

UNC SCHOOL OF THE ARTS
EXPENDITURE ACCOUNT DESCRIPTIONS
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611100 EPA Administration 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 Employee On Loan

This account includes salary payments to UNCSA 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 use only when compensating employees subject to the State policy on dual employment.

611500 EPA Severance Wages

This account includes severance salary continuation payments, as authorized by North Carolina General Statute 143-27.2, to full-time and part-time permanent and temporary employees occupying authorized non-teaching positions exempt for the State Personnel Act.

611550 EPA NON-Teaching Severance Wages

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)

No expenses should be charge directly to this account. It is use for budget entries 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.

612330 SPA Other Premium Pay

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

612390 SPA Premium Payment

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

612400 SPA Employee 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 use 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.

613101 EPA Academic Supplemental

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 use only when compensating employees subject to the State policy on dual employment.

613500 EPA Teaching Severance Salary

This account includes severance salary continuation payments, as authorized by North Carolina General Statute 143-27.2, to full-time and part-time permanent and temporary employees occupying authorized teaching positions exempt from the State Personnel Act.

613550 EPA Teach Grievance Settlement

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613810 EPA Salary Reserve - Regular Salary

613820 EPA Teaching Salary Reserves

This account is use for retaining budgeted reserves designated as salary increments for EPA Teaching employees. Budgetary reserves must be transferred to budgetary expenditure accounts prior to disbursement

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

This account includes over-time payments to temporary non-student employees for personal services in non-teaching positions as compensation for working in excess of a standard workweek subject to the State wage-hour policy.

614320 Non Student Premium Pay

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 matching’s 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. In addition, exemptions do not apply if employee status is the primary status.

614501 Student Regular Wage – Federal Work Study

This account includes students working under the Federal Work Study Grant.

614510 This account includes payment to *undergraduate students* who is required to perform services in order to receive the payment is a service or “work-related” stipend.

614511 This account includes payment to *graduate students* who is required to perform services in order to receive the payment is a service or “work-related” stipend.

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614600 Student Overtime Payments

This account includes over-time payments to temporary student employees for personal services in non-teaching positions as compensation for working in excess of a standard workweek subject to the State wage-hour policy.

614720 Students Premium Pay

615100 Employee Suggestion Award

61500P Workers Compensation Budget Pool (Budget Only)

No expenses should be charge directly to this account. It is use for budget entries only.

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 Statues Chapter 96. Program benefits are described in the *Personnel Manual* published by the Office of State Personnel.

615501 Workers Compensation Benefits

These accounts include payments of workers' compensation benefits to employees (or to third parties on behalf of employees) who suffer disability (or death) from covered accidents or occupational diseases arising out of or in the course of employment. The State's self-insured program is administered by the North Carolina Industrial Commission in the Department of Commerce, and claims are paid in accordance with North Carolina General Statutes Chapter 97. Some program information is provided in Section 5 of the *Budget Manual* published by the Office of State Budget and Management. Payments of premiums to private insurers are identified in account 618600 Workers Compensation Premiums.

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 Comp Temp Disability

615650 Workers Comp Part Disability

615670 Worker Comp Death Benefit

615700 Flexible Spending Account

This account includes payment to the Office of the State Controller of employee deductions for participation in the various Flexible Spending programs.

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

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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 Benefits – Ext Short Term

615900 Faculty – Staff Tuition Wavier

This account includes Educational Assistance Program payments to or on behalf of employees and which are taxable as income to employees under provisions of Internal Revenue Code Section 127.

615930 Employee Recognition Awards

This account includes special payments to employees for recognition of Achievements.

615940 Taxable Employee Expense Reimbursement

615990 Change in Accrued Vacation

616100 Bonus/Incentive Wages

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

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 use 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)

No expenses should be charge directly to this account. It is use for budget entries only.

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- 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.
- 618790 Optional Retirement Disability**
This account includes disability payments from an optional retirement program.
- 618800 Law Officers Retirement**
This account includes the institution's share of payments to the Law Enforcement Officers' Benefits and Retirement Fund on salaries paid to covered employees.
- 618900 Staff Benefit Reserve**
This account is use for retaining budgeted reserves for employee staff benefits. Budgetary reserves must be transferred to budgetary expenditure accounts prior to disbursement.
- 71800P Purchased Contractual Services Pool**
No expenses should be charge directly to this account. It is use for budget entries only.
- 718100 Legal Fees**
This account includes fees and charges paid to attorneys for professional services rendered to the institution.
- 718110 Accounting/Audit Fees**
This account includes fees and charges paid to auditor's accountants, auditors, trustees, and fiscal agents for professional services rendered to the institution
- 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/Engineers**
This account includes fees paid to professional engineering specialists for consultative and advisory services provided to the institution.

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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

This account includes payments to professional persons for services rendered to the institution when custom or propriety forbid the setting of fees.

718151 Honorariums - Instructional

This account includes payments to professional persons for teaching services rendered to the institution when custom or propriety forbid the setting of fees.

718160 Expert Witness Fee

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 718100 through 718180. 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 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 718190 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 use in the Perkins Loan Fund.

718905 Worker's 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.

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- 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 Services**
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.
- 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 Agreements – 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 Services**
This account includes payments for other services purchased from independent contractors not included in accounts numbered 718981 through 718988. 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.
- 71898A Internal Security Services**
In house security services performed by UNCSA Campus Police. Campus Police provides security services to another UNCSA department such as Stevens Center, Kenan Institute, etc.
- 71899A Internal Services** – This account is use by accounting to identify internal transactions.
- 72000P Supplies and Materials Budget Pool (Budget Only)**
No expenses should be charge to this account. It is use for budget entries only.
- 721100 Household Supplies – Janitorial/Cleaning**
This account includes the payments for cleaning, custodial, and janitorial supplies, materials and utensils.

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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 a higher authority than the person making request. This account does not include foods and beverages purchased while traveling. The purchase of alcoholic beverages is prohibited from State funds.

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 chemicals, films, slides, tapes, and transparencies. In addition, 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. In addition, 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 the costs of minor equipment items, such as scissors, staplers, and calculators. In addition, it includes

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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 UNCSA Campus Bookstore.

729100 Drugs and Pharmaceutical Supplies

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.

729300 Scientific Supplies

This account includes payments for laboratory equipment, chemicals, supplies, and services used in scientific research, safety, health, and education.

729500 Data Processing Supplies

This account includes payments for the purchase of consumable data processing 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 Budgeted Pool (Budget Only)

No expense should be charge to this account. It is use for budget entries only.

730153 Employee Moving Services

This account includes costs of moving employees from one duty station to another. Payments must be made in accordance with policies and procedures established in Section 5 of the Budget Manuel published by Office of State Budget and Management

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.

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730510 Repairs and Maintenance – Buildings

This account includes payments for contractual services including labor and materials of repairs to buildings.

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 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.

730544 Repairs and Maintenance – PC and Printers

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.

730545 Repairs and Maintenance – Servers

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.

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730591 Educational Assistance Program –Taxable

This account includes payments to or on behalf of employees and which are taxable as income to employees under provisions of Internal Revenue Code Section 127. These payments are subject to withholding of federal income taxes and social security taxes and to matching by employers of social security tax paid by employees.

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, and the grading of examinations.

730910 Educational Assistance Program – Non Taxable

This account includes Educational Assistance Program payments to or on behalf of employees and which are not taxable as income to employees. (See account 730591 Educational Assistance Program–Taxable for reference to taxable payments.)

730920 Other – Employee Educational Expense

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.

730995 Faculty and Staff Tuition Waiver

73100P Travel (Budget Only)

No expense should be charge to this account. It is use 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.

731130 In-State Transportation – Other

This account includes other transportation expenses while traveling within the State (NC).

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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.

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 Subsistence – 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.

731260 Out-of-State Other Transportation 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 United States.

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- 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**
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 Member/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 non-employees, including students.
- 731440 Board Member/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 use to track advances given to employees for travel. Account is use by travel office only.
- 73200P Communications (Budget Only)**
This account holds the budget for all communication lines (732100-732990). No expenditures are charge to this account.
- 732100 Communications– Telephone Services**
This account includes payments for telephone services, telegrams, and FAX transmissions.

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- 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.
- 732340 Communications – Internet Service Provider Charges**
This account includes payments for Internet service provider 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 charge to this account. It is use 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)**
No expenses should be directly charge to this account. It is use for budget entries only.

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735154 Tort Claims

This account includes payments for tort claims ordered by the North Carolina Industrial Commission in the Department of Commerce (or by the Court of Appeals) paid as a result of negligence by an officer, employee, or agent of the State of North Carolina while acting for the State, such negligence being proximate cause of an injury to the claimant or person for whom a claim is asserted. Tort claims against entities of the State are authorized and governed by North Carolina General Statute 143-291.

735157 Leo Separation Allowance

This account includes payments for eligible law enforcement officers under age 62 at service retirement. The allowance is 0.85% times the equivalent last annual base rate of pay which is in accordance with NC General Statute [G.S. 143-166.41](#).

735159 Legal Settlements

This account includes the adjusting or determining disputes between persons without pursuing the matter through a trial. Grievance settlements are an example..

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 amount collected.

735480 Indirect Costs (Overhead)

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

735490 Depreciation

This account is use 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.

735498 Royalties - This account includes payments made to vendors for the right to show or use plays, music, choreography movies, etc. This does **not** include rentals of films.

735499 Other Fixed Charges

This account includes payments for fixed charges and other expenses not separately identified by accounts 735491 through 735498. Includes rentals of films and tapes and wire service contracts.

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735850 Petty Cash Funds

This account includes advances to petty cash funds, imprest funds, working funds and revolving funds. These funds must be approved by the Office of State Budget and Management if in 16092 and must be returned at year end to funding source. Call Controller before using.

735900 Other Current Services

This account includes payments for taxies 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.

735950 Departmental Petty Cash Funds

735960 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 charge to this account. It is use for budget entries only.

741100 Rental of Real Property - Land

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.

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- 743400 Rental of Furniture and 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 743510 through 743610.
- 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.
- 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.
- 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.
- 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 institution. 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 institution. 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 institution. 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 institution. This account is for use by IT Dept.

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744300 Maintenance Contracts – Other Data Processing Equipment

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

744330 Maintenance Contracts – LAN Equipment

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

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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 Vehicles

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

745400 Insurance – Liability

745900 Insurance - Other

This account includes payments for premiums for insurance not classified in accounts numbered 745200 through 745400. It excludes the costs of worker's compensation insurance premiums; these premiums are included in account number 618600 – Worker's Compensation Premiums.

75000P Capital Outlay - (Budget Only)

No expenses should be charge to this account. It is use for budget entries only.

Office Furniture and Furnishings

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.

751100 less than \$5,000.

751101 greater than or equal to 5,000.

Office Equipment

This account includes payments for purchasing equipment used in offices, reception areas, conference rooms, seminar rooms, and similar areas. It includes costs for typewriters, adding machines, bookkeeping machines, calculators, duplicating machines, and other equipment.

751200 less than \$5,000.

751201 greater than or equal to \$5,000.

EDP Equipment – PC and Printers

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.

752100 less than \$5,000.

752101 greater than or equal to \$5,000.

EDP Equipment – Server Equipment

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

752110 less than \$5,000.

752111 greater than or equal to \$5,000.

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EDP Equipment – Mainframe Equipment

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

752120 less than \$5,000.

752121 greater than or equal to \$5,000.

EDP Equipment – WAN Equipment

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

752130 less than \$5,000.

752131 greater than or equip to \$5,000.

EDP Equipment – Video Transmission Equipment

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

752140 less than \$5,000.

752141 greater to or equal to \$5,000.

EDP Equipment – LAN Equipment

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

752150 less than \$5,000.

752151 greater than or equal to \$5,000.

EDP Equipment – Other Data Equipment

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

752190 less than \$5,000.

752191 greater than or equal to \$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.

752240 Software Subscription

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752250 IT Security Software

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.

Educational Equipment – Classroom

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.

753100 less than \$5,000.

753101 greater than or equal to \$5,000.

Educational Equipment – Scientific/Medical/Lab

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.

753200 less than \$5,000.

753201 greater than or equal to \$5,000.

Educational Equipment – Engineering/Drafting

This account includes payments for purchasing engineering and drafting equipment for instructional, research, and examination endeavors.

753300 less than \$5,000.

753301 greater than or equal to \$5,000.

Educational Equipment – Other Instructional

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.

753900 less than \$5,000.

753901 greater than or equal to \$5,000.

Motor Vehicles – Autos, Trucks, and Buses

This account includes payments for purchasing automobiles, trucks, and buses suitable for general use by the institution.

754100 less than \$5,000.

754101 greater than or equal to \$5,000.

Motor Vehicles - Trailers

This account includes payments for purchasing motorized trailers suitable for use by the institution. It includes the costs of campers.

754400 less than \$5,000.

754401 greater than or equal to \$5,000.

Motor Vehicles - Other

This account includes payments for purchasing motor vehicles and other self-propelled,

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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.

754900 less than \$5,000.

754901 greater than or equal to \$5,000.

Athletic Equipment

This account includes payments for the purchase of athletic equipment.

755100 less than \$5,000.

755101 greater than or equal to \$5,000.

Agricultural (Non-Ed) Equipment

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 charge to account number 753400.

755200 less than \$5,000.

755201 greater than or equal to \$5,000.

Dietary Equipment

This account includes payments for purchases for dietary equipment.

755300 less than \$5,000.

755301 greater than or equal to \$5,000.

Communications Equipment

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

755400 less than \$5,000.

755401 greater than or equal to \$5,000.

Custody and Security Equipment

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.

755500 less than \$5,000.

755501 greater than or equal to \$5,000.

Other Equipment

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.

755900 less than \$5,000.

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755901 greater than or equal to \$5,000.

75600P Library Books and Artwork (Budget Only)

No expenses should be charge directly to this account. It is use 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 use **only** by the Library.

756500 High School Text Books

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.

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.

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.

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 then \$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-

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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
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

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accounts are normally associated with capital improvement budgets, but can be use 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
- 759060 Other Structures – Electrical Contracts
- 759080 Other Structures – Landscaping Contracts
- 759090 Other Structures – Miscellaneous Costs
- 759140 Other Structures – Masonry Contracts
- 759170 Other Structures – Mechanical Contracts
- 759190 Other Structures – Grading, Clearing Contracts
- 759250 Other Structures - Parking
- 759330 Other Structures – Testing and Boring
- 759340 Other Structures – Legal Fees and Advertising
- 759350 Other Structures – Site Survey
- 759370 Other Structures – Communication Cable Contracts

765100 Educational Awards – Appropriated Grants

This account includes payments of student financial assistance to North Carolina residence based on 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. This account can only be use in Purpose Code 230 – Student Financial Aid.

765750 Graduate Assistant Tuition Award

This account includes financial awards to graduate assistants for tuition awarded by the Financial Aid Office. This account can only be use in Purpose Code 230 – Student Financial Aid.

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. This account can only be use in Purpose Code 230 – Student Financial Aid.

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

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Transfers (see 881600), Other Financial Aid Transfers (see 881700), compensation for services rendered, and monetary loans.

765940 Campus – Based Grant

This account includes payments for campus-based grants awarded by the Financial Aid office. This account can only be use in Purpose Code 230 – Student Financial Aid.

765941 Campus Arts Scholarship

765980 UNCSA High School Initiatives

This account includes payments for in-state high school students' costs for attending UNCSA. This account can only be use in Purpose Code 230 – Student Financial Aid.

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.

769100 Educational Student Stipends

This account includes payments for non-service stipends to students who *do not provide any services*, and which *are not academic awards*. **Examples**, Token payments and other one-time monetary awards for being the subject in a study, completing a survey, providing samples.

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 use only with expenditures from the plant fund group.

This class consists of the following accounts:

- 771000 Bond Principal
- 772000 Bond Interest
- 775000 Indebtedness Fees – Fiscal Agent Fees
- 776100 Capital Lease Principal
- 777100 Capital Lease Interest

Other Non-Operating 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:

- 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)

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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)
789250	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
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
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