Banner Expense Accounts

Old FRS Object Code

Personal Services
1xxxxx

Expenditures incurred for services rendered by permanent and temporary employees and the related fringe benefits. Special employee awards and settlements, as well as compensation to board members, are also included in this expenditure group. For general government agencies, the funding source should dictate which category (Undesignated, Appropriated or Receipts) should be used to record these expenditures. Undesignated should be used when a cost allocation process allocates the expenditures to the appropriate funding source designation. For universities, this allocation is not required.

EPA Salaries and Wages

111010 **EPA Regular Salaries** **1110**

This minor object includes base salary payments for personal services to full-time and part-time permanent and temporary employees occupying authorized, non-teaching, administrative, research, or other positions exempt from provisions of the State Personnel Act.

115010 **EPA Academic Salaries** **1310**

This minor object includes regular salary payments for personal services to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from provisions of the State Personnel Act.

119110 **EPA Salary Reserves** **1380**

This minor object is used for retaining budgeted reserves designated as salary increments for EPA employees. Budgetary reserves must be transferred to budgetary expenditure accounts prior to disbursement.

SPA Salaries and Wages

121010 **SPA Regular Salaries** **1210**

This minor object includes base salary payments for personal services to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act.

123010 **SPA LEO Salary/Wages** **1209**

Payments to law enforcement officers who have the power of arrest and receive and additional 5% in retirement

129110 **SPA Salary Reserves** **1280**

This minor object is used for retaining budgeted reserves designated as automatic and merit salary increments for SPA employees. Budgetary reserves must be transferred to budgetary expenditure accounts prior to disbursement.

Temporary Salaries

131010 **Non-Student Regular Wages** **1410**

This minor object includes the hourly-rated wage payments to temporary non-student employees for personal services in non-teaching positions.

135050 **Student Regular Wages** **1450**

This minor object includes hourly-rated regular wage payments to temporary student-employees for personal services rendered in non-teaching positions. The person must be a student who is enrolled and regularly attending classes (to the extent required by the program of study for which enrollment exists) at one of the constituent institutions of The University of North Carolina. The primary status of the person as a "student" as opposed to an "employee" is dependent on whether the services rendered for the employer are primarily for sustenance while engaging in academic pursuits (thus student status is presumed) or primarily to earn a livelihood (thus employee status is presumed). Where the primary status of the person is that of a student and the secondary status is that of an employee, the person is exempt from FICA withholdings on wage payments received from The University, and The University is exempt from FICA matching on the wage payments. These exemptions from the FICA tax apply only to employment concurrent with school attendance; however, compensation for services performed during holidays and weekends within the academic year and summer terms and between consecutive terms, when classes are not scheduled, is exempt. Thus, the exemptions do not apply to employment during the summer unless the student is attending a concurrent summer term, even if the student was enrolled and regularly attending classes during the previous year and expects to return the following year. Also, exemptions do not apply if employee status is the primary status.

135055 **Student Work Study** **1455** **Controller Only/13th Mont**

Supplements to Regular Wages

Overtime Pay

141010 **EPA Overtime Payments** **1120**

This minor object includes overtime payments for personal services to full-time and part-time permanent and temporary employees occupying authorized non-teaching, administrative, research, or other positions exempt from provisions of the State Personnel Act. These payments are compensation for working in excess of a standard work week subject to the State wage-hour policy.

141020 **SPA Overtime Payments** **1220**

This minor object includes overtime payments for personal services to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act. These payments are compensation for working in excess of a standard workweek, subject to the State wage-hour policy.

141030 **Non-Student Overtime Payments** **1420**

This minor object includes overtime payments to temporary non-student employees for personal services in non-teaching positions as compensation for working in excess of a standard work week subject to the State wage-hour policy.

141060 **Student Overtime Payments** **1460**

This minor object includes overtime payments to temporary student employees for personal services in non-teaching positions as compensation for working in excess of a standard work week, subject to the State wage-hour policy.

Dual Employment Wages (Permanent Employees Only)

145010 **EPA Employees On Loan** **1140**

This minor object includes salary payments to full-time and part-time permanent and temporary employees occupying authorized non-teaching administrative, research, or other positions exempt from the State Personnel

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Other Personal Service Payments

Payments to, or on behalf of, employees for awards, claims and settlements. In addition, this account should be used for payments of inmate labor and compensation to board members. Tort claims to employees should be recorded under "Other Expenses and Adjustments."

161110 Employee Suggestion System Awards 1510

This minor object includes costs of meritorious service awards bestowed on employees for suggesting ways to improve operations and services of governmental functions and to improve employee morale. Responsibility for program administration resides with the Department of Administration. This award was established in 1975 by North Carolina General Statute 143-340(1). Program regulations are described in the *Suggestion System Policy Manual* published by the North Carolina Department of Administration.

162005 EPA Severance Wages 1150

This minor object includes severance salary continuation payments, as authorized by North Carolina General Statute 143-27.2, to full-time and part-time pertim

162020 EPA Severance Wages 1350

This minor object includes severance salary continuation payments, as authorized by North Carolina General Statute 143-27.2, to full-time and part-time permanent and temporary State employees who are occupying budgeted teaching positions exempt from the State Personnel Act. Eligibility and determination of benefits are subject to personnel policies of the UNC Board of Governors and constituent institutions of The University not inconsistent with the cited statute.

162105 Back Wage Settlement 1627 (For Use by Controller's Office only)

162405 Workers Compensation Death Benefits 1567

This subsidiary object includes payments under the Workers' Compensation Program to surviving spouses and/or dependent children of deceased employees and allowances for funeral expenses.

162580 Disability Benefits 1580

This minor object includes payments of disability benefits to employees in accordance with the Disability Income Plan of North Carolina, created effective January 1, 1988, by North Carolina General Statutes Chapter 135, Article 6. This plan replaces provision for disability retirement under the Teachers' and State Employees' Retirement System and replaces benefits provided under the State's Disability Salary Continuation Plan. The plan is designed to provide disability income prior to retirement for eligible teachers and state employees who become permanently or temporarily disabled for performance of their duties, to encourage disabled teachers and state employees to seek gainful employment after rehabilitation, and to permit teachers and state employees to accrue retirement and ancillary benefits prior to eligibility for retirement.

162681 Extended Short Term Disability Payments e

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143020 Non-Student Premium Payments 1430

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212010 **Audit Fees** **1915**

This minor object includes fees and charges paid to public accounting firms, Office of the State Auditor, and others for the performance of audit services.

212020 **Financial Consultant Fees** **1920**

This minor object includes the fees paid to professional specialists for financial consultative and advisory services provided to the institution.

212030 **Investment Advisory Services** **1925**

This object includes investment advisory, securities custody, market research, bond rating and securities processing services.

212040 **Financial Services Other** **1928**

212210 **Securities Lending Fees** **3910** **Controller Only/13th Month**

213110 **Medical Services-Hospital Provided** **1930**

This minor object includes payments to hospitals for emergency room, x-ray, ambulance/EMS, lab and other medical services rendered.

213120 **Medical Services-Non Hospital Provided** **1932**

This minor object includes payments for medical services performed by a provider other than a hospital.

213220 **Medical Service- No Hospital** **1933**

213310 **Employee/Employment Physicals** **1935**

214010 **Information Technology Services** **1982**

To record costs of analyzing, designing, programming, implementing, and/or supporting s system or system modifications. This account includes amounts paid to ITS or other outside vendors for programming, data entry, LAN support, and other technology service contracts.

214110 **WAN Support Services** **1984**

To record contract costs for analyzing, designing, implementing and/or supporting the WAN.

214210 Video Trans Supp Service 1983

To record contract personnel costs for analyzing, designing, implementing, and/or supporting a video transmission system

214310 LAN Support Services 1985

To record services purchased from independent contractors, consultants, and other external organizations for analyzing, designing, implementing, and/or supporting a local area network. Charges to this account are for labor only, such as contracted personnel to supplement agency LAN support staff. A vendor contract that includes the implementation of LAN hardware/software in which the vendor retains ownership is a managed LAN service contact and should be recorded under account 282210 Managed LAN Service Charge.

214410 PC And Print Support Service 1987

To record contract personnel costs for personal computer (PC) and printer installation, configuration, and support. This includes supplemental staffing costs for PCs and printers. Record PC/printer repair costs (parts/labor) in account 233710. Record PC/printer maintenance agreements in account 244710.

214510 Server Supp Services 1988

To record contract personnel costs to support server installations, configuration, and upgrades including supplemental staffing costs. This account captures only technical support, not applications development. Record server repair costs (parts/labor) in account 532338. Record server maintenance agreements in account 245010.

214610 Mainframe Supp Services 1989

To record contract personnel costs to support a mainframe including supplemental staffing. This account captures only technical support, not applications development. Record mainframe maintenance agreements in account 245110.

217010 Administrative Services 1986

To record costs for the performance of administrative functions.

217020 Worker's Comp Administrative Service 3960

217099 Work Comp Transfer To OSC 8299

218105 **Contracted Food Services** 3906

218106 **Food Services for Conferences** 3907

218210 **Contracted Laundry Services** 3922

218310 **Contracted Laboratory Services** 3923

218410 **Contracted Janitorial Services** 3924

218510 **Contracted Waste Removal/Recycling Services** 3925

218610 **Contracted Security Services** 3926

218710 **Contracted Pest Control Services** 3927

218810 **Contracted Lawn & Grounds Services** 3928

219110 **Employee on Loan Payments** 1940

This minor object includes payments to other State agencies for professional services rendered to the institution by borrowed employees subject to the State policy on dual employment. It includes amounts paid for wages, salaries, social security, retirement, and medical insurance.

219250 **Honorariums** 1950

This minor object includes payments to professional persons for services rendered when custom or propriety forbids the setting of fees.

219310 **Contracted Transportation Services** 3929

219320 **Contracted Towing Service** 3930

219904 **Contracted Services** 1900

This major object includes payments to independent contractors, external organizations, and other non-University employees for contracted professional and consultative personal services. The disbursing institution is the beneficiary, either directly or indirectly, of the personal services rendered.

219905 **Specialized Therapy** 1965

219906 **Cbrs Comm Base Rehab** **1966**

219907 **Case Consultation/Ed** **1967**

219908 **Respite Care** **1968**

219909 **Transportation** **1969**

219910 **Other Contracted Services** **1990**

This minor object includes payments of fees to independent contractors, external organizations, and others for professional and consultative personal services, and not identified by minor objects numbered **211XXX** through **214XXX**, or **217XXX**, or **219XXX**.

219911 **Contract Clinic Service** **1991**

219912 **Research Participant Payments** **1992**

To record payments of fees to individuals and other entities for their participation in research projects.

219913 **Interpreter Services** **1996**

219914 **Current Services** **3000**

This object class includes payments for services rendered which assist in the performance and achievement of institutional programs, and in operation, repair, and maintenance of institutional facilities. It excludes services classified under major object **219904**.

219915 **Other Current Services** **3900**

This major object includes payments for contracted services not identified by major objects 217xxx – 219xxx. It includes costs of information and credit report services, periodical clipping services, janitorial, cleaning, and garbage removal services, boiler inspection services, pest control services, water treatment services, employee education, contracted food services, prerecorded tapes, credit card charges, and nontaxable payments in the Educational Assistance Program. See object 1591 Educational Assistance Program for reference to taxable payments in the Educational Assistance Program. Use object code **219915** for other current services not listed separately in the **217XXX-219XXX** object codes below:

219916 **Commission Expense** **3901** **Student Loans Only**

219917	**Bankruptcy Expense**	**3902**	**Student Loans Only**
219918	**Other Cost Or Losses**	**3903**	**Student Loans Only**
219919	**Grant Advance**	**3904**	
219920	**Contracted Auction Services**	**3932**	
219921	**Misc Contracted Services for Conferences, Workshops, Seminars**	**3934**	
219922	**Electronic Payment Discount Fees**	**3936**	
219923	**Fund Raising Costs**	**3976**	

Purchased Contractual Services – Academic Services

215010 **Academic Services** **1970**
This minor object includes payments for instructional and departmental research services performed by individuals who are not State employees.

215020 **Substitute Teacher Reimbursements** **1972**

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244110 **Maintenance Agreement-Software 4414**

To record costs of a maintenance agreement on other software not recorded in a more specific account such as 244210, 244810, 244910, or 245210.

244210 **Maintenance Agreement – WAN Software 4415**

244310 **Maintenance Agreement – Non-WAN DP Equipment 4416**
To record costs of a separate maintenance agreement on Non- WAN DP equipment. The maintenance agreement is not part of an equipment lease agreement.

244410 **Maintenance Agreement – WAN Equipment 4417**

To record costs of a separate maintenance agreement on WAN equipment. The maintenance agreement is not part of an equipment lease agreement.

244510 **Maintenance Agreement – Video Transmission Equipment 4418**

To record costs of a separate maintenance agreement on video transmission equipment. The maintenance agreement is not part of an equipment lease agreement.

244610 **Main Agree LAN Equipment 4419**

To record costs of a separate maintenance agreement on local area network equipment, not recorded in a more specific account such as 244710, 245010, 245110.

244710 **Main Agree PC/Printer 4420**

244810 **Main Agree PC Software 4421**

To record costs of a maintenance agreement on software loaded on a laptop or desktop computer.

244910 **Main Agree Server Software 4422**

To record costs of a maintenance agreement on all software loaded on network server(s).

245010 **Main Agree Servers 4423**

245110 **Main Agree Mainframe 4424**

245210 **Main Agree Mf Software** **4425**

249010 **Maintenance Contracts** **4400**

This major object includes payments for service and maintenance contracts covering equipment owned or leased by the institution. It includes costs of servicing and maintaining adding machines, calculators, typewriters, duplication equipment, other business machines, elevators, air conditioners, boilers, audiovisual equipment, EDP equipment, FAX equipment, and postage meter machines.

Rentals/Leases

Rent/Lease Agreement:
A contract between the vendor and the agency to use a product or piece of equipment and required software for a specified length of time. If an ongoing maintenance charge is specified as part of the rent/lease agreement, record the maintenance cost in the same NCAS account as the rent/lease charge.

251110 **Rental/Lease – Land** **4111**

251210 **Rental/Lease - Buildings/Offices** **4110**

251310 **Rentals and Leases of Real Property** **4100**

This major object includes payments for lease or rental of realty. It includes costs of renting land, buildings, offices, rooms, conference rooms, convention halls, auditoriums, residences, mobile and relocatable facilities, radio towers, roadways, and sidewalks. Use object code **251310** for rentals and leases of real property not listed separately below in object codes **251XXX.**

251320 **Rental – Workshops/Conferences** **4115**

To record room rental costs associated with producing/hosting a workshop or conference.

252110 **Rent/Lease - Motor Vehicles** **4313**

This account includes rent of conference rooms, radio towers, aircraft hangers, and other facilities not recorded elsewhere.

252310 **Rent/Lease – Voice Communications Equipment 4310**

To record charges for voice-based communications equipment including software and maintenance as set forth in a rent/lease agreement.

252410 **Rent/Lease – General Office Equipment 4312**

252510 **Rent/Lease – Furniture and Furnishings 4311**

253010 **Rent/Lease – Other Computer Equipment 4202**

To record costs of a rent/lease agreement on other data processing equipment not recorded in a more specific account such as 253110, 253210, 253310, 253410, 253510, 253610.

253110 **Rent/Lease – WAN Equipment 4203**

To record charges for WAN data processing equipment including software and maintenance as set forth in a rent/lease agreement.

259010 **Rentals and Leases of Other Property** **4300**

This major object includes the payments for the limited-term use, or right to possession and use of equipment not classified as electronic data processing equipment and other property not classified elsewhere. It includes the costs of leasing postage meter machines, typewriters, calculators, adding machines, reproduction equipment, duplication equipment, and motor vehicles. Use object code **259010** for rentals and leases of other property not specifically listed in object codes **251XXX and 253XXX above and 252XXX below.**

Transportation

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271793	**Athletic-Admin Travel Advance**	**3193**	**Athletics Only**
271823	**Out Of State Transportation – Other**	**3123**	

This subsidiary object includes costs of proceeding from one place to another place via water transportation while in travel status. The trip's destination is located outside the boundaries of the State of North Carolina.

271933	**Out Of Country Transportation – Other**	**3133**	

This subsidiary object includes costs of proceeding from one place to another place via water transportation while in travel status. The trip's destination is located outside the boundaries of the United States of America.

Subsistence

272101	**Athletic-Team Travel**	**3101**	**Athletics Only**
272102	**Athletic-Recruiting Travel**	**3102**	**Athletics Only**

3141

bers for official State
n expenses for non-
one place to another
s include automobile
sine, subway, and
d parking and toll

3142

281210 **Telecommunication Date Charge** **3203**

To record data transmission costs (WAN charges) such as shared data charges, point-to-point data charges, and NCREN Gateway internet fees.

281310 **Teleconference Charges** **3204**

281410 **Cellular Phone Services** **3205**

Expenditures incurred for cellular phone service for State business use.

281510 **Email and Calendaring** **3206**

281610 **Video Transmission Charge** **3207**

To record video transmission costs such as NCIH charges.

281710 **Internet Service Provider Charge** **3208**

To record dial-up or direct service link costs when the service is provided by a non-state entity (e.g. AOL, RoadRunner, GTE, Earthlink)

281810 **Data Wiring Ser Charge** **3213**

To record charges for consultation, design, installation, or support for data transmission wiring that is not part of a capital improvement project.

281910 **Telephone Wiring Service Charge** **3214**

To record charges for consultation, design, installation, or support for telephone wiring that is not part of a capital improvement project.

282110 **Computer/Data Processing Services** **3209**

To record data processing charges for mainframe or UNIX services. This account is to be used for services purchased from ITS or other outside vendors.

282120 **Data Processing** 3800

This major object includes payments for electronic or automatic data processing services provided by commercial firms, State agencies such as ITS, and intra-institutional divisions. The processed data can be related to academic, administrative, financial, scientific, statistical, or engineering activities. It includes costs of computer printouts, such as the printing of address labels and financial reports, the grading of examinations, and key-punching services.

282210 **Managed LAN Service Charge** 3288

To record managed local area network services purchased from ITS (e.g. MaPS) and other outside vendors. Managed LAN services include hardware; systems level software, monitoring, hot spare replacement in case of failure, and end of life replacement. In a managed LAN service contract, the vendor retains ownership of the hardware/software and provides the staffing necessary to maintain the LAN platform. Do not use this account to record contracted personnel costs. Staffing to supplement agency LAN support staff should be recorded in account 214310 LAN Support Services.

284010 **Postage and Postal Meter Charges** 3201

284020 **Postage Surcharge For Mailroom Use Only**

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Employee Educational Expenses

294110 **Educational Assistance Program** **1591**

This subsidiary object includes Educational Assistance Program payments to or on behalf of employees and which are taxable as income to employees under provisions of Internal Revenue Code Section 127. These payments are subject to withholding of federal income taxes and social security taxes and to matching by employers of social security tax paid by employees. Also, these payments and withholdings are reportable to employees and the Internal Revenue Service on form W-2 Statement of Income Tax Withheld on Wages. Information about this program is provided in the Office of State Personnel's *Personnel Manual*, Section 10, pages 8 through 14. Nontaxable payments in this program should be charged to 294210- Employee Education Expense-Non-taxable

294210 **Employee Assistance Program- Non Taxable** **3905**

This subsidiary object includes Educational Assistance Program payments to or on behalf of employees and which are **not** taxable as income to employees under provisions of Internal Revenue Code Section 127. Information about this program is provided in the Office of State Personnel's *Personnel Manual*, Section 10, pages 8 through 14. Taxable payments in this program should be charged to 294110- Educational Assistance Program-Taxable

295010 **Employee Moving Expenses** **1530**

This minor object includes costs of moving employees from one duty station to another duty station. Payments must be in accordance with fiscal policies and procedures described in Section 5 of the *Budget Manual* published by the Office of State Budget and Management.

295150 **Staff Tuition Waiver-Resident/Nonres** **3950**
Controller Only/13th Month

295192 **Fac/Staff Tuition Waiver** **1592**

Supplies
3xxxxx

Supplies

Expenditures incurred for the purchase of supplies or materials expected to be consumed within the normal course of operating a department, facility or institution and which are generally recurring in nature. This account group should exclude purchases of tangible items which are more properly classified in the Property, Plant and Equipment group.

3000BP **Supplies Pool**

General Administrative Supplies

311010 **Office Supplies** **2600**

This major object includes payments for supplies and materials used in the operation of institutional offices and in performance of clerical duties. It includes costs of readily expendable items, such as paper, pencils, folders, and paper clips, and costs of minor equipment items, such as scissors, staplers, rulers and ashtrays, normally requiring expenditures of less than $25 per item. Also it includes costs of institutional forms, letterheads, envelopes, checks, library cards, duplication supplies, and non-library publications when used in office settings.

312010 **Data Processing Supplies** **2910**

313010 **Photographic Supplies** **2912**

314010 **Engineering/Drafting Supplies** **2911**

315010 **Security And Safety Supplies** **2913**

319010 **Other Supplies** **2900**

This major object includes payments for supplies and materials not identified by major objects numbered 3xxxx. It includes costs of electronic data processing supplies and materials, films and tapes not for instructional purposes and non-cash service awards -- $500.00 maximum on software. Use object code **319010** for other supplies not listed separately in **312xxx – 319xxx** below.

319020 Miller Analogies **2957** **Career Services Only**

319030 Institutional Sat **2958** **Career Services Only**

Facility and Hardware Supplies

321010 **Household Supplies** **2100**

This major object includes payments for cleaning, custodial, and janitorial

Clothing and Recreational Supplies

351010 **Clothing and Uniforms** 2111

352010 **Recreational Supplies** 2114

353010 **Rehabilitation Supplies** 2124

To record rehabilitation supplies to better physical impairments such as manipulatives used to improve coordination and other motor skills. Also included in this account are the costs of puzzles, games, and other devices used to aid mental development.

Research/Development and Educational Supplies

371010 **Scientific Supplies** **2310**

Expenditures incurred for the purchase of consumable scientific supplies and materials such as beakers, test tubes, chemicals, and litmus paper.

Property, Plant, & Equipment
4xxxxx

432110 **Consultant Contracts** **5882** **C.I. Funds Only**

433110 **Buildings** **5800**

This major object includes payments for construction, purchase, additions, alterations, enlargements, expansions, extensions, improvements, modifications, remodelings, renovations, and upgradings of buildings and other roofed and walled structures. Structural change projects enhance the value of buildings, increase their utility, or lengthen their useful life. It includes costs of affixed or non-movable component systems in buildings (both initial installations and replacement units), such as electrical, air conditioning, plumbing, communication, heating, transportation and environmental systems. It excludes costs of initially furnishing buildings with non-affixed equipment, furniture, furnishings, and machinery; these costs are included in appropriate equipment accounts, *i.e.*, major objects 45xxxx and 47xxxx. This major object is normally associated with capital improvement budgets, but is used in operating budgets if the total cost of a qualifying completed project is at least $l,000 and less than $50,000. Project costs of $50,000 or more are chargeable to this major object in capital improvement budgets. Projects which cost less then $l,000 are treated as acquisitions of "453930 Other Equipment" (when construction or purchase occur) or as "239010 Repairs and Maintenance" (when the above cited structural changes occur). All charges to this account are subject to capitalization in the fixed assets system.

433115 **General Contractor** **5802** **Through 95 Projects Only** **C.I. Funds Only**

433120 **General Contr B** **5812**

433125 **General Contr C** **5822**

433130 **Design Contr D** **5831**

433135 **Design Contr E** **5841**

433205 **Elec Contractor** **5805** **Through 95 Projects Only** **C.I. Funds Only**

433220 **Electric Contr C** **5825**

433225 **General Contr D** **5832**

433310 **Plumbing Contractor** **5803** **Through 95 Projects Only** **C.I. Funds Only**

433320 **Plumbing Contr C** **5823**

433410	Masonry Contracts 5834		C.I. Funds Only
433510	Roofing Contracts 5835		C.I. Funds Only
433610	Erosion Control Contracts 5836		C.I. Funds Only
433710	Mechanical Contracts 5837		C.I. Funds Only
433810	Landscaping Contracts 5838		C.I. Funds Only
433910	Grading, Filling and Clearing Contracts 5839		C.I. Funds Only
434010	Asbestos Removal Con 5808		
435110	HVAC Contractor 5804	Through 95 Projects Only	C.I. Funds Only
435115	HVAC Contractor B 5814		
435210	Refrigeration Contracts 5852		C.I. Funds Only
435310	Elevator Contracts 5853		C.I. Funds Only
435410	Sprinkler Contracts 5854		C.I. Funds Only
435510	Communication Cable Contracts 5855		C.I. Funds Only
437110	Testing & Boring 5871		C.I. Funds Only
437210	Legal Fees and Advertising 5872		C.I. Funds Only
437310	Construction Site Survey 5873		C.I. Funds Only
437410	Project Inspection Fees 5874		C.I. Funds Only
437510	General Laborers – Inmates 5875		C.I. Funds Only
437910	Contingency 5806	Through 95 Projects Only	C.I. Funds Only
437915	Corrective Repairs 5807	Through 95 Projects Only	C.I. Funds Only
437920	Miscellaneous Project Costs 5879		C.I. Funds Only

452610 **Athletic Equipment** **5510**

452710 **Agricultural Equipment** **5511**

452810 **Voice Communications Equipment** **5512**

To record charges for voice-based communications equipment including bundled software. It includes pay telephones, radios, and other.

452910 **Custody and Security Equipment** **5513**

This account is to be used for purchases of custody and security equipment such as firearms. Equipment that becomes a part of a building or vehicle such as security systems or security cages for vehicles should be charged to the building or motor vehicle fixed asset accounts.

453010 **Non-WAN DP Equipment** **5212**

To record costs of purchasing other data processing equipment not recorded in a more specific account such as 453110, 453210, 453310, 453410, 453510, 453610.

453100 **WAN Equipment** **5214**

To record charges for WAN data processing equipment including bundled software.

453210 **Video Transmission Equipment** **5216**

To record charges for video transmission equipment including bundled software.

453310 **LAN Equip Purchase** **5215**

To record costs of purchasing local area network equipment not recorded in a more specific account such as 453410, 453510, 453610.

453410 **PC & Printer Purchase** **5217**

453510 **Server Purchase** **5218**

453610 **Mainframe Purchase** **5219**

453910 **Capital Outlay** **5000**

453920 **Educational Equipment** **5300**

This major object includes payments for purchasing educational, scientific, medical, laboratory, and classroom equipment for instructional, research, and examination endeavors. It includes costs of specialized library equipment, recording studio equipment, audiovisual equipment, surgical equipment, and x-ray equipment. Also, it includes costs of agricultural equipment purchased for instructional or research purposes.

453930 **Other Equipment** **5500**

This major object includes costs of specialized motorized equipment, unsuited for general use, such as construction and maintenance equipment, which are not appropriate for inclusion in major object **454910** Motor Vehicles, and costs of other equipment, furnishings, and furniture not included in major objects 45xxxx – 47xxxx. Also, it includes costs of agricultural equipment for maintenance of institutional grounds. It includes costs of air conditioners, athletic equipment, fire-fighting equipment, forklifts, furnaces, mobile and relocatable facilities, lawn mowers, storage sheds, street sweepers, water coolers/fountains, and other items.

453940 **Equipment** **5809**

454110 **Autos, Trucks & Buses** **5411**

454210 **Aircraft** **5410**

454310 **Boats** **5412**

454410 **Trailers** **5415**

454910 **Motor Vehicles** **5400**

454920 **Other Motorized Vehicles** **5413**

Art, Other Artifacts, & Literature

461010 **Art and Other Artifacts** **5650**

463010 **Library Books and Journals, Art and Other Artifacts** **5600**

This major object includes payments to acquire additions to library and learning resource collections, and includes costs of books, magazines, newspapers, manuals, journals, manuscripts, musical scores, musical recordings, photographs, maps, films, tapes, records, compact discs, microforms, and other literary and artistic objects, materials, and creations. It includes costs of binding library periodicals, journals, pamphlets, and paperback books. It excludes costs of objects purchased for resale. It also includes the costs of capitalized art and other artifacts.

Intangible Assets

471110 **Non-WAN Computer Software** **5221**

To record the purchase of commercial off the shelf software not recorded in a more specific account such as 471210, 471310, 471410, 471510, or 472010.

471210 **WAN Computer Software** **5222**

To record charges for software purchased separately from a WAN equipment purchase.

471310 **PC Software Purchase** **5223**

To record purchase of commercial off the shelf software loaded on a laptop or desktop personal computer

471410 **Server Software Purchase** **5225**

To record purchase of commercial off the shelf software installed on a server.

472010 **Mainframe Software** **5224**

To record purchase of commercial off the shelf software installed on a mainframe.

473010 **Externally Developed Software** **5226**

Other Expenses & Adjustments
5xxxxx

Expenditures incurred for other miscellaneous operational costs such as legal or permit costs, pension payments, debt service, depreciation/amortization and other financial report adjustments.

5000BP Other Expenses & Adjustments

Legal, Licenses and Permit Costs

511110 **Legal Settlements** **3941**

511220 **Tort Claims** **3942**

511310 **Court Costs** **3943**

511410 **Expert Witness Fees** **1960**

This minor object includes payments to professional specialists for services rendered on behalf of the institution as expert witnesses in judiciary, legal, regulatory and administrative proceedings.

511510 **Rewards, Captures, Extradition Expenses** **3945**

512010 **Licenses and Permit Costs** **3946**

Supplemental Benefit Payments

523210 **LEO Separation Allowance** **1570**

This minor object includes monthly payments of special separation allowances to retired law enforcement officers who qualify for basic service retirement under provisions of the North Carolina General Statutes pertaining to retirement of law enforcement officers. These payments are authorized by North Carolina General Statute 143-166.41, effective July 1, 1984, and applicable policies and procedures (if any), and shall cease at the end of the month following a retiree's attainment of age 62.

Debt Service

Principle

531105 Debt Service 7000

This object class includes payments for retirement of institutional indebtedness and charges, such as interest and loan fees, associated with indebtedness. This object class is used only with expenditures from the plant fund group.

531106 Bond Principal 7100

This major object includes payments for retirement of bond indebtedness.

531205 Note Principal 7300

This major object includes payments for retirement of anticipation note principal.

531305 Capital Lease Principal 7650

This minor object includes payments for retirement of indebtedness of capital lease obligations

531405 Other Principal 7600

This major object includes payments for retirement of indebtedness principal not otherwise identified.

Interest

532105 Bond Interest 7200

This major object includes payments for charges, such as interest and loan fees, associated with bond indebtedness.

532205 Note Interest 7400

This major object includes payments for charges, such as interest and loan fees, associated with anticipation notes.

532305 Capital Lease Interest 7750

532405 **Interest On Utility Customers' Deposits** **7701** **Utility Dept Only**

532510 **Other Interest** **7700**

This major object includes payments for charges, such as interest and loan fees, associated with indebtedness not otherwise identified.

Other

533105 **Indebtedness Fees** **7500**

This major object includes payments of commissions and fees to fiscal agents; advertisements and notices, and similar items in connection with incurrence of indebtedness.

533205 **Other Debt Service** **7900**

This major object includes payments associated with indebtedness not identified by major objects 53xxxx. It includes bond discounts and premiums.

Depreciation and Amortization

543010 **Depreciation Expense** **8960**

Asset and Other Adjustments

561000 **Receivables Write–Off** **8700**

This major object includes losses resulting from uncollectible claims against clients, customers, patients, patrons, and students. In an academic budget this object is used exclusively with activity 170 Institutional Support. In auxiliaries and independent operations, this major object is used with the

564010 **Indirect Costs** **4800**

This major object is for use with indirect (overhead) costs charged to contracts and grants according to reimbursement agreements with funding agencies or entities. The indirect cost expenditure account(s) should be used in conjunction with the indirect cost receipt account 7300xx to prepare non-cash revenue and expenditure entries to track overhead costs for grant accounting. These accounts carry balances for monthly accounting, but at 6/30, the expenditure balance should be eliminated against the corresponding indirect cost receipt account balance (account 7300xx) to zero out the accounts for year end reporting.

565010 **Loss on Sale of Property & Equipment** **8910**

To record a loss on the sale of property or equipment. Gains are recorded in object code R09720

566010 **Service Charge Surplus Property Sales** **3967**

Extraordinary Loss and Special Items

575000 **Special Items – Loss** **8944**

To record significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence. (GASB 34 Paragraph 56) Use object code R09710 for Special Items – Gains.

Other Administrative Expenses

583010 **Subscriptions/Periodicals/Publications** **4903**

583020 **Membership and Organization Dues** **4902**

583030 **Game Guarantees** **4904**

584010 **EPA Employee Awards** **1315**

584015 **Legislative Teaching Awards** **1515**

584020 Incentive Program Awards 1520

This minor object includes costs of awards bestowed on State entities or sub entities as incentive payments for achieving financial improvements and operational efficiencies in performing governmental services. Responsibility for program administration resides with the Department of Administration. This program was established in 1977 by North Carolina General Statue 126-64.

584025 Other Personnel Payments 1590

This minor object includes special personnel payments to employees when such payments are not identified by minor objects numbered 52xxxx or 58xxxx. It includes cash awards to employees in recognition of achievements (e.g., cash awards to faculty for recognition as outstanding teachers), and taxable payments to employees in the Educational Assistance Program. This account does not include the costs of non-cash service awards provided to employees; such costs are classified as 319010 Other Supplies. See object 219915 Other Current Services for reference to nontaxable payments in the Educational Assistance Program.

584030 Service Awards – Non Cash 2915

Payments for pins, plaques, trophies, certificates, and the like for service and other special recognition awards.

584035 Cash Prizes and Awards – Non-Employees 3947

589010 Ins Student Hard Waiver 4515

589020 Fixed Charges 4000

This object class includes payments for operating costs which tend to be relatively uniform in amount during monthly, quarterly, semi-annual, or annual periods. The charges are typically for a fixed sum or a fixed sum plus charges for use of the property, supported by contracts or agreements, and of a continuing nature. These payments purchase the right to use resources or property owned by another entity, person, or organization for an agreed period of time and lease covenants.

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594010 **Collection Costs** **1995**

To record costs of account collection services. Account collection costs include the fifteen percent (l5%) retainer by the North Carolina Department of Revenue authorized by subsection 13(b) of the "Off-Set Debt Collection Act" (G.S. Chapter 105A). *[Procedural comment*: The incurrence of the fifteen (15%) retainer collection expense is supported by the receipt of "an accounting of the set-offs" from the North Carolina Department of Revenue, according to G.S. 105A-14(a), and an institution's need to prepare a disbursing check, payable to the institution, equal in amount to the total retainer, charging minor object 594010 with the disbursement, and crediting the various debtor's accounts or R07100 Bad Receivables Recovery, as appropriate, when the check is deposited to the institution's receipts.]

This major object includes disbursements for non-operating items not adequately provided in other disbursement classifications. It includes disbursements to purchase stocks, bonds, notes, revenue certificates, and similar items which generate revenue for the investor. Also, it includes the payments for interest accrued on purchased investments.

This minor object includes payments of student financial assistance to North Carolina residents on the basis of documented financial need. Funding for these grants originated in the approved budget effective July 1, 1961 and was significantly increased by the 1991 General Assembly (House Bill #83 ratified July 13, 1991) both times in conjunction with tuition rate increases. These grants, which do not require repayment in services or cash, are supported exclusively by State appropriations and are often referred to as "non-service scholarships", "scholarship grants" and "tuition scholarships." The eligibility and awarding requirements for these need-based grants are addressed in ADMINISTRATIVE MEMORANDUM #311 dated August 26, 1991. In addition to these requirements, the chancellor may impose a maximum dollar limit for each student grant as well as allocate a portion of this money to match Federal funds awarded to the institution for educational grants and student loans.

682010 Minority Presence Grants 6520

This minor object includes the payments of minority presence grants to full-time, North Carolina resident degree-seeking students who establish the existence of financial need and are of the minority race on the campus where enrolled. These awards do not require repayment in services or cash.

683010 Nursing Emergency Financial Assistance 6530

This minor object includes payments from the Emergency Financial Assistance Fund to students enrolled in University nursing programs who experience acute financial need which impacts the student's ability to continue the current nursing program schedule. The Fund was established in 1987 (General Assembly of North Carolina) Session Laws, Chapter 1049, Section 2, wherein a definition is provided of "acute financial need." Assistance from this program was authorized to commence at July 1, 1988, and is limited to $400 per academic year per student. Responsibility for program administration resides with an institution's Dean of Nursing, with assistance provided by the Director of Student Financial Aid. Payments of aid to students do not require repayment in services or cash.

685010 NC TIP 6565

685020 Teachers Scholarship 6550

This minor object includes financial awards to students participating in the training program for teachers who will teach retarded children in the North Carolina public school programs. The awards were originally authorized and the program established in 1963 (North Carolina General Assembly) Session Laws, Chapter 845(b). The awards are based upon the recipient's scholarly merit and the chosen academic program of study. Awards do not require repayment in services or cash.

687010 Traineeships 6570

This minor object includes financial awards to student enrolled in academic programs offered by the institution. The recipient of a traineeship is selected on the basis of scholarly merit and the chosen academic program of study. The specialized training received by a student and provided by the institution contributes to achieving educational goals of the institution, the student, and the funding source. Traineeships do not require repayment in services or cash.

687510 Graduate Assistant Tuition Awards 6575

688010 Incentive Scholarship and Grant Program for Native Americans 6585

This minor object includes undergraduate and doctoral program scholarship awards designed to increase enrollment of Native Americans at the constituent institutions of the University of North Carolina. This program combines the prior American Indian Student Legislative Grant Program with the Incentive Scholarship Program for Native Americans into a single entity. The program includes both need-based and merit-based grants for qualifying Native Americans who are residents of North Carolina. Guidelines for administering the program at the constituent institutions are contained in ADMINISTRATIVE MEMORANDUM #353, dated February 20, 1995.

689010 Aids and Grants 6000

This object class includes payments of financial aid to various authorized recipients. Payments can be in the form of contracts, grants, subsidies, state aid, or allocations.

689016 Non-Service 6601 **Athletics Only**

689017	Baseball	6602		Athletics Only
689018	Men's Basketball	6603		Athletics Only
689019	Track-Men	6604		Athletics Only
689020	Football	6605		Athletics Only
689025	Tennis-Women	6611		Athletics Only
689026	Volleyball-Women	6612		Athletics Only
689027	Soccer-Women	6613		Athletics Only
689028	Woman-Softball	6614		
689029	Track-Women	6617		Athletics Only
689030	SSchool Scholarship	6618		
689031	Cross Country-Women		6619	Athletics Only
689032	Cross Country-Men	6620		Athletics Only
689033	Supplemental Textbooks		6625	Athletics Only

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Intergovernmental Transactions
8xxxxx

This account group consists of operating transfers, reimbursements, residual equity transfers and

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CLASSIFICATION OF EXPENDITURES

860023	Transfer Out 49389	8462
860024	Transfer Out 49529	8463
860025	Transfer Out 49629	8464
860026	Transfer Out 49729	8465
860027	Transfer Out 49829	8466
860028	Transfer Out 49929	8467
860029	Transfer Out 40029	8468
860030	Transfer Within Same GASB	8470
860031	Trans Out 40229	8471
860032	Trans Out 40329	8472
860033	Trans out 40529	8475
860034	Transfer To C.I. Funds	8490
860035	Transfer To SEOG	8495
860075	Fund Raising Costs	3975
860097	Foundation Transfers To University	3997
860098	WCU Athletics	3998
860099	WCU Development Foundation	3999
860110	Transfer Out Bond 2000	8469

Agency Carryforward

891010 **Transfer Appropriation -Budget Flexibility** **8191** **Controller Only**

This subsidiary object is used only with the carry-forward of unexpended state appropriations by institutions designated as Special Responsibility Constituent Institutions by the UNC Board of Governors. This transfer, which must be used for one-time expenditures that do not impose additional financial obligations on the State, is authorized by the UNC Fiscal Accountability/Flexibility legislation (Chapter 689, House Bill 83 enacted by the 1991 General Assembly). This expenditure object is compatible with Purpose 252 only. Refer to Chart of Accounts Memorandum #45 for additional information.

892010 **Transfer Appropriation** **8192** **Controller Only**
- Deferred. Obligations

This subsidiary object is used only with the carry-forward of unexpended state appropriations for deferred obligations. This transfer must be approved in advance by the Office of State Budget and Management.

980650 **Overhead Transfers to General Administration** **8210**

This minor object is used only with transmissions-out of indirect cost reimbursements (overhead receipts) from an institutional overhead receipts budget code to the overhead receipts budget of The University of North Carolina, General Administration. The current rate of transfer is five percent of earned overhead receipts of the transferring institution. Th of0r is f/t099993bject is usejec