

DEFINITION OF GL ACCOUNT CATEGORIES

Items are assigned an item number that identifies the item through the procurement process. The item number consists of a four-digit General Ledger (GL) account number and a seven-digit item number (Example, 5460-1100000). The item number identifies the various items purchased in the various commodity groups. All item numbers are established with a GL number based on the federal classification system (NAICS) as well as the accounting and tax structure of the NCI-Frederick. This allows the cost of the supplies, equipment and services to be charged to the proper GL account. In general, the GL numbers are the same as the first four digits of the item number, unless the accounting structure requires a different GL account. The GL account number defaults in SmartStream when the item number is entered into the system. Therefore, it is extremely important to use the correct item number.

The following lists a definition for each basic GL account structure category:

5400's Materials and Supplies	Consumable non-capitalized, and non-expendable equipment with an acquisition cost of less than \$5000.
5500's Travel and Consultants	Customized training provided onsite by vendor and consultants are handled by Purchase Requests. Relocation expenses, scientific meetings attendance, administrative travel, recruitment expenses, seminars, workshops and symposiums fall into this category but are not handled via Purchase Requests.
5600's Capital Equipment	Capitalized, non-expendable equipment with a system acquisition cost of \$5000 or more and a life expectancy of at least two (2) years such as centrifuges, analyzers, microscopes, computer systems, etc.
5700's Operational Support Services	Vehicle maintenance and supplies, vehicle leases, equipment repairs, service maintenance agreements, research support services, library services and searches, validation services, hardware and software support services; lease and rental agreements, and administrative support services.
5800's Facilities Operations	Construction, architect and/or engineering services, installed equipment, off-site facilities, real property maintenance and repairs.