Basic Information

Each account is a Cost Object
Each cost object has a unique number associated with it. The numbers in the cost object represents specific information.

Example 21 6235 0001 (state or revolving funds)

- 2 designates UNL
- 1 designates the source of funds; 1 = state, 2 = revolving, 3 = auxiliary
- 62 designates the responsible dean; 61 = teaching, 62 = research, 63 = extension
- 35 designates the department; 22 = Agronomy & Horticulture, 35 = Plant Pathology
- 0001 sequential numbering – no special significance

Example 25 6122 0025 001, 25 6122 0025 002 or 25 6122 0027 205 (grant funds)

- 2 designates UNL
- 5 designates the source of funds; 4 = Federal Letter of Credit (LOC), 5 = Federal, 6 = Restricted activities or Federal pass through, 7 = Miscellaneous donation or funds with a relationship to the foundation, 9 = Plant Funds, Loans, Endowments
- 61 designates the responsible dean; 61 = teaching, 62 = research, 63 = extension
- 22 designates the department; 22 = Agronomy & Horticulture, 35 = Plant Pathology
- 0025 or 0027 sequential numbering – no special significance
- 001 or 002 may be sequential numbering or may designate a sub award within an award or 205 designates a relationship with a fiscal year – in this case FY05

CC Revenue and Expense Summary (state and revolving funds)
WBS Revenue and Expense Summary (grant funds)

Basic Terminology from report column headings:

- Revenue Elements and Cost Elements = categories of expenditures in the state accounting system
- Plan = Budget Note: revolving cost objects (begin with 22) do not have plan
- Period 12 = 12th month of the accounting year. Period 1 = July – Period 12 = June This column is the total expenses for the given period (month)
- Cumulative Activity or Year to Date = total of all expenses posted since July 1 of the fiscal year.
- Life to Date (grant funds only) = total of all expenses posted since the inception of the grant
- Commitments = outstanding payroll as calculated from the appointment information and/or outstanding purchase orders

- Variance = Budget less Year to Date Expenses less Commitments. Note: revolving cost objects (begin with 22) do not have plan – variance will equal the negative amount of expenditures

CC Revenue and Expense Detail (state and revolving funds)
WBS Revenue and Expense Detail (grant funds)

- Cost Elem = cost element = categories of expenditures in the state accounting system This report subtotals on each cost element
- Cost Element Name = the name of the cost element (category of expense) , e.g. Communications
- Postg Date = posting date = the date the transaction posted in the accounting system
- Value CoCur = amount
- Name = description of each individual line of a transaction, one transaction may have several lines of charges e.g. expense voucher may have room and board, mileage, communications, miscellaneous charges
- Document Header Text = vendor name or description entered for internal charges
- DocType = document type = categories of transaction in the state accounting system e.g. IB is an internal charge loaded into the accounting system in a batch
- RefDocNo = reference document number = unique identifier for the transaction

The last line in the report is the total of all transaction for the cost object. This line contains the cost object number and name.

CC Commitment Summary (state and revolving funds)
WBS Commitment Summary (grant funds)

- Cost Ctr = cost object number
- Cost Elem = cost element = categories of expenditures in the state accounting system This report subtotals on each cost element
- Cost Element Name = the name of the cost element (category of expense) , e.g. Communications
- Doc Date = the date the commitment document was created.
- Debit Date = the delivery date entered on the purchase requisition and/or the purchase order; or the date the salary commitment was created.
- Value CoCur = amount
- Name = description of each individual line of a transaction, one transaction may have several lines of charges e.g. expense voucher may have room and board, mileage, communications, miscellaneous charges
- Vendor or Vendor Name will be filled in if a Vendor was specified when the document was created. If left blank of the purchase requisition or purchase order because the vendor was unknown the filed will be blank.
- DocC = document type = categories of transaction in the state accounting system e.g. POrd is a purchase order.

- RefDocNo = reference document number = unique identifier for the transaction

The last line in the report is the total of all transaction for the cost object. This line contains the cost object number and name.

FI Payroll Detail (state, revolving and grant funds)

- The first line in the report contains the cost object number and name
- Cost element = categories of expenditures in the state accounting system This report subtotals on each cost element
- Cost element name = the name of the cost element (category of expense) , e.g. Managerial/Professional Temporary
- Pers-ID = personnel number = unique identifier for each employee
- Name = employee name
- Amount = amount of payment
- Posting Date = date of payroll
- Pay Type = MO monthly or BW biweekly

This report may also include assessments for unemployment and workman's compensation, under the item text heading for the associated cost element. The last line in the report is the total of all transaction for the cost object. This line contains the cost object number and name.

Click here for detailed instruction in reading the financial reports.   (add link to Accounting document – reading ledgers)

If you still have questions email us at: Happibusctr@unl.edu