

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

**Revised - 2/9/00**

**Important Notes:**

- This is a separate list of Agency fund object codes that can be used in many isolated instances throughout the University for expenditures.
- It is often easier to use the common list of Agency fund object codes for expenditures and the common code alternative is given, in every instance possible, on this list at the end of the definition (**listed in bold**).
- For example, you could use object code 704200 (page #2) for repairing real property if you wish, but it would be easier to just use Repairs-704000 (page #3), instead, and we encourage this whenever possible. Just use the Agency Fund – Expenditures – Common Codes list to do this.

Object Code	Title & Description
<b>Contractual</b>	
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. <b>Could use Professional &amp; Artistic-670200.</b>
739300	<b>Bank Card Charges:</b> expenditures to cover bank card charges (allows a department to use a credit card for various payments). <b>Could use Fees-724000.</b>
739400	<b>Cash Short:</b> expenditures for cash registers when they become cash short.
739500	<b>Collection Charges:</b> expenditures to cover charges from collection agencies. <b>Could use Fees-724000.</b>
660504	<b>Drug Testing:</b> expenditures for contractual drug testing services. <b>Could use Consultants-660100.</b>
724400	<b>Fees-Entry:</b> expenditures for entry fees. Example: entry fees for various contests. <b>Could use Fees-724000.</b>
660200	<b>Game Labor:</b> expenditures for contractual game labor performed at University sporting events. <b>Could use Contract Labor-660000.</b>
660201	<b>Game Labor-Officials:</b> expenditures for contractual officials' services at University sporting events. <b>Could use Contract Labor-660000.</b>
669300	<b>Guarantees:</b> expenditures to cover a percentage of gate receipts to be given to organizations like the NCAA/IHSA. <b>Could use Fees-724000.</b>
708120	<b>Insurance-Health:</b> expenditures for health insurance policies incurred by the State. <b>Could use Insurance Premiums &amp; Surety Bonds-708000.</b>

720000	<b>Leases:</b> expenditures for contractual leases. Example: leases for parking spaces. <b>Could use Rentals-709000.</b>
660510	<b>Medical Consultants:</b> expenditures for the contractual services performed by medical consultants, usually on a fee or per-diem basis. Example: medical lecturers. <b>Could use Consultants-660100.</b>
660511	<b>Medical-Pathologists:</b> expenditures for contractual pathologist services to be paid directly to providers. <b>Excludes:</b> payments to pharmacies for prescription drugs, payments for the treatment of injured employees under provisions of the Workers' Compensation Act and medical consultant fees. <b>Could use Medical-660500.</b>
660550	<b>Medical-Pharmaceutical Services:</b> expenditures for pharmacy charges on prescription drugs. <b>Could use Fees-724000.</b>
660512	<b>Medical-Psychologists:</b> expenditures for contractual psychologist services to be paid directly to providers. <b>Excludes:</b> payments to pharmacies for prescription drugs, payments for the treatment of injured employees under provisions of the Workers' Compensation Act and medical consultant fees. <b>Could use Medical-660500.</b>
660513	<b>Medical-Radiologist:</b> expenditures for contractual radiologist services to be paid directly to providers. <b>Excludes:</b> payments to pharmacies for prescription drugs, payments for the treatment of injured employees under provisions of the Workers' Compensation Act and medical consultant fees. <b>Could use Medical-660500.</b>
724905	<b>ORL Fee:</b> expenditures for ORL fees. Example: to house visiting students. <b>Could use Fees-724000.</b>
669600	<b>Pest Control:</b> expenditures for contractual pest control services. <b>Could use Contract Labor-660000.</b>
692520	<b>Police Services ISU:</b> expenditures for police services provided by the University. Examples: security guards, parking officers, etc. <b>Could use Contract Labor-660000.</b>
755001	<b>Printed Material Tickets:</b> expenditures for printed material tickets used for sales and parking tickets.
670210	<b>Professional Laboratory Analysis:</b> expenditures for contractual lab analysis services. <b>Could use Consultants-660100.</b>
709200	<b>Rental/Lease-Motor Vehicles:</b> expenditures for the 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. <b>Could use Rentals-709000.</b>
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. <b>Could use Repairs-704000.</b>
739010	<b>Student Affairs OH (overhead):</b> expenditures for the Student Affairs overhead. <b>Could use Fees-724000.</b>
702601	<b>Travel-Team Lodging:</b> expenditures for non-State employees' team lodging expenses incurred on State business. <b>Note:</b> For Agency funds this can be used for employee reimbursement or a payment to a vendor. <b>Could use Travel Non-Employee-702000.</b>
702602	<b>Travel-Team Meals:</b> expenditures for meal expenses incurred on State business by non-State employees during team travel. <b>Note:</b> For Agency funds this can be used for employee reimbursement or a payment to a vendor. <b>Could use Travel Non-Employee-702000.</b>

702603	<b>Travel-Team Miscellaneous:</b> expenditures for miscellaneous expenses incurred on State business by non-State employees during team travel. <b>Note:</b> For Agency funds this can be used for employee reimbursement or a payment to a vendor. <b>Could use Travel Non-Employee-702000.</b>
703700	<b>Utilities-Cable TV:</b> expenditures for cable TV utilities. <b>Could use Fees-724000.</b>
670250	<b>Veterinarian Fees:</b> expenditures for contractual veterinarian fees. <b>Could use Fees-724000.</b>
<b>Travel</b>	
701200	<b>Instructional Travel:</b> expenditures for a State employee's travel and related expenses when this employee is teaching a course off-campus. <b>Note:</b> For Agency funds this can be used for employee reimbursement or a payment to a vendor. <b>Includes:</b> transportation, mileage, lodging, meals and other reimbursable expenses. <b>Could use Travel-701000.</b>
701100	<b>Professional Travel Conferences/Meetings:</b> expenditures for a State employee's travel and related expenses incurred while traveling to professional conferences or meetings. <b>Note:</b> For Agency funds this can be used for employee reimbursement or a payment to a vendor. <b>Includes:</b> transportation, mileage, lodging, meals and other reimbursable expenses. <b>Could use Travel-701000.</b>
701700	<b>Travel Recruiting (Employee):</b> expenditures for travel and related expenses incurred while a State employee is on recruiting trips for athletes and others (interviewees). <b>Note:</b> For Agency funds this can be used for employee reimbursement or a payment to a vendor. <b>Includes:</b> transportation, mileage, lodging, meals and other reimbursable expenses. <b>Could use Travel-701000.</b>
701710	<b>Travel Recruiting Employee Lodging:</b> expenditures for lodging expenses incurred while a State employee travels to recruit athletes and others (interviewees). <b>Note:</b> For Agency funds this can be used for employee reimbursement or a payment to a vendor. <b>Could use Travel-701000.</b>
701720	<b>Travel Recruiting Employee Meals:</b> expenditures for meal expenses incurred while a State employee travels to recruit athletes and others (interviewees). <b>Note:</b> For Agency funds this can be used for employee reimbursement or a payment to a vendor. <b>Could use Travel-701000.</b>
701798	<b>Travel Recruiting Employee Miscellaneous:</b> expenditures for miscellaneous expenses incurred while a State employee travels to recruit athletes and others (interviewees). <b>Note:</b> For Agency funds this can be used for employee reimbursement or a payment to a vendor. <b>Could use Travel-701000.</b>
701800	<b>Travel Scouting (Employee):</b> expenditures for travel and related expenses incurred while a State employee is on scouting trips for athletes and others (interviewees). <b>Note:</b> For Agency funds this can be used for employee reimbursement or a payment to a vendor. <b>Includes:</b> transportation, mileage, lodging, meals and other reimbursable expenses. <b>Could use Travel-701000.</b>
<b>Commodities</b>	
801910	<b>Equipment &lt; \$100-Uniforms:</b> expenditures for uniforms costing less than \$100. <b>Could use Clothing/Wearing Apparel-767000.</b>

740301	<b>Instructional Supplies-Music:</b> expenditures for consumable instructional supplies used in teaching music. Example: sheet music. <b>Could use Instructional Supplies-740000.</b>
740302	<b>Instructional Supplies-Scripts:</b> expenditures for instructional scripts. <b>Could use Instructional Supplies-740000.</b>
742200	<b>Office Supplies-Paper:</b> expenditures for paper purchased from an outside vendor. <b>Could use Office Supplies-742000.</b>
651300	<b>Purchased for Resale-Drugs:</b> expenditures for medical drugs purchased for resale.
651000	<b>Purchases-Food (Resale):</b> expenditures for food and condiments purchased for human consumption, including the related freight charges. The food and condiments are to be used for resale. Example: school store inventory. <b>Could use Purchases-Merchandise-651301.</b>
<b>Equipment</b>	
861100	<b>Equipment-Automotive:</b> expenditures for passenger automobiles and durable automobile equipment (> \$100) at delivered price, including transportation costs. <b>Could use Equipment &gt; \$100-815000.</b>
815500	<b>Equipment-Livestock &gt; \$100:</b> expenditures for livestock equipment costing more than \$100, at delivered price, including transportation costs. <b>Could use Equipment &gt; \$100-815000.</b>
869000	<b>Library Books (Library Only):</b> expenditures for permanent library books (permanent periodicals/subscriptions, too).