

**University of Nebraska
Purchasing Card
Frequently Used GL Account Codes**

CODE	NAME	DESCRIPTION
521100	Postage	Postal services, including postage meter expense, post office box rental, stamps, and insurance fees. Accounts 521195 to 521199 are available for departments to further breakdown Postage.
521200	Communications	Voice and data telecommunications and other related services, including telephone, satellite transmission, and cable T.V. Accounts 521290 to 521299 are available for departments to further breakdown Communications.
521300	Freight and Cartage	Transportation of parcels shipped via parcel services, overnight letters, freight companies and messenger services. Freight charges paid with goods purchased should be classified to the account used for the goods. Accounts 521395 to 521399 are available for departments to further breakdown Freight & Cartage.
521500	Publishing/Printing/ Photography	Cost incurred in publishing reports and legal notices, copy services, book binding, film processing, micro-filming and photographic services. Costs for custom design, layout and photography, provided by external agencies should be coded to 526900. Accounts 521595 to 521599 are available for departments to further breakdown Publishing/Printing/Photography.
521503	Promotional Publishing	Cost of publishing, printing, and other media related services for advertising related to the promotion of University activities, programs and services.
521700	Awards Expenses	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. Accounts 521895 to 521899 are available for departments to further breakdown Dues/Subscriptions/Fees.
521801	Dues	Institutional dues. (Optional)
521802	Memberships	Institutional memberships. (Optional)
521803	Subscriptions	Subscriptions (Optional)
521900	Conference Expense	Registration fees for conferences and meetings. Costs of conducting a conference should be charged to rent of facilities, food, travel or contractual services.
522101	Recruitment- Advertising	Advertising costs related to the recruitment of candidates for University employment.
523400	Data Processing Software Fees	Rental or lease of computer software, where the contract provides for a specific term or periodic renewal. Most PC software purchases should be assigned to G/L 531952.
523401	Software License Fees	Software license fees including rental fees.
523402	Software Maintenance Dues	Software maintenance fees covering product corrections, enhancements and upgrades.
524300	Office Equipment Rental	Rental or lease costs of all office furniture and equipment.
524500	Communication Equipment Rental	Rental or lease cost of voice or data communications equipment
524700	Agricultural Construction & Shop Equip Rental	Rental or lease cost of agricultural, industrial, shop, construction and maintenance equipment.
524900	Other Equipment Rental	Rental cost of other miscellaneous equipment, not specifically classified elsewhere. Accounts 524995 to 524999 are available for departments to further breakdown Other Equipment Rental.
525100	R&M Bldg & Other	Repair and maintenance services for buildings and structures including

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	Structure	equipment attached to the building (ex. Painting a door).
525101	Renewals Bldg & Other Structure	Renewal and replacement upgrade expense (ex. Replacing a door).
525200	R & M Office Equipment	Repair and maintenance services for office machines, furniture, copying machines and other office equipment. Accounts 525295 to 525299 are available for departments to further breakdown R & M Office Equipment.
525250	R & M Household & Institutional	Repair and maintenance services for furniture, kitchen and other equipment used in residence halls or other residential and food service facilities.
525300	R & M Motor Vehicles	Repair and maintenance services for passenger cars, station wagons, vans, trucks and buses.
525500	R & M Research Equipment	Repair and maintenance services for research and other scientific equipment.
525650	R & M Photo & Media	Repair and maintenance services for photographic, photo laboratory, and media related equipment.
525700	R & M Agricultural Construction Shop Equipment	Repair and maintenance services for agricultural, industrial, shop, construction and maintenance equipment. Accounts 525795 to 525799 are available for departments to further breakdown R & M Agricultural/Construction/ Shop Equipment.
525900	R & M Other Equipment	Repair and maintenance services for all miscellaneous personal property not specifically classified elsewhere. Accounts 525995 to 525999 are available for departments to further breakdown R & M Other Equipment.
526900	All Other Contracted Services	Use only for miscellaneous contractual services not specifically classified elsewhere. Repair and maintenance services should be coded to 525XXX. Accounts 526990 to 526999 are available for departments to further breakdown All Other Contracted Services.
529100	Gas and Heating Fuels	Natural gas, fuel oil and other consumable energy commodities.
529200	Electricity	Electricity.
531100	Office Supplies	Office supplies, including forms and publications used in departmental offices, excluding computer supplies. Accounts 531190 to 531199 are available for departments to further breakdown Office Supplies.
531101	Office Equipment Under \$5,000	Office item unit prices under \$5,000.
531112	Furniture Less than \$5,000	
531200	Household & Institutional Supplies	Clothing, linen, food utensils, laundry and sanitation supplies and enforcement items. Accounts 531290 to 531299 are available for departments to further breakdown Household & Institutional Supplies.
531395	Food Supplies	Food purchases according to PCard guidelines. Food purchased for teaching/education purposes use 531600. Food purchased for research use 533100. Food purchased for resale use 571100.
531400	Miscellaneous Supplies	Fraudulent, invalid or personal purchases and their associated credits.
531500	Agricultural Supplies	Cost of agricultural supplies, such as feed, seed, fuels, veterinary supplies and agricultural chemicals. Accounts 531575 to 531599 are available for departments to further breakdown Agricultural Supplies.
531600	General Instruction Education & Recreation	Supplies and repair parts used for instruction, educational and recreational programs, including instruction and teaching aids, books and athletic supplies. Food for teaching/education purposes. Accounts 531695 to 531699 are available for departments to further breakdown General Instruction Educational & Recreation.
531650	Audio/Visual Equipment Under	Audio/Visual equipment under \$5,000.

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	\$5,000	
531651	Photography Equipment Under \$5,000	Photography equipment under \$5,000.
531675	Communication Equipment Under \$5,000	Communication equipment under \$5,000.
531700	Engineering, Technical & Communication	Survey and drafting supplies and communication supplies, which are not used for instructional purposes.
531800	Construction & Maintenance Supplies	Materials and supplies used in building repairs and grounds upkeep, such as steel products, lumber, shop supplies, concrete and tools. Accounts 531895 to 531899 are available for departments to further breakdown Construction & Maintenance Supplies.
531801	Agricultural/Const./ Shop Equipment/ Replacement Parts	Repair parts for agricultural, construction and shop equipment.
531802	Shop Supplies	Shop Supplies (Optional).
531900	Computing Supplies	Supplies related to computer operations, such as cables, printer ribbons or cartridges, diskettes, expansion cards, and licensed PC software packages. Accounts 531995 to 531999 are available for departments to further breakdown Computing Supplies.
531950	Computing Supplies - PC Printer Under \$5,000	Personal computer printers under \$5,000.
531951	PC Accessories Under \$5,000	Personal computer accessories under \$5,000.
531952	Computing Software	PC Software packages under \$10,000.
531955	PC Under \$5,000	Personal computer under \$5,000.
533100	Research and Lab Supplies	Chemicals and other laboratory supplies that are normally consumed or expended with use; food for research; accounts 533300, 533500 and 533909 are also established for general lab supply usage to allow departmental tracking of specific supply costs.
533103	Research & Lab Equipment Parts	Repair parts for research and laboratory equipment.9/20/20139/20/2013
533200	Glassware/ Plasticware	Petri dishes, pipettes, disposable culture tubes, microscope slides.
533300	Research Lab Access	Research lab Accessories.
533500	Miscellaneous Lab Supplies	Miscellaneous laboratory supplies, i.e. nylon brush, medicine tube brush.
533910	Research Equipment Under \$5,000	Research equipment under \$5,000.
534100	Auto Supplies/ Accessories/Parts	Automotive repair parts, fuel and lubricants. Accounts 534190 to 534199 are available for departments to further breakdown Auto Supplies/Accessories Parts.
541700	Travel Conference Expense	Registration fees held at out-of town sites.
544700	Travel - Conference Expense - Foreign	Registration fees held at sites held outside of the United States. (Optional)

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554100	Libraries and Museums	Books, periodicals, publications and films, museum materials and specimens for inclusion in a permanent collection.
554400	Books	Books for inclusion in a permanent collection. (Optional) Restricted on pcard to library locations only.
571100	Purchase for Resale	Payment for supplies and materials purchased for resale to other University departments or the public. Food for resale. Accounts 571190 to 571199 are available for departments to further breakdown.
571210	Cost of Goods Sold	Supplies and materials used to produce goods or services for resale to other University departments or the public.