

WESTERN CAROLINA UNIVERSITY
CLASSIFICATION OF EXPENDITURES

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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.

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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.

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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.

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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 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.

145020 SPA Employees On Loan 1240

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

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145030 EPA Teachers On Loan 1340

This minor object includes the salary payments to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from the State Personnel 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.

Longevity Pay (Permanent Employees Only)

146010 SPA Longevity Payments 1270

This minor object includes the special lump-sum annual payments to full-time and part-time permanent employees occupying authorized positions subject to the State Personnel Act for completing qualifying long-term service as State employees.

Employee Benefit Costs

Employer's share of social security, retirement, medical insurance, disability, unemployment and worker's compensation paid on behalf of state employees. This account is also used for retaining budgeted reserves for staff benefits which must be transferred to expenditure accounts prior to disbursement.

151010 Social Security 1810

This minor object includes the institution's share of social security (or FICA) costs on taxable salaries and wages paid to covered employees.

152020 State Retirement 1820

This minor object includes the institution's share of state retirement plan costs on salaries paid to covered employees.

153080 Law Officers' Retirement 1880

This minor object includes the institution's share of payments to the Law Enforcement Officers' Benefit and Retirement Fund on salaries paid to covered employees.

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154070 TIAA Optional Retirement 1870

This minor object includes the institution's share of TIAA optional retirement costs on salaries paid to covered employees.

156030 Medical Insurance 1830

This minor object includes the institution's costs of medical insurance that provides medical and hospital indemnification for covered employees.

157140 Disability Insurance 1840

This minor object includes the institution's costs of disability and salary continuation plans providing indemnity for qualifying employees.

157250 Unemployment Compensation 1550

This minor object 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.

157360 Workers Compensation Premiums 1860

This minor object 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 minor object of expenditure 163160 Workers Comp Benefits.

159010 Staff Benefits 1800

This major object includes payments of fringe benefits for full-time and part-time, permanent and temporary employees and employees on loan to other state institutions and agencies.

159050 Staff Benefits Reserves 1890

This minor object is used only for retaining budgeted reserves for employee staff benefits. Budgetary reserves must be transferred to budgetary expenditure accounts prior to disbursement.

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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 permanent and temporary employees occupying authorized non-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.

162010 SPA Severance Wages 1250

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 occupying authorized positions subject to the State Personnel Act and who are involuntarily terminated from employment due to reductions in force designed to achieve savings in State expenditures. Guidelines describing eligibility and determination of benefits are provided in section 5 of the *Personnel Manual* published by the Office of State Personnel.

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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 1581

This subsidiary object includes payments to compensate temporarily disabled employees for lost work-time exceeding one year.

165110 Board Member Compensation 1700

This major object includes the payments for personal services to members of the institution's governing board. This object excludes reimbursements for travel expenses which are identified in major object 271410 travel.

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166010 Taxable Employee Expense Reimbursement 1604
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.

170025 Change In Accrued Vacation 1825 **Controller Only**

1420BP Premium and Holiday Pay Pool

142010 EPA Holiday Premium Payments 1131
This subsidiary object includes payments of holiday premium pay to full-time and part time permanent and temporary employees occupying authorized non-teaching positions exempt from provisions of the State Personnel Act.

142020 SPA Holiday Premium Payments 1231
This subsidiary object includes payments of holiday premium pay to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act.

143010 EPA Shift Premium Payments 1132
This subsidiary object includes payments of shift premium pay to full-time and part-time permanent and temporary employees occupying authorized non-teaching positions exempt from the State Personnel Act.

143011 SPA Premium Payments 1230
This minor object includes payments for holiday premium pay, shift premium pay, call-back premium pay, and standby premium pay to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act.

143012 SPA Shift Premium Payments 1232
This subsidiary object includes payments of shift premium pay to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act.

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143020 Non-Student Premium Payments 1430

This minor object includes payments of holiday premium pay, shift premium pay, callback premium pay, and standby premium pay to temporary non-student employees in non-teaching positions.

143030 Student Premium Payments 1470

This minor object includes payments for holiday premium pay, shift premium pay, callback premium pay, and standby premium pay to temporary student employees in non-teaching positions.

144039 EPA Other Premium Payments 1139

This subsidiary object includes payments of call-back premium pay and standby premium pay to full-time and part-time permanent and temporary employees occupying authorized non-teaching positions exempt from the State Personnel Act.

144049 SPA Other Premium Payments 1239

This subsidiary object includes payments of call-back and standby premium pay to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act.

1630BP Workers Compensation Pool

163160 Workers Compensation Benefits Department of Commerce 1560

This minor object includes payments of workers' compensation benefits to employees (or to third parties on behalf of employees) who suffer disability (or death) from covered accidents or occupational diseases arising out of or in the course of employment. The State's self-insured program is administered by the North Carolina Industrial Commission in the Department of Commerce, and claims are paid in accordance with North Carolina General Statutes Chapter 97. Some program information is provided in Section 5 of the *Budget Manual*. Payments of premiums to private insurers are identified in minor object of expenditure 157360 Workers Compensation Premiums.

163161 Workers Compensation Medical Benefits 1561

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.

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163263 Workers Compensation Temporary Disability 1563

This subsidiary object includes payments under the workers' compensation program to compensate temporarily disabled employees for lost work-time.

163265 Workers Compensation Partial Disability 1565

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.

163366 Workers Compensation Permanent Disability 1566

This subsidiary object includes payments made to employees under the Worker's Compensation Program for disfigurements and permanent full and partial disabilities.

163968 Workers Compensation Other Costs 1568

Purchased Services
2XXXXX

Purchased Contractual Services

Expenditures incurred for services purchased from independent contractors and/or external organizations for contracted professional and consultative personal services. These services are needed for maintenance and/or ongoing operations and cannot be provided by the current staff.

2100BP Purchased Contractual Services Pool

211010 Litigation Expenses 1911 Student Loans Only

211020 Legal Services 1910

This minor object includes fees and charges paid to attorneys, judges, court reporters, and other professional legal services rendered to the institution.

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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.

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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 contract 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

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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
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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
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219320	Contracted Towing Service	3930
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219904	Contracted Services	1900
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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
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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

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219917	Bankruptcy Expense	3902	<u>Student Loans Only</u>
219918	Other Cost Or Losses	3903	<u>Student Loans Only</u>
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	

Operation Services and Expenses

Expenditures incurred for the purchase of services to insure the on-going operation of the State's buildings and equipment or other property requirements. These services may be provided by external commercial firms, other state agencies, and/or divisions within the same organization. Parts associated with service costs may be combined and charged in this group.

2200BP Utilities Pool

221010	Utilities	3300	
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This major object includes payments for utility services, exclusive of telephone services, and includes the costs of electricity, water, natural gas, propane gas, diesel fuel, fuel oil, coal, fire wood, heat, light, power and other fuels. It excludes costs of fuels and oils used in the operation of motor vehicles.

221020	Energy Services –Electricity	3310	
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222010	Energy Services - Natural Gas/Propane	3313
223010	Energy Services - Water & Sewer	3314
224110	Energy Services - Fuel Oil	3312
224210	Energy Services -Coal Fuel	3311
224310	Energy Services - Wood Fuel	3315
224410	Energy Services – Chemicals and Additives	3316
224510	Energy Services – Steam	3317

Purchased Services

Expenditures incurred for services required to ensure the ongoing operation of State government facilities and government services. These services may be provided by external commercial firms, other state agencies, and/or other divisions within the same organization. Services provided within the State entity paid through a state payroll system would not be charged to this account group (i.e., Dual Employment-Account 1450). Also included in this account group are reimbursements for travel costs related to official State business.

2000BP Purchased Services

Repair Services

A one-time or short-term agreement between a vendor and the agency to remediate a problem with a product or piece of equipment. Often the agreement rate is based upon an hourly labor charge plus parts and supplies. Both parts and labor are recorded in the same NCAS account code.

231010	Repairs-Buildings	3510
232010	Repairs-Other Structures	3513
233110	Repairs-Motor Vehicles	3512
233120	Vehicle/ Car Wash	3515

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- 233210 Repairs-Computer Equipment 3511**
- To record the costs of repairs to computer equipment not recorded in a more specific account such as 233410, 233510, 233610, 233710, or 233810.
- 233310 Repairs-Other Equipment 3514**
- 233410 Repairs WAN Equipment 3520**
- 233510 Repairs Video Transmission Equipment 3521**
- 233610 Repairs LAN Equip 3522**
- To record the costs of repairs to local area network equipment and devices not accounted for in more specific accounts such as 233710 or 233810.
- 233710 Repairs PC's-/Printer 3523**
- 233810 Repairs – Servers 3524**
- 239010 Repair & Maintenance 3500**
- This major object includes payments for contractual services, including labor and materials, to repair, maintain, overhaul, rebuild, renew, and restore owned and leased facilities and resources, such as buildings, equipment, motor vehicles, furniture, power lines, roads, walks, and drives, excluding projects financed in capital improvement budgets. The contractual services may be performed by commercial firms, state agencies, and intra-institutional divisions. (Repairs are corrective and restorative following wear and deterioration; maintenance is preventive and anticipatory.)

Maintenance Agreements

A contract between the vendor and the agency specifying a level of ongoing support for a product or piece of equipment. Maintenance agreements often cover a one-year or longer time period.

- 241010 Maintenance Agreement-Buildings 4410**
- 242010 Maintenance Agreement-Other Structures 4413**
- 243010 Maintenance Agreement-Equipment 4412**

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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**

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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.

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- 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.
- 253210 Rent/Lease – Video Transmission Equipment 4204**
- To record charges for video transmission equipment including software and maintenance as set forth in a rent/lease agreement.
- 253310 Rent/Lease LAN Equipment 4205**
- To record costs of a rent/lease agreement on local area network equipment not recorded in a more specific account such as 253410, 253510, 253610.
- 253410 Rent/Lease PC/Printer 4206**
- 253510 Rent/Lease Servers 4207**
- 253610 Rent/Lease Mainframe 4208**
- 254110 Rent/Lease Pc Software 4213**
- 254210 Rent/Lease Server Software 4214**
- 254310 Rent/Lease Mf Software 4215**

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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

271110 State Transportation – Air 3111

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.

271221 Out Of State Transportation – Air 3121

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.

271331 Out Of Country Transportation – Air 3131

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.

271410 Travel 3100

This major object includes payments for legitimate expenses while in authorized travel status in service to the State of North Carolina and The University of North Carolina. Travel expenses include transportation expenses, subsistence expenses, and other travel expenses.

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271420 In-State Transportation – Ground 3112

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 also included.

271522 Out Of State Transportation – Ground 3122

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 also included

271632 Out Of Country Transportation – Ground 3132

This subsidiary object includes costs of proceeding from one place to another place via ground transportation while in travel status. The trip's destination of the trip must be located outside the boundaries of the United States. Transportation expenses include automobile allowances, train, bus, taxicab, limousine, subway, and streetcar fares, and parking and toll fees. Taxicab gratuities are also included.

271704 Travel Advance 3104

This subsidiary object includes funds advanced to employees for expenses to be incurred in approved travel on University business. After travel has ended, the completed "Travel Authorization and Reimbursement Form" is submitted by the traveler and advanced funds are cleared from this object and charged to the appropriate travel object codes.

271713 In-State Transportation – Other 3113

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 within the boundaries of the State of North Carolina.

271791 Athletic-Team Travel Advance 3191 Athletics Only

271792 Athletic-Recruiting Travel Advance 3192 Athletics Only

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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

272103 Athletic-Administrative Travel 3103 Athletics Only

272114 In-State Lodging 3114

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.

272224 Out Of State Lodging 3124

This subsidiary object includes costs of obtaining shelter while in travel status. The trip's destination is located outside the boundaries of the State of North Carolina.

272334 Out Of Country Lodging 3134

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.

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- 272415 In-State Meals 3115**
- 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.
- 272525 Out Of State Meals 3125**
- 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.
- 272635 Out Of Country Meals 3135**
- 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.
- 272716 In-State Other Travel Expenses 3116**
- 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.
- 272826 Out Of State Other Travel Expenses 3126**
- 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.
- 272936 Out Of Country Other Travel Expenses 3136**
- This subsidiary object includes costs 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.

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Board/Non-Employee Travel Reimbursements

- 273141 Board/Non-Employee Travel – Transportation 3141**
- Transportation expenditures incurred by Board members for official State business, as well as reimbursements of transportation expenses for non-employees. This 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.
- 273242 Board/Non-Employee Subsistence- Lodging 3142**
- This subsidiary object includes costs of obtaining shelter while in travel status.
- 273243 Board/Non-Employee Subsistence – Meals 3143**
- This subsidiary object includes costs of obtaining food while in travel status.
- 273244 Board/Non-Employee Subsistence- Other 3144**
- This subsidiary object includes costs incurred while in travel status. Subsistence expenses include costs of gratuities, registrations, telephone charges, and other appropriate items.

Telephone/Telecommunication Service

- 281110 Communication 3200**
- 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.
- 281120 Telephone Service 3202**
- To record voice transmission costs excluding cellular phone charges and data transmission costs (WAN charges)

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- 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.

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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 3218

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 3211

284030 Mailing Services 3212

This account is to record payments made to mailing services

284040 Freight And Delivery Services 3600

This major object includes payments for services to transport, move, and deliver objects, materials, and resources owned, leased, or used by the institution. The objects are moved within or from within the institution. It excludes costs incurred when objects, materials, and resources are originally acquired; these initial transportation costs are components of acquisition costs.

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285010 Printing, Binding and Duplicating 3400

This major object includes payments for printing, production, reproduction, and binding of books, bulletins, leaflets, pamphlets, manuals, monographs, drawings, pictures, diplomas, publications not for library collections, etc. The services may be performed by commercial firms, State agencies, and intra-institutional divisions. It includes costs of non-library book repair materials, purchased duplication services, and typesetting services.

286010 Advertising 3700

This major object includes payments for advertisements and announcements. It includes costs of advertisements inviting qualified persons to apply for employment positions, legal notices, and legal advertisements.

287010 Cable TV 3250

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)

Other Services

Insurance

291110 Insurance – Property 4505

291210 Insurance - Motor Vehicle 4512

291310 Insurance – Liability 4511

291910 Insurance and Bonding 4500

This major object includes payments of premiums for insurance and bonding protection. It includes costs of fire and extended coverage insurance, casualty insurance, automobile liability insurance, public liability insurance, and fidelity bonding of employees. It excludes costs of workers, compensation premiums; these premiums are included in minor object 157360 Workers' Compensation Premiums. Use object code **291910** for insurance and bonding costs not listed separately in object codes **291XXX** and **292XXX** below.

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292010 Insurance – Bonding Payments 4510

To record 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.

Registration Fees

To record fees charged to attend workshops, seminars, conferences, and like meetings where the fees collected from the participants are used to defray the costs of speakers, course materials, building use, breaks, and lunches.

293019 In-State Registration Fees 3119

This subsidiary object includes cost of registrations. The destination of the trip is located within the boundaries of the State of North Carolina.

293029 Out Of State Registration Fees 3129

This subsidiary object includes cost of registrations. The destination of the trip is located outside the boundaries of the State of North Carolina.

293039 Out Of Country Registration Fees 3139

This subsidiary object includes cost of registrations. The destination of the trip is located outside the boundaries of the United States.

293052 Reg Fees College Fair 3952

293054 Registration Fees 3954

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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

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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.

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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 supplies, materials, and utensils. Also, it includes the costs of clothing, wearing apparel, uniforms furnished to employees, bedding, and sewing supplies and materials. Use **321010** for household supplies not recorded separately in the **32xxxx** object codes below.

321020 **Janitorial Supplies** **2112**

322010 **Bedding/Textile Products** **2110**

323010 **Laundry Supplies** **2113**

324010 **Carpentry and Hardware Supplies** **2115**

324020 **Repair Supplies** **2400**

This major object includes payments for supplies and materials used by an institutional service shop in construction, maintenance, and repair of institutional facilities, and movable and immovable furniture and equipment. It includes costs of carpentry, electrical, electronic, mechanical, plumbing, and structural supplies, materials, and tools. Also it includes agricultural supplies and materials purchased for the maintenance of institutional grounds. Use object code **324020** for repair supplies not described in the **32xxxx** – Household Supplies objects listed above.

325010 **Agricultural/Animal Supplies** **2116**

326010 **Sand, Gravel, and Concrete Supplies** **2117**

326110 **Asphalt & Tar Supplies** **2118**

327010 **Structural Steel Supplies** **2119**

328010 **Road Signs & Signals** **2120**

329015 **Other Facility & Hardware Supplies** **2121**

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329016 Plants & Planting Ma 2125

Vehicle/Equipment Operating Supplies

331010 Gasoline 2511

332010 Diesel Fuel 2510

333010 Oil, Lubricants, Fluids 2513

334010 Tires & Tubes 2515

335010 Motor Vehicle Supplies 2500

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, hoses, etc. and minor accessories. Use object code **335010** for motor vehicle supplies not listed separately in the **25XX** object codes below.

335020 Motor Vehicle Replacement Parts 2512

336010 Other Fuels 2514

Food and Dietary Supplies (for human consumption)

341010 Food Products 2200

This major object includes payments for raw, processed, and prepared foods and food products, beverages, and condiments for human consumption. It includes foods purchased for infirmary patients. The costs of food purchased for resale is provided in major object 2700. This account does not include foods and beverages purchased while in travel status. Use **341010** for food projects not listed separately in the **34xxxx** object codes below.

341020 Training Table Exp 2210 Athletics Only

342010 Dietary Supplies 2202

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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.

Drugs/Pharmaceutical Supplies (for human Consumption)

361010 Medicines 2301 Health Services Only

363010 Dental Supplies 2304

To record costs of dental supplies such as toothpaste, brushes, floss, dentures as well as items used in dental examinations such as filling materials, bonding, fluoride.

364010 Optical Supplies 2305

To record costs of optical supplies to include eyeglasses, lenses, and related items used in eye examinations.

365010 Orthopedic Supplies 2306

To record costs of consumable supplies used in the diagnosis and treatment of bone disorders.

369010 Medical Supplies 2302 Health Services Only

To record the costs of other pharmaceutical supplies not recorded elsewhere.

369020 Laboratory Supplies 2303 Health Services Only

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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.

372010 Educational Supplies 2300

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 publications. 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. Use **372010** for educational supplies not listed separately in the **36xxxx – 37xxxx** object codes above.

Purchases for Resale

380010 Purchases for Resale 2700

This major object includes payments for goods and services offered for sale or rental by institutional operations, i.e., auxiliary services and independent operations. It includes costs of books, food, stores, tickets, and other items.

380020 Book Store Adoption Exception 2701

Other Materials and Supplies

390010 Supplies and Materials 2000

This object class includes payments for purchases of supplies, materials, and commodities consumable within one year or less, consumed by physical units, or whose use results in a significant impairment of their physical condition or appearance. It includes all articles and substances in a natural or manufactured state used for current operating purposes. This object class should exclude purchases of tangible items capitalized in the fixed asset system.

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Property, Plant, & Equipment
4XXXXX

This account class includes payments for acquiring legal ownership to real property, to construct additions to buildings, and to furnish buildings with equipment, furniture, furnishings and machinery. Equipment should possess both of the following characteristics: it is not consumable or expendable and has an expected useful life of longer than one year. This property may require entry into the fixed asset system if the capitalization criteria are met.

4000BP Property Plant & Equipment Pool

Land

411010 Land Acquisition Costs 5700

This major object includes payments to acquire legal ownership of or title to real property in the name of the State or the institution. This major object is used only in capital improvement budgets.

412110 Land - Legal and Recording Fees 5705

413010 Land - Appraisals and Surveys 5710

Buildings – Purchased

421010 Building Acquisition Costs 5881 C.I. Funds Only

422010 Legal and Recording Fees 5883 C.I. Funds Only

423010 Appraisal Fees 5880 C.I. Funds Only

Buildings – Constructed

431010 Planning Expenses 5810 C.I. Funds Only

432015 Design Contr B 5811

432025 Design Contr C 5821

432010 Design Contract 5801 Through 95 Projects Only C.I. Funds Only

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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 \$1,000 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 than \$1,000 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**

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

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443110 Other Capital Outlays 5900

This major object includes payments for non-equipment capital outlays not identified by major objects 41xxxx through 43xxxx and 46xxxx. It includes costs of highways, roads, bridges, parking lots and decks, sidewalks, road signs, building markers, landscaping, sewage systems, television transmission towers, other towers, tanks, wells, fences, water mains and hydrants, stadiums, tennis courts, swimming pools, and other qualifying items. This major object is normally associated with capital improvement budgets, but can be used in operating budgets if the total cost of a qualifying completed project is less than \$50,000. Project costs of \$50,000 or more are chargeable to this major object in capital improvement budget. All charges to this account are subject to capitalization in the fixed assets system.

Equipment

451110 Office Furniture 5111

451210 Residential Furniture 5112

To record expenditures incurred for the purchase of furnishings for residence halls and other University owned residences.

451310 Classroom and Library Furniture 5110

To record expenditures incurred for the purchase of classroom and library desks, carrels, chairs, tables, bookshelves and other such furnishings.

452110 Office Equipment 5100

This major object includes payments for purchasing chairs, desks, tables, cabinets, file cabinets, typewriters, adding machines, bookkeeping machines, calculators, duplicating machines, bookshelves, copiers, telephone equipment, paper shredders, other equipment, furniture, and furnishings used in offices, reception areas, lobbies, conference rooms, seminar rooms, and other similar areas. Use object code **452110** only for items not separately listed in object codes **45xxxx through 47xxxx**.

452310 Scientific/Medical Equipment 5516

452410 Engineering/Draft Equipment 5517

452510 Dietary Equipment 5518

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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

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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

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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

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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.

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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

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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 purpose in which the uncollectible claim exists.

563110 Disposal Plant Assets 8920

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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

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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 Statute 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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589030 Other Fixed Charges 4900

This major object includes payments for other fixed expenses not identified by major objects 56xxxx or 58xxxx. It includes costs of royalties, non-library subscriptions, institutional membership dues and fees, rentals of films and tapes, and wire service contracts. Use object code **589030** for other fixed charges not listed separately in object codes 58xxxx.

589040 Administrative Expense 4901 Controller Only

Other Expenses

590010 Other Fund Deduction 7950

590020 Other Non-Operating 8900

591400 Realized Loss on Sale Of Investment 8999

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.

591600 Unrealized Loss on Investments – Non-operating 8997

592000 Refunded To Grantors 8998

This account is used to record the portion of a grant that was drawn down but not earned or expended and is repaid to the grantor.

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

To record costs of account collection services. Account collection costs include the fifteen percent (15%) 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.

Lottery Prizes

598xxx

Aid & Public Assistance

6xxxxxx

Grants, State Aid & Public Assistance

Allocations or distributions of funds to direct recipients, providers or other agencies for some designated program, assistance or special project.

Educational Awards and Scholarships

Payments of scholarships, grants, grants-in-aid, traineeships and other similar financial awards to students enrolled in formal course work, either for credit or noncredit. It excludes compensation for services rendered and monetary loss.

681010 **Appropriated Grants** **6510**

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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**

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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

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689017	Baseball	6602	<u>Athletics Only</u>
689018	Men's Basketball	6603	<u>Athletics Only</u>
689019	Track-Men	6604	<u>Athletics Only</u>
689020	Football	6605	<u>Athletics Only</u>
689025	Tennis-Women	6611	<u>Athletics Only</u>
689026	Volleyball-Women	6612	<u>Athletics Only</u>
689027	Soccer-Women	6613	<u>Athletics Only</u>
689028	Woman-Softball	6614	
689029	Track-Women	6617	<u>Athletics Only</u>
689030	SSchool Scholarship	6618	
689031	Cross Country-Women	6619	<u>Athletics Only</u>
689032	Cross Country-Men	6620	<u>Athletics Only</u>
689033	Supplemental Textbooks	6625	<u>Athletics Only</u>
589034	Educational Awards	6500	
	<p>This major object includes payments of scholarships, fellowships, grants, grants-in-aid, traineeships, and other similar financial awards to students enrolled in formal course work, either for credit or non-credit. It excludes compensation for services rendered and monetary loans. The amounts paid to holders of assistantships, <i>e.g.</i>, teaching assistants and research assistants, as compensation for services rendered are excluded from this classification, and are included in the appropriate expenditure account under object class 1xxxxx Personnel Services.</p>		
689035	WCU Tuition Grant	6560	

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689036	Other Educational Awards 6590	
	<p>This minor object includes financial awards to students other than those awards identified in minor objects 68xxxx. It excludes Work-Study Transfers (see minor object 850050), Loan Program Transfers (see 850060), Other Financial Aid Transfers (see 850070), compensation for services rendered, and monetary loans. This object is not restricted to purpose 230 Student Financial Aid.</p>	
689034	Student Tuition Waivers 6599	<u>Controller's Office 13th Mo.</u>
689038	Athletic Scholarships 6600	<u>Athletics Only</u>
689039	Tennis-Men 6607	<u>Athletics Only</u>
689040	Golf 6608	<u>Athletics Only</u>
689041	Women's Basketball 6609	<u>Athletics Only</u>
689042	Women's Golf 6610	<u>Athletics Only</u>
689043	UNC Campus Scholarship 6581	
690010	P&I CAN TS PR 7-72 6901	
690015	MILITARY SVC PR 7-72 6902	
690020	TEACHING SVC AF 7-72 6903	
690025	DEATH 6905	
690030	Disability 6906	<u>Student Loans Only</u>
690035	Clpic-Nur Ser Af 72 6907	<u>Student Loans Only</u>
690040	Cost Of Assignments 6908	<u>Student Loans Only</u>
690045	Cost Of Write-Offs 6909	<u>Student Loans Only</u>
690050	At Risk 6910	<u>Student Loans Only</u>
690055	Cost-Law Enforcement 6911	<u>Student Loans Only</u>
690060	COST-SPECIAL EDUCATION 6912	

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690065 COST/VOLUNTEER 6913

690070 TEACH SUBJECT MATTER 6914

Reserves
7XXXXX

This account group includes agency reserves which are defined as budgetary appropriations which are not available for disbursement until transferred to budgeted expenditure accounts.

710116 Math/Sc Network Res 8316

710117 Res Fine & Perf Arts 8317

710120 Res - Dept Allocatio 8320

710124 WNC Tomw-Parkwy Celb 8324

710125 WNC Tomorrow Reserve 8325

710126 Res - Centennial 8326

710127 Res - CIML 8327

710128 Res-NCCAT Facility 8328

710129 NCCAT Prgm Rec 8329

710130 Res-Warehouse Bldg. 8330

710131 Res-Stillwell Bldg. 8331

710132 Res-Hurricane Hugo Aid 8332

710134 Res-Moore 8334

710135 Res-Belk 8335

710137 Res-Camp Lab School 8337

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710138	Res-Reid Gym	8338	
710139	Res-Speech Pathology	8339	
710140	Res-Physical Therapy	8340	
710145	Res-Stillwell Lab	8345	
710146	Res-Forsyth Building	8346	
710147	Res-Breese Gym	8347	
710148	Res-Graham	8348	
710149	Res-Killian Annex	8349	
710150	Res-Mckee	8350	
710151	Res Ocracoke Island	8351	
710158	Res Library Fines	8358	
710160	Res-Mgt Flex Negative	8360	
710162	Res-Grad Asst Tuit Reimb	8362	
710163	Res- Incentive Grant	8363	
710164	Res-Workforce Development		8364
710165	Res-Info Technology	8365	
710166	Res-Hurricane Floyd	8366	
720010	Unassigned Budgets	8304	
720020	Res For Mgmt Flexibility	8361	

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Intergovernmental Transactions
8XXXXX

This account group consists of operating transfers, reimbursements, residual equity transfers and transfers of appropriations (Appropriation Carryforwards).

Statewide Operating Transfers

801010 Transfer to OSC – DCAP 8297

This is a transfer to Office of State Controller for the Dependent Care Assistance Plan and Health Care Flexible Spending Account programs. The Dependent Care Assistance Plan Committee chose the option of using employer matching FICA savings to pay the plan administrator rather than charging participants and monthly fee to cover those expenses.

804010 Disaster Relief Reserve – Transfer Out 8291

University Transfers

This account classification includes: transfer of funds from one fund to another fund within the same institution; transfer of funds from one institution to another institution.

850040 Debt Service Transfers 8140

This minor object includes movements and transfer of monies for debt retirement, interest payments, and related charges.

850050 Work-study Transfers 8150

This minor object includes the institution's share of financial assistance to students according to the college work-study program matching requirements. It excludes the federal share of financing the program and ultimate disbursements of work-study monies. It includes the portion of work-study matchings applicable to auxiliary enterprises.

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850060 Loan Program Transfers 8160

This minor object includes the institution's share of financial assistance to students according to matching requirements of the federal national direct student loan program. It excludes the federal share of financing the program. Also, it excludes disbursements of loan program monies; these disbursements are included in the loan fund group of accounts as increases in loans receivable.

850070 Other Financial Aid Transfers 8170

This minor object includes the institution's share of matching requirements for SEOG and other student financial aid not identified by minor objects 850050 and 850060. It excludes disbursements of these monies to students. For accrual basis reporting (i.e., annual financial statements, NCHED and IPEDS reports), this expenditure object should be reclassified within Current Unrestricted Funds as other educational awards, object 689036, and reflected in Purpose 230, Student Financial Aid. There should also be a corresponding reduction of other educational awards and an elimination of mandatory transfers-in within the Current Restricted Funds.

850080 Req Match On Grant 8180

860005 Intra-Entity Transfers-Out 8100

This major object includes movements and transfers of monies from one designation to another designation within the same entity, institution, or organization.

860010 Overhead Transfers – General Institutional Support 8110

This minor object is charged only with transmissions-out of indirect cost reimbursements (overhead receipts) from an overhead receipts budget to an academic budget for general institutional support of the institution. These transfers are identified as transfers-in in minor revenue source R08100.

860011 Overhead Transfers-Continuing Obligations 8120

This minor object is only with transmissions-out of indirect cost reimbursements (overhead receipts) from an overhead receipts budget to an academic budget for continuing obligations of the institution. These transfers are identified as transfers-in in minor revenue source R08200.

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860012 Overhead Transfers - Non-Recurring Obligations 8130

This minor object is used only with transmissions-out of indirect cost reimbursements (overhead receipts) from an overhead receipts budget to another budget of the same institution for non-recurring obligations of the institution. These transfers are identified as transfers-in in minor revenue source R08300.

860013 OTHER INTRA TRANSFERS 8400

This major object is used with transmissions-out of funds within the institution for purposes not identified by minor objects 85xxxx – 86xxxx. These transfers are not comprised of overhead receipts. These transfers are identified as transfers-in minor source of revenue R08400.

860014 through 860040 8401 - 8499

These minor objects identify specific intra-institutional transfers required and titled by individual institutions; they are for purposes not identified by minor objects 85xxxx – 86xxxx and are not comprised of overhead receipts. The codes 860014 – 860040 are used by each constituent institution to identify its transfers. The titles of these transfers may vary from year to year and from institution to institution and are not standardized. These objects do not accommodate transactions which involve the purchase or sale of services and material objects.

Non-Mandatory Intra - Transfers

860014	Security Position Transfer	8401
860015	Transfer To WCU	8404
860016	Transfer To Aux. Admin.	8405
860017	Trf Deferred Oblig	8406
860018	Trf Retained Receipts	8425
860019	Endowment Transfer	8435
860020	CI Transfer to 49729-311	8450
860021	CI Transfer to 49829-320	8451
860022	Transfer Out 49389	8461

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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	

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980805 **Other Inter-Transfers** **8290**

This minor object is charged with transmissions-out or transfer-out of funds from one institution to another institution for purposes not identified by minor objects 89xxxx and 980000. These transfers are not comprised of overhead receipts. These transfers are identified as transfers-in in minor source of revenue R08090.

980850 **CI Reversion to General Fund** **8298** **CI Funds Only**

The End