

**CEHS Commonly Used G/L Expenditure Codes
(updated November 2013)**

G/L Account	Name	Description
OPERATING EXPENSES		
521100	Postage	Postal services
521200	Communications	Voice and data telecommunications.
521300	Freight and Cartage	Transportation of parcels shipped via parcel services, overnight letters, freight companies and messenger services.
521302	Federal Express	Federal Express charges for delivery services.
521303	UPS	UPS charges for delivery services.
521400	Computing Charges	Computing and data processing services. Programming services provided by external agencies to 526100.
521500	Publishing/Printing/Photography	Cost incurred in publishing reports and legal notices, copy services, book binding, film processing, micro-filming and photographic services.
521503	Promotional Publishing	Cost of publishing, printing, and other media related services for advertising related to the promotion of University activities, programs and services.
521600	Insurance	Insurance premiums for physical damage insurance on property and liability coverage.
521700	Awards Expenses	Goods purchased as part of an approved University awards program. Includes student and faculty/staff awards for outstanding performance or in recognition of merit or longevity in service.
521800	Dues/Subscriptions/Fees	Institutional dues, subscriptions, memberships, license fees, and royalties.
521900	Conference Expense	Registration fees for conferences and meetings.
521951	Chartered Student Transportation	Cost of providing chartered transportation for students travel.
522100	Job Applicant Expense	Cost for recruitment of academic, administrative, managerial and professional personnel.
522101	Recruitment-Advertising	Advertising costs related to recruitment of candidates -UNL employment.
522200	Employee Relocation	Cost of faculty/staff relocation, including meals, lodging, moving of household goods and mileage.
523300	Bank Charges	Charges from a financial institution for services rendered.
523401	Software License Fees	Software license fees including rental fees.
523402	Software Maintenance Dues	Software maintenance fees covering product corrections, enhancements and upgrades.
523600	Other Operating Expenses	Miscellaneous operating expenses that are not specifically classified elsewhere.
523606	Volunteer Miscellaneous Expenses	<i>IQSC&M to reimburse museum volunteers for purchases.</i>
524201	Rental of Conference Facilities	Rental of facilities for conducting conferences and meetings.
524300	Office Equipment Rental	Rental or lease costs of all office furniture and equipment.
524301	Duplicating Equipment Rental	Rental or lease cost of duplicating equipment. (Optional)
524900	Other Equipment Rental	Rental cost of other miscellaneous equipment, not specifically classified elsewhere. <i>(NHS linen rental)</i>

G/L Account	Name	Description
525200	R & M Office Equipment	Repair and maintenance services for office machines, furniture, copying machines and other office equipment.
525210	Office Equip Maint Contracts	Office equipment related maintenance contracts.
525250	R & M Household & Institutional	Repair and maintenance services for furniture, kitchen and other equipment.
525400	R & M Medical Equipment	Repair and maintenance services for all medical and related equipment. <i>(SECD Clinic)</i>
525500	R & M Research Equipment	Repair and maintenance services for research and other scientific equipment. <i>(Use for extended warranty purchases).</i>
525650	R & M Photo & Media	Repair and maintenance services for photographic, photo laboratory, and media related equipment.
526001	Contracted Service-Travel Service	Consultant travel expense, separate from consulting fees, as required for a) sponsored program reporting requirements, or b) exemption from Nebraska State Income Tax withholding. All reimbursements to contractors must be supported by detailed receipts for actual expenses incurred. Travel expenses not supported by detailed receipts must be coded to 526900.
526002	Contracted Service-Salary Reimbursements	Payment to federal, state, or local agencies for services provided to the University by individual employees of those agencies. Generally, payment for services assigned to this code will be related to restricted current fund grants and contracts.
526003	Contracted Service-Scholarly Publication	Cost incurred for the publication of research results obtained from research activities funded by restricted current fund grants and contracts.
526500	Educational Professional Services	Honoraria and contractual educational services and incidental costs related to these services.
526700	Laboratory Fees	Laboratory testing, research services or compensation to research subjects.
526800	Janitorial & Security Services	<i>Includes shredding services</i>
526900	All Other Contracted Services	Use only for miscellaneous contractual services not specifically classified elsewhere.
526902	Research Study Participant	<i>Use on warrants for research subject payments</i>
526980	Promotional Services	Contractual services provided by advertising agencies etc for the purpose of promoting or advertising University activities, programs and services.
SUPPLIES		
531100	Office Supplies	Office supplies, including forms and publications used in departmental offices, excluding computer supplies.
531101	Office Equipment Under \$5,000	Office item unit prices under \$5,000.
531112	Furniture Less than \$5,000	Office furniture purchases under \$5,000
531200	Household & Institutional Supplies	Clothing, linen, food utensils, laundry and sanitation supplies and enforcement items.
531300	Food Supplies	All food and beverages purchased for human consumption.
531400	Miscellaneous Supplies	Cost of miscellaneous supplies that do not fall in another account.
531600	General Instruction Education & Recreation	Supplies and repair parts used for instruction, educational and recreational programs, including instruction and teaching aids, books. <i>(NHS also uses for class laboratory food supplies; food demo supplies)</i>
531650	Audio/Visual Equipment Under \$5,000	Audio/visual equipment under \$5,000. <i>(Used by ALTC for data visualizers, e.g. Elmo's, LC projectors, projector lamps, projector repairs, switch boxes, microphones etc.)</i>
531800	Construction & Maintenance Supplies	Materials and supplies used in building repairs and grounds upkeep, such as steel

G/L Account	Name	Description
		products, lumber, shop supplies, concrete and tools.
531900	Computing Supplies	Supplies related to computer operations, such as cables, printer ribbons or cartridges, diskettes, expansion cards, and licensed PC software packages. <i>(Used by ALTC for CDs, DVDs, laptop batteries, power adaptors, cables, batteries for remotes/wireless keyboards, flash drives etc.)</i>
531950	Computing Supplies-PC Printer Under \$5,000	Personal computer printers under \$5,000. <i>(Used by ALTC for printers, ink & toner cartridges etc)</i>
531951	PC Accessories Under \$5,000	Personal computer accessories under \$5,000. <i>(Used by ALTC for keyboards, mice, logic boards, memory, hard drives, CD drives, DVD burners, speakers, wireless network cards, docking stations, iPods, PDAs etc)</i>
531952	PC Computing Software	PC software packages and license fees. <i>(Includes SPSS, MS Campus Agreement Fee)</i>
531955	Computing Supplies PC Under \$5,000	Personal computer under \$5,000.
531995	Computer Furniture	<i>(Used by ALTC for tables and chairs for labs, carts for instruction stations and mobile labs)</i>
531996	Security	<i>(Used by ALTC for cables, locks, video cameras, software and any device used for securing physical hardware and/or data etc)</i>
531997	Multimedia Equipment	<i>(Used by ALTC for digital cameras, camcorders, scanners, VCRs, tripods, repairs etc)</i>
531998	Server Supplies	<i>(Used by ALTC for hardware, software etc. needed for computer servers)</i>
532100	Medical Supplies	Medical supplies. <i>(SECD Clinic small supplies)</i>
532725	Medical Equipment under \$5,000	Purchase of medical equipment that costs less than \$5,000.
533100	Research and Lab Supplies	Chemicals and other laboratory supplies that are normally consumed or expended with use.
533103	Research & Lab Equipment Parts	Repair parts for research and laboratory equipment.
533500	Miscellaneous Lab Supplies	Miscellaneous laboratory supplies (other than chemicals)
533703	Lab Animal Purchases	Service charge for purchasing and handling lab animals.
533704	Lab Animal Feed	Feed for laboratory animals not supplied through Veterinary Science.
553800	Capital Research Equipment	Research, technical and scientific equipment.
553820	Capital System – Component Purchases	Purchase of a component (regardless of the cost) that will be fabricated into a functional unit resulting in a combined total cost greater than \$5,000. The combined total cost of all the related components will be capitalized as a single asset if the items function as a system and will be collectively disposed of at the end of the useful life of the system.
571100	Purchase for resale	Payment for supplies and materials purchased for resale to other University departments or to the public. <i>(IQSC for gift shop purchases; SECD Clinic for hearing aids)</i>

553100 – 553820 should be used for ALL Capital Equipment Expenditures **OVER \$5,000**. Review complete GL listing for proper number

59xxxx G/L accounts for recording expenditure credits to state-aided centers for sales and services provided to other University departments. These accounts are valid only on cost centers that are not budgeted as Auxiliary activities but do internal charges to other University departments. These accounts should not be used for the correction or transfer of expenses; such transactions should use the same account as the original posting of the item being corrected.

Complete GL listing can be found at [SAPPHIRE > Reference Guides > UNL > Finance > G/L Accounts](#)