

**NORTH CAROLINA SCHOOL OF THE ARTS  
STANDARDIZED EXPENDITURE CLASSIFICATIONS  
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**611100 EPA REGULAR SALARIES:**

This account includes base salary payments for personal services to full-time and part-time permanent and temporary employees occupying authorized nonteaching, administrative, research, or other positions exempt from the State Personal Act.

**611400 EPA EMPLOYEES ON LOAN**

This account includes salary payments to full-time and part-time permanent and temporary employees occupying authorized nonteaching, 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 account is used only when compensating employees subject to the State policy on dual employment.

**611500 EPA NON-TEACHING SEVERENCE SALARY**

**611550 EPA NON-TEACHING GRIEVANCE SETTLEMENT**

**612090 SPA LEO SALARY**

This account includes base salary payments for personal services to full-time and part-time permanent employees occupying authorized Law Enforcement Officer positions.

**61210P SPA PREMIUM PAY BUDGET POOL (BUDGET ONLY)**

**612100 SPA REGULAR SALARIES**

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

**612200 SPA OVERTIME PAYMENTS**

This account includes over-time 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 work-week subject to the State wage-hour policy.

**612300 SPA SHIFT PREMIUM PAYMENTS**

This account includes payments for shift premium pay to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act.

**612310 SPA HOLIDAY PREMIUM PAYMENTS**

This account 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.

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**612330 SPA OTHER PREMIUM PAY**

**612390 SPA PREMIUM PAYMENT**

This account 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.

**612400 SPA EMPLOYEES ON LOAN**

This account 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 account is used only when compensating employees subject to the State Policy on dual employment.

**612500 SPA SEVERANCE SALARY**

**612550 SPA GRIEVANCE SETTLEMENT**

**612700 SPA LONGEVITY PAYMENTS**

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

**612800 SPA SALARY RESERVES**

**613100 EPA ACADEMIC SALARIES**

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

**613400 EPA TEACHERS ON LOAN**

This account includes 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 account is used only when compensating employees subject to the State policy on dual employment.

**613500 EPA TEACHING SEVERANCE SALARY**

**613550 EPA TEACHING GRIEVANCE SETTLEMENT**

**613810 EPA NON-TEACHING SALARY RESERVES**

**613820 EPA TEACHING SALARY RESERVES**

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**614100 NON-STUDENT TEMPORARY**

This account includes hourly-rated regular wage payments to temporary non-student employees for personal services in non-teaching positions.

**614200 NON-STUDENT TEMPORARY EMPLOYEE OVERTIME PAYMENTS**

**614320 NON-STUDENT TEMPORARY EMPLOYEE PREMIUM PAYMENTS – SHIFT**

**614500 STUDENT REGULAR WAGES**

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

**614600 STUDENT OVERTIME PAYMENTS**

**614720 STUDENT PREMIUM PAYMENTS – SHIFT**

**615100 EMPLOYEE SUGGESTION SYSTEM AWARDS**

**615500 UNEMPLOYMENT COMPENSATION**

This account includes payments to the State Employment Security Commission (ESC) for reimbursement of unemployment compensation benefits paid by ESC to former employees of the University. The program is authorized by North Carolina General Statutes Chapter 96. Program benefits are described in the *Personnel Manual* published by the Office of State Personnel.

**WORKERS COMPENSATION BENEFITS**

These accounts include payments of workers’ compensation benefits to

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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* published by the Office of State Budget and Management. Payments of premiums to private insurers are identified in account 518600 Workers Compensation Premiums.

**61500P WORKERS COMPENSATION BUDGET POOL (BUDGET ONLY)**

**615610 WORKERS COMPENSATION MEDICAL BENEFITS**

This account includes payments under the workers' compensation program for medical, surgical, hospital, nursing, and rehabilitation services, medicines and medical travel, and medical supplies.

**615630 WORKERS COMPENSATION TEMPORARY DISABILITY**

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

**615650 WORKERS COMPENSATION PARTIAL DISABILITY**

This account 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.

**615670 WORKERS' COMPENSATION DEATH BENEFIT**

**615800 DISABILITY BENEFITS – SHORT TERM**

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

**615840 DISABILITY BENEFIT – EXTENDED SHORT TERM**

**615910 EDUCATIONAL ASSISTANCE PROGRAM – TAXABLE**

**615930 EMPLOYEE RECOGNITION AWARDS**

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**615990 CHANGE IN ACCRUED VACATION**

**618100 SOCIAL SECURITY**

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

**618200 STATE RETIREMENT**

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

**618300 MEDICAL INSURANCE**

This account includes the institution's costs of medical insurance which provides medical and hospital indemnification for covered employees.

**618350 DENTAL INSURANCE**

This account includes the institution's costs of dental insurance for covered employees.

**618600 WORKERS COMPENSATION PREMIUMS (Workers Comp Premium)**

This account includes the institution's payments of premiums to private insurers for workers' compensation protection to cover employees who suffer disability (or death) from accidents arising out of and in the course of employment. This account is used only with certain receipts supported contracts and grants. Payments of benefits under the State's self insured program are identified in account 1560 Workers Compensation Benefits.

**618700 OPTIONAL RETIREMENT POOL (BUDGET ONLY)**

**618710 TIAA OPTIONAL RETIREMENT PLAN**

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

**618720 VALIC OPTIONAL RETIREMENT PLAN**

This account includes the institution's share of Valic optional retirement costs on salaries paid to covered employees.

**618730 LINCOLN NATIONAL LIFE INSURANCE OPTIONAL RETIREMENT PLAN**

This account includes the institution's share of Lincoln National Life Insurance optional retirement costs on salaries paid to covered employees.

**618740 FIDELITY INVESTMENTS OPTIONAL RETIREMENT PLAN**

This account includes the institution's share of Fidelity Investments optional retirement costs on salaries paid to covered employees.

**618800 LAW OFFICERS' RETIREMENT**

This account includes the institution's share of payments to the Law Enforcement

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Officers' Benefits and Retirement Fund on salaries paid to covered employees.

**618900 STAFF BENEFIT RESERVE**

**71800P PERSONAL CONTRACTED SERVICES POOL**

**718100 LEGAL FEES**

This account includes fees and charges paid to attorneys, accountants, auditors, trustees, and fiscal agents for professional services rendered to the institution.

**718110 ACCOUNTING/AUDIT FEES**

**718112 CONSULTING FEES  
INFORMATION TECHNOLOGY SERVICES**

This account includes fees paid to professional Information Technology specialists for consultative and advisory services provided to the institution.

**718120 CONSULTING FEES – ENGINEERING**

This account includes fees paid to professional engineering specialists for consultative and advisory services provided to the institution.

**718123 CONSULTING FEES – ADMINISTRATIVE**

This account includes fees paid to professional administrative specialists for consultative and advisory services provided to the institution.

**718132 MEDICAL FEES – OTHER**

This account includes fees paid to medical professionals or specialists for consultative and advisory services provided to the institution.

**718140 EMPLOYEE ON LOAN PAYMENTS**

This account 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.

**718150 HONORARIUMS**

**718160 EXPERT WITNESS FEES**

**718190 OTHER CONTRACTED SERVICES**

This account includes payments of fees to independent contractors, external organizations, and others for contracted professional and consultative personal services, and not identified by accounts 719100 through 719700. It includes costs of contracted secretarial, clerical, and 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

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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 account 719900 with the disbursement, and crediting the various debtor’s accounts or 507100 Bad Receivables Recovery, as appropriate, when the check is deposited to the institution’s receipts.]

**718193 LITIGATION EXPENSES**

This account includes payments for expenses incurred through litigation. This account is used in the Perkins Loan Fund.

**718905 WORKERS’ COMPENSATION ADMINISTRATIVE FEES**

This account includes payments for fees for the administration of the workers’ compensation plan. Payments are made to the Office of the State Controller.

**718981 SERVICE AGREEMENTS – FOOD SERVICES**

This account includes payments for services purchased from independent contractors for contracted food services. These services cannot be provided by the current staff.

**718982 SERVICE AGREEMENTS – LAUNDRY SERVICES**

This account includes payments for services purchased from independent contractors for contracted laundry services. These services cannot be provided by the current staff.

**718983 SERVICE AGREEMENTS – LABORATORY SERVICES**

This account includes payments for services purchased from independent contractors for contracted laboratory services. These services cannot be provided by the current staff.

**718984 SERVICE AGREEMENTS – JANITORIAL SERVICES**

This account includes payments for services purchased from independent contractors for contracted janitorial services. These services cannot be provided by the current staff.

**718985 SERVICE AGREEMENTS – WASTE REMOVAL/RECYCLING SERVICE**

This account includes payments for services purchased from independent contractors for contracted waste removal and recycling services. These services cannot be provided by the current staff.

**718986 SERVICE AGREEMENTS – SECURITY SERVICES**

This account includes payments for services purchased from independent contractors for contracted security services. These services cannot be provided by the current staff.

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**718987 SERVICE AGREEMENTS – PEST CONTROL SERVICES**

This account includes payments for services purchased from independent contractors for contracted pest control services. These services cannot be provided by the current staff.

**718988 SERVICE AGREEMENT – LAWN AND GROUND SERVICES**

This account includes payment for services purchased from independent contractors for contracted lawn and ground services. These services cannot be provided by the current staff.

**718989 SERVICE AGREEMENTS – OTHER**

This account includes payments for other services purchased from independent contractors not included in accounts numbered 739810 through 739880. These services cannot be provided by the current staff. It includes the costs of information and credit report services, periodical clipping services, boiler inspection services, and water treatment services.

**72000P SUPPLIES AND MATERIALS BUDGET POOL (Budget Only)**

No expenses should be charged directly to this account. It is to be used for budget entries only.

**721100 HOUSEHOLD SUPPLIES – JANITORIAL/CLEANING**

This account includes the costs of clothing, wearing apparel, uniforms furnished to employees, bedding, and sewing supplies and materials.

**721200 HOUSEHOLD SUPPLIES – CLOTHING/UNIFORMS**

This account includes the costs of clothing, wearing apparel, uniforms furnished to employees, bedding, and sewing supplies and materials.

**722000 FOOD PRODUCTS**

This account includes payments for raw and processed foods and food products, beverages (except alcohol), and condiments to be consumed by humans. It includes foods purchased for infirmary patients. The cost of food purchased for resale is provided in account number 727000. This account does not include foods and beverages purchased while traveling.

**722200 ENTERTAINMENT**

This account includes payments for entertainment such as meals. The business purpose of the meal, the date, receipt(s), location, and the names of individuals involved must be documented and approved by higher authority than person making request. This account does not include foods and beverages purchased while traveling. The purchase of alcoholic beverages is prohibited.

**723000 EDUCATIONAL SUPPLIES**

This account includes payments for supplies and materials used in classrooms or laboratories for instructional research and examination purposes. When used in educational and research endeavors, such supplies and materials include

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chemicals, films, slides, tapes, and transparencies. Also, it includes the costs of scientific, medical, hospital, infirmary, and laboratory supplies and materials. The costs of agricultural supplies and materials are included when their use is for instructional or research purposes.

**724000 REPAIR SUPPLIES**

This account includes payments for supplies and materials normally used by an institutional service shop in the repair, construction, and maintenance of institutional facilities, and movable and immovable furniture and equipment. It includes costs of carpentry, electrical, electronic, mechanical, plumbing, and structural supplies and materials. Also, it includes agricultural supplies and materials purchased for the maintenance of institutional grounds.

**725100 MOTOR VEHICLE SUPPLIES – GASOLINE**

This account includes payments for gasoline normally used in the operation of state-owned motor vehicles.

**725200 MOTOR VEHICLE SUPPLIES – OTHER**

This account includes payments for supplies and materials normally used in the operation, maintenance, and repair of state-owned motor vehicles. It includes the costs of oils, lubricants, fluids, tires, batteries, etc., and minor accessories.

**726000 OFFICE SUPPLIES**

This account includes payments for supplies and materials normally used by staff personnel in the operation of institutional offices and in the performance of clerical duties. It includes the costs of readily expendable items, such as, paper, pencils, folders, and ink, and also the costs of minor equipment items, such as, scissors, staplers, and ashtrays. Also, it includes the cost of institutional forms, letterheads, envelopes, checks, library cards, duplication supplies, copier toner cartridges, and non-library publications used in office settings.

**727000 PURCHASES FOR RESALE**

This account includes payments for goods and services offered for sale or rental by institutional operations. It includes the cost of books, food, stores, tickets, and other items.

**727900 SALES TAX REMITTED**

This account includes payments to the NC Department of Revenue for sales tax collected in the NCSA Bookstore.

**729100 OTHER SUPPLIES – DRUGS/PHARMACEUTICALS**

This account includes payments for drug and pharmaceutical supplies for human consumption. It includes costs for prescription and non-prescription drugs, dental supplies, optical supplies, and orthopedic supplies.

**729500 DATA PROCESSING SUPPLIES**

This account includes payments for the purchase of consumable data processing

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supplies and materials such as printer toner cartridges.

**729900 OTHER SUPPLIES – NON-EDUCATIONAL MISCELLANEOUS**

This account includes payments for supplies and materials not identified by accounts numbered 721000 through 729500.

**73000P PURCHASED SERVICES BUDGET POOL (Budget Only)**

No expense should be charged directly to this account. It is to be used for budget entries only.

**730153 EMPLOYEE MOVING EXPENSES**

**730170 ACADEMIC INSTRUCTION / RESEARCH SERVICES**

This account includes payments for instructional and departmental research services performed by persons not State employees.

**730400 PRINTING AND BINDING**

This account includes payments for printing, production, reproduction, and binding of books, bulletins, leaflets, manuals, monographs, drawings, pictures, diplomas, publications not added to library collections, etc. The services may be performed by commercial firms, State agencies, and intra-institutional divisions. It includes the cost of non-library book repair materials, duplication services, and type-setting services.

**730510 REPAIRS AND MAINTENANCE – BUILDINGS**

This account includes payments for contractual services, including both labor and materials, to repair, maintain, overhaul, rebuild, renew, and restore buildings. It can include costs to repair and maintain air conditioning systems, carpentry, electrical systems, painting, and plumbing. Excluded are those specific projects identified 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 of an asset; maintenance is preventative and anticipatory.

**730520 REPAIRS AND MAINTENANCE – OTHER STRUCTURES**

This account includes payments for contractual services including both labor and materials, to repair, maintain, overhaul, rebuild, renew, and restore other structures such as roads, walks, and drives. Excluded are those specific projects identified 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 of an asset; maintenance is preventative and anticipatory.

**730530 REPAIRS AND MAINTENANCE – MOTOR VEHICLES**

This account includes payments for contractual services including both labor and materials, to repair, maintain, overhaul, rebuild, renew, and restore motor vehicles. The contractual services may be performed by commercial firms, State agencies, and intra-institutional divisions. Repairs are corrective and restorative

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following wear and deterioration of an asset; maintenance is preventative and anticipatory.

- 730540 REPAIRS AND MAINTENANCE – OTHER COMPUTER EQUIPMENT**  
This account includes payments for contractual services including both labor and materials, to repair, maintain, overhaul, rebuild, renew, and restore computer equipment. The contractual services may be performed by commercial firms, State agencies, and intra-institutional divisions. Repairs are corrective and restorative following wear and deterioration of an asset; maintenance is preventative and anticipatory.
- 730543 REPAIRS AND MAINTENANCE – LAN EQUIPMENT**  
This account includes payments for contractual services including both labor and materials, to repair, maintain, overhaul, rebuild, renew, and restore computer equipment. The contractual services may be performed by commercial firms, State agencies, and intra-institutional divisions. Repairs are corrective and restorative following wear and deterioration of an asset; maintenance is preventative and anticipatory.
- 730544 REPAIRS AND MAINTENANCE - PC AND PRINTER EQUIPMENT**  
This account includes payments for contractual services, including both labor and materials, to repair, maintain, overhaul, rebuild, renew, and restore PC and printer equipment. The contractual services may be performed by commercial firms, State agencies, and intra-institutional divisions. Repairs are corrective and restorative following wear and deterioration of an asset. Maintenance is preventative and anticipatory. This account is for use by Information Technologies.
- 730545 REPAIRS AND MAINTENANCE – SERVER EQUIPMENT**  
This account includes payments for contractual services including both labor and materials, to repair, maintain, overhaul, rebuild, renew, and restore computer equipment. The contractual services may be performed by commercial firms, State agencies, and intra-institutional divisions. Repairs are corrective and restorative following wear and deterioration of an asset; maintenance is preventative and anticipatory.
- 730550 REPAIRS AND MAINTENANCE – OTHER EQUIPMENT**  
This account includes payments for contractual services including both labor and materials, to repair, maintain, overhaul, rebuild, renew, and restore other equipment excluding furniture. The contractual services may be performed by commercial firms, State agencies, and intra-institutional divisions. Repairs are corrective and restorative following wear and deterioration of an asset; maintenance is preventative and anticipatory.
- 730590 REPAIRS AND MAINTENANCE – OTHER (Including Furniture)**  
This account includes payments for contractual services including both labor and materials, to repair, maintain, overhaul, rebuild, renew, and restore items not

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included in accounts numbered 735100 through 735500. Repairs and maintenance of furniture is included in this account. The contractual services may be performed by commercial firms, State agencies, and intra-institutional divisions. Repairs are corrective and restorative following wear and deterioration of an asset; maintenance is preventative and anticipatory.

**730591 TAXABLE EMPLOYEE EXPENSE REIMBURSEMENT**

**730700 ADVERTISING**

This account includes payments for advertisements and announcements including employment advertisements, legal notices, and legal advertisements.

**730800 COMPUTER/DATA PROCESSING**

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

**730910 EDUCATIONAL ASSISTANCE PROGRAM – NONTAXABLE**

This account includes Educational Assistance Program payments to or on behalf of employees and which are not taxable as income to employees. (See account 615910 Educational Assistance Program–Taxable for reference to taxable payments.)

**730920 OTHER EMPLOYEE EDUCATIONAL EXPENSES**

This account includes payments for educational expenses incurred by employees not under the Educational Assistance Program.

**730930 SERVICE CHARGE – SALE OF SURPLUS PROPERTY**

This account includes service charge assessed by the State Property Office for handling surplus property sales on behalf of the institution.

**73100P TRAVEL (Budget Only)**

No expense should be charged directly to this account. It is to be used for budget entries only.

**731110 IN-STATE TRANSPORTATION – AIR**

This account includes transportation expenses while traveling by air within the State of North Carolina.

**731120 IN-STATE TRANSPORTATION – GROUND**

This account includes transportation expenses while traveling by ground within the State of North Carolina. Transportation expenses include automobile allowances, train, bus, taxicab, limousine, subway and streetcar fares, rental car and motor pool charges, parking and toll fees.

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- 731130 IN-STATE TRANSPORTATION – OTHER**  
This account includes other transportation expenses while traveling within the State of North Carolina.
- 731140 IN-STATE SUBSISTENCE – LODGING**  
This account includes the costs of obtaining basic provisions in the form of shelter while traveling within the State of North Carolina.
- 731150 IN-STATE SUBSISTENCE – MEALS**  
This account includes the costs of obtaining basic provisions in the form of food while traveling within the State of North Carolina. Meal expenses include the costs of breakfast, lunch, dinner, and per diem allowances.
- 731160 IN-STATE OTHER TRAVEL EXPENSES**  
This account includes the costs of other expenses incurred while traveling within the State of North Carolina. These costs include tips and gratuities, telephone charges, miscellaneous supplies, and other appropriate items.
- 731190 IN-STATE REGISTRATION FEES**  
This account includes the costs of registration fees for attending meetings, seminars, conferences, etc. within the State of North Carolina.
- 731210 OUT-OF-STATE TRANSPORTATION – AIR**  
This account includes transportation expenses while traveling by air outside of the State of North Carolina but within the United States.
- 731220 OUT-OF-STATE TRANSPORTATION – GROUND**  
This account includes transportation expenses while traveling by ground outside of the State of North Carolina but within the United States. Transportation expenses include automobile allowances, train, bus, taxicab, limousine, subway and streetcar fares, rental car and motor pool charges, parking and toll fees.
- 731230 OUT-OF-STATE TRANSPORTATION – OTHER**  
This account includes other transportation expenses incurred while traveling outside of the State of North Carolina but within the United States.
- 731240 OUT-OF-STATE SUBSISTENCE – LODGING**  
This account includes the costs of obtaining basic provisions in the form of shelter while traveling outside of the State of North Carolina but within the United States.
- 731250 OUT-OF-STATE SUBSISTENCE – MEALS**  
This account includes the costs of obtaining basic provisions in the form of food while traveling outside of the State of North Carolina but within the United States. Meal expenses include the costs of breakfast, lunch, dinner, and per diem allowances.

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**731260 OUT-OF-STATE OTHER TRAVEL EXPENSES**

This account includes the costs of other expenses incurred while traveling outside of the State of North Carolina but within the United States. These costs include tips and gratuities, telephone charges, miscellaneous supplies, and other appropriate items.

**731290 OUT-OF-STATE REGISTRATION FEES**

This account includes the costs of registration fees for attending meetings, seminars, conferences, etc. outside the State of North Carolina but within the United States.

**731310 OUT-OF-COUNTRY TRANSPORTATION – AIR**

This account includes transportation expenses while traveling by air outside the United States.

**731320 OUT-OF-COUNTRY TRANSPORTATION – GROUND**

This account includes transportation expenses while traveling by ground outside of the United States. Transportation expenses include automobile allowances, train, bus, taxicab, limousine, subway and streetcar fares, rental car and motor pool charges, parking and toll fees.

**731330 OUT-OF-COUNTRY TRANSPORTATION – OTHER EXPENSES**

This account includes other transportation expenses incurred while traveling outside of the United States.

**731340 OUT-OF-COUNTRY SUBSISTENCE – LODGING**

This account includes the costs of obtaining basic provisions in the form of shelter while traveling outside of the United States.

**731350 OUT-OF-COUNTRY SUBSISTENCE – MEALS**

This account includes the costs of obtaining basic provisions in the form of food while traveling outside of the United States. Meal expenses include the costs of breakfast, lunch, dinner, and per diem allowances.

**731360 OUT-OF-COUNTRY OTHER TRAVEL EXPENSES**

This account includes the costs of other expenses incurred while traveling outside of the United States. These costs include tips and gratuities, telephone charges, miscellaneous supplies, and other appropriate items.

**731390 OUT-OF-COUNTRY REGISTRATION FEES**

This account includes the costs of registration fees for attending meetings, seminars, conferences, etc. outside the United States.

**731410 BOARD/NON-EMPLOYEE TRAVEL – TRANSPORTATION**

This account includes transportation expenses incurred by Board members for official State business as well as reimbursements of transportation expenses for

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non-employees, including students.

**731440 BOARD/NON-EMPLOYEE TRAVEL – SUBSISTENCE**

This account includes subsistence expenses (food, lodging, other) incurred by Board members and non-employees, including students, while traveling of official State business.

**731990 TRAVEL ADVANCES**

This account is used to track advances given to employees for travel. The advance is written out of this account and credited back after the trip has concluded.

**73200P COMMUNICATIONS (Budget Only)**

This account holds the budget for all communication lines (732100-732990). No expenditures are charged to this account.

**732100 COMMUNICATIONS – TELEPHONE SERVICES**

This account includes payments for telephone services, telegrams, and FAX transmissions.

**732201 COMMUNICATIONS – CELLULAR TELEPHONE SERVICES**

This account includes payments for cellular phone service for State business use.

**732300 COMMUNICATIONS – TELECOMMUNICATION SERVICES**

This account includes payments for data transmission costs (WAN charges) such as shared data charges and point-to-point data charges.

**732310 COMMUNICATIONS – TELECONFERENCE CHARGES**

This account includes payments for teleconference charges. For use by Information Technology Services.

**732320 COMMUNICATIONS – E-MAIL AND CALENDAR SERVICES**

This account includes payments for e-mail and calendar services. For use by Information Technology Services.

**732330 COMMUNICATIONS – VIDEO TRANSMISSION CHARGES**

This account includes payments for video transmission charges. For use by Information Technology Services.

**732340 COMMUNICATIONS – INTERNET SERVICE PROVIDER CHARGES**

This account includes payments for Internet service provider charges. For use by Information Technology Services.

**732350 COMMUNICATIONS – DATA WIRING SERVICE CHARGES**

This account includes payments for data wiring service charges. For use by Information Technology Services.

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- 732360 COMMUNICATIONS – TELEPHONE WIRE SERVICE CHARGES**  
This account includes payments for data wiring service charges. For use by Information Technology Services.
- 732400 COMMUNICATIONS – TELEVISION/CABLE SERVICES**  
This account includes payments for monthly access for cable TV as well as any setup and installation charges and other access/use fees.
- 732500 POSTAGE EXPENSE**  
This account includes payments for postage, messenger and courier services, post office box rental, and charges by United Parcel Service (UPS) and Federal Express.
- 732600 FREIGHT AND EXPRESS**  
This account includes payments for services to transport, move or delivered objects, materials, or resources owned, leased, or used by the institution. The objects are moved within or from within the institution. It excludes the costs incurred when objects, materials, and resources are originally acquired; these initial transportation costs are components of acquisition costs.
- 73300P UTILITIES (Budget Only)**  
No expenses should be directly charged to this account. It is to be used for budget entries only.
- 733100 UTILITIES – ELECTRICAL**  
This account includes payments for electricity.
- 733200 UTILITIES – NATURAL GAS/PROPANE**  
This account includes payments for natural gas and propane gas.
- 733300 UTILITIES – WATER AND SEWER**  
This account includes payments for water and sewer.
- 733400 UTILITIES – FUEL OIL**  
This account includes payments for oil used as fuel.
- 73500P OTHER OPERATING EXPENSE BUDGET (BUDGET ONLY)**
- 735154 TORT CLAIMS**
- 735157 LEO SEPARATION ALLOWANCE**
- 735159 LEGAL SETTLEMENTS**
- 735199 COLLECTION EXPENSES**  
This account includes payments to a vendor to collect a debt owed to the State. These fees may be a fixed amount or calculated as a percentage of the debt.

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amount collected.

**735480 INDIRECT COSTS (Overhead)**

This account is used only with indirect (overhead) costs charged to contracts and grants according to existing reimbursement agreements with funding agencies or entities.

**735481 ADMINISTRATIVE EXPENSE – FINANCIAL AID GRANTS**

This account is used only for payments made to the School for administrative cost allowance associated with Federal financial aid grant programs.

**735490 DEPRECIATION**

This account is used to record depreciation expense on the school's fixed assets.

**735491 FIXED CHARGES – MEMBERSHIP DUES**

This account includes payments for institutional membership dues and fees.

**735492 FIXED CHARGES – NON-LIBRARY SUBSCRIPTIONS**

This account includes payments for the cost of institutional (non-library) subscriptions.

**735499 OTHER FIXED CHARGES**

This account includes payments for fixed charges and other expenses not separately identified by accounts 741000 through 749200. Includes rentals of films and tapes and wire service contracts.

**735900 OTHER CURRENT SERVICES**

This account includes payments for taxis used by students for Student Activities and Health Services. It also includes the costs of prerecorded tapes.

**735930 BANK SERVICE CHARGES**

This account includes payments for monthly fees assessed by banks on checking accounts.

**735940 CREDIT CARD CHARGES**

This account includes payments for monthly fees assessed by credit card companies.

**735960 FISCAL AGENT AND OTHER FEES**

This account includes payments for other administrative fees not classified elsewhere. It does not include payments to fiscal agents for debt service.

**74000P FIXED CHARGES (Budget Only)**

No expenses should be directly charged to this account. It is to be used for budget entries only.

**741100 RENTAL OF REAL PROPERTY – LAND**

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This account includes payments for lease or rental of land.

**741200 RENTAL OF REAL PROPERTY – BUILDINGS**

This account includes payments for lease or rental of building and offices.

**741900 RENTAL OF REAL PROPERTY – OTHER FACILITIES**

This account includes payments for lease or rental of conference rooms, convention halls, auditoriums, residences, mobile trailers, roadways, and sidewalks.

**743100 RENTAL OF MOTOR VEHICLE EQUIPMENT**

This account includes payments for the limited-term use, or right to possession and use, of motor vehicles.

**743200 RENTAL OF COMMUNICATIONS EQUIPMENT**

This account includes payments for the limited-term use, or right to possession and use, of communications equipment. It includes costs of leasing postage meter machines.

**743300 RENTAL OF GENERAL OFFICE EQUIPMENT**

This account includes payments for the limited-term use, or right to possession and use, of office equipment. It includes costs of leasing typewriters, calculators, adding machines, reproduction equipment, and duplication equipment.

**743400 RENTAL OF FURNITURE & FURNISHINGS**

This account includes payments for the limited-term use, or right to possession and use, of furniture and furnishings.

**743500 RENTAL OF COMPUTER EQUIPMENT**

This account includes the payments for the limited-term use, or right to possession and use, of computer equipment not listed in accounts 4351 through 4361.

**743510 RENTAL OF WAN EQUIPMENT**

This account includes the payment for the limited-term use, or right to possession and use, of WAN equipment. This account is for use by Information Technologies.

**743520 RENTAL OF VIDEO TRANSMISSION EQUIPMENT**

This account includes the payments for the limited-term use, or right to possession and use, of video equipment. This account is for use by Information Technologies.

**743530 RENTAL OF LAN EQUIPMENT**

This account includes the payments for the limited-term use, or right to possession and use, of LAN equipment. This account is for use by Information Technologies.

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**743540 RENTAL OF PC AND PRINTERS**

This account includes the payments for the limited-term use, or right to possession and use, of PCs and printers. This account is for use by Information Technologies.

**743550 RENTAL OF SERVERS**

This account includes the payments for the limited-term use, or right to possession and use, of servers. This account is for use by Information Technologies.

**743560 RENTAL OF MAINFRAMES**

This account includes the payments for the limited-term use, or right to possession and use, of mainframes. This account is for use by Information Technologies.

**743600 RENTAL OF PC SOFTWARE**

This account includes the payments for the limited-term use, or right to possession and use of PC software. This account is for use by Information Technologies.

**743610 RENTAL OF SERVER SOFTWARE**

This account includes the payments for the limited-term use, or right to possession and use, of server software. This account is for use by Information Technologies.

**743620 RENTAL OF MAINFRAME SOFTWARE**

This account includes the payments for the limited-term use, or right to possession and use, of mainframe software. This account is for use by Information Technologies.

**743900 RENTAL OF OTHER EQUIPMENT**

This account includes payments for the limited-term use, or right to possession and use, of other equipment not classified as electronic data processing equipment and not classified in accounts numbered 743100 through 743400.

**744050 MAINTENANCE CONTRACTS – BUILDINGS**

This account includes payments for limited-term service and maintenance contracts covering buildings owned or leased by the School. It includes the cost of servicing and maintaining elevators, air conditioners, boilers, and other equipment fixed to the building.

**744060 MAINTENANCE CONTRACTS – OTHER STRUCTURES**

This account includes payments for limited-term service and maintenance contracts covering other structures owner of leased by the School. It includes the cost of servicing and maintaining bridges, tunnels, roads, sidewalks, and parking lots.

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**744100 MAINTENANCE CONTRACTS – EDP EQUIPMENT**

This account includes payments for limited-term service and maintenance contracts covering electronic data processing (EDP) equipment owned or leased by the institution.

**744200 MAINTENANCE CONTRACTS – SOFTWARE**

This account includes payments for limited-term service and maintenance contracts covering software owned or leased by the institution.

**744210 MAINTENANCE CONTRACTS – WAN SOFTWARE**

This account includes payments for limited-term service and maintenance contracts covering WAN Software owned or leased by the School. This account is for use by Information Technologies.

**744220 MAINTENANCE CONTRACTS – PC SOFTWARE**

This account includes payments for limited-term service and maintenance contracts covering PC Software owned or leased by the School. This account is for use by Information Technologies.

**744230 MAINTENANCE CONTRACTS – SERVER SOFTWARE**

This account includes payments for limited-term service and maintenance contracts covering server Software owned or leased by the School. This account is for use by Information Technologies.

**744240 MAINTENANCE CONTRACTS – MAINFRAME SOFTWARE**

This account includes payments for limited-term service and maintenance contracts covering mainframe Software owned or leased by the School. This account is for use by Information Technologies.

**744300 MAINTENANCE CONTRACTS – OTHER DATA PROCESSING EQUIP**

This account includes payments for limited-term service and maintenance contracts covering other data processing equipment owned or leased by the School. This account is for use by Information Technologies.

**744310 MAINTENANCE CONTRACTS – WAN EQUIPMENT**

This account includes payments for limited-term service and maintenance contracts covering WAN equipment owned or leased by the School. This account is for use by Information Technologies.

**744320 MAINTENANCE CONTRACTS – VIDEO TRANSMISSION EQUIPMENT**

This account includes payments for limited-term service and maintenance contracts covering video transmission equipment owned or leased by the School. This account is for use by Information Technologies.

**744330 MAINTENANCE CONTRACTS – LAN EQUIPMENT**

This account includes payments for limited-term service and maintenance

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contracts covering LAN equipment owned or leased by the School. This account is for use by Information Technologies.

**744340 MAINTENANCE CONTRACTS – PC AND PRINTERS**

This account includes payments for limited-term service and maintenance contracts covering PC and printers owned or leased by the School. This account is for use by Information Technologies.

**744350 MAINTENANCE CONTRACTS – SERVERS**

This account includes payments for limited-term service and maintenance contracts covering servers owned or leased by the School. This account is for use by Information Technologies.

**744360 MAINTENANCE CONTRACTS – MAINFRAMES**

This account includes payments for limited-term service and maintenance contracts covering mainframes owned or leased by the school. This account is for use by Information Technologies.

**744900 MAINTENANCE CONTRACTS – OTHER EQUIPMENT**

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

**745100 BONDING**

This account includes payments for an insurance contract by which a bonding agency guarantees payment of a specific sum to the institution in the event of a financial loss caused by an employee of the institution (fidelity bond).

**745200 INSURANCE – PROPERTY**

This account includes payments for premiums relating to insurance of property. It includes the costs of fire and extended coverage insurance and casualty insurance.

**745300 INSURANCE – MOTOR VEHICLE**

This account includes payments for premiums relating to insurance of motor vehicles. It includes the costs of automobile insurance.

**745400 INSURANCE – LIABILITY**

This account includes payments for premiums relating to liability insurance. It includes the costs of liability insurance and public liability insurance.

**745900 INSURANCE OTHER**

This account includes payments for premiums for insurance not classified in accounts numbered 4520 through 4540. It excludes the costs of worker's compensation insurance premiums; these premiums are included in account number 1860 – Worker's Compensation Premiums.

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- 75000P CAPITAL OUTLAY (Budget Only)**  
No expenses should be charged directly to this account. It is to be used for budget entries only.
- 750010 DISPOSALS – FIRE/WIND/WATER**  
This account includes payment for disposals of capital assets due to fire, wind, or water.
- 750020 DISPOSALS – LOST/MISPLACED**  
This account includes payment for disposals of capital assets due to being lost, or misplaced.
- 750030 DISPOSALS – OBSOLETE/DISCARDED**  
This account includes payment for disposals of capital assets due to being obsolete or discarded..
- 750040 DISPOSALS – SALE OF SURPLUS PROPERTY**  
This account includes payment for disposals of capital assets due to being sold as surplus property.
- 750050 DISPOSALS – TRANSFERRED OUT**  
This account includes payment for disposals of capital assets due being transferred out of the institution..
- 750060 DISPOSALS – TRADE IN**  
This account includes payment for disposals of capital assets due to being traded in.
- 750070 DISPOSALS – THEFT/MYSTERIOUS DISAPPEARANCE**  
This account includes payment for disposals of capital assets due theft or mysterious disappearance.
- 750080 DISPOSALS - ERRORS**  
This account includes payment for disposals of capital assets due to errors.
- 751100 OFFICE FURNITURE AND FURNISHINGS less than \$5,000**  
This account includes payments for purchasing furniture and furnishings used in offices, reception areas, lobbies, conference rooms, seminar rooms, and similar areas. It includes costs for chairs, desks, tables, cabinets, file cabinets, and bookshelves.
- 751101 OFFICE FURNITURE AND FURNISHINGS greater than \$5,000**
- 751200 OFFICE EQUIPMENT less than \$5,000**  
This account includes payments for purchasing equipment used in offices, reception areas, conference rooms, seminar rooms, and similar areas. It includes

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costs for typewriters, adding machines, bookkeeping machines, calculators, duplicating machines, and other equipment.

**751201 OFFICE EQUIPMENT greater than \$5,000**

**752100 EDP EQUIPMENT – PC AND PRINTERS less than \$5,000**

This account 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, and word processors. Also, it includes costs of specialized cabinets, racks, and furnishings for data processing activities.

**752101 EDP EQUIPMENT – PC AND PRINTERS greater than \$5,000**

**752110 EDP EQUIPMENT – SERVER EQUIPMENT less than \$5,000**

This account includes payments for purchasing and installing service equipment. This account is for use by Information Technologies.

**752111 EDP EQUIPMENT – SERVER EQUIPMENT greater than \$5,000**

**752120 EDP EQUIPMENT – MAINFRAME EQUIPMENT less than \$5,000**

This account includes payments for purchasing and installing mainframe equipment. This account is for use by Information Technologies.

**752121 EDP EQUIPMENT – MAINFRAME EQUIPMENT greater than \$5,000**

**752130 EDP EQUIPMENT – WAN EQUIPMENT less than \$5,000**

This account includes payments for purchasing and installing WAN equipment. This account is for use by Information Technologies.

**752131 EDP EQUIPMENT – WAN EQUIPMENT greater than \$5,000**

**752140 EDP EQUIPMENT – VIDEO TRANSMISSION EQUIP less than \$5,000**

This account includes payments for purchasing and installing video transmission equipment. This account is for use by Information Technologies.

**752141 EDP EQUIPMENT – VIDEO TRANSMISSION EQUIP greater than \$5,000**

**752150 EDP EQUIPMENT – LAN EQUIPMENT less than \$5,000**

This account includes payments for purchasing and installing LAN equipment. This account is for use by Information Technologies.

**752151 EDP EQUIPMENT – LAN EQUIPMENT greater than \$5,000**

**752190 EDP EQUIPMENT – OTHER DATA EQUIPMENT less than \$5,000**

This account includes payments for purchasing and installing other data processing equipment. This account is for use by Information Technologies.

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- 752191 EDP EQUIPMENT – OTHER DATA EQUIPMENT greater than \$5,000**
- 752200 EDP EQUIPMENT – COMPUTER SOFTWARE**  
This account includes payments for purchasing and installing computer software.
- 752210 EDP EQUIPMENT – WAN SOFTWARE**  
This account includes payments for purchasing and installing WAN software.  
This account is for use by Information Systems.
- 752220 EDP EQUIPMENT – SERVER SOFTWARE**  
This account includes payments for purchasing and installing server software.  
This account is for use by Information Technologies.
- 752230 EDP EQUIPMENT – MAINFRAME SOFTWARE**  
This account includes payments for purchasing and installing mainframe software. This account is for use by Information Technologies.
- 752290 EDP EQUIPMENT – OTHER COMPUTER SOFTWARE**  
This account includes payments for purchasing and installing other computer software. This account is for use by Information Technologies.
- 752291 EDP EQUIPMENT - OTHER COMPUTOR SOFTWARE less than \$2,500**
- 753100 EDUCATIONAL EQUIPMENT – CLASSROOM/LIBRARY FURNITURE AND FURNISHINGS less than \$5,000**  
This account includes payments for purchasing scientific, medical, and laboratory equipment for instructional, research, and examination endeavors. It includes payments for surgical equipment and x-ray equipment.
- 753101 EDUCATIONAL EQUIPMENT – CLASSROOM/LIBRARY FURNITURE AND FURNISHINGS greater than \$5,000**
- 753200 EDUCATIONAL EQUIPMENT – SCIENTIFIC/MEDICAL/LAB Less than \$5,000**  
This account includes payments for purchasing scientific, medical, and lab equipment for instructional, research, and examination endeavors. It includes the costs of surgical and x-ray equipment.
- 753201 EDUCATIONAL EQUIPMENT – SCIENTIFIC/MEDICAL/LAB greater than \$5,000**
- 753300 EDUCATIONAL EQUIPMENT – ENGINEERING/DRAFTING less than \$5,000**  
This account includes payments for purchasing engineering and drafting equipment for instructional, research, and examination endeavors.
- 753301 EDUCATIONAL EQUIPMENT – ENGINEERING/DRAFTING**

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- 753900**     greater than \$5,000  
**EDUCATIONAL EQUIPMENT – OTHER INSTRUCTIONAL**  
Less than \$5,000  
This account includes payments for purchasing other instructional equipment, not identified by accounts numbered 753100 through 753500 for instructional research, and examination endeavors. It includes the costs of recording studio equipment, and audiovisual equipment.
- 753901**     **EDUCATIONAL EQUIPMENT – OTHER INSTRUCTIONAL**  
greater than \$5,000
- 754100**     **MOTOR VEHICLES – AUTOS, TRUCKS, AND BUSES** less than \$5,000  
This account includes payments for purchasing automobiles, trucks, and buses suitable for general use by the institution.
- 754101**     **MOTOR VEHICLES – AUTOS, TRUCKS, AND BUSES**  
greater than \$5,000
- 754400**     **MOTOR VEHICLES – TRAILERS** less than \$5,000  
This account includes payments for purchasing motorized trailers suitable for use by the institution. It includes the costs of campers.
- 754401**     **MOTOR VEHICLES – TRAILERS** greater than \$5,000
- 754900**     **MOTOR VEHICLES – OTHER** less than \$5,000  
This account includes payments for purchasing motor vehicles and other self-propelled, motorized equipment not identified by accounts numbered 5410 through 5440, suitable for general use by the institution. It includes the costs of motorcycles, motor scooters, and other self-propelled motorized vehicles.
- 754901**     **MOTOR VEHICLES – OTHER** greater than \$5,000
- 755100**     **ATHLETIC EQUIPMENT** less than \$5,000  
This account includes payments for the purchase of athletic equipment.
- 755101**     **ATHLETIC EQUIPMENT** greater than \$5,000
- 755200**     **AGRICULTURAL (NON ED) EQUIPMENT** less than \$5,000  
This account includes payments for the purchase of agricultural equipment for maintenance of institutional grounds. It includes the costs of lawn mowers. It does not include costs for agricultural equipment used for educational purposes. This equipment should be charged to account number 753400.
- 755201**     **AGRICULTURAL (NON ED) EQUIPMENT** greater than \$5,000
- 755300**     **DIETARY EQUIPMENT** less than \$5,000  
This account includes payments for purchases for dietary equipment

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**755301 DIETARY EQUIPMENT greater than \$5,000**

**755400 COMMUNICATIONS EQUIPMENT less than \$5,000**

This account includes payments for purchases of communications equipment. It includes costs of telephone systems, fax equipment, pagers, and other such communication devices for which inventory controls will be maintained.

**755401 COMMUNICATIONS EQUIPMENT greater than \$5,000**

**755500 CUSTODY AND SECURITY EQUIPMENT less than \$5,000**

This account includes payments 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 assets account.

**755501 CUSTODY AND SECURITY EQUIPMENT greater than \$5,000**

**755900 OTHER EQUIPMENT less than \$5,000**

This account includes costs of specialized, motorized equipment, unsuited for general use by the institution, such as construction and maintenance equipment, which are not appropriate for inclusion in accounts 754100-754900, and costs of other equipment, furnishings, and furniture not included in accounts 751100 through 755500. It includes costs of air conditioners, fire fighting equipment, forklifts, furnaces, mobile and relocatable facilities, storage sheds, street sweepers, water coolers/fountains, and other items.

**755901 OTHER EQUIPMENT greater than \$5,000**

**75600P LIBRARY BOOKS AND ARTWORK (Budget Only)**

No expenses should be charged directly to this account. It is to be used for budget entries only.

**756100 LIBRARY BOOKS AND JOURNALS**

This account includes payments to acquire additions to library and learning resource collections. It includes the cost of books, magazines, newspapers, manuals, journals, manuscripts, musical scores, musical recordings, photographs, maps, films, tapes, records, compact discs, and microfilms. It also includes the costs of binding library periodicals, journals, pamphlets, and paperback books. It excludes costs of accounts purchased for resale. This account is to be used **only** by the Library.

**756110 ART AND ARTIFACTS**

This account includes payments to acquire art and artifacts for the institution.

**757100 LAND – ACQUISITION COSTS**

This account includes payments to acquire legal ownership of or title to real property in the name of the State or the institution. This account is used **only** in

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capital improvement budgets.

**757200 LAND – LEGAL AND RECORDING FEES**

This account includes payments for legal and recording fees incurred when acquiring ownership of or title to real property in the name of the State or the institution. This account is used **only** in capital improvement budgets.

**757300 LAND – APPRAISAL FEES**

This account includes payments for appraisal fees incurred when acquiring ownership of or title to real property in the name of the State or the institution. This account is used only in capital improvement budgets.

**758XXX BUILDINGS**

This class of accounts includes payments for construction, purchase, additions, alterations, enlargements, expansions, extensions, improvements, modifications, remodeling, renovations, and upgrading 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 the costs of affixed or non-movable component systems in buildings (both initial installations and replacement units), such as electrical, air conditioning, plumbing, communication, heating, and transportation systems. It excludes the costs of initially equipping and furnishing buildings with non-affixed equipment, furniture, furnishings, and machinery; these costs should be included in appropriate equipment accounts, i.e., accounts 751XXX, 752XXX, 753XXX, and 755XXX. These accounts are normally associated with capital improvement budgets, but can be used in operating budgets when the total costs 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 these accounts in capital improvement budgets. Projects which cost \$1,000 or less are treated as acquisitions of accounts 755XXX – Other Equipment (when construction or purchase occurs) or as accounts 735XXX – Repairs and Maintenance (when the above cited structural changes occur). All charges to these accounts are subject to capitalization in the fixed assets system.

This class consists of the following accounts (individual definitions should be self-explanatory):

- 758010 Contingency Reserve – **Budget Only**
- 758020 Buildings – Design Contracts
- 758030 Buildings – General Contracts
- 758040 Buildings – Plumbing Contracts
- 758050 Buildings – HVAC Contracts
- 758060 Buildings – Electrical Contracts
- 758070 Buildings – Elevator Contracts
- 758080 Buildings – Landscaping Contracts
- 758090 Buildings – Miscellaneous Costs
- 758100 Buildings – Acquisition Costs
- 758110 Buildings – Legal and Recording Fees
- 758120 Buildings – Appraisal Fees

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758130 Buildings – Planning Expenses  
758140 Buildings – Masonry Contracts  
758150 Buildings – Roofing Contracts  
758160 Buildings – Erosion Control Contracts  
758170 Buildings – Mechanical Contracts  
758180 Buildings – Relocation Expenses  
758190 Buildings – Grading, Filling, and Clearing Contracts  
758210 Contingency Reserve – Renovations - **Budget Only**  
758220 Buildings – Design Contracts – Renovations  
758230 Buildings – General Contracts – Renovations  
758240 Buildings – Plumbing Contracts – Renovations  
758250 Buildings – HVAC Contracts – Renovations  
758260 Buildings – Electrical Contracts – Renovations  
758270 Buildings – Elevator Contracts – Renovations  
758280 Buildings – Landscaping Contracts – Renovations  
758290 Buildings – Miscellaneous Costs – Renovations  
758300 Buildings – Sprinkler Contracts  
758310 Buildings – Refrigeration Contracts  
758320 Buildings – Asbestos Removal Contracts  
758330 Buildings – Testing and Boring  
758340 Buildings – Legal Fees and Advertising  
758350 Buildings – Construction Site Survey  
758360 Buildings – Project Inspection Fees  
758370 Buildings – Telecommunications Contracts  
758910 Reserves  
758950 Bond Inflation Reserve  
758990 5% Bond Reserves

**759XXX OTHER STRUCTURES**

This class of accounts includes payments for non-equipment capital outlays not identified by accounts 756XXX, 757XXX, and 758XXX. 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. These accounts are 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 these accounts in capital improvement budgets. All charges to these accounts are subject to capitalization in the fixed assets system.

This class consists of the following accounts (individual definitions should be self-explanatory):

759020 Other Structures – Contingency Reserve – **Budget Only**  
759030 Other Structures – General Contracts  
759040 Other Structures – Plumbing Contracts  
759050 Other Structures – HVAC Contracts

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- 759060 Other Structures – Electrical Contracts
- 759070 Other Structures – Elevator Contracts
- 759080 Other Structures – Landscaping Contracts
- 759090 Other Structures – Miscellaneous Costs
- 759130 Other Structures – Planning Expenses
- 759140 Other Structures – Masonry Contracts
- 759150 Other Structures – Roofing Contracts
- 759160 Other Structures – Erosion Control Contracts
- 759170 Other Structures – Mechanical Contracts
- 759190 Other Structures – Grading, Clearing Contracts
- 759250 Other Structures - Parking
- 759300 Other Structures – Sprinkler Contracts
- 759310 Other Structures – Refrigeration Contracts
- 759320 Other Structures – Asbestos Removal Contracts
- 759330 Other Structures – Testing and Boring
- 759340 Other Structures – Legal Fees and Advertising
- 759350 Other Structures – Site Survey
- 759360 Other Structures – Project Inspection Fees
- 759370 Other Structures – Communication Cable Contracts

**765100 EDUCATIONAL AWARDS – APPROPRIATED GRANTS**

This account includes payments of student financial assistance to North Carolina residence on the basis of documented financial need. 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 education grants and student loans.

**765750 GRADUATE ASSISTANT TUITION AWARD**

This account includes financial awards to graduate assistants for tuition awarded by the Financial Aid Office.

**765810 UNC CAMPUS SCHOLARSHIPS**

This account includes financial awards to students qualifying for University of North Carolina Campus scholarships awarded by the Financial Aid Office.

**765900 EDUCATIONAL AWARDS – OTHER**

This account includes financial awards to students other than those identified in accounts 765100 and 765200. It excludes Work-Study Transfers (see 881500), Loan Program Transfers (see 881600), Other Financial Aid Transfers (see 881700), compensation for services rendered, and monetary loans. This account can **only** be used with Purpose Code 230 – Student Financial Aid.

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**765940 CAMPUS – BASED GRANT**

This account includes payments for campus based grants awarded by the Financial Aid office.

**765980 NCSA HIGH SCHOOL INITIATIVES**

This account includes payments for in-state high school students' costs for attending NCSA.

**769000 OTHER AIDS AND GRANTS**

This account includes payments for contracts, grants, subsidies, state aid, and allocations not identified by accounts 765100 through 765900. It includes legal or court-ordered indemnifications and financial settlements for injuries, losses, and damages (excluding tort claims identified in account 715400), and grants to faculty members for research purposes.

**DEBT SERVICE**

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

This class consists of the following accounts:

- 735710 Bond Principal
- 735772 Bond Interest
- 735773 Note Principal
- 735740 Note Interest
- 735750 Indebtedness Fees – Fiscal Agent Fees
- 735751 Indebtedness Fees – Bond Issue Costs
- 735752 Indebtedness Fees – Payments to Refunded Debt Escrow Agent
- 735610 Capital Lease Principal
- 735620 Other Principal
- 735771 Capital Lease Interest
- 735777 Other Interest
- 779190 Other Debt Service – Principal
- 779200 Other Debt Service – Interest
- 735779 Other Debt Service – Fiscal Agent/Other Fees

**735850 IMPREST (PETTY) CASH FUNDS**

This account includes payments to set up institutional petty cash funds.

**OTHER NONOPERATING EXPENSE**

This class of accounts includes payments for nonoperating items not adequately provided in other disbursement classifications. It includes disbursements to record cancellation of Perkins Loan Fund principal and interest and the recording of a deposit over/short condition.

This class consists of the following accounts:

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- 730900 Other Non-operating Expenses
- 789110 Principal & Interest Cancelled Pre 7/72 Teaching (Perkins Loan Fund)
- 789120 Principal & Interest Cancelled Pre 7/72 Military (Perkins Loan Fund)
- 789130 Principal & Interest Cancelled Post 7/72 Teaching – 15% (Perkins Loan Fund)
- 789140 Principal & Interest Cancelled Post 7/72 Teaching – 20% (Perkins Loan Fund)
- 789150 Principal & Interest Cancelled Post 7/72 Teaching – 30% (Perkins Loan Fund)
- 789160 Principal & Interest Cancelled Post 7/72 Military (Perkins Loan Fund)
- 789170 Principal & Interest Cancelled Death (Perkins Loan Fund)
- 789180 Principal & Interest Cancelled Disability (Perkins Loan Fund)
- 789190 Principal & Interest Cancelled Bankruptcy (Perkins Loan Fund)
- 789200 Principal & Interest Assigned to the Department of Education (Perkins Loan Fund)
- 789210 Other Costs & Losses (Perkins Loan Fund)
- 789220 Principal & Interest Cancelled Volunteer (Perkins Loan Fund)
- 789500 Deposit Over/Short

**TRANSFERS AND RESERVES**

This class of accounts includes monetary amounts classified as transfers and reserves. Transfers can be intrainstitutional or interinstitutional. Reserves are budgetary amounts not available for spending until transferred to budgeted expenditure accounts.

This class consists of the following accounts:

- 881400 Mandatory Transfer to Debt Service
- 881500 Mandatory Transfer to Work-Study
- 881600 Mandatory Transfer to Loan Program
- 881700 Mandatory Transfer to Other Financial Aid
- 881910 Transfer of Appropriations – Budget Flexibility
- 881920 Transfer of Appropriations – Deferred Obligations
- 882100 Overhead Receipts Transfer to General Administration
- 882200 Nonrecurring Interinstitutional Transfers
- 882300 Continuing Interinstitutional Transfers
- 882900 Other Interinstitutional Transfers
- 882970 DCAP Transfer to OSC
- 882980 CI Reversion to General Fund
- 883390 Reserves – Dance Recital/Rehearsal
- 883400 Reserves – South Main Street
- 883410 Reserves – Sunnyside
- 883440 Reserves – New Library
- 883650 Reserves – Debt Services Transfers
- 883660 Reserves – Hurricane Reversion

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883820 Reserves – Enrollment Growth  
884400 Non-mandatory Transfer to Other Funds  
884500 Mandatory Transfer to Other Funds  
884000 Y/E Carry Forward 16092  
589520 Plant Fund Deductions  
589700 Realized Loss on Sale of Investments  
589710 Unrealized Loss on Sale of Investments