b>Parts:</b> 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	<b>Printing Off-Campus:</b> expenditures for printing services provided by an off-campus vendor. Examples: charges for setting up letterheads, printed forms, envelopes, etc. <b>Includes:</b> charges for printing materials/supplies that are a part of a printing order and all printing processes (i.e., letterpress).
754000	<b>Supplies-Other:</b> expenditures for consumable supplies (not elsewhere classified).
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>	
748200	<b>Education &amp; Training Materials &gt; \$100:</b> expenditures for durable education and training materials costing more than \$100, at delivered price. Examples: globes, prerecorded tapes, non-consumable materials, etc.
815000	<b>Equipment &gt; \$100 &lt;=\$500:</b> 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	<b>Equipment &gt;\$500 &lt;= \$5,000:</b> 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	<b>Equipment &gt;\$5,000:</b> 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	<b>Office Equipment &gt; \$100:</b> 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.
<b>Awards &amp; Grants ( Umbrella-994400)</b>	

<b>797000</b>	<b>Awards, Scholarships &amp; Grants:</b> expenditures for payments for higher education scholarships, fellowships or loans to students, including student aid reimbursements and tuition charge-backs.
	<b>Fringe Benefits (995180)</b>
<b>641000</b>	<b>FICA/Medicare</b>
<b>642000</b>	<b>Insurance</b>
<b>647000</b>	<b>SURS Retirement</b>
	<b>Refunds</b>
<b>875000</b>	<b>Refunds:</b> 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.