

WESTERN CAROLINA UNIVERSITY
CLASSIFICATION OF EXPENDITURES
Condensed for Departmental Use

REVISED
04/08/03

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Indicates New Object Codes – effective 01/01/03

Indicates Revised Object Codes – effective 01/01/03

Indicates Invalid Object Codes – PLEASE DO NOT USE

19XX Contracted Services

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.

1910 Legal Services – (Was Legal and Acct. Fees)

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

1911 Litigation Expenses Student Loans Only

1915 Audit Fees

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.

1920 Financial Consultant Fees (was Consultant Fees)

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

1925 Investment Advisory Services

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

1928 Financial Services – Other

This minor object includes fees paid for financial services not identified elsewhere.

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1930 Medical Services-Hospital Provided (was Medical Fees)

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

1931 Medical Fees-DEC-Non Hospital DEC Only
(was Medical Fees – DEC)

1933 Medical Services-Non Hospital Provided

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

1935 Employee/Employment Physicals

1940 Employee on Loan Payments (Employee On Loan Pay)

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.

1950 Honorariums

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

1951 Honorariums – DEC/Educ DEC only

1952 Honorariums – DEC/West DEC only

1953 Honorariums – DEC/North DEC only

1960 Expert Witness Fees

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.

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1970 Academic Services (Aced Inst/Res Serv)

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

1972 Substitute Teacher Reimbursements

1982 Other Information Technology Services (NCAS = 532140)

To record contract personnel costs for analyzing, designing, implementing, and/or providing applications development support for a system or system modification. This account also includes amounts paid to ITS or other outside vendors for supplemental programming staff and data entry. Post technical operations support costs to one of the following object codes: 1983, 1984, 1985, 1986, 1987, and 1988.

1983 Video Transmission Support Services (NCAS = 532142)

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

1984 WAN Support Services (NCAS = 532141)

To record contract personnel costs for analyzing, designing, implementing and/or supporting a wide area network (WAN).

1985 LAN Support Services (NCAS = 532143)

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 object code 3218.

1986 Administrative Services

To record costs for the performance of administrative functions.

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1987 Personal Computer and Printer Support Services (NCAS=532144)

To record contract personnel costs for personal computer (PC) and printer installation, configuration, and support. This includes supplemental staffing or seat management contract costs for PCs and printers. Record PC/printer repair costs (parts/labor) in object code 3523. Record PC/printer maintenance agreements in object code 4420.

1988 Server Support Services (NCAS = 532145)

To record contract personnel costs to support server installations, configuration, and upgrades including supplemental staffing and seat management contract costs for servers. This account captures only technical support, not applications development. Record server repair costs (parts/labor) in object code 3524. Record server maintenance agreements in object code 4423.

1989 Mainframe Support Services (NCAS = 532146)

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 object code 4424.

1990 Other Contracted Services (Other Contracted Ser)

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 191X through 198X or 1991, 1992, or 1995.

1991 Contract Clinic Service

1992 Research Participant Payments

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

1995 Collection Costs

To record costs of account collection services. Account collection costs include the fifteen percent (15%) retainer by the North Carolina Department of Revenue

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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 1995 with the disbursement, and crediting the various debtor's accounts or 0710 Bad Receivables Recovery, as appropriate, when the check is deposited to the institution's receipts.]

1996 Interpreter Services

To record payments of fees to individuals and other entities for interpreter services.

2xxx Supplies and Materials (Supplies & Materials)

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.

2100 Household Supplies

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 **2100** for household supplies not recorded separately in the **21XX** object codes below.

2110 Bedding/Textile Products

2111 Clothing and Uniforms

2112 Janitorial Supplies

2113 Laundry Supplies

2114 Recreational Supplies

2115 Carpentry and Hardware Supplies

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2116 Agricultural/Animal Supplies

2117 Sand, Gravel, and Concrete Supplies

2118 Asphalt & Tar Supplies

2119 Structural Steel Supplies

2120 Road Signs & Signals

2121 Other Facility & Hardware Supplies

2124 Rehabilitation Supplies

To record rehabilitation supplies to better physical impairments such as manipulatives used to improve coordination and other motor skills.

2200 Food Products

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 **2200** for food projects not listed separately in the **22XX** object codes below.

2202 Dietary Supplies

2210 Training Table Exp Athletics Only

2300 Educational Supplies

This major object includes payments for supplies and materials used in classrooms and laboratories for instructional, research, and examination purposes. When used in instructional and research endeavors, these supplies and materials include chemicals, films, slides, tapes, transparencies, and non-library 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 **2300** for educational supplies not listed separately in the **23XX** object codes below.

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2301 Medicines **Health Services Only**

2302 Medical Supplies **Health Services Only**

2303 Laboratory Supplies **Health Services Only**

2304 Dental Supplies

2305 Optical Supplies

2306 Orthopedic Supplies

2310 Scientific Supplies

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

2400 Repair Supplies

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 **2400** for repair supplies not described in the **21XX** – Household Supplies objects listed above.

2500 Motor Vehicle Supplies

This major object includes payments for supplies and materials used in operation, maintenance, and repair of State-owned and leased motor vehicles. It includes costs of fuels, oils, lubricants, fluids, tires, batteries, belts, hoses, etc. and minor accessories. Use object code **2500** for motor vehicle supplies not listed separately in the **25XX** object codes below.

2510 Diesel Fuel

2511 Gasoline

2512 Motor Vehicle Replacement Parts

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2513 Oil, Lubricants, Fluids

2514 Other Fuels

2515 Tires & Tubes

2600 Office Supplies

This major object includes payments for supplies and materials used in the operation of institutional offices and in performance of clerical duties. It includes costs of readily expendable items, such as paper, pencils, folders, and paper clips, and costs of minor equipment items, such as scissors, staplers, 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.

2700 Purchases for Resale

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.

2900 Other Supplies

This major object includes payments for supplies and materials not identified by major objects numbered 2100 through 2700. 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 **2900** for other supplies not listed separately in **29XX** below.

2910 Data Processing Supplies

2911 Engineering/Drafting Supplies

2912 Photographic Supplies

2913 Security And Safety Supplies

2915 Service Awards – Non Cash

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

2957 Miller Analogies **Career Services Only**

2958 Institutional Sat **Career Services Only**

3xxx Current Services

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 1900.

3100 Travel

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.

ATHLETICS:

3101 Athletic-Team Travel **Athletics Only**

3102 Athletic-Recruiting Travel **Athletics Only**

3103 Athletic-Administrative Travel **Athletics Only**

3191 Athletic-Team Travel Advance **Athletics Only**

3192 Athletic-Recruiting Travel Advance **Athletics Only**

3193 Athletic-Admin Travel Advance **Athletics Only**

NON-ATHLETICS:

3104 Travel Advance

This subsidiary object includes funds advanced to employees for expenses

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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.

3111 In-State Transportation – Air (In-State Trans-Air)

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

3112 In-State Transportation – Ground (In-State Trans-Ground)

This subsidiary object includes costs of proceeding from one place to another place via ground transportation while in travel status. The trip's destination is located within the boundaries of the State of North Carolina. Transportation expenses include automobile allowances, train, bus, taxicab, limousine, subway, streetcar fares, rental car and motor pool charges, and parking and toll fees. Taxicab gratuities are also included.

3113 In-State Transportation – Other (In State Trans – Other)

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.

3114 In-State Lodging

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

3115 In-State Meals

This subsidiary object includes costs of obtaining food while in travel status. The destination of the trip is located within the boundaries of the State of North Carolina. Meal expenses include gratuities on food purchases.

3116 In-State Other Travel Expenses (In-State Oth Trav Exp)

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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.

3119 In-State Registration Fees (In-State Registration) **DO NOT USE**

This subsidiary object includes cost of registrations. The destination of the trip is located within the boundaries of the State of North Carolina.
Invalid effective 7/1/02 – Use Object Code 3954-Registration Fees.

3120 Out of State Travel

This minor object includes payments for travel expenses associated with trip destinations located outside the boundaries of the State of North Carolina.

3121 Out Of State Transportation – Air (Out of State Tran-Air)

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

3122 Out Of State Transportation – Ground (Out of State Trans-Gr)

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.

3123 Out Of State Transportation – Other (Out of State Tran-Oth)

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.

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3124 Out Of State Lodging

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.

3125 Out Of State Meals

This subsidiary object includes costs of obtaining food while in travel status. The destination of the trip is located outside the boundaries of the State of North Carolina. Meal expenses include gratuities on food purchases.

3126 Out Of State Other Travel Expenses (Out Sate Other Trav)

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.

3129 Out Of State Registration Fees DO NOT USE

This subsidiary object includes cost of registrations. The destination of the trip is located outside the boundaries of the State of North Carolina.
Invalid effective 7/1/02 – Use Object Code 3954-Registration Fees.

3131 Out Of Country Transportation – Air (Out-Cntry Trans-Air)

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

3132 Out Of Country Transportation – Ground (Out-Cntry Tran-Ground)

This subsidiary object includes costs of proceeding from one place to another place via ground transportation while in travel status. The trip's destination 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.

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Taxicab gratuities are also included.

3133 Out Of Country Transportation – Other (Out-Cntry Trans-Other)

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.

3134 Out Of Country Lodging

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

3135 Out Of Country Meals

This subsidiary object includes costs of obtaining food while in travel status. The destination of the trip is located outside the boundaries of the United States. Meal expenses include gratuities on food purchases.

3136 Out Of Country Other Travel Expenses (Out-Cntry Other Trav)

This subsidiary object includes costs incurred while in travel status for services and goods other than for transportation and subsistence. The trip's destination is located outside the boundaries of the United States. Other travel expenses may include telephone charges, supplies, baggage handling gratuities, and other appropriate items.

3139 Out Of Country Registration Fees DO NOT USE

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

Invalid effective 7/1/02 – Use Object Code 3954-Registration Fees.

314x Board/Non-Employee Travel:

This minor object includes payments for travel expenses to board members on official State business, as well as reimbursements to other non-university employees.

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3141 Board/Non-Employee Travel - Transportation

This subsidiary object includes costs of proceeding from one place to another place while in travel status. Transportation expenses include automobile allowances, airplane, boat, train, taxicab, bus, limousine, subway, and streetcar fares, rental car and motor pool charges, and parking and toll fees.

3142 Board/Non-Employee Subsistence- Lodging

This subsidiary object includes costs of obtaining shelter while in travel status.

3143 Board/Non-Employee Subsistence – Meals

This subsidiary object includes costs of obtaining food while in travel status.

3144 Board/Non-Employee Subsistence- Other

This subsidiary object includes costs incurred while in travel status. Subsistence expenses include costs of gratuities, registrations, telephone charges, and other appropriate items.

32xx Communication

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

3201 Postage and Postal Meter Charges

3202 Telephone Service

To record voice transmission costs excluding cellular phone charges and data transmission costs (WAN charges)

3203 Telecommunication Data Charge

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

3204 Teleconference Charges

3205 Cellular Phone Services

Expenditures incurred for cellular phone service for State business use.

3206 Email and Calendaring

3207 Video Transmission Charge

To record video transmission costs such as NCIH charges.

3208 Internet Service Provider Charge

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)

3209 Computer/Data Processing Services

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.

3211 Postage Surcharge For Mailroom Use Only

3212 Mailing Services

This account is to record payments made to mailing services

3213 Data Wiring Service Charge (NCAS=532818)

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

3214 Telephone Wiring Service Charge (NCAS=532819)

To record charges for consultation, design, installation, or support for telephone

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wiring that is not part of a capital improvement project.

3218 Managed LAN Service Charge (NCAS=532822)

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 object code 1983.

3250 Cable TV

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)

33xx Utilities

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.

3310 Energy Services -Electricity

3311 Energy Services -Coal Fuel

3312 Energy Services - Fuel Oil

3313 Energy Services - Natural Gas/Propane

3314 Energy Services - Water & Sewer

3315 Energy Services - Wood Fuel

3316 Energy Services – Chemicals and Additives

3317 Energy Services - Steam

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3400 Printing, Binding and Duplicating

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.

3500 Repair & Maintenance

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.)

3510 Repairs-Buildings

3511 Repairs-Other Computer Equipment (NCAS=532332)

To record the costs of repairs to computer equipment not recorded in a more specific object code such as 3520, 3521, 3522, 3523, or 3524.

3512 Repairs-Motor Vehicles

3513 Repairs-Other Structures

3514 Repairs-Other Equipment

3515 Vehicle/ Car Wash

3520 Repairs – WAN equipment (NCAS=532334)

3521 Repairs-Video Transmission Equipment (NCAS=532335)

3522 Repairs – LAN equipment (NCAS=532336)

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To record the costs of repairs to local area network equipment and devices not accounted for in more specific object codes such as 3523 or 3524.

3523 Repairs -Personal Computers and Printers (NCAS= 532337)

3524 Repairs – Servers (NCAS=532338)

3600 Freight And Delivery Services

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.

3700 Advertising

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.

3800 Data Processing

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.

3900 Miscellaneous Contractual Services (Was Other Current Services)

This major object includes payments for contracted services not identified by major objects 3100 through 3800. 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 **3900** for other current services not listed separately in the **39XX** object codes below:

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- 3901 Commission Expense Student Loans Only**
- 3902 Bankruptcy Expense Student Loans Only**
- 3903 Other Cost Or Losses Student Loans Only**
- 3904 Grant Advance**
- 3905 Employee Assistance Program- Non -Taxable**

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 1591- Educational Assistance Program-Taxable
- 3906 Contracted Food Services**
- 3907 Food Services for Conferences**
- 3922 Contracted Laundry Services**
- 3923 Contracted Laboratory Services**
- 3924 Contracted Janitorial Services**
- 3925 Contracted Waste Removal/Recycling Services**
- 3926 Contracted Security Services**
- 3927 Contracted Pest Control Services**
- 3928 Contracted Lawn & Grounds Services**
- 3929 Contracted Transportation Services**
- 3930 Contracted Towing Services**

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3932 Contracted Auction Services

3934 Miscellaneous Contracted Services for Conferences, Workshops, Seminars

3936 Electronic Payment Discount Fees

3952 Registration Fees – College Fairs

3954 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.

3960 Worker's Comp Administrative Services

3967 Service Charge Surplus Property Sales

3975 Fund Raising Costs

3997 Foundation Transfers To University

3998 WCU Athletics

3999 WCU Development Foundation

4xxx Fixed Charges

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.

4100 Rentals and Leases of Real Property

This major object includes payments for lease or rental of realty. It includes costs of renting

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land, buildings, offices, rooms, conference rooms, convention halls, auditoriums, residences, mobile and relocatable facilities, radio towers, roadways, and sidewalks. Use object code **4100** for rentals and leases of real property not listed separately below in object codes **41XX**.

4110 Rental/Lease - Buildings/Offices

4111 Rental/Lease – Land

4115 Rental – Workshops/Conferences

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

4200 Rental-EDP Equipment - DO NOT USE

This major object includes payments for the limited-term use, or right to possession and use, of electronic or automatic data processing equipment and/or required software. It includes costs of leasing central processing units, working storage, control units, peripheral equipment, terminals, software, time-sharing, and word processors. **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.** This object code is **invalid for posting effective 7/1/02 – Use more detailed object codes listed below:**

4202 Rent/Lease – Other Computer Equipment (NCAS=532530)

To record costs of a rent/lease agreement on other data processing equipment not recorded in a more specific object code such as 4203, 4204, 4205, 4206, or 4207.

4203 Rent/Lease – WAN Equipment (NCAS=532531)

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

4204 Rent/Lease – Video Transmission Equipment (NCAS=532532)

To record charges for video transmission equipment including software and maintenance as set forth in a rent/lease agreement.

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4205 Rent/Lease of LAN Equipment (NCAS=532533)

To record costs of a rent/lease agreement on local area network equipment not recorded in a more specific object code such as 4206, 4207, or 4208.

4206 Rent/Lease of Personal Computers and Printers (NCAS=532534)

4207 Rent/Lease of Servers (NCAS=532535)

4208 Rent/Lease of Mainframe Equipment (NCAS=532536)

4213 Rent/Lease of Personal Computer Software (NCAS=532541)

4214 Rent/Lease of Server Software (NCAS=532542)

4215 Rent/Lease of Mainframe Software (NCAS=532543)

4300 Rentals and Leases of Other Property

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 **4300** for rentals and leases of other property not specifically listed in object codes **41XX and 42XX above and 43XX below**.

4310 Rent/Lease – Voice Communications Equipment

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

4311 Rent/Lease – Furniture and Furnishings

4312 Rent/Lease – General Office Equipment

4313 Rent/Lease - Motor Vehicles

4400 Maintenance Contracts

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This major object includes payments for service and maintenance contracts covering equipment owned or leased by the institution. Maintenance agreements often cover a one-year or longer time period. 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. Use object code **4400** for rentals and leases of other property not specifically listed in object codes **44XX** below.

4410 Maintenance Agreement-Buildings

4411 Maintenance Agreement-Data Processing Equipment – Invalid effective 7/01/02. Use the more detailed object codes 4416, 4417, 4418, 4419, 4420, 4423, or 4424 instead.

4412 Maintenance Agreement-Equipment

4413 Maintenance Agreement-Other Structures

4414 Maintenance Agreement- Other Software (NCAS=532441)

To record costs of a maintenance agreement on other software not recorded in a more specific object code such as 4415, 4421, 4422, or 4424.

4415 Maintenance Agreement – WAN Software (NCAS=532442)

4416 Maintenance Agreement – Other DP Equipment (NCAS=532443)

To record costs of a separate maintenance agreement on other data processing equipment not recorded in a more specific object code such as 4417, 4418, 4419, 4420, 4423, or 4424.

4417 Maintenance Agreement – WAN Equipment (NCAS=532444)

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

4418 Maintenance Agreement – Video Transmission Equip (NCAS=532445)

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

4419 Maintenance Agreement for LAN Equipment (NCAS=532446)

To record costs of a separate maintenance agreement on local area network equipment, not recorded in a more specific object code such as 4420, 4423, or 4424.

4420 Maintenance Agreement for Personal Computers and Printers (NCAS=532447)

4421 Maintenance Agreement for Personal Computer Software (NCAS=532448)

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

4422 Maintenance Agreement for Server Software (NCAS=532449)

To record costs of a maintenance agreement on all software loaded on network servers.

4423 Maintenance Agreement for Servers (NCAS=532450)

4424 Maintenance Agreement for a Mainframe Computer (NCAS=532451)

4425 Maintenance Agreement for Mainframe Software (NCAS=532452)

4500 Insurance and Bonding

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 1860 Workers' Compensation Premiums. Use object code **4500** for insurance and

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bonding costs not listed separately in object codes **45XX** below.

4505 Insurance - Property

4510 Insurance – Bonding

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.

4511 Insurance - Liability

4512 Insurance - Motor Vehicle

4513 Insurance – Property – Effective 7/1/02, DO NOT USE. Use object code 4505 instead.

4800 Indirect Costs

This major object is for use with indirect (overhead) costs charged to contracts and grants according to reimbursement agreements with funding agencies or entities.

4900 Other Fixed Charges

This major object includes payments for other fixed expenses not identified by major objects 4100 through 4800. 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 **4900** for other fixed charges not listed separately in object codes **49XX** below.

4901 Administrative Expense **Controller Only**

4902 Membership and Organization Dues

4903 Subscriptions/Periodicals/Publications

5xxx Capital Outlay

This object class includes payments for acquiring legal ownership to equipment, including the related inbound transportation and installation charges. For definitional purposes, equipment possesses the

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following characteristics: it is not consumable or expendable; it is movable, even though sometimes attached to other objects or buildings; it has an expected useful life of longer than one year; its costs is at least \$50; and its use does not create a readily observable physical impairment or deterioration. Also, this object class includes payments to acquire legal ownership to real property, to construct additions to land and buildings, and to furnish buildings with equipment, furniture, furnishings, machinery, and component systems. This object class includes all expenditures for tangible and intangible properties entered in the inventory of fixed assets and subject to fixed asset controls. Also, it includes the purchase of library books, journals, artistic creations and intangible assets.

5100 Office Equipment

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 **5100** only for items not separately listed in object codes **52XX** and **55XX** listed below.

5110 Classroom and Library Furniture (Was Classroom/Library Equipment)

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

5111 Office Furniture

5112 Residential Furniture

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

5190 Movable Equipment – Invalid Effective 7/1/02 – Use object codes 52XX, 55XX or 5100.

5200 EDP Equipment – DO NOT USE

This major object includes payments for purchasing and installing automatic or electronic data processing equipment, and includes costs of central processing units, working storage, control units, peripheral equipment, terminals, software, and word processors. Also, it includes the purchase of specialized furnishings for data processing activities, and rights to

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use, according to license agreements, computer software whose ownership is retained by the supplier. **Invalid Effective 7/1/02 – Use more detailed object codes 5212, 5214, 5215, 5216, 5217, 5218, or 5219 listed below.**

5210 Computers – Invalid effective 7/1/02 – Use more detailed object codes 5212, 5214, 5215, 5216, 5217, 5218, or 5219 listed below.

5212 Other DP Equipment (NCAS=534530)

To record costs of purchasing other data processing equipment not recorded in a more specific object code such as 5214, 5215, 5216, 5217, 5218 or 5219.

5214 WAN Equipment (NCAS=534531)

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

5215 LAN Equipment Purchases (NCAS=534533)

To record costs of purchasing local area network equipment not recorded in a more specific object code such as 5217, 5218 or 5219.

5216 Video Transmission Equipment (NCAS=534532)

To record charges for video transmission equipment including bundled software.

5217 Personal Computer and Printer Purchases (NCAS=534534)

5218 Server Purchases (NCAS=534535)

5219 Mainframe Purchases (NCAS=534536)

5220 Computer Software – Invalid effective 7/1/02 – Use more detailed object codes 5221, 5222, 5223, 5224, 5225, or 5226 listed below.

5221 Other Computer Software (NCAS=534711)

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To record the purchase of commercial off the shelf software not recorded in a more specific object code such as 5222, 5223, 5224, 5225, or 5226.

5222 WAN Computer Software (NCAS=534712)

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

5223 Personal Computer Software Purchases (NCAS=534713)

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

5224 Mainframe Software (NCAS=534720)

5225 Server Software Purchase (NCAS=534714)

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

5226 Externally Developed Software (NCAS=534730)

5300 Educational Equipment

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.

54xx Motor Vehicles

This major object includes payments for purchasing motor vehicles and other self-propelled, motorized equipment suitable for general use by the institution. It includes costs of automobiles, trucks, motor boats, motorized campers, motorcycles, motor scooters, airplanes, and self-propelled motorized vehicles. **Do not use 5400 for posting. Use object codes 54XX listed below.**

5410 Aircraft

5411 Autos, Trucks & Buses

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5412 Boats

5413 Other Motorized Vehicles

5415 Trailers

5500 Other Equipment

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 5400, and costs of other equipment, furnishings, and furniture not included in major objects 5100 through 5300. 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.

5510 Athletic Equipment

5511 Agricultural Equipment

5512 Voice Communications Equipment (NCAS=534528)

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

5513 Custody and Security Equipment

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.

5516 Scientific/Medical Equipment

5517 Engineering/Drafting Equipment

5518 Dietary Equipment

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5600 Library Books and Journals, Art and Other Artifacts

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.

5650 Art and Other Artifacts

5700 Land Acquisition Costs

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.

5705 Land - Legal and Recording Fees

5710 Land - Appraisals and Surveys

6000 Aids and Grants

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.

6500 Educational Awards

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, *e.g.*, 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 1000 Personnel Compensation.

6510 Appropriated Grants

This minor object includes payments of student financial assistance to North

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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.

6520 Minority Presence Grants

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.

6530 Nursing Emergency Financial Assistance

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.

6540 Academic Enhancement Scholarships

This minor object includes payments of student financial assistance to the extent required to cover approved tuition increases allowed under Special Legislative Provision (Section 15.15 of Chapter 507 of the 1995 Session Laws) for students receiving need-based aid. This expenditure object is only to be used by Research I institutions and those institutions offering professional degrees (DDS, DVM, JD,

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MD, PharmD, MBA) and include UNC-Chapel Hill, NC State University, Western Carolina University, North Carolina Central University, East Carolina University, UNC-Wilmington, Pembroke State University, UNC-Greensboro, and UNC-Charlotte. Guidelines for administering the programs at these constituent institutions are contained in C.D. Spangler, Jr.'s memo dated August 11, 1995 to the chancellors of the affected institutions.

6550 Teachers Scholarship

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.

6570 Traineeships

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.

6575 Graduate Assistant Tuition Awards

6585 Incentive Scholarship and Grant Program for Native Americans

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.

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6590 Other Educational Awards

This minor object includes financial awards to students other than those awards identified in minor objects 6510 through 6585. It excludes Work-Study Transfers (see minor object 8150), Loan Program Transfers (see 8160), Other Financial Aid Transfers (see 8170), compensation for services rendered, and monetary loans. This object is not restricted to purpose 230 Student Financial Aid.

6599 Student Tuition Waivers Controller's Office 13th Mo.

6600	Athletic Scholarships	<u>Athletics Only</u>
6601	Non-Service	<u>Athletics Only</u>
6602	Baseball	<u>Athletics Only</u>
6603	Men's Basketball	<u>Athletics Only</u>
6604	Track-Men	<u>Athletics Only</u>
6605	Football	<u>Athletics Only</u>
6607	Tennis-Men	<u>Athletics Only</u>
6608	Golf	<u>Athletics Only</u>
6609	Women's Basketball	<u>Athletics Only</u>
6610	Women's Golf	<u>Athletics Only</u>
6611	Tennis-Women	<u>Athletics Only</u>
6612	Volleyball-Women	<u>Athletics Only</u>
6613	Soccer-Women	<u>Athletics Only</u>
6617	Track-Women	<u>Athletics Only</u>
6619	Cross Country-Women	<u>Athletics Only</u>

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6620 Cross Country-Men **Athletics Only**

6625 Supplemental Textbooks **Athletics Only**

6900 Other Aids and Grants

This major object includes payments for contracts, grants, subsidies, state aid, and allocations not separately identified by major objects 6300 through 6500. It includes legal or court-ordered indemnifications and financial settlements for injuries, losses, and damages (excluding tort claims identified in object 1540), and grants to faculty members for research purposes

6901 P & I Can Ts Pr 7-72 **Student Loans Only**

6902 Military Svc Pr 7-72 **Student Loans Only**

6903 Teaching Svc Af 7-72 **Student Loans Only**

6904 Military Svc Af 7-72 **Student Loans Only**

6905 Death **Student Loans Only**

6906 Disability **Student Loans Only**

6907 Clpic-Nur Ser Af 72 **Student Loans Only**

6908 Cost Of Assignments **Student Loans Only**

6909 Cost Of Write-Offs **Student Loans Only**

6910 At Risk **Student Loans Only**

6911 Cost-Law Enforcement **Student Loans Only**

6912 Cost-Special Education **Student Loans Only**

6913 Cost/Volunteer **Student Loans Only**

6914 Teach Subject Matter **Student Loans Only**

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7xxx Debt Service

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.

7200 Bond Interest

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

7400 Note Interest

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

7500 Fiscal Agent and other Fees (Was Indebtedness Fees)

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

7700 Other Interest

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

7701 Interest On Utility Customers' Deposits Utility Department Only

7750 Capital Lease Interest

7900 Bond Issue Costs (Was Other Debt Service)

This major object includes payments associated with indebtedness not identified by major objects 7100 through 7700. It includes bond discounts and premiums.

7906 Arbitrage Expense

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8000 Transfers and Reserves

This object class includes monetary amounts classified as transfers, reserves, and non-operating expenditures.

8100 Intra-Entity Transfers-Out

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

8140 Debt Service Transfers

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

8150 Work-study Transfers

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 matching applicable to auxiliary enterprises.

8160 Loan Program Transfers

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.

8170 Other Financial Aid Transfers

This minor object includes the institution's share of matching requirements for SEOG and other student financial aid not identified by minor objects 8150 and 8160. 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 6590, and reflected in Purpose 230, Student Financial Aid. There should also be a corresponding reduction of other

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educational awards and an elimination of mandatory transfers-in within the Current Restricted Funds.

8400 OTHER INTRA TRANSFERS

This major object is used with transmissions-out of funds within the institution for purposes not identified by minor objects 8110 through 8170. These transfers are not comprised of overhead receipts. These transfers are identified as transfers-in minor source of revenue 0840.

8401 through 8499

These minor objects identify specific intra-institutional transfers required and titled by individual institutions; they are for purposes not identified by minor objects 8110 through 8170 and are not comprised of overhead receipts. The codes 8401 through 8499 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

8435 Endowment Transfer

8500 Petty Cash Funds

This major object includes advances to petty cash funds, imprest funds, working funds, and revolving funds. These advances are returned to their funding sources at the end of the fiscal year by deposit to the State Treasurer's bank account.

8700 Receivables Written - Off

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

8800 Proceeds Of Bonds

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This major object includes disbursements to distribute funds received from issuance of bonds and revenue certificates.

8900 Other Expenses

This major object includes disbursements for items not adequately provided in other disbursement classifications. Object Code **8900** is only to be used for disbursements not identified elsewhere in the Expenditures Object Codes Listing.

8910 Loss on Sale of Property & Equipment

To record a loss on the sale of property or equipment. Gains are recorded in object code 0972

8920 Disposal Plant Assets

8930 Fixed Asset Writedowns

8940 Extraordinary Loss

To record an extraordinary loss. Gains are recorded in object code 0970 - Extraordinary Gain. Extraordinary items are transactions or other events that are both unusual in nature and infrequent in occurrence.

8942 Loss - Refunding of Debt

8944 Special Items – Loss

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 0971 for Special Items – Gains.

8951 Legal Settlements

8952 Tort Claims

8953 Court Costs

8955 Rewards, Captures, Extradition Expenses

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8956 Licenses and Permit Costs

8960 Depreciation Expense

8965 Amortization Expense

8970 Cash Prizes and Awards – Non-Employees

8997 Unrealized Loss on Investments – Non-operating

8998 Refunded To Grantors

8999 Realized Loss on Sale Of Investment

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.