

21XXX - Salaries and Benefits:

- 21110 **EHRA Regular Salary:** This account 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 the State Human Resources Act.
- 21113 **EHRA Awards Recognition:** This account includes expenses for recognizing achievements of EHRA employees in non-teaching, administrative or research positions
- 21150 **EHRA Academic Salary:** This account includes regular salary payments for personal services to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from the State Human Resources Act.
- 21151 **EHRA Academic Salary - Department Chair Stipends:** This account records additional compensation expenses paid to department chairs for additional duties performed as part of their leadership position.
- 21153 **EHRA Teaching Awards and Recognition:** This account includes expenses for recognizing achievements of EHRA employees in teaching positions
- 21155 **EHRA Academic Salary - Director Stipends:** This account records additional compensation expenses paid to directors for additional duties performed as part of their leadership position.
- 21157 **EHRA Academic Salary - Overload:** This account is used to record compensation expenses for added duties of a relatively short duration, such as teaching a class or providing a specific deliverable such as a special report or study.
- 21158 **EHRA Academic Salary - Adjunct:** This account is used to record compensation expenses for fixed-term contractual employment. These employees have neither tenure nor a permanent position.
- 21210 **SHRA Regular Salary:** This account includes base salary payments for personal services to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Human Resources Act, except for SHRA Law Enforcement Officers' Salaries.
- 21211 **SHRA Imputed Salary Clearing:**
- 21213 **SHRA Awards and Recognition:** This account includes expenses for recognizing achievements of SHRA employees.
- 21230 **SHRA Law Enforcement Officer Salaries and Wages:** This account includes base salary payments for all SHRA Law Enforcement Officers who have the power of arrest and receive an additional percentage in retirement.
- 21232 **LEO Separation Allowance:**
- 21233 **LEO Awards and Recognition:** This account includes expenses for recognizing achievements of Law Enforcement Officers.
- 21310 **Non-Student Regular Wage:** This account includes hourly-rated regular wage payments to temporary non-student employees for personal services in non-teaching positions.
- 21311 **Non-Student Regular Wage (Frozen Position):** This account includes hourly-rated regular wage payments to temporary non-student employees for personal services in non-teaching positions working against a frozen position.
- 21320 **Contract Employee per IRS:** Payments to personal service providers with which the state has an employee/employer relationship per the Internal Revenue Code.
- 21350 **Student Wages:** This account 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 matchings 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. 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.
- 21354 **Student Wages - Federal Work-study:** This account is used to record compensation to part-time employment to undergraduate and graduate students who need the earnings to help meet their costs of postsecondary education.
- 21410 **Overtime Payment:** This account includes payments to hourly employees working in excess of 40 hours a week.
- 21415 **Compensatory Time Payout:** This account includes payments to hourly employees who have accumulated compensatory time in excess of 240 hours or have unused compensatory time that was earned at least one year ago.
- 21420 **Holiday Premium Pay:** This account includes additional compensation to employees for working on days classified as holidays by the University.
- 21430 **Shift Premium Pay:** This account includes additional compensation for certain permanent employees whose regular work schedules occur during evening or night hours.
- 21440 **Emergency Call Back / Standby Premium Pay:** *Standby premium* pay is compensation for an employee who must remain available to be called back to work on short notice if the need arises. (If an employee must remain on University property or so near that time cannot be used freely, it is not considered on-call time but is recorded as work time.)
Emergency Callback is compensation for an employee who has left the work site and is requested to respond (either by returning to work or by responding by telephone or computer) on short notice to an emergency work situation in order
- 21450 **Dual Employment Wages:** 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 Human Resources Act for services rendered to borrowing state agencies for which the original employing agency receives reimbursement. This minor object is used only when compensating employees subject to the State policy on dual employment.
- 21460 **SHRA Longevity Payments:** This account includes the special lump-sum annual payments to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Human Resources Act for completing qualifying long-term service as State employees.
- 21471 **Bonus Payments:** This account includes authorized one-time employee bonus payments. Generally, these are authorized by the General Assembly.
- 21474 **Bonus Incentive Wages:** This account includes bonus payments for
- 21541 **TSERS Retirement (Employer):** This account includes the institution's share of state retirement plan costs on salaries paid to covered employees.
- 21542 **TSERS Retirement - Law Enforcement Officers (Employer):** Includes the University's share of state retirement plan costs for law enforcement officers based on the amount of salaries paid to applicable employees.
- 21543 **Law Enforcement Officer Supplement Benefits (Employer):** Includes the University's share of supplemental benefit costs for law enforcement officers based on the amount of salaries paid to applicable employees.

- 21544 **Optional Retirement Plan - TIAA/CREF (Employer):** This account includes the institution's share of TIAA/CREF optional retirement costs on salaries paid to covered employees.
- 21547 **Optional Retirement Plan - Fidelity (Employer):** This account includes the institution's share of Fidelity optional retirement costs on salaries paid to covered employees.
- 21548 **Blue Cross Blue Shield Preferred Provider Organization Basic 70/30 Employer:** This account records the
- 21549 **Blue Cross Blue Shield Preferred Provider Organization Standard 80/20 Employer:**
- 21550 **Social Security (Employer):** This account includes the institution's share of social security costs on taxable salaries and wages paid to covered employees.
- 21551 **Medicare (Employer):** This account includes the institution's share of Medicare costs on taxable salaries and wages paid to covered employees.
- 21552 **Consumer Directed Health Plan:**
- 21553 **Consumer Directed Health Plan PTMN:**
- 21554 **Medicare Prime Retiree and Dependent:**
- 21555 **Medicare Prime Retiree & Non-Medicare Dependent 80/20:**
- 21556 **Medicare Prime Retiree & Non-Medicare Dependent - Consumer Directed Health Plan:**
- 21557 **Medicare Prime Retiree & Non-Medicare Dependent 70/30:**
- 21558 **Blue Cross Blue Shield Preferred Provider Organization BASIC 70/30 Reduction in Force:** This account records the employer's expense associated with providing up to 12-months of health insurance coverage for a prior employee that was terminated to due a reduction-in-force.
- 21559 **Blue Cross Blue Shield Preferred Provider Organization BASIC 80/20 Reduction in Force:** This account records the employer's expense associated with providing up to 12-months of health insurance coverage for a prior employee that was terminated to due a reduction-in-force.
- 21562 **Affordable Care Act - High Deductible Health Plan:**
- 21563 **Blue Cross Blue Shield Preferred Provider Organization Standard 80/20 After Tax:**
- 21571 **Optional Retirement Plan - Disability & Retiree Health:**
- 21572 **Unemployment Compensation:** This account includes payments to the State Employment Security Commission (ESC) for reimbursement of unemployment compensation benefits paid by ESC to former employees of The University. The program is authorized by North Carolina General Statutes Chapter 96. Program benefits are described in the Personnel Manual published by the Office of State Personnel.
- 21573 **Workers' Compensation Premiums:** This account includes the institution's payments of premiums to private insurers for workers' compensation protection to cover employees who suffer disability (or death) from accidents arising out of and in the course of employment. This object is used only with certain receipts supported contracts and grants. Payments of benefits under the State's self insured program are identified in account 1560 Workers Compensation Benefits.
- 21574 **Blue Cross Blue Shield - Preferred Provider Organization - Standard 70/30 After Tax:**
- 21575 **Employee Assistance Program:** This subsidiary object includes Employee Assistance Program payments. This benefit was previously provided free of charge to state employees by the Office of State Personnel. Because of funding cuts, the EAP has now been out-sourced and agencies may elect to contract with an outside provider for EAP services.
- 21576 **Flexible Spending Savings Account:** This account is to record transfers of employer social security savings derived from employee participation in healthcare and dependent care flexible spending account programs
- 21577 **1% Unemployment Insurance Reserve:** To record the required payments to comply with Session Law 2013-2 whereby all State agencies, departments, institutions, the University of North Carolina, as well as community colleges and public schools are required to make payments to the Unemployment Insurance Reserve with DES.
- 21611 **Employee Suggestion System Awards:** This account 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.
- 21620 **Severance Payments:** 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 employees eligibility and determination of benefits are subject to personnel policies of the UNC Board of Governors and the university not inconsistent with the cited statute.
- 21624 **Grievance Settlement:** This account is used to record expenses resulting from an employee grievance that has gone through Office of State Human Resources mediation procedures.
- 21625 **Disability Benefits - Short Term:** This account is used to record short-term disability payments. Short term is considered periods less than 12 months in duration. This account 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.
- 21626 **Disability Benefits - Extended Short Term:** This account is used to record disability payments covering more than 12 months in duration.
- 21631 **Workers' Compensation - Medical:** This subsidiary object includes payments under the workers' compensation program for medical, surgical, hospital, nursing, and rehabilitation services, medicines and medical travel, and medical supplies.
- 21632 **Workers' Compensation - Temporary Disability:** This subsidiary object includes payments under the workers' compensation program to compensate temporarily disabled employees for lost work-time.
- 21633 **Workers' Compensation - Permanent Disability:** This subsidiary object includes payments to employees under the workers' compensation program for disfigurements and permanent partial disabilities in accordance with ratings assigned at the conclusion of a healing period.
- 21634 **Workers' Compensation - Death Benefits:** This subsidiary object includes payments under the workers' compensation program to surviving spouses and/or dependent children of deceased employees and of allowances for funeral expenses.
- 21639 **Workers' Compensation - Other:** This account includes payments to employees under the workers' compensation program not defined in accounts 21631 through 21634
- 21651 **Board Member Compensation:** This major object includes payments for personal services to members of the institution's governing board. This object excludes reimbursements for travel expenses which are identified in Travel accounts **227XX**.

- 21660 **Taxable Employer Reimbursement:** Payments made to employees to reimburse expenses that are considered taxable income by the Internal Revenue Code and therefore these payments are reported on a W-2 form. Typically these reimbursements relate to mobile communication device allowances.
- 21664 **Nontaxable Employee Cell Phone Reimbursement:** This account is for cases where state agency/institution employers require employees to maintain and use their personal cell phones for state business purposes and reimburse the employees for the business use of their personal cell phones. The IRS has issued guidance on the tax treatment of this payment as nontaxable to the employee. Refer to the link below for the memo explaining the IRS guidance: <http://www.osc.nc.gov/news/memos.html>.
- 21700 **Unclassified Personnel Payments - Changes in Accrued Vacation:** This account is used only by the Controller's Office during the **accrual accounting conversion process** included as taxable income to the payees. To record the net change in accrued vacation leave.

22XXX - Services

- 22050 **Instructional or Research Services:** This account records expenses for instructional services or research services that cannot be readily obtained by an employee of the University.
- 22110 **Legal Fees:** This account includes fees and charges paid to attorneys, trustees, and fiscal agents for professional services rendered to the institution.
- 22112 **Transcripts, Records and Briefs:** This account includes payments for services provided in connection legal services such as court reporters, legal transcription, and court briefings.
- 22120 **Accounting and Auditing Fees:** This account includes fees and charges paid to accountants, auditors, and fiscal agents for professional services rendered to the institution.
- 22121 **Market Research Service:** This account records expenses for consulting work related to student recruitment, marketing strategies, resource management, tuition management, course development, etc.
- 22131 **Medical Hospital Fees:** This account includes professional fees paid to hospitals for medical services rendered on behalf of the institution.
- 22132 **Other Medical Fees:** This account includes professional fees paid to medical doctors, dentists, nurses, etc. for medical services rendered on behalf of the institution.
- 22133 **Employee Physicals:** To record the cost of employee physicals. Primarily used by the Police Department.
- 22139 **IT Subscription Support Charge:**
- 22140 **Services - Information Technology:** To record contract personnel costs for analyzing, designing, implementing and/or providing applications development support for a system or system modification. This account also includes amounts paid to ITS or other outside vendors for supplemental programming staff and data entry. Post technical operations support costs to one of the following **accounts: (22141 through 22146)**
- 22141 **Services - WAN Support:** This account is used to record contract personnel costs for analyzing, designing, implementing, and / or supporting a wide area network.
- 22142 **Services - Video Transmission Support:** This account is used to record contract personnel costs for analyzing, designing, implementing, and / or supporting a video transmission system.
- 22143 **Services - LAN Support:** This account is used 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 implementation of LAN hardware / software in which the vendor retains ownership is a managed LAN service contract and should be recorded under **account 22822 Managed LAN Service Charge**.
- 22144 **Services - Personal Computer / Printer Support:** This account is used to record contract personnel costs for personal computer and printer installation, configuration, and support. This includes supplemental staffing or seat management contract costs for PCs and printers. Record PC / printer repair costs (parts / labor) in **account 22337**. Record PC / printer maintenance in **account 22447**.
- 22145 **Services - Server Support:** This account is used to record contract personnel costs and to support server installations, configuration, and upgrades including supplemental staffing and seat management contract costs for servers. This account captures only technical support, not applications development. Record server repair costs (parts / labor) in **account 22338**. Record server maintenance agreements in **account 22450**.
- 22146 **Services - Mainframe Support:** This account is used 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 22451**.
- 22147 **IT Seat Management:** To record all costs paid under a seat management contract for distributed computing services.
- 22148 **Application Development:** To record contract personnel/NC Office of Information Technology Services (ITS) costs for analyzing, designing, implementing and/or providing applications development/support for an application, system or system modification to include Web Development Mobile Apps, and Legacy Client Server.
- 22149 **IT Project Management and Analysis:** To record contract personnel costs for Project Management services associated with deployment and management of IT projects/programs. Includes Business Analysts, Enterprise Architects, Enterprise Security.
- 22150 **Academic Instruction / Research Services:** Includes non-payroll payments for instructional and departmental research services performed by individuals who are not state employees. It includes payments for prospective instructional faculty when interviewing is incidental to the service being rendered.
- 22160 **Engineering Services:** To record payments made a wide range of engineering services that are not capital-related in nature. Engineering services procured for building planning and design should be recorded to **accounts 243XX**.
- 22173 **Temporary Agency Contract - Miscellaneous:** This is to record the expense of temporary workers not working against a vacant position.
- 22174 **Administrative Process Charges:** This is to record expenses related to outsourced administrative processes.
- 22175 **Temporary Agency Contract - Position:** This is to record the expense of temporary workers contracted against a vacant position.
- 22177 **Accreditation Service:** To record the cost of accreditation services for the University and its schools.
- 22178 **Background Verification:** To record the cost of background checks for potential employees of the University.
- 22179 Munch Monies Payment
- 22180 **Block Meal Payment:** To record the expense related to a block meal purchase.
- 22181 **Food Service Agreement:** This account is used to record payments on service agreements related to food service providers.
- 22182 **Laundry Service Agreement:** This account is used to record payments on service agreements related to laundry service providers.
- 22183 **Laboratory Service Agreement:** This account is used to record payments on service agreements related to laboratory service providers.
- 22184 **Janitorial Service Agreement:** This account is used to record payments on service agreements related to janitorial service providers.
- 22185 **Recyclable and Waste Materials Service Agreement:** This account is used to record payments on service agreements related to waste removal service providers.
- 22186 **Security Service Agreement:** This account is used to record payments on service agreements related to security service providers.
- 22187 **Pest Control Service Agreement:** This account is used to record payments on service agreements related to pest control service providers.

- 22188 **Lawn and Ground Maintenance Service Agreement:** This account is used to record payments on service agreements related to lawn and ground service providers.
- 22191 **Employee on Loan:** Includes the payments to other state government agencies for professional services of borrowed employees subject to the state-wide policy on dual employment.
- 22192 **Honorariums:** This account includes payments to professional persons for services rendered to the institution when custom or propriety forbid the setting of fees.
- 22193 **Transportation Services - Charters:** This account records payment for chartering air, land or sea transportation.
- 22194 **Entertainment Services:** This account includes payments for a performance, an entertainment event, a speech or the creation of a film, radio, or television program.
- 22199 **Miscellaneous Contractual Services:** This account is to record contractual services not classified elsewhere.

222XX - Utilities:

- 22210 **Electrical Service:** This account includes payments for electrical service and installation charges.
- 22220 **Natural Gas / Propane Service:** This account includes payment for natural gas and propane services.
- 22230 **Water and Sewer Service:** This account includes payments for water and maintenance of the sewerage distribution system.
- 22241 **Fuel Oil:** This account includes the payments for fuel oil for University use. This account does not include the cost of fuels and oils used in the operation of motor vehicles.

223XX - Repairs

- 22310 **Building Repairs:** This account is used to record payments including both labor and materials to repair, maintain, overhaul, rebuild, renew and restore institutional buildings.
- 22320 **Other Structure Repairs:** This account is used to record payments including both labor and materials to repair, maintain, overhaul, rebuild, renew and restore other structures.
- 22331 **Motor Vehicle Repairs:** This account is used to record payments necessary to maintain motor vehicles at a normal accepted level of condition.
- 22332 **Other Computer Equipment Repairs:** This account is used to record the costs of repairs to computer equipment not recorded in a more specific accounts
22333 through 22338
- 22333 **Other Equipment Repairs:** This account is used to record costs necessary to maintain equipment not specifically captured through other repair accounts in a normal level of condition.
- 22334 **Wide Area Network Equipment Repairs:** This account is used to record the costs of repairs to wide area network equipment.
- 22335 **Video Equipment Repairs:** This account is used to record the costs of repairs to video transmission equipment.
- 22336 **Local Area Network Repairs:** This account is used to record the costs or repairs to local area network equipment.
- 22337 **Personal Computer / Printer Repairs:** This account is used to record the costs or repairs to printers.
- 22338 **Server Repairs:** This account is used to record the costs of repairs to computer server equipment.
- 22390 **Other Repairs (includes Furniture):** This account is used to record payments including both labor and materials to repair, maintain, overhaul, rebuild items not more specifically defined in accounts 22310 through 22338.

224XX - Maintenance Agreements:

- 22410 **Buildings:** This account is used to record payments for contractual services, including both labor and materials to repair, maintain, overhaul, rebuild, renew and restore institutional buildings.
- 22430 **Equipment:**
- 22441 **Other Software:**
- 22442 **WAN Software:**
- 22443 **Other Data Processing Equipment:**
- 22444 **WAN Equipment:**
- 22445 **Video Transmission Equipment:**
- 22446 **LAN Equipment:** This account is used to record payments for contractual services for maintenance of local area network equipment.
- 22447 **Personal Computers - Printers:**
- 22448 **Personal Computer Software:**
- 22449 **Server Software:**
- 22450 **Servers:**
- 22451 **Mainframe Equipment:**
- 22452 **Mainframe Software:**
- 22490 **Other:**

225XX - Rentals and Leases:

- 22511 **Land:** This account includes costs of renting land.
- 22512 **Office Building:** This account includes payments for lease or rental of realty. It includes costs of renting buildings, and offices.
- 22513 **Other Facilities:** This account includes payments for lease or rental of realty. It includes costs of renting rooms, conference rooms, convention halls, auditoriums, residences, mobile and relocatable facilities.
- 22521 **Motor Vehicles:**
- 22523 **Voice Communication Equipment:**
- 22524 **General Office Equipment:**
- 22525 **Furniture - Furnishings:**
- 22530 **Other Computer Equipment:**
- 22531 **WAN Equipment:**
- 22532 **Video Transmission Equipment:**
- 22533 **LAN Equipment:**
- 22534 **Personal Computers - Printers:**
- 22535 **Servers:**
- 22536 **Mainframe Equipment:**
- 22541 **Personal Computer Software:**
- 22542 **Server Software:**
- 22543 **Mainframe Software:**

22590 **Other Property:**

227XX: Travel Expenses

- 22711 **In-State Transportation (Air):** This subsidiary object includes costs of proceeding from one place to another place via air transportation while in travel status. The trip's destination is located within the boundaries of the State of North Carolina.
- 22712 **Out-of-State Transportation (Air):** This subsidiary object includes costs of proceeding from one place to another place via air transportation while in travel status. The destination of the trip is located outside the boundaries of the State of North Carolina.
- 22713 **Out-of-Country Transportation (Air):** This subsidiary object includes costs of proceeding from one place to another place via air transportation while in travel status. The trip's destination is located outside the boundaries of the United States.
- 22714 **In-State Transportation (Ground):** This subsidiary object includes costs of proceeding from one place to another place via ground transportation while in travel status. The trip's destination is located within the boundaries of the State of North Carolina. Transportation expenses include automobile allowances, train, bus, taxicab, limousine, subway, streetcar fares, rental car and motor pool charges, and parking and toll fees. Taxicab gratuities are included.
- 22715 **Out-of-State Transportation (Ground):** This subsidiary object includes costs of proceeding from one place to another place via ground transportation while in travel status. The trip's destination is located outside the boundaries of the State of North Carolina. Transportation expenses include automobile allowances, train, bus, taxicab, limousine, subway, streetcar fares, rental car and motor pool charges, and parking and toll fees. Taxicab gratuities are included.
- 22716 **Out-of-Country Transportation (Ground):** This subsidiary object includes costs of proceeding from one place to another place via ground transportation while in travel status. The trip's destination is located outside the boundaries of the United States. Transportation expenses include automobile allowances, train, bus taxicab, limousine, subway, streetcar fares, rental car and motor pool charges, and parking and toll fees. Taxicab gratuities are included.
- 22717 **In-State Transportation (Water):** 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 within the boundaries of the State of North Carolina.
- 22718 **Out-of-State Transportation (Water):** 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.
- 22719 **Out-of-Country Transportation (Water):** 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.
- 22721 **In-State Lodging:** This subsidiary object includes costs of obtaining shelter while in travel status. The destination of the trip is located within the boundaries of the State of North Carolina.
- 22722 **Out-of-State Lodging:** This subsidiary object includes costs of obtaining shelter while in travel status. The destination of the trip is located outside the boundaries of the State of North Carolina.
- 22723 **Out- of-Country Lodging:** This subsidiary object includes costs of obtaining shelter while in travel status. The trip's destination is located outside the boundaries of the United States.
- 22724 **In-State Meals:** This subsidiary object includes costs of obtaining food while in travel status. The destination of the trip is located within the boundaries of the State of North Carolina. Meal expenses include gratuities on food purchases.
- 22725 **Out-of-State Meals:** This subsidiary object includes costs of obtaining food while in travel status. The destination of the trip is located outside the boundaries of the State of North Carolina. Meal expenses include gratuities on food purchases.
- 22726 **Out-of-Country Meals:** This subsidiary object includes costs of obtaining food while in travel status. The destination of the trip is located outside the boundaries of the United States. Meal expenses include gratuities on food purchases.
- 22727 **In-State Other Expenses:** This subsidiary object includes costs incurred while in travel status for services and goods other than for transportation and subsistence. The destination of the trip is located within the boundaries of the State of North Carolina. Other travel expenses may include telephone charges, supplies, baggage handling gratuities, and other appropriate items.
- 22728 **Out-of-State Other Expenses:** This subsidiary object includes costs incurred while in travel status for services and goods other than for transportation and subsistence. The destination of the trip is located outside the boundaries of the State of North Carolina. Other travel expenses may include telephone charges, supplies, baggage handling gratuities, and other appropriate items.
- 22729 **Out-of-Country Other Expenses:** This subsidiary object includes costs incurred while in travel status for services and goods other than for transportation and subsistence. The trip's destination is located outside the boundaries of the United States. Other travel expenses may include telephone charges, supplies, baggage handling gratuities, and other appropriate items.
- 22731 **Student and Non-Employee Transportation:** This subsidiary object includes costs of proceeding from one place to another place while in travel status. Transportation expenses include automobile allowances, airplane, boat, train, taxicab, bus, limousine, subway, and streetcar fares, rental car and motor pool charges, and parking and toll fees
- 22732 **Student and Non-Employee Other Expenses:** This subsidiary object includes costs incurred while in travel status. Subsistence expenses include costs of lodging, meals, gratuities, registrations, telephone charges, and other appropriate items.
- 22741 **In-State Registration Fees:** This subsidiary object includes cost of registrations. The destination of the trip is located within the boundaries of the State of North Carolina.
- 22742 **Out-of-State Registration Fees:** This subsidiary object includes cost of registrations. The destination of the trip is located outside the boundaries of the State of North Carolina.
- 22743 **Out-of-Country Registration Fees:** This subsidiary object includes cost of registrations. The destination of the trip is located outside the boundaries of the United States.

Communication: This major object includes payments for transmitting verbal, written, and recorded messages, correspondence, data, and information. It includes costs of telephone services, telegrams, postage, messenger and courier services, FAX transmissions, post office box rental, and charges by United Parcel Service (UPS) and Federal Express.

- 22811 **Telephone Service:** This account is used to record voice transmission costs excluding cellular phone charges and data transmission costs (WAN charges).
- 22812 **Communications - Data Services:** This account is used to record payments for transmission of data.
- 22813 **Teleconference Charges:** This account is used to record payments related to teleconferences.
- 22814 **Cellular Phone Services:** This account is used to record payments for providing cellular telephone services.
- 22815 **E-mail and Calendaring Service:** This account is used to record charges for e-mail and calendaring services.
- 22816 **Video Transmission Charge:** This account is used to record video transmission costs.

- 22817 **Internet Service Provider Charge:** This account is used to record dial-up or direct service link costs when the service is provided by a non-state entity.
- 22818 **Data Wiring Service Charge:** This account is used to record charges for consultation, design, installation, or support for data transmission wiring that is not part of a capital improvement project.
- 22819 **Telephone Wiring Service Charge:** This account is used to record charges for consultation, design, installation, or support for telephone wiring that is not part of a capital improvement project.
- 22820 **Easylink Services: Fax services:**
- 22821 **Data Processing:** This major object includes payments for electronic or automatic data processing services provided by commercial firms, State agencies, 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.
- 22822 **Managed LAN Service Charge:** This account is used to record managed local area network services purchased from ITS 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 **22143 - LAN Support Services**.
- 22824 **Managed Server Service:** To record services/cost associated with Managed Hosting for Open Systems (Unix, Windows, x86 Linux, VM), associated Storage (disk & tape storage), and associated databases. Managed server service provides end-to-end support that may include full system administration, monitoring, back-up, OS, technical support, hardware and software refresh. Purchased from ITS or other outside vendors.
- 22840 **Postage:** All expenditures associated with postage for U.S. Mail, including airmail and parcel post items handled through the mail service are charged to this account. Also included are charges for commercial parcel service and drayage out. All shipping costs for purchases are charged to the same account as the items being purchased.
- 22841 **Freight and Express:** This account includes the payments for service to transport, move, or deliver accounts, materials, or resources owned or used by the institution. Also included are departmental moving expenses. It excludes the costs incurred when accounts, materials, equipment, and/or resources are originally acquired; these initial transportation costs are added to the accounts' costs.
- 22842 **Bookstore Freight-In:** This account is used to record shipping and handling costs for goods in transit to the University Bookstore.
- 22843 **Bookstore Freight Out:** This account is used to record shipping and handling costs for goods purchased from the University Bookstore to be delivered to the purchasing party.
- 22845 **Bookstore Shipping Postage:** This account acts as a revenue account. It represents the profit margin associated with shipping services (difference in stated charge for postage and amount charged to bookstore).
- 22850 **Printing and Binding:** This account includes the payments for printing, production, reproduction, and binding of books, bulletins, leaflets, pamphlets, manuals, monographs, drawings, pictures, diplomas, publications not added to library collections, etc. The services may be performed by commercial firms, state agencies, and institutional auxiliaries. It includes the cost of non-library book repair materials, purchased duplication services, and type-setting services. The cost of office copies produced by copy centers and / or transferred between departments on a reimbursement basis should be recorded through account **22852**.
- 22852 **Printing Key Copies:** This account records departmental expenses for utilizing the campus' copier system infrastructure.
- 22860 **Advertising:** Includes payments for advertisements and announcements, legal notices and legal announcements.
- 22861 **Position and Recruiting Advertising:** Includes costs of advertisements inviting qualified persons to apply for employment positions.
- 22862 **Advertising - Branding Component:** This account is to be utilized for purchases of promotional items that include the University's logo.
- 22870 **Cable TV - OPEN NET:** This account is used to record monthly access charge for cable TV as well as any setup and installation charges and other access/use fees. This account also is used to record fees paid to appear on public access channel programming (i.e. OPEN NET).
- 22911 **Property Insurance:** This account is used to record payments for insurance on non-motor vehicle property.
- 22912 **Motor Vehicle Insurance:** This account is used to record payments for insurance on motor vehicles.
- 22913 **Liability Insurance:** This account is used to record payments for liability insurance.
- 22919 **Other Insurance:** This account is used to record payments for other types of insurance not specifically identified through accounts **22911 through 22913**.
- 22920 **Bonding:** For an insurance contract by which a bonding agency guarantees payment of a specific sum to the University in the event of a financial loss caused by an employee of the University.
- 22941 **Employee Education Assistance Program:** This account 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 Manual, Section 9. Nontaxable payments in this program should be charged to **this account**. Taxable payments should be recorded in an **Employee Benefit account for accrual reporting**.
- 22942 **Other Employee Training Expenses (Non-taxable):** This account is used to record miscellaneous employee training expenses that are non-taxable to the employee. Taxable expenses must be classified in an **Employee Benefit account for accrual reporting**.
- 22950 **Employee Moving Expenses:** This account 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. Classified as an **Employee Benefit for year-end reporting**.
- 22951 **Staff Tuition Waiver Resident / Non-resident:** This account includes staff tuition waivers for training that does not fall within the Employee Education Assistance Program parameters. Classified as an **Employee Benefit for year-end reporting**.
- 23110 **General Office Supplies:** 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 and rulers, 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.
- 23120 **Data Processing Supplies:** Includes payments for data processing supplies and materials. It includes printer ink toners / cartridges, peripheral connection cords, data storage media, etc.
- 23130 **Photographic Supplies:** This account includes payments for photography chemicals, film, photo-quality paper, etc.

- 23140 **Engineering / Drafting Supplies:** This account is used to record purchases of drafting paper, engineering scales, drafting lamps, blueprint storage devices, compasses, etc.
- 23150 **Security / Safety Supplies:** This account is used to record purchases of first-aid kits, protective clothing, signs, tags, material handling supplies, spill control items, traffic control items, etc.
- 23190 **Other Administrative Supplies:** This account is used to record purchases of supplies that cannot be aptly described in accounts **23110 through 23150**.

232XX - Repair Supplies: Includes payments for supplies and materials used for necessary maintenance, repairs, or upkeep of institutional facilities and grounds, which neither adds to the permanent value of the property nor appreciably prolongs its intended life but keeps it in an efficient operation condition. It includes the small tools necessary to perform these repairs. Also included are the agricultural supplies and materials when their use is for the maintenance of institutional grounds.

- 23210 Janitorial Supplies
- 23220 Bedding-Textile Products
- 23240 Carpentry-Hardware Supplies
- 23250 Agricultural Supplies
- 23260 Sand, Gravel or Concrete
- 23280 Road Signs / Signals
- 23290 Other Facility /Hardware Supplies

233XX - Motor Vehicle Supplies: This major object includes payments for supplies and materials used in operation, maintenance, and repair of State-owned and leased motor vehicles. It includes costs of fuels, oils, lubricants, fluids, tires, batteries, belts, hose, etc., and minor accessories.

- 23310 **Gasoline:** Includes cost of gasoline utilized in the operation of motor vehicles.
- 23320 **Diesel Fuel:** Includes the cost of diesel fuel utilized in the operation of motor vehicles.
- 23330 **Oils, Lubricants and Fluids:** Includes payments for oils, lubricants and fluids normally used in the operation, maintenance and repair of state-owned motor vehicles.
- 23340 **Tires, Belts and Tubes:** Includes payments for tires and tubes normally used in the operation, maintenance and repair of state-owned motor vehicles.
- 23350 **Other Motor Vehicle Replacement Parts:** Includes other parts used in the repair and maintenance of state-owned motor vehicles not specifically mentioned in **account 23340**.
- 23360 **Other Fuels:** Includes payment for other fuels used in the operation of state-owned motor vehicles not specifically mentioned in **accounts 23310 and 23320**.
- 23410 **Food Products:** This account includes payments for raw, processed, and prepared foods and food products, beverages, and condiments for human consumption. The costs of food purchased for resale is provided in accounts **23800, 23803 and 23884**. This account does not include foods and beverages purchased while in travel status.
- 23510 **Clothing and Uniform Supplies:** This account includes payments for required staff uniforms and/or University or department-specific clothing purchased for use to enhance the image of a department.
- 23610 **Drug Supplies:** This account records payments for over-the-counter or pharmaceutical drugs not intended for resale, but for use in the meeting the health needs of the student body. **For use by purpose code 204 only.**
- 23720 **Educational Supplies:** This major object includes payments for supplies and materials used in classrooms and laboratories for instructional, research, and examination purposes. When used in instructional and research endeavors these supplies and materials include chemicals, films, slides, tapes, transparencies, and non-library publication. Also, it includes costs of scientific, medical, hospital, infirmary, and laboratory supplies and materials. The costs of agricultural supplies and materials in the form of feed, seed, fertilizer, insecticide, fodder, and forage are included if purchased for instructional or research purposes.
- 23800 **Purchases for Resale:** This major object includes payments for goods and services offered for sale or rental by institutional operations. It includes costs of books, food, stores, tickets, and other items.
- 23880 **Sales Tax Remitted:** This non-expense includes sales tax remitted for sales at the Student Bookstore and the University Center. This should be eliminated for accrual reporting. **Collected at 14265 - Sales Tax Collected.**
- 23881 **Bookstore - Books for Resale:** This account records the cost of books purchased for resale in the University Bookstore.
- 23882 **Bookstore - Supplies for Resale:** This account records the cost of supplies purchased for resale in the University Bookstore.
- 23883 **Bookstore - Clothing for Resale:** This account records the cost of clothing purchased for resale in the University Bookstore.
- 23884 **Bookstore - Food for Resale:** This account records the cost of food purchased for resale in the University Bookstore.
- 23885 **Bookstore - Electronic Equipment for Resale:** This account records the cost of electronic equipment purchased for resale in the University Bookstore.
- 23887 **Bookstore Items for Resale - Restocking Fee:** This account records the costs imposed by a vendor for returning purchased items.
- 23888 **Bookstore Items for Resale - Miscellaneous Costs - Non-Inventory:** This account records Bookstore related to, but not for resale items.
- 23889 **Bookstore - Items for Resale - Miscellaneous:** This account records the cost of miscellaneous items purchased for resale in the University Bookstore.
- 23900 **Other Supplies and Materials:** This account includes payments for supplies and materials not identified by accounts **22800 through 23889**.
- 23901 **Communication Supplies:** This account records payments made for procuring supplies used to facilitate voice and data communications.
- 23902 **Copier Fleet Supplies:**
- 23903 **Print Shop Stock Supplies:**
- 24111 **Land Acquisition Costs:** This account is used to record the actual cost of land acquisitions.
- 24121 **Land - Legal and Recording Fees:** This account is used to record legal and recording fees associated with land acquisitions.
- 24131 **Land - Appraisals and Surveys:** This account is used to record appraisal fees associated with land acquisitions.
- 24210 **Building Acquisition Costs:** This account is used to record the acquisition cost of buildings purchased.
- 24220 **Buildings - Legal and Recording Fees:** This account is used to record legal and recording fees relating to the acquisition cost of buildings purchased.
- 24230 **Building Appraisal Fees:** This account is used to record appraisal fees relating to the acquisition cost of buildings purchased.

243XX - Constructed Buildings:

- 24310 **Planning Expenses:** This account is used to record planning costs related to constructed buildings.
- 24320 **Design Contracts:** This account is used to record design contract costs related to constructed buildings.
- 24321 **Consultant Contracts:** This account is used to record contract costs related to consultant work for constructed building.
- 24331 **General Contracts:** This account is used to record general contractor cost related to constructed buildings.

- 24332 **Electrical Contracts:** This account is used to record electrical cost related to constructed buildings.
- 24333 **Plumbing Contracts:** This account is used to record plumbing contractor costs related to constructed buildings.
- 24334 **Masonry Contracts:** This account is used to record masonry contractor costs related to constructed buildings.
- 24335 **Roofing Contracts:** This account is used to record roofing contractor costs related to constructed buildings.
- 24336 **Erosion Control Contracts:** This account is used to record erosion controls contracts related to constructed buildings.
- 24337 **Mechanical Contracts:** This account is used to record mechanical contractor costs related to constructed buildings.
- 24338 **Landscaping Contracts:** This account is used to record landscape contractor costs related to constructed buildings.
- 24339 **Grading / Filling / Clearing Contracts:** This account is used to record grading, filling and clearing contractor costs related to constructed buildings.
- 24340 **Asbestos Removal Contracts:** This account is used to record asbestos removal contractor costs related to constructed buildings.
- 24351 **HVAC Contracts:** This account is used to record HVAC contractor costs related to constructed buildings.
- 24352 **Refrigeration Contracts:** This account is used to record costs related to Refrigerator constructs for constructed buildings.
- 24353 **Elevator Contracts:** This account is used to record elevator contractor costs related to constructed buildings.
- 24354 **Sprinkler Contracts:** This account is used to record sprinkler systems contractor costs related to constructed buildings.
- 24355 **Telecommunications Contracts:** This account is used to record telecommunications contractor costs related to constructed buildings.
- 24371 **Testing and Boring Fees:** This account is used to record site testing and boring fees related to constructed buildings.
- 24372 **Legal Fees:** This account is used to record costs related to legal fees on constructed buildings.
- 24373 **Construction Site Survey Fees:** This account is used to record fees for construction site surveys.
- 24374 **Project Inspection Fees:** This account is used to record costs related to project inspection fees on constructed buildings.
- 24381 **Miscellaneous Project Costs:** This account is used to record miscellaneous cost on constructed buildings which are not separately identified above.

244XX - Other Structural Improvements

- 24410 Planning Expense
- 24420 Design Contracts
- 24421 Consultant Contracts
- 24430 General Contracts
- 24432 Electrical Contracts
- 24433 Plumbing Contracts
- 24434 Masonry Contracts
- 24435 Roofing Contracts
- 24436 Erosion Control
- 24437 Mechanical Contracts
- 24438 Landscaping Contracts
- 24439 Land Grading / Filling / Clearing
- 24440 Asbestos Removal
- 24441 Restoration-Renovation
- 24443 Parking Lots
- 24451 Equipment - HVAC
- 24452 Equipment - Refrigeration
- 24453 Equipment - Elevator Contract
- 24454 Equipment - Sprinkler
- 24455 Equipment - Communication Cable
- 24456 Water Treatment System
- 24471 Equipment - Testing-Boring
- 24472 Equipment - Legal Fees
- 24473 Equipment - Construction Site Survey
- 24474 Project Inspection Fees
- 24479 Equipment - Miscellaneous
- 24480 Equipment - Demolition

245XX - 246XX - Capital Outlay

- 24501 Office Furniture > \$2,500: This account is used to record payments for chairs, desks, tables, cabinets, file cabinets, bookshelves, and other furniture and furnishings used in offices, reception areas, lobbies, conference rooms, seminar rooms, and other similar areas.
- 24502 Office Furniture < \$2,500: This account is used to record payments for chairs, desks, tables, cabinets, file cabinets, bookshelves, and other furniture and furnishings used in offices, reception areas, lobbies, conference rooms, seminar rooms, and other similar areas.
- 24503 Residential Furniture > \$2,500: This account is used to record payments for residential furnishings exceeding \$2,500.
- 24504 Residential Furniture < \$2,500: This account is used to record payments for residential furnishings less than \$2,500.
- 24505 Education Equipment - Classroom / Library Furniture and Furnishings > \$2,500: This account is used to record purchases of education equipment for classrooms and libraries.
- 24506 Education Equipment - Classroom / Library Furniture and Furnishings < \$2,500: This account is used to record purchases of education equipment for classrooms and libraries.
- 24511 Office Equipment > \$2,500: This account includes payments for purchasing typewriters, adding machines, bookkeeping machines, calculators, duplicating machines, copiers, telephone equipment, paper shredders, other equipment used in offices, reception areas, lobbies, conference rooms, seminar rooms, and other similar areas.
- 24512 Office Equipment < \$2,500: This account includes payments for purchasing typewriters, adding machines, bookkeeping machines, calculators, duplicating machines, copiers, telephone equipment, paper shredders, other equipment used in offices, reception areas, lobbies, conference rooms, seminar rooms, and other similar areas.
- 24513 Educational Equipment - Scientific / Medical Lab > \$2,500: This account is used to record purchases of education equipment for scientific and medical labs.
- 24514 Educational Equipment - Scientific / Medical Lab < \$2,500: This account is used to record purchases of education equipment for scientific and medical labs.

- 24515 Educational Equipment - Engineering / Drafting Equipment > \$2,500: This account is used to record purchases of educational related engineering and drafting equipment.
- 24516 Educational Equipment - Engineering / Drafting Equipment < \$2,500: This account is used to record purchases of educational related engineering and drafting equipment.
- 24517 **Dietary Equipment > \$2,500: This account is used to record purchases of refrigerators, ice makers, ovens, warming and holding equipment, dishwashers, etc.**
- 24518 **Dietary Equipment < \$2,500: This account is used to record purchases of refrigerators, ice makers, ovens, warming and holding equipment, dishwashers, etc.**
- 24519 **Athletic Equipment > \$2,500: This account is used to record purchased of equipment for athletic training and related activities**
- 24520 **Athletic Equipment < \$2,500: This account is used to record purchased of equipment for athletic training and related activities**
- 24521 Educational Agricultural Equipment > \$2,500: This account is used to record purchases of educational related agricultural equipment.
- 24522 Educational Agricultural Equipment < \$2,500: This account is used to record purchases of educational related agricultural equipment.
- 24523 Voice Communication Equipment > \$2,500: This account is used to record costs of purchases of telecommunications equipment.
- 24524 Voice Communication Equipment < \$2,500: This account is used to record costs of purchases of telecommunications equipment.
- 24525 Security Equipment > \$2,500: This account is used to record costs of purchases of custody and security equipment.
- 24526 Security Equipment < \$2,500: This account is used to record costs of purchases of custody and security equipment.
- 24527 WAN Equipment > \$2,500: This account is used to record costs of purchasing wide area network equipment.
- 24528 WAN Equipment < \$2,500: This account is used to record costs of purchasing wide area network equipment.
- 24529 Video Transmission Equipment > \$2,500: This account is used to record costs of purchasing video transmission equipment.
- 24530 Video Transmission Equipment < \$2,500: This account is used to record costs of purchasing video transmission equipment.
- 24531 LAN Equipment > \$2,500: This account is used to record costs of purchasing local area network equipment not recorded in a more specific account (24534, 24536, 24538)
- 24532 LAN Equipment < \$2,500: This account is used to record costs of purchasing local area network equipment not recorded in a more specific account (24533, 24535, 24537)
- 24533 Personal Computer / Printer > \$2,500: This account is used to record costs of purchasing personal computer and printer equipment.
- 24534 Personal Computer / Printer < \$2,500: This account is used to record costs of purchasing personal computer and printer equipment.
- 24535 Server Equipment > \$2,500: This account is used to record costs of purchasing computer server equipment.
- 24536 Server Equipment < \$2,500: This account is used to record costs of purchasing computer server equipment.
- 24537 Mainframe Equipment > \$2,500: This account is used to record costs of purchasing computer mainframe equipment.
- 24538 Mainframe Equipment < \$2,500: This account is used to record costs of purchasing computer mainframe equipment.
- 24539 **Other Data Processing Equipment > \$2,500:**
- 24540 **Other Data Processing Equipment < \$2,500:**
- 24541 **Other Audio / Visual Equipment > \$2,500: This account is used to record capital outlay expenditures for projectors, signal processing equipment, microphones, speakers, etc.**
- 24542 **Other Audio / Visual Equipment < \$2,500: This account is used to record capital outlay expenditures for projectors, signal processing equipment, microphones, speakers, etc.**
- 24543 **NFA Personal Computer - Non CPI <\$2,500: This account is used to record purchases of personal computers.**
- 24547 **Plant Elimination - Non Depreciable:**
- 24551 **WAN Computer Software > \$100,000:** To record the purchase of commercial off the shelf software loaded on a wide area network.
- 24552 **WAN Computer Software < \$100,000:** To record the purchase of commercial off the shelf software loaded on a wide area network.
- 24553 **Personal Computer Software > \$100,000:** To record the purchase of commercial off the shelf software loaded on a laptop of desktop personal computer.
- 24554 **Personal Computer Software < \$100,000:** To record the purchase of commercial off the shelf software loaded on a laptop of desktop personal computer.
- 24555 **Server Software > \$100,000:** To record the purchase of commercial off the shelf software installed on a server.
- 24556 **Server Software < \$100,000:** To record the purchase of commercial off the shelf software installed on a server.
- 24557 **Mainframe Software > \$100,000:** To record the purchase of commercial off the shelf software installed on a mainframe.
- 24558 **Mainframe Software < \$100,000:** To record the purchase of commercial off the shelf software installed on a mainframe.
- 24559 **Other Software > \$100,000:** To record the purchase of externally developed software, not recorded in accounts (24551, 24553, 24555 or 24557)
- 24560 **Other Software < \$100,000:** To record the purchase of externally developed software, not recorded in accounts (24551, 24553, 24555 or 24557)
- 24581 **Autos, Trucks, Buses:** This account is used to record the purchases of autos, trucks and buses.
- 24583 **Boats:** This account is used to record purchases of boats.
- 24585 **Trailers:** This account is used to record purchases of trailers.
- 24587 **Other Motorized Vehicles:** This account is used to record purchases of motor vehicles not separately identified above.
- 24610 **Art - Artifacts:** This account is used to record purchases of various works of art as well as historical or cultural artifacts.
- 24631 **Library Books - Collections:** This account is used to record purchases for books to add to the library's catalog.
- 24632 **Library Periodicals:** This account is used to record purchases of magazines, scholarly journals, newspapers and other publications published at regular intervals.
- 24633 **Library Microforms:** This account is used to record purchases of films or paper containing micro-reproductions of documents. These include microfilm, aperture cards and microfiche purchases.
- 24634 **Library Audiovisual Materials:** This account is used to record purchases of slide-tape presentations, films, television programs, etc.
- 24635 **Library Other Materials:** This account is used to record purchases of goods and services not aptly described in accounts 24631 through 24634. Primarily this account is used to record subscription services for Library patronage usage.
- 24636 **Library Bindery - Rebinding:** This account is used to record purchased services to rebind materials with deteriorated binding or to bind a new collection of documents.

Miscellaneous:

- 25111 **Legal Settlement-Non Employee:** This account is to record legal settlement payouts to a non-employee.
- 25112 **Tort Claims - Non Employee:** This account is to record payouts to a non-employee to settle tort claims.
- 25114 **Expert Witness Fees:** This account includes payments to professional specialists for services rendered on behalf of the institution as expert witnesses in judiciary, legal, regulatory, and administrative proceedings.
- 25120 **Licenses and Permit Costs:** This account is used to record expenses for obtaining licenses and permits for engaging in various activities.

25232 **LEO Separation Allowance:**

2531X - 2533X Indebtedness Expenditures:

- 25311 **Bond Principal Payments:** This account includes payments for retirement of bond indebtedness. **Must be cleared for accrual reporting.**
- 25312 **Anticipation Note Principal Payments:** This account includes payments for retirement of anticipation note principal. **Must be cleared for accrual**
- 25313 **Capital Lease Principal Payments:** This account includes payment for retirement of capital lease principal. **Must be cleared for accrual reporting.**
- 25314 **Other Principal Payments:** This major object includes payments for retirement of indebtedness principal not otherwise identified. **Must be cleared for accrual reporting.**
- 25321 **Bond Interest Payments:** This account includes payments for charges, such as interest and loan fees, associated with indebtedness
- 25322 **Anticipation Note Interest Payments:** This account includes payments for charges, such as interest and loan fees, associated with anticipation notes.
- 25323 **Capital Lease Interest Payments:** This account includes payments for charges, such as interest, associated with capital lease indebtedness.
- 25324 **Other Interest Payments:** This account includes payments for charges, such as interest and loan fees, associated with indebtedness not otherwise identified.
- 25331 **Fiscal Agent - Other Fees:** This account is used to record payment of fiscal agent or other debt related fees not identified elsewhere.
- 25332 **Indebtedness Fees - Bond Issue Cost:** Payments to bond underwriters, legal fees, and other costs associated with debt issuance. This account should be used for amortization of debt issuance costs recorded as deferred charges; this rolls to miscellaneous nonoperating expenses.
- 25336 **Arbitrage Expense:** The expense to the federal government for any excess earnings occurring when a profit is created due to investing funds borrowed at the lower tax-exempt rate of interest in higher yielding, taxable securities. (i.e.. The investment of the proceeds from the sale of tax-exempt securities in a taxable money market instrument that yields a higher rate, resulting interest revenue in excess of interest costs).
- 25337 **Bond Discount: Amortization:** Debt discounts, premiums, and refunding deferrals Amortization of debt discounts/premiums and the difference between the reacquisition price and net carrying amount of the old debt for current/advance refundings resulting in defeasance of debt. For proprietary fund year-end reporting, this account rolls to interest expense, nonoperating. This account should not be used for amortization of debt issuance costs recorded as deferred charges – use account 25332 instead.

Depreciation Expenses:

- 25431 **Depreciation - Buildings:** The current year's allocation of historical cost over the building's estimated life. Buildings are depreciated systematically on a straight-line basis. **This account is restricted to Controller's Office Use only.**
- 25432 **Depreciation - Infrastructure:** The systematic allocation of historical cost over a unit of infrastructure's estimated life. Infrastructure is depreciated systematically on a straight-line basis. **This account is restricted to Controller's Office Use only.**
- 25433 **Depreciation - Machinery and Equipment:** The systematic allocation of historical cost over a unit of machinery or equipment's estimated life. Machinery and Equipment are depreciated systematically on a straight-line basis. **This account is restricted to Controller's Office Use only.**
- 25610 **Receivables Written Off:** 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 program 170 Institutional Support. In auxiliaries and independent operations this object is used with the purpose in which the uncollectible claim exists. To be used only for bad debts that are not associated with a revenue.
- 25613 **Accrued Expense Adjustment:** This account should be used only by universities. This account will not have a budget. In addition, per State Budget the June 29 and June 30 balance for this account must be zero before the university can close and certify the month of June.
- 25622 **Obsolete Inventory Adjustment:** To record the expense associated with the write-off of obsolete items.
- 25630 **Capital Asset Writedowns:** To record capital asset impairments in accordance with GASB Statement 42. The writedown is defined as an operating expense for proprietary funds.
- 25640 **Indirect (Overhead) Costs:** The indirect cost expenditure account(s) should be used in conjunction with the indirect cost receipt account 12142 to prepare noncash 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 12142) to zero out the accounts for year end reporting. **For Controller's Office use only.**
- 25650 **Loss on Sale of Property / Equipment:** This object includes losses on the sale of property or equipment, resulting from a sale price less than the book value of the asset. **For Controller's Office use only.**
- 25660 **Service Charge - Sale of Surplus Property:** This is to record the 8% service charge payable to the Department of Administration for selling the University's surplus property.
- 25675 **Purchase Card Clearing:** The P-card charges are actual expenses that remain in a clearing account until the receipt has been given to a reconciler who moves the charge to the appropriate expense account. No budget should ever be associated with this account. In addition, the account balance must be zero each June 29 before the university can close and certify the month of June.
- 25676 **Pre-paid Debit Card Clearing:** The Pre-paid debit card charges are outlays that remain in a clearing account until the card has been loaded with the requested amount of funds. No budget should ever be associated with this account. In addition, the account balance must be zero each June 29 before the university can close and certify the month of June.
- 25831 **Subscriptions Non-Library:** Payments for membership dues as well as subscriptions and other payments for publications and periodicals.
- 25832 **Membership Dues:** This account includes payments for institutional membership dues and fees to professional organizations. Included are costs of subscriptions when included in the costs of dues. Institutional memberships in any civic, community organization, country, social or dining club may not be paid from budget or sales and services auxiliary accounts.
- 25840 **Faculty / Staff Awards:** Payments for pins, plaques, trophies, certificates, and the like for services awards and other special recognition awards.
- 25890 **Other Administrative Expense:** Payments for miscellaneous administrative costs not classified elsewhere. This account includes office moving expenses.
- 25891 **Student Stipends:** This account consists of fixed allowances paid to student for performing various duties.
- 25892 **Student Tuition:**
- 25893 **Perkins Administrative Expense:** This account records the Perkins loan program Administrative Cost Allowance for each award year. This amount is calculated in accordance with the Federal Student Aid Handbook.
- 25894 **Perkins Litigation Expense:** This account records all expenses related to litigation of Perkins borrowers in default.
- 25896 **Service Charges:** This account is used to record fees charged to cover services related to the primary product or service being purchased. Typically these fees are bank service charges.
- 25898 **Student Child Care Expense:**
- 25899 **Other Fixed Charges:** This account includes payment for other fixed charges (recurs on a regular basis) which are not included as a part of membership and dues and subscriptions.
- 25900 **Other Non-Operating Expenses:** This account records expenses that are not more aptly described in accounts 25000 through 25899.

- 25914 **Realized Loss on Sale of Investments - Nonoperating - Program Revenue:** This account is used to record the loss when the net proceeds from the sale of an investment are less than the cost of the investment.
- 25916 **Unrealized Loss on Investments - Nonoperating - Program Revenue:**
- 25918 **Endowment Expense - Money Managers:** To record investment expense that will net into nonoperating investment earnings.
- 25925 **Capital Improvement Reversion:** This account is to be used for capital projects appropriations that are reverting to the General Fund. For year-end reporting, this account will roll to Miscellaneous nonoperating expense. On the Financial Statements it will be included in Reversion of Prior Year's Capital Appropriations.
- 25926 **Expense for Doubtful Accounts:**
- 25927 **Component Unit Transfer to Statewide Contingency Reserve – Nonoperating Expense:** For universities and other component units to account for the transfer of funds appropriated for contingency by SL 2011-145 (sect. 20.4(a)). For year-end reporting, this account will roll with Miscellaneous nonoperating expense.
- 25940 **Perkins Loan Collection Costs:** Fees paid to a vendor to collect a debt owed to the state. These fees may be a fixed amount or calculated as a percentage of the debt amount collected.
- 25950 **Over-Short Cashier:**
- 25960 **Electronic Payment Fees:** Fees associated with processing electronic payments (payments by charge card, credit card, debit card, or electronic funds transfer). Includes transaction and processing fees that the statewide credit card processor will charge for processing electronic payments.
- 25980 **Perkins Loan Fund Deductions:**
- 25981 **Perkins Principal / Interest Cancellation 10% - 15%:**
- 25982 **Perkins Principal / Interest Cancellation Military 12-5%:**
- 25983 **Perkins Principal / Interest Cancellation Post July 1972:**
- 25984 **Perkins Principal / Interest Cancellation Post July 1972 12-5%:**
- 25985 **Perkins Loan Cancellations Due to Death:** This account is used to record the expense associated with a discharge of a borrower's balance due to death.
- 25986 **Perkins Loan Cancellations Due to Disability:** This account is used to record the expense associated with a discharge of a borrower's balance due to a total and permanent disability (non-veterans) or a service-connected disability making the borrower unemployable (veteran)
- 25987 **Perkins Loan Cancellations Due to Bankruptcy:** This account is used to record the expense associated with a discharge of a borrower's balance due bankruptcy.
- 25988 **Perkins Loan Principal - Interest Assigned:**
- 25989 **Perkins Loan Principal - Interest Referred:**
- 25990 **Other Perkins Loan Costs:**
- 25991 **Federal Capital Contribution Repayment:** This account will be used in the event the institution decides to end its Perkins loan program or in the event that the program has excess liquid capital (ELC). In this event, the institution will have to repay the federally supplied portion of Perkins capital contributions to the Department of Education.
- 25992 **Repay Of Institutional Contribution:** This account will be used in the event the institution decides to end its Perkins loan program or in the event that the program has excess liquid capital (ELC). In this event, the institution will repay itself the institutionally supplied portion of Perkins capital contributions.
- 25994 **Contribution / Gift Expense:** This account is primarily used to record gifts and donations from the University to one of its affiliated entities. All activity in this account must be evaluated for blending rules. See procedural guidance.
- 26810 **Appropriated Grants:** This account 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 institutional for educational grants and student loans.
- 26830 **Nursing Emergency Financial Aid:** This account 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.
- 26840 **Academic Enhancement Scholarships:** This account includes payments of student financial assistance to the extent required to cover approved tuition increases allowed under Special Legislative Provision (Section 15.15 of Chapter 507 of the 1995 Session Laws) for students receiving need-based aid. This expenditure object is only to be used by Research I institutions and those institutions offering professional degrees. Guidelines for administering the programs at these constituent institutions are contained in C.D. Spangler, Jr.'s memo dated August 11, 1995 to the chancellors of the affected institutions.
- 26850 **Teachers Scholarships:** This account includes financial awards to students participating in the training program for teachers who will teach retarded children in 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.
- 26870 **Traineeships (Hawk Assistantships):** This account includes financial awards to students 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.
- 26875 **Graduate Assistant Tuition Awards:** This account includes financial awards to graduate students enrolled in academic programs offered by the institution. The recipient of a assistantship is selected on the basis of scholarly merit and the chosen academic program of study.
- 26881 **Native American Incentive Scholarship:** This account 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.

26890 **Other Educational Awards:** This account includes financial awards to students other than those awards identified in account 26820 through 26881. It excludes Work-Study Transfers, Loan Program Transfers, Other Financial Aid Transfers, compensation for services rendered, and monetary loans and scholarship transfers from Foundation to University. This object is not restricted to purpose 230 Student Financial Aid.

26891 **Current Year - Other Educational Awards:** This expense account includes

26892 **Prior Year - Other Educational Awards:** This expense account includes

26896 **Other Educational Awards - Prospective Teacher Scholarship:** This program has ended. This account is used to record repayments of scholarship funds received by ineligible recipients.

28030 **Fines, Penalties and Forfeitures:** Cost resulting from violations or failure of the University to comply with federal, state and/or local laws and regulations.

28040 **Disaster Relief Reserve - Transfer Out:**

28499 **Workers Compensation - Transfer Out:**

Mandatory Transfers: This group of accounts is used to record the movement of funds from the Unrestricted funds to other fund groups due to binding legal agreements with parties outside the University related to debt retirement (principal and/or interest) or agreements with agencies such as the federal government to match contributions to loan or other funds. These accounts should not be used for transfers imposed among departments at the discretion of the University or its officials.

28574 **Mandatory Transfer To Capital Improvement Funds:**

28575 **Mandatory Transfer To Unrestricted Funds (4110)**

28576 **Mandatory Transfer To Proprietary Funds (4120)**

28577 **Mandatory Transfer To Current Restricted Funds (4130)**

28578 **Mandatory Transfer To Loan Funds (4210)**

28579 **Mandatory Transfer To Endowment Funds (4220)**

28580 **Mandatory Transfer To Unexpended Plant Funds (4310)**

28581 **Mandatory Transfer To Debt Service (4320)**

Non-Mandatory Transfers: This group of accounts is used to record the movement of resources between funds to be used for the objectives of the recipient fund. These accounts should be used for the permanent movement of funds done at the discretion of the University or its officials.

28674 **Non Mandatory Transfer To Capital Improvement Funds:**

28675 **Non-Mandatory Transfer To Unrestricted Funds (4110)**

28676 **Non-Mandatory Transfer To Proprietary Funds (4120)**

28677 **Non-Mandatory Transfer To Current Restricted Funds (4130)**

28678 **Non-Mandatory Transfer To Loan Funds (4210)**

28679 **Non-Mandatory Transfer To Endowment Funds (4220)**

28680 **Non-Mandatory Transfer To Unexpended Plant Funds (4310)**

28681 **Non-Mandatory Transfer To Debt Service Funds (4320)**

Other Transfers:

28700 **Inter Institutional Transfers:** This account records the transfer of funds from one institution to another.

University Carryforward Components:

28910 **Budget Flexibility** - This account is used to transfer the management flexibility carryforward of up to 2.5% of the year's general fund budget to the new fiscal year. This account will be debited in the prior fiscal year, and account 18910 will be credited in the new fiscal year.

28920 **Deferred Obligations/Receipts** - This account is utilized to transfer unearned revenue, primarily relating to funds collected for future semester, to the next fiscal year. This account will be debited, and 18920 will be credited in the new fiscal year.

28930 **Energy Conservations Savings** - Pursuant to G.S. 116-30.3B.(a) this account is utilized to transfer energy savings from one fiscal year to the next. This account is debited in the prior fiscal year and 18930 is credited in the new fiscal year.