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- Non-Educational Agricultural/Animal Supplies 932350
- Other Facility and Hardware Supplies 930640

**Vehicle/Equipment Operating Supplies**
- Gasoline 931025
- Motor Vehicle Parts/Supplies 931050

**Food and Clothing**
- Food Supplies for Human Consumption 930200
- Clothing and Uniforms 930100

**Drugs/Pharmaceutical Supplies for Human Consumption** 9324xx

**Research/Development Supplies**
- Educational Supplies 930250
- Laboratory Supplies and Animal Purchases 93025x
- Non-Educational Scientific Supplies 932400

**Other Materials and Supplies**
- Non-Educational Miscellaneous Supplies 932300

**Purchases for Resale**
- 93xxxx

**Property, Plant and Equipment** 94xxxx

**Capital Services**
- Land 9489xx
- **Building Acquisition** 9483xx
- **Construction Costs - Buildings** 948xxx
  - **- Other Structures** 948xxx
- Planning & Design Costs
- Construction Contracts for Structural Component costs
- Construction Contracts for Equipment costs
- Other Construction Costs

**Fixed Assets (Non-Capital and Capital)**
- 94xxxx

**Furniture**

**Data Processing & Telecommunications Equipment** 942xxx & 947x60

**Other Equipment** 940x10, 944xxx, 947xxx

**Motor Vehicles** 946xxx

**Other**
- Fabricated Equipment 944085
- Art and Artifacts 949xxx
- Library & Learning Resource Collections 949xxx

**Intangible Assets - Software**

**Other Intangible Assets**

**Other Expenses and Adjustments** 95xxxx

**Service-related expenses**

**Legal, Licenses, and Permit Costs**
- Legal/Financial Settlements, Tort Claims, Witness Fees 95xxxx
- Royalties 952040
- License and Permit Costs 952050

**Membership Dues & Subscriptions** 9521xx

**Employee Service and Other Awards** 95015x

**Other Administrative Expenses**
- Building Moving Expense, Officials, Guarantees, Public Relations, Non-employee Gifts & Awards, Photography, Other Current Services, etc.
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(a) Salaries & Wages

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¹) Non-Teaching: Covers a wide range of payments including those for research/grants/awards, administrative duties (e.g., board director or chairman duties), course development, startup packages, and teaching non-accredited courses.

²) Note that grant funds should not be used to pay graduate administrative assistant salaries.

Supplements to Regular Wages

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<tbody>
<tr>
<td>Overtime Pay</td>
<td>914055</td>
<td>914050</td>
<td>914060</td>
<td></td>
<td>915060</td>
</tr>
<tr>
<td>Holiday Premium Pay</td>
<td></td>
<td>914550</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Shift Premium Pay</td>
<td>914560</td>
<td>914570</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>COVID-19 Mandatory Premium Pay</td>
<td>914590</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Premium Pay</td>
<td>914580</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dual Employment Wages³</td>
<td>911350</td>
<td>913350</td>
<td>912350</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Longevity Pay</td>
<td>912500</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Other Salary-related payments:

<table>
<thead>
<tr>
<th>Other Salary-related payments:</th>
<th>EHRA Non-Teaching</th>
<th>EHRA Teaching</th>
<th>SHRA</th>
<th>Temporary</th>
<th>Temporary Student</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reserves for Salary Increases</td>
<td>911600</td>
<td>913600</td>
<td>912600</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Account Name/Short Description</td>
<td>Banner Accounts</td>
<td>Long Description</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------------------------------</td>
<td>-----------------</td>
<td>--------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>LEO Salaries &amp; Wages</td>
<td>911090 912090</td>
<td>Payments to law enforcement officers (LEOs) who have the power of arrest and receive and additional 5% in retirement (see accounts 919100 &amp; 919120).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Severance Wages</td>
<td>915910 915910</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grievance Settlement Pay</td>
<td>915920 915920</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Employment Compensation</td>
<td>915050</td>
<td>Used to pay students serving in &quot;Student Leadership Positions&quot;. These positions are primarily within Student Affairs (e.g., Student Government)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

3) For Dual Employment Payments to Other State Agencies, see Other Contractual Services on page 5321e. For Reimbursement for Dual Employment, see Intragovernmental Transactions - Statewide Reimbursements on page X2.

Severance and Grievance Settlement payments are a part of "Employee Claims and Settlements" for NCAS reporting.
### Chart of Accounts: Expenditures

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(531) Personnel Services (Salaries &amp; Benefits)</strong></td>
<td></td>
<td>Expeditures incurred for services rendered by permanent and temporary employees and the related fringe benefits. Special employee awards and settlements, as well as compensation to board members, are also included in this expenditure group.</td>
</tr>
<tr>
<td><strong>(b) Employee Benefit Costs</strong></td>
<td></td>
<td>Employer’s share of social security, retirement, medical insurance, disability, unemployment, and workers’ compensation paid on behalf of State employees. Also used for retaining budgeted reserves for staff benefits which must be transferred to expenditure accounts prior to disbursement.</td>
</tr>
<tr>
<td><strong>Social Security &amp; Retirement Contributions:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Social Security</td>
<td>919150</td>
<td>University’s share of social security (or FICA) costs on taxable salaries and wages paid to covered employees.</td>
</tr>
<tr>
<td>State Retirement Contributions</td>
<td>919050</td>
<td>University’s share of state retirement plan costs on salaries paid to covered employees.</td>
</tr>
<tr>
<td>LEO Retirement Contributions</td>
<td>919100</td>
<td>University’s share of payments to the Law Enforcement Officers’ Benefit and Retirement Fund on salaries paid to covered employees.</td>
</tr>
<tr>
<td>LEO Special Separation Allowance (payroll)</td>
<td>919120</td>
<td>While the special separation allowance for LEOs (under NC G.S. §143-661.41) should be accounted for and reported as a pension trust fund, the IRS considers these benefits to be compensation and subject to taxation (OSC Memo 879). This account is used as a clearing account so that the payroll department can process the payments as taxable compensation and then clear the amounts to account 950101.</td>
</tr>
<tr>
<td>LEO Special Separation Allowance (reporting)</td>
<td>950101</td>
<td>To record the payment of special separation allowance benefits to retired law enforcement officers (LEOs) under the provisions of NC G.S. §143-661.41.</td>
</tr>
<tr>
<td>Pension Expense</td>
<td>919260</td>
<td>To record the expense associated with the net pension liability recognized per GASB 68.</td>
</tr>
<tr>
<td><strong>Optional Retirement Plans:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TiAA</td>
<td>918050</td>
<td>University’s share of TiAA, TiAA retirement health benefits, and Fidelity optional retirement costs on salaries paid to covered employees.</td>
</tr>
<tr>
<td>TiAA Retirement Health Benefits</td>
<td>918100</td>
<td>University’s share of TiAA, TiAA retirement health benefits, and Fidelity optional retirement costs on salaries paid to covered employees.</td>
</tr>
<tr>
<td>Fidelity Retirement</td>
<td>918200</td>
<td>University’s share of TiAA, TiAA retirement health benefits, and Fidelity optional retirement costs on salaries paid to covered employees.</td>
</tr>
<tr>
<td><strong>Medical Insurance Contributions:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Plan</td>
<td>917050</td>
<td>University’s costs of medical insurance which provides medical and hospital indemnification for covered employees.</td>
</tr>
<tr>
<td>Post Doc Medical Insurance</td>
<td>917100</td>
<td>University’s costs of medical insurance which provides medical and hospital indemnification for covered employees.</td>
</tr>
<tr>
<td>Medical Insurance Tricare</td>
<td>917200</td>
<td>University’s costs of medical insurance which provides medical and hospital indemnification for covered employees.</td>
</tr>
<tr>
<td>PHP Inc.</td>
<td>917250</td>
<td>University’s costs of medical insurance which provides medical and hospital indemnification for covered employees.</td>
</tr>
<tr>
<td>Other Health Insurance</td>
<td>917450</td>
<td>University’s costs of medical insurance which provides medical and hospital indemnification for covered employees.</td>
</tr>
<tr>
<td><strong>Other Employer Contributions:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unemployment Compensation Payments</td>
<td>919500</td>
<td>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 NC G.S. §96. Program benefits are described in OSHR’s State Human Resources Manual.</td>
</tr>
<tr>
<td>Worker Compensation Premiums</td>
<td>919200</td>
<td>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 should only be used with certain receipts supported contracts and grants. Payments of benefits under the State’s self insured program are identified in accounts 916050-916200 (below in section 531c).</td>
</tr>
<tr>
<td>Account Name/Short Description</td>
<td>Banner Account</td>
<td>Long Description</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>---------------</td>
<td>-----------------</td>
</tr>
<tr>
<td>Claims Made Benefit Charge</td>
<td>919700</td>
<td>This charge is calculated by applying a composite, historical, cost-based fringe benefit rate to the salary expenses incurred by sponsored programs and other institutional trust funds. Funds are transferred a pool to cover claims-made benefit costs (e.g., workers compensation, unemployment) for sponsored programs and other institutional trust funds.</td>
</tr>
<tr>
<td>Housing Allowance</td>
<td>919580</td>
<td>To record housing reimbursement expense payments to employees.</td>
</tr>
<tr>
<td>Non-NC state benefit expense</td>
<td>919310</td>
<td>To record expenses charged by non-North Carolina state governments as a payroll related expense. These expenses are employee expenses based on a factor of pay that must be born by the employer. Example: Oregon Workers Benefit Fund.</td>
</tr>
<tr>
<td>Department Employee Awards Expense</td>
<td>919325</td>
<td>To process taxable employee awards through payroll.</td>
</tr>
<tr>
<td>Employee Assistance Program (EAP)</td>
<td>919375</td>
<td>EAPs are employee benefit programs offered to help employees deal with personal problems that might adversely impact their work performance, health, and well-being. EAPs generally include assessment, short-term counseling, and referral services for employees and their household members. See University Policy 101.9 Employee Assistance Program.</td>
</tr>
<tr>
<td>Flexible Spending Savings Account</td>
<td>919575</td>
<td>To record transfers of employer social security savings derived from employee participation in healthcare and dependant care FSA programs.</td>
</tr>
<tr>
<td>Staff Benefits Reserve</td>
<td>919250</td>
<td>For retaining budgeted reserves for employee staff benefits. Budgetary reserves must be transferred to budgetary expenditure accounts prior to disbursement.</td>
</tr>
<tr>
<td>OPEB Expense</td>
<td>919210</td>
<td>This charge reflects the change in net OPEB liability that is recognized immediately and the amortization of deferred inflows/outflows of resources related to OPEB over time. Proprietary Funds Only.</td>
</tr>
</tbody>
</table>

**c) Other Personnel Service Payments**

Payments to, or on behalf of, employees for awards, claims and settlements. In addition, these expense accounts should be used for payments of compensation to board members. Tort claims to employees should be recorded under "Other Expenses and Adjustments".

**Employee Suggestion Awards for Operations Improvements:**

<table>
<thead>
<tr>
<th>Employee Suggestion Awards</th>
<th>Banner Account</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>919350</td>
</tr>
</tbody>
</table>

For meritous service awards paid to employees for suggestions in improving operations. Program established by NC G.S. §143-340(1). Program regulations are described in the Suggestion System Policy Manual published by the North Carolina Dept. of Administration.

For other employee awards, see accounts 950150 and 950151 on page 535a.

**Workers Compensation Claims:**
<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payments made under the Workers' Compensation Program (administered by the NC Industrial Commission in the Dept. of Commerce with claims paid in accordance with NC G.S.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Medical Payments</td>
<td>916050</td>
<td>For medical, surgical, hospital, nursing, rehabilitation services, medicines, medical travel &amp; medical care expenses.</td>
</tr>
<tr>
<td>Temporary Disability Pay</td>
<td>916100</td>
<td>To compensate temporarily disabled employees for lost work time.</td>
</tr>
<tr>
<td>Permanent Disability Pay</td>
<td>916150</td>
<td>For disfigurements and permanent full and partial disabilities.</td>
</tr>
<tr>
<td>Death Benefits</td>
<td>916200</td>
<td>To surviving spouses and/or dependent children of deceased employees and allowances for funeral services.</td>
</tr>
</tbody>
</table>

*For payments of workers comp premiums to private insurers, see account 919200 on page 531b. For payments of workers compensation administrator fees, see account 922650 on page 532c.*

**Employee Claims and Settlements:**
Payments of disability benefits to employees in accordance with the Disability Income Plan of North Carolina (NC G.S. §135, Article 6). The plan is designed to provide disability payments 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 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.

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>State Short Term Disability Payments</td>
<td>919400</td>
<td>If payments are for one year or less.</td>
</tr>
<tr>
<td>Extended State Short Term Disability Pmts</td>
<td>919450</td>
<td>If payments exceed one year.</td>
</tr>
</tbody>
</table>

**Taxable Employee Expense Reimbursements/Allowances:**

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Car Allowance- Taxable</td>
<td>919565</td>
<td>Taxable payments to employees for car allowances.</td>
</tr>
<tr>
<td>Taxable Employee Exp Reimbursement</td>
<td>919570</td>
<td>Taxable reimbursements/allowances to employees (other than Car, Moving, or Educational).</td>
</tr>
</tbody>
</table>

*For taxable employee moving expenses and educational expenses, see below (accounts 924250 and 924100, respectively).*

**Change in Accrued Vacation:**
Annual Leave Expense | 919600 | To record the net change in accrued vacation leave (Accrual period - Payroll only). |

**Employee Educational and Other Expenses:**

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Empl Educational Assistance Program - Taxable</td>
<td>919800</td>
<td>Educational Assistance Program payments, as defined in IRC Sec. 127, to or on behalf of employees and which are taxable as income to employees. Program information is provided in the OSHR State Human Resources Manual, Academic Assistance. Include ANY taxable educational assistance payments here.</td>
</tr>
<tr>
<td>Employee Training Expenses - Non-Taxable</td>
<td>919850</td>
<td>Expenses for employee training and/or staff development courses that are directly related to the employee's work duties and responsibilities, with the exceptions noted below. See OSHR State Human Resources Manual, Personnel Training and Development. Note: All Conference, seminar, workshop, and webinar registration expenses should be charged to Registration Fees (see Other Services section), regardless of direct relationship to work duties. See related FAQ in Expense Account Codes FAQ section of the Financial Services website.</td>
</tr>
</tbody>
</table>
| Employee Moving Expenses - Taxable | 919550 | Costs of moving employees from one duty station to another. Payments must be in accordance with fiscal policies and procedures described in Section 5 of the Budget Manual published by OSBM. See the Moving Expense Reimbursement Form on the Financial Services website: http://finance.uncc.edu/resources/forms.
<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Staff Tuition Waiver - Resident</td>
<td>919870</td>
<td>To record the amount of tuition waived for employees under the Tuition Waiver program. See the following website and University Policy 101.1 Tuition Privileges for Certain Faculty and Staff for more information: <a href="https://hr.uncc.edu/benefits/other-benefits/tuition-waiver">https://hr.uncc.edu/benefits/other-benefits/tuition-waiver</a></td>
</tr>
<tr>
<td>Staff Tuition Waiver - Nonresident</td>
<td>919880</td>
<td></td>
</tr>
</tbody>
</table>
### Expenditures

**Expenditures incurred for services required to ensure the ongoing operation of University facilities and services. These services may be provided by external commercial firms, other state agencies, and/or other divisions within the University. Also included in this account group are reimbursements for travel costs related to official University business.**

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchased Services 92xxxx</td>
<td></td>
<td>Expenditures incurred for services required to ensure the ongoing operation of University facilities and services. These services may be provided by external commercial firms, other state agencies, and/or other divisions within the University. Also included in this account group are reimbursements for travel costs related to official University business.</td>
<td></td>
</tr>
</tbody>
</table>

### Purchased Contractual Services 920-922xxx

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

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Legal and Accounting Services</td>
<td>921050</td>
<td>Fees and charges for professional services rendered to the University paid:</td>
<td></td>
</tr>
<tr>
<td>Legal Fees</td>
<td>921060</td>
<td>for litigation (conduct of legal contests by judicial process) expenses.</td>
<td></td>
</tr>
<tr>
<td>Accounting Fees</td>
<td>921100</td>
<td>to accountants and auditors.</td>
<td></td>
</tr>
<tr>
<td>Contracted Services - Financial Costs</td>
<td>921120</td>
<td>to trustees, fiscal agents, etc. for financial services.</td>
<td></td>
</tr>
<tr>
<td>(b) Medical/Rehabilitation Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hospital Provided Medical Services</td>
<td>920500</td>
<td>Professional fees paid to hospitals, medical doctors, dentists, nurses, etc. for medical services rendered on behalf of the University.</td>
<td></td>
</tr>
<tr>
<td>Other Provided Medical Services</td>
<td>920550</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c) Consultant Fees</td>
<td>920300</td>
<td>Fees paid to professional specialists for consultative and advisory services provided to the University.</td>
<td></td>
</tr>
<tr>
<td>Information Technology Consulting Services</td>
<td>920350</td>
<td>Other contract personnel costs for analyzing, designing, implementing and/or implementing support for a system or system modification not classified elsewhere. Also includes amounts paid to ITS or other outside vendors for supplemental programming data entry.</td>
<td></td>
</tr>
<tr>
<td>IT Subscription Support</td>
<td>920370</td>
<td>Contract costs associated with the NC Department of Information Technology. OSBM approved rates for FY16 that included a subscription support charge to be issued to all State Agencies, Universities, and Community Colleges. DIT has established the subscription support charge to cover costs for providing human resources, facilities, finance, and administrative services that support the shared services.</td>
<td></td>
</tr>
<tr>
<td>WAN Support Services</td>
<td>920100</td>
<td>Contract personnel costs for analyzing, designing, implementing, and/or supporting a wide area network (WAN).</td>
<td></td>
</tr>
<tr>
<td>Video Transmission Support Services</td>
<td>920150</td>
<td>Contract personnel costs for analyzing, designing, implementing, and/or supporting a video transmission system</td>
<td></td>
</tr>
<tr>
<td>LAN Support Services</td>
<td>920200</td>
<td>Services purchased from independent contractors, consultants, and other external organizations for analyzing, designing, implementing, and/or supporting a local area network (LAN). Charges to this account are for labor only, such as contracted personnel to supplement agency LAN support staff. A vendor contract that includes the implementation of LAN hardware/software in which the vendor retains ownership is a managed LAN service contact and should be recorded under account 928420 Managed LAN Service Charge.</td>
<td></td>
</tr>
<tr>
<td>PC and Printer Support Services</td>
<td>920250</td>
<td>Contract personnel costs for personal computer (PC) and printer installation, configuration, and support. This includes supplemental staffing costs for PCs and printers. Record PC/printer repair costs (parts/labor) in account 928310 Repairs/Maint-PC/Printer Equip. Record PC/printer maintenance agreements in account 927320 Maint Contract-PC/Printer Equip.</td>
<td></td>
</tr>
<tr>
<td>Consult Fee Managed Server Supp Svcs</td>
<td>920300</td>
<td>Contract personnel to support server/database installations, configuration, and upgrades including supplemental staffing costs. This account captures only technical support, not applications development. Record server repair costs (parts/labor) in account 928320 Repairs/Maint-Servers. Record server maintenance agreements in account 927350 Maint Contract-Servers.</td>
<td></td>
</tr>
</tbody>
</table>
## Chart of Accounts: Expenditures

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mainframe Support Services</td>
<td>920050</td>
<td>Contract personnel costs to support a mainframe including supplemental staffing. This account captures only technical support, not applications development. Record mainframe maintenance agreements in account 927360 Maint Contract-Mainframe Computer.</td>
<td></td>
</tr>
<tr>
<td>Application Development Services</td>
<td>920060</td>
<td>Contract personnel/NC ITS costs for analyzing, designing, implementing and/or providing applications development/support for an application, system or system modification to include Web Development Mobile Apps, and Legacy Client Server.</td>
<td>Supplemental staff used to write and test code for complex software applications (e.g. Java developer)</td>
</tr>
</tbody>
</table>

### Other Contracted Consulting Services:

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Academic Instruction Research Services</td>
<td>921250</td>
<td>Payments for contractual instructional and departmental research services performed by persons that are not University employees.</td>
<td></td>
</tr>
<tr>
<td>Consulting Fees- Engineering</td>
<td>920400</td>
<td>Engineering consulting services performed by non-University employees.</td>
<td></td>
</tr>
<tr>
<td>Workers Compensation Fees</td>
<td>922650</td>
<td>To record the remittance to OSC of third party administrator fees for worker’s compensation (in accordance with OSC Memo No. 00-49, dt 12/2/1999).</td>
<td></td>
</tr>
<tr>
<td>Consulting Fees- Administration</td>
<td>920450</td>
<td>For other administrative consulting services performed by non-University employees.</td>
<td></td>
</tr>
</tbody>
</table>

### (d) Service Agreements

#### Food Service Agreements:

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dining Services Meal Plan</td>
<td>922050</td>
<td>For payments to Chartwells for dining services meal plans.</td>
<td>Financial Services Forms</td>
</tr>
<tr>
<td>Dining Services Declining Balance</td>
<td>922060</td>
<td>For payments to Chartwells for dining services declining balance payments.</td>
<td>Catering provided through <a href="https://uncc.catertrax.com">https://uncc.catertrax.com</a> via Chartwells for an event; Catering provided by off-campus vendor</td>
</tr>
<tr>
<td>Contracted Svc-Special Food Service Event</td>
<td>922150</td>
<td>For food services provided for a special event under a contract/service agreement. Note: An Entertainment Expenditure Form is required for these types of expenses. Go to: <a href="http://finance.uncc.edu/resources/forms">http://finance.uncc.edu/resources/forms</a></td>
<td></td>
</tr>
</tbody>
</table>

### Other Service Agreements:

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Service Agreement- Laundry</td>
<td>922250</td>
<td>Service agreements for various services as listed. Service agreements represent contracts between the University and an external party specifying a level of service for an agreed-upon time period.</td>
<td>Contract with SimplexGrinnell for fire protection services.</td>
</tr>
<tr>
<td>Service Agreement- Laboratory</td>
<td>922300</td>
<td>Service agreements for labor services.</td>
<td></td>
</tr>
<tr>
<td>Service Agreement- Lab Animal Care</td>
<td>928175</td>
<td>Service agreements for lab animal care services.</td>
<td></td>
</tr>
<tr>
<td>Service Agreement- Janitorial</td>
<td>922350</td>
<td>Service agreements for janitorial services.</td>
<td></td>
</tr>
<tr>
<td>Service Agreement- Waste Services</td>
<td>922400</td>
<td>Service agreements for waste services.</td>
<td></td>
</tr>
<tr>
<td>Service Agreement- Security</td>
<td>922450</td>
<td>Service agreements for security services.</td>
<td></td>
</tr>
<tr>
<td>Service Agreement- Fire Protection</td>
<td>922460</td>
<td>Service agreements for fire protection services.</td>
<td></td>
</tr>
<tr>
<td>Service Agreement- Pest Control</td>
<td>922500</td>
<td>Service agreements for pest control services.</td>
<td></td>
</tr>
<tr>
<td>Service Agreement- Lawn &amp; Grounds</td>
<td>922550</td>
<td>Service agreements for lawn and grounds services.</td>
<td></td>
</tr>
<tr>
<td>Service Agreement- Parking</td>
<td>922600</td>
<td>Service agreements for parking services.</td>
<td></td>
</tr>
<tr>
<td>Service Agreement- Warehousing</td>
<td>922610</td>
<td>Service agreements for warehousing services.</td>
<td></td>
</tr>
<tr>
<td>Service Agreement- Other</td>
<td>922600</td>
<td>Service agreements for other services.</td>
<td></td>
</tr>
</tbody>
</table>

### (e) Other Contractual Services

#### Dual Employment Payments to Other State Agencies:

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dual Employment Payments to State Agencies</td>
<td>920610</td>
<td>Payments to other State agencies for borrowed employees subject to the state-wide policy on dual employment. Can include negotiated overhead expenses or other direct costs incurred by the parent agency. See OSP Personnel Policy Section 3 &gt; Dual Employment.</td>
<td></td>
</tr>
<tr>
<td>Account Name/Short Description</td>
<td>Banner Account</td>
<td>Long Description</td>
<td>Examples</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>----------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Employee on Loan Payments</td>
<td>920600</td>
<td>Used by the borrowing agency for payments to other State agencies for professional services rendered to the University by borrowed employees subject to the State policy on dual employment. Includes amounts paid for wages, salaries, social security, retirement, and medical insurance. Employee should not work more than 40 hours per week.</td>
<td></td>
</tr>
<tr>
<td>Honorariums</td>
<td>920650</td>
<td>Payments to professional persons for services rendered to the institution when custom or propriety forbid the setting of fees. This account should NOT be used to pay employees or those with whom there is a contract or agreement for services, or for awards or gifts.</td>
<td>Payments to guest speakers</td>
</tr>
<tr>
<td>Miscellaneous Contractual Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Inspection Fee-Elevators</td>
<td>922620</td>
<td>Contracted expenditures for elevator inspections.</td>
<td></td>
</tr>
<tr>
<td>Inspection Fee-Boiler Room Equip</td>
<td>922630</td>
<td>Contracted expenditures for boiler room equipment inspections.</td>
<td></td>
</tr>
<tr>
<td>Other Contracted Services</td>
<td>920700</td>
<td>Other contracted services not classified elsewhere.</td>
<td>FAQ</td>
</tr>
<tr>
<td>NRA Other Contracted Services</td>
<td>920750</td>
<td>Payments to Nonresident Aliens (NRAs) for contracted services. NRAs are non-US Citizens present in the United States who do not hold a “green card” as permanent residents. They are usually on a special immigration status that allows them to be paid by the University and include speakers, researchers, assistants, students, lecturers, collaborators and other persons participating in classes, lectures or workshops at UNC Charlotte. All NRAs must complete the “Foreign National Information Form” (student or visitor version) on the Financial Services website: <a href="http://finance.uncc.edu/resources/forms">http://finance.uncc.edu/resources/forms</a></td>
<td></td>
</tr>
<tr>
<td>Temporary Contractor Labor</td>
<td>920770</td>
<td>Payments for temporary contractor labor (non-employees).</td>
<td>Allegiance Staffing</td>
</tr>
</tbody>
</table>

(5322) Operation Services and Expenses

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

(a) Utility/Energy Services 923xxx

<table>
<thead>
<tr>
<th>Service</th>
<th>Account</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Electrical Service</td>
<td>923050</td>
<td>Payments for utility services, exclusive of telephone services, and includes the costs of electricity, water, natural gas, propane gas, diesel fuel, fuel oil, coal, fire wood, heat, light, power, and other fuels. It excludes costs of fuels and oils used in the operation of motor vehicles.</td>
</tr>
<tr>
<td>Natural Gas/Propane Service</td>
<td>923150</td>
<td></td>
</tr>
<tr>
<td>Water &amp; Sewer Service</td>
<td>923200</td>
<td></td>
</tr>
<tr>
<td>Fuel Oil</td>
<td>923250</td>
<td></td>
</tr>
<tr>
<td>Coal Fuel</td>
<td>923300</td>
<td></td>
</tr>
<tr>
<td>Wood Fuel</td>
<td>923350</td>
<td></td>
</tr>
<tr>
<td>Chemicals &amp; Additives</td>
<td>923400</td>
<td></td>
</tr>
<tr>
<td>Steam</td>
<td>923450</td>
<td></td>
</tr>
</tbody>
</table>

(b) Repairs & Maintenance (R/M) 928xxx

A one-time or short-term agreement between the University and a vendor to remediate a problem with a product or piece of equipment. Often the agreement rate is based upon an hourly labor charge plus parts and supplies. Both parts and labor are recorded in the same account. Note that repairs are corrective and restorative following wear and deterioration; maintenance is preventive and anticipatory.

R/M on Buildings:

<p>| R/M- Buildings                   | 928180  | Labor and materials to repair, maintain, overhaul, rebuild, renew, and/or restore institutional buildings.                                                                                                    |
| R/M- Housekeeping Services      | 928185  | Housekeeping R/M work, typically for repairs to housekeeping equipment.                                                                                                                                     |
| R/M- Electric                   | 928260  | R/M to electric systems within buildings.                                                                                                                                                                |
| R/M- Elevators                  | 928265  | Cost of elevator repairs (outside of maintenance contract)                                                                                                                                                    |
| R/M- HVAC (Heating, Ventilating, A/C) | 928270 | R/M to HVAC systems, including air conditioning, plumbing and other HVAC equipment.                                                                                                                          |</p>
<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preventive Maintenance</td>
<td>928340</td>
<td>R/M work associated with preventive measures such as equipment upkeep.</td>
<td>Annual inspection and repair costs</td>
</tr>
<tr>
<td>R/M- FM Work Request</td>
<td>928345</td>
<td>For R/M work requested via FM work request in ARCHIBUS.</td>
<td></td>
</tr>
<tr>
<td>Contractor Repairs</td>
<td>928360</td>
<td>Repairs by outside contractors.</td>
<td></td>
</tr>
<tr>
<td>Internal Services for Resale</td>
<td>928450</td>
<td>Reimbursable expenditures for Labor Services and Telecom</td>
<td></td>
</tr>
<tr>
<td>Deferred Maintenance - Buildings</td>
<td>928520</td>
<td>To track maintenance costs related to buildings.</td>
<td></td>
</tr>
<tr>
<td>Informal Projects via FM Design Services:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Projects-Repair/Maint/Replace-Noncap</td>
<td>928355</td>
<td>For Informal Non-capitalized projects - Projects performed by FM Design Services that repair, maintain, or replace an existing building/asset.</td>
<td></td>
</tr>
<tr>
<td>Projects-Constr/Renov/Imprv-Captlize</td>
<td>948355</td>
<td>For Informal Capitalized projects - Projects performed by FM Design Services that are new construction or projects to renovate and/or improve an existing building/asset that increase future service potential of the building/asset.</td>
<td>Projects that increase square footage; conversion of shell space to usable office, research, or classroom space; attaching new structures to buildings; original installation or upgrade of heating/cooling systems, plumbing, or electrical wiring.</td>
</tr>
<tr>
<td>R/M on Information Technology Equipment:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R/M- PC/Printer Equipment</td>
<td>928310</td>
<td>R/M costs for various types of Information Technology (e.g., telecommunications, data processing, computing) equipment.¹</td>
<td>Printer maintenance costs</td>
</tr>
<tr>
<td>R/M- WAN Equipment</td>
<td>928280</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R/M- LAN Equipment</td>
<td>928300</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R/M- Servers</td>
<td>928320</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R/M- Video Transmission Equipment</td>
<td>928290</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R/M- Voice Communication Equipment</td>
<td>928295</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R/M- Other Computer Equipment</td>
<td>928210</td>
<td>R/M costs to computer equipment not recorded in a more specific R/M Telecom/Computer Equipment account.</td>
<td></td>
</tr>
<tr>
<td>Other R/M:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R/M- Other Structures (other than buildings)</td>
<td>928190</td>
<td>Labor and materials to repair, maintain, overhaul, rebuild, renew, and/or restore other structures.</td>
<td>R/M on decks, walkway structures, or communication towers</td>
</tr>
<tr>
<td>R/M- Motor Vehicles</td>
<td>928200</td>
<td>Includes costs necessary to maintain motor vehicles at normal, accepted levels of condition.</td>
<td></td>
</tr>
<tr>
<td>R/M- Other Equipment (non-telecom/computer)</td>
<td>928220</td>
<td>R/M on equipment that is not IT-related and is not listed above.</td>
<td>R/M on copiers</td>
</tr>
<tr>
<td>R/M- Pave Lot</td>
<td>928240</td>
<td>Lot paving and repairs.</td>
<td></td>
</tr>
<tr>
<td>R/M- Strip Lot</td>
<td>928250</td>
<td>Lot striping.</td>
<td></td>
</tr>
<tr>
<td>R/M- Grounds</td>
<td>928330</td>
<td>Grounds R/M.</td>
<td>Irrigation system repairs</td>
</tr>
<tr>
<td>R/M- Other</td>
<td>928230</td>
<td>R/M for any other product or piece of equipment not recorded in a more specific R/M account. Only use this account if another more appropriate account does not exist.</td>
<td></td>
</tr>
</tbody>
</table>

(c) Maintenance Agreements (MAs) | 927xxx |
Service and maintenance contracts covering property owned or leased by the University. Maintenance agreements often cover a one-year or longer time period, indicating a level of ongoing support. |

¹ FAQ
## Chart of Accounts: Expenditures

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>MAs on Real Property:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maint Contract- Buildings</td>
<td>927240</td>
<td>Contractual maintenance services on buildings or other structures (e.g., communication towers).</td>
<td></td>
</tr>
<tr>
<td>Maint Contract- Other Structures</td>
<td>927250</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>MAs on Information Technology Equipment:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maint Contract- PC/Printer Equipment</td>
<td>927320</td>
<td>Contractual maintenance services on various types of IT equipment.¹</td>
<td></td>
</tr>
<tr>
<td>Maint Contract- WAN Equipment</td>
<td>927290</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maint Contract- LAN Equipment</td>
<td>927310</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maint Contract- Server Equipment</td>
<td>927350</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maint Contract- Mainframe Computer Equip</td>
<td>927360</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maint Contract- Other Data Processing Eq</td>
<td>927280</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maint Contract- Video Transmission Equip</td>
<td>927300</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>MAs on Other Equipment:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maint Contract- Elevators</td>
<td>927240</td>
<td>Contractual maintenance services on elevators or duct filters/air filtration equipment.</td>
<td></td>
</tr>
<tr>
<td>Maint Contract- Duct/Air Filters</td>
<td>927250</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maint Contract- Other Equipment</td>
<td>927380</td>
<td>Contractual maintenance services on other non-IT equipment (e.g., kitchen equipment, appliances) not recorded in a more specific Maintenance Contract account.</td>
<td></td>
</tr>
<tr>
<td><strong>MAs on Software:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maint Contract- PC/Printer Software</td>
<td>927330</td>
<td>Contractual maintenance services on various types of software.¹</td>
<td></td>
</tr>
<tr>
<td>Maint Contract- Other Software</td>
<td>927260</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maint Contract- WAN Software</td>
<td>927270</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maint Contract- Server Software</td>
<td>927340</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maint Contract- Mainframe Software</td>
<td>927370</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(d) Rent/Lease Agreements</td>
<td>927xxx</td>
<td>Includes rental and lease payments that tend to be relatively uniform in amount during monthly, quarterly, semi-annual, or annual periods. The charges are typically for a fixed sum or a fixed sum plus charges for use of the property, supported by contracts or agreements, and of a continuing nature. These payments purchase the right to use property owned by another entity, person, or organization for an agreed period of time and lease covenants.</td>
<td></td>
</tr>
<tr>
<td>Real Property/Facilities:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rent/Lease- Land</td>
<td>927050</td>
<td>Rent/lease payments for land, roadways, and sidewalks. (Note that permanent easements should be recorded in account 947750.)</td>
<td>FAQ</td>
</tr>
<tr>
<td>Rent/Lease- Building/Office</td>
<td>927060</td>
<td>Rent/lease payments for buildings and offices.</td>
<td></td>
</tr>
<tr>
<td>Rent/Lease- Other Facilities</td>
<td>927070</td>
<td>Rent/lease payments for conference rooms, convention halls, auditoriums, residences, radio towers, aircraft hangers, mobile and relocatable facilities, and other facilities and real property not recorded in 927050 or 927060.</td>
<td>Booth Rentals</td>
</tr>
<tr>
<td>Information Technology Equipment and Software¹:</td>
<td></td>
<td>Includes payments for the limited-term use, or right to possession and use, of electronic or automatic data processing equipment. Includes costs of leasing central processing units, working storage, control units, peripheral equipment, terminals, software, time sharing, and word processors.</td>
<td></td>
</tr>
<tr>
<td>Rent/Lease- WAN Equipment</td>
<td>927110</td>
<td>Rent/lease payments for various types of IT equipment.¹</td>
<td></td>
</tr>
<tr>
<td>Rent/Lease- LAN Equipment</td>
<td>927130</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rent/Lease- PC/Printer Equipment</td>
<td>927140</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rent/Lease- Server Equipment</td>
<td>927150</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rent/Lease- Mainframe Equipment</td>
<td>927160</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rent/Lease- Video Transmission Equip</td>
<td>927120</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rent/Lease- Voice Communication Equip</td>
<td>927090</td>
<td>Rent/lease payments for voice-based communications equipment including software and maintenance.</td>
<td></td>
</tr>
<tr>
<td>Account Name/Short Description</td>
<td>Banner Account</td>
<td>Long Description</td>
<td>Examples</td>
</tr>
<tr>
<td>-----------------------------------------------</td>
<td>----------------</td>
<td>----------------------------------------------------------------------------------</td>
<td>----------</td>
</tr>
<tr>
<td>Rent/Lease- Other Computer Equipment</td>
<td>927100</td>
<td>Rent/lease payments for other computer equipment not recorded in a more specific account for rent/lease of IT equipment.</td>
<td></td>
</tr>
<tr>
<td>Rent/Lease- PC/Printer Software</td>
<td>927170</td>
<td>Rent/lease payments for various types of software.</td>
<td></td>
</tr>
<tr>
<td>Rent/Lease- Server Software</td>
<td>927180</td>
<td>Rent/lease payments for various types of software.</td>
<td></td>
</tr>
<tr>
<td>Rent/Lease- Mainframe Software</td>
<td>927190</td>
<td>Rent/lease payments for various types of software.</td>
<td></td>
</tr>
<tr>
<td>Other Equipment:</td>
<td></td>
<td></td>
<td>FAQ</td>
</tr>
<tr>
<td>Rent/Lease- Motor Vehicles</td>
<td>927200</td>
<td>Rent/lease payments for motor vehicles.</td>
<td></td>
</tr>
<tr>
<td>Rent/Lease- General Office Equipment</td>
<td>927210</td>
<td>Rent/lease payments for general office equipment.</td>
<td></td>
</tr>
<tr>
<td>Rent/Lease- Furniture/Furnishings</td>
<td>927220</td>
<td>Rent/lease payments for furniture and other furnishings.</td>
<td></td>
</tr>
<tr>
<td>Rent/Lease- Other Equipment</td>
<td>927230</td>
<td>Rent/lease payments on other equipment not recorded in a more specific account for rent/lease of equipment.</td>
<td></td>
</tr>
</tbody>
</table>

**Note 1:** See Data Processing & Telecommunications Equipment assets on page 5345 for more detailed descriptions of each type of information technology equipment (e.g., Server equipment v. LAN equipment, etc.) and software.

**Note 2:** Also see "Food Costs" tab in Expense Account Codes document:

http://finance.uncc.edu/resources/manuals-guides-procedures/expense-account-code-list
### Chart of Accounts: Expenditures

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Accounts</th>
<th>Long Description</th>
<th>Cross References</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchased Services 92xxxx</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditures incurred for services required to ensure the ongoing operation of University facilities and services. These services may be provided by external commercial firms other state agencies, and/or other divisions within the University. Also included in this account group are reimbursements for travel costs related to official University business.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(5327) Other Purchased Services 925-926xxx</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditures incurred for the reimbursement of travel expense and other required operational services such as communication costs and insurance.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### (a) Travel & Other Employee Expenses:

<table>
<thead>
<tr>
<th>Employee Travel:</th>
<th>Domestic Travel</th>
<th>Domestic Travel</th>
<th>Foreign Travel</th>
<th>Costs incurred for legitimate expenses while in authorized travel status in service to the University:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>In State</td>
<td>Out of State</td>
<td>Out of Country</td>
<td></td>
</tr>
<tr>
<td>Transportation- Air</td>
<td>925120</td>
<td>925280</td>
<td>926070</td>
<td>proceeding from one place to another via air transportation.</td>
</tr>
<tr>
<td>Transportation- Ground</td>
<td>925140</td>
<td>925300</td>
<td>926090</td>
<td>proceeding from one place to another via ground transportation. Expenses include automobile allowances, train, bus, taxicab, limousine, subway, streetcar fares, rental car and motor pool changes, and parking and toll fees. Taxicab gratuities are included.</td>
</tr>
<tr>
<td>Transportation- Other</td>
<td>925160</td>
<td>925320</td>
<td>926110</td>
<td>proceeding from one place to another via other transportation.</td>
</tr>
<tr>
<td>Subsistence- Lodging</td>
<td>925180</td>
<td>925340</td>
<td>926130</td>
<td>obtaining shelter.</td>
</tr>
<tr>
<td>Subsistence- Meals</td>
<td>925200</td>
<td>925360</td>
<td>926150</td>
<td>obtaining food. Meal expenses include gratuities on food purchases.</td>
</tr>
<tr>
<td>Subsistence- Other/Tips/etc.</td>
<td>925220</td>
<td>925380</td>
<td>926170</td>
<td>for services and goods other than for transportation and subsistence. Other travel expenses include telephone charges, supplies, baggage handling gratuities, and other appropriate charges related to the business purpose of the trip.</td>
</tr>
</tbody>
</table>

| Study Abroad Student Expense | 926190 | |

#### (b) Board/non-employee Travel:

Payments for travel expenses to board members on official State business, as well as reimbursements to other non-University employees:

| Transportation | 925440 | includes costs of proceeding from one place to another while in travel status. Parking tokens, since generally provided to non-employees, should be charged to this account. |
| Subsistence | 925460 | includes subsistence expenses, including lodging, meals, gratuities, registrations, telephone charges, and other appropriate items. |

| Travel Reimbursement Form |

Note: All travel expenses charged to grant funds must be approved by RCM before any expenses can be processed for that travel.
Chart of Accounts: Expenditures

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Purchased Services</strong> 9xxxx</td>
<td></td>
<td>Expenditures incurred for services required to ensure the ongoing operation of University facilities and services. These services may be provided by external commercial firms, other state agencies, and/or other divisions within the University. Also included in this account group are reimbursements for travel costs related to official University business.</td>
<td></td>
</tr>
<tr>
<td>(5328) Other Purchased Services 928xxx</td>
<td></td>
<td>Expenditures incurred for the reimbursement of travel expense and other required operational services such as communication costs and insurance.</td>
<td></td>
</tr>
</tbody>
</table>

**Communications - Telecommunications, Data Processing, and Other Communication Expenditures:**

- **Communications:** Includes payments for transmitting verbal, written, and recorded messages, correspondence, data, and information. Includes costs of telephone services, telegrams, messenger, and courier services, FAX transmissions, post office box rental, and charges by UPS and Federal Express.
- **Data Processing:** 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. Includes costs of computer printouts, grading of examinations, and key-punching services.

**Telephone Services**

| Telephone Service - Local 928010 | Voice transmission costs excluding cellular phone charges and data transmission costs. |
| Telephone Services - Long Distance 928030 | |

For Use by ITS and Telecom Departments ONLY:

- **Telecom Only-Campus Phone Svc 928020** For campus-wide phone service charges.
- **Telecom Only-Data Transmission 928090** For data transmission services performed by Telecom that are not reimbursable.
- **ITS Only-Campus Data Svc 928091** For main University campus internet service.
- **ITS/Telecom Only-Data Processing 928390** To record data processing charges for mainframe or z/Linux systems, such as those associated with large databases, transaction servers, and large-scale applications.
- **Data Wiring Service Charge 928400** Charges for consultation, design, installation, or support for data transmission wiring that is not part of a capital improvement project.
- **Telephone Wiring Service Charge 928410** Charges for consultation, design, installation, or support for telephone wiring that is not part of a capital improvement project.
- **Managed LAN Service Charge 928420** Managed local area network (LAN) services purchased from ITS or other outside vendors. Managed LAN services include hardware, systems level software, monitoring, hot spare replacement in case of failure, and end of life replacement. In a managed LAN service contract, the vendor retains ownership of the hardware/software and provides the staffing necessary to maintain both the wired and wireless LAN infrastructure(s). Do not use this account to record contracted personnel costs. Staffing to supplement agency LAN support staff should be recorded in account 920200 Consulting fees for LAN support services.
- **Managed WAN Services 928480** Managed wide area network services purchased from ITS and other outside vendors. Managed WAS services provide end-to-end support that includes hardware, hot spare replacement in case of failure, and end of life replacement. In a managed WAN service contract, the vendor retains ownership of the hardware/software and provides the staffing necessary to maintain the WAN infrastructure. Do not use this account to record contracted personnel costs. Staffing to supplement agency WAN support staff should be recorded in 920100, WAN Support Services.

**Internet/Network Device Services - Departmental Use:**

- **MCD Allowances (via payroll) 919900** For Mobile Communication Device (MCD) allowances paid to employees under Option III of Policy 317, Mobile Communication Devices (see http://legal.uncc.edu/policies/up-317).
- **Cell/Satellite Phone Svc-Vendor 928110** For mobile communication device service paid to vendor (not employee allowance - see 919900 above). Satellite/cell phone service for campus use.
- **Misc Internet Charges 928140** For miscellaneous business-related internet charges that are NOT: - MCD Policy Reimbursements (use account 919900) - Reimbursements for Internet use while Telecommuting (use account 928141), or - Charges incurred while in travel status (use "Subsistence - Other/Tips/Etc" accounts - 925220, 925380, or 926170 depending on whether travel is in-state, out of state, or out of country). Charges for Wi-Fi, Mi-Fi, hotspots, network cards.
<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Telecommuting Internet Reimbrsments</td>
<td>928141</td>
<td>For reimbursements to employees for Internet costs incurred while the employee is telecommuting/teleworking or otherwise conducting University business from home, including via the Teleworking Program dictated by PIM 58, Teleworking Program Guidance. Note that expenses incurred while in travel status should be charged to the &quot;Subsistence - Other/Tips/Etc&quot; accounts (925220, 925380, or 926170, depending on whether travel is in-state, out of state, or out of country).</td>
<td></td>
</tr>
<tr>
<td>Teleconference Charges</td>
<td>928150</td>
<td>Costs associated with teleconferencing.</td>
<td></td>
</tr>
<tr>
<td>Email and Calendar Services</td>
<td>928160</td>
<td>Costs associated with e-mail and calendaring services.</td>
<td></td>
</tr>
<tr>
<td>Video Transmission Charges</td>
<td>928130</td>
<td>Video transmission costs such as NCIH (North Carolina Information Highway) charges.</td>
<td></td>
</tr>
<tr>
<td>Authentication &amp; Autorizatn Srvcs</td>
<td>928460</td>
<td>Identity and Access Management services that include authentication and authorization services. These services provide the ability to manage user accounts, validate users, and grant rights to access services, information, and resources based on a user's profile.</td>
<td>NCID, Active Directory, 2nd Factor, Novell Directory Services, etc.</td>
</tr>
<tr>
<td>Managed Server Services</td>
<td>928470</td>
<td>Services/costs associated with Managed Hosting for Open Systems (Unix, Windows, x86, Linux, VM), associated Storage (disk &amp; tape storage), and associated databases. Managed server service provides end-to-end support that may include full system administration, monitoring, back-up, OS, technical support, hardware and software refresh. Purchased from ITS or other outside vendors.</td>
<td>ITS Hosting service as well as vendor hosted solutions.</td>
</tr>
<tr>
<td>Software Subscriptions</td>
<td>928490</td>
<td>On-demand software supplied by a vendor in which the software and associated data are centrally hosted on the cloud/off-site. Software is maintained by the vendor, but can only be accessed by licensed users.</td>
<td>FAQ SaaS (Office 365, Innotas, SalesForce)</td>
</tr>
<tr>
<td>Electronic Services</td>
<td>928500</td>
<td>Electronic services, usually provided on a subscription fee basis. Electronic services are transaction-based (not licensed on a user-basis) and may include e-learning and quality assurance and application testing services.</td>
<td>SOA Services, Background Verification Services, Docusign, Electronic Newsletter Distribution</td>
</tr>
<tr>
<td>Managed Desktop Services</td>
<td>928510</td>
<td>End-to-end desktop life cycle management services which includes: deployment, break-fix, install, change &amp; disposal of hardware, patch/software management, inventory management, end point security, backup management, service level management, and service desk.</td>
<td></td>
</tr>
</tbody>
</table>

Other Communication Services:

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
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<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Postage</td>
<td>928040</td>
<td>Postage and postal meter costs, including business reply mail (BRM), business bulk mail (BBM), metered charges, and stamps for departmental use.</td>
<td>Postage provided by Mail Services</td>
</tr>
<tr>
<td>Communications Courier</td>
<td>928050</td>
<td>Courier costs, including those paid for state courier services (NCCDOA).</td>
<td></td>
</tr>
<tr>
<td>Freight and Express</td>
<td>928370</td>
<td>Payments for services to transport, move, and deliver objects, materials, and resources owned, leased, or used by the University to places within or from within the University. EXCLUDES costs incurred when objects, materials, and resources are originally acquired these initial transportation costs are components of acquisition costs (i.e., these transportation costs are considered part of the item or asset being purchased and delivered).</td>
<td></td>
</tr>
<tr>
<td>Printing, Binding and Duplicating</td>
<td>928170</td>
<td>Costs of printing, production, reproduction (i.e., copying), and binding of books, bulletins, leaflets, pamphlets, manuals, monographs, drawings, pictures, diplomas, publications not for library collections, etc. needed to transmit certain University communications. Includes costs of non-library book repair materials, duplication services, and type-setting services.</td>
<td>Informational flyers, temporary signs, or brochures printed by Creation Station</td>
</tr>
<tr>
<td>Advertising</td>
<td>928380</td>
<td>Payments for advertisements spots/space. Includes costs of advertisement space for legal notices, legal advertisements, and advertisements for performing arts and athletics events. See <a href="https://finance.unc.edu/faculty-staff-resources/manuals-guides-procedures/standard-marketing-and-development">https://finance.unc.edu/faculty-staff-resources/manuals-guides-procedures/standard-marketing-and-development</a> for guidance on the use of University funds for this purpose.</td>
<td>Newspaper, Television, Billboard, Radio, Web Ads; event or sport sponsorships. Excludes Personnel Recruitment Ads (see below)</td>
</tr>
<tr>
<td>Personnel Recruitment Ads</td>
<td>928385</td>
<td>Payments for advertisement of open positions to recruit qualified candidates. This may include newspaper, web ads, and similar advertisement space.</td>
<td>For all other advertising, see #928380 above.</td>
</tr>
<tr>
<td>TV/Cable Services</td>
<td>928100</td>
<td>Monthly access charges for cable TV as well as any setup and installation charges and other access/use fees. This account also is used to record fees paid to appear on public access channel programming (i.e. OPEN NET).</td>
<td></td>
</tr>
</tbody>
</table>

(5329) Other Services
925-927.xxx
Expenditures incurred for all other services not included in the purchased services groupings above.
<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Insurance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance- Property</td>
<td>927390</td>
<td>Includes payments for fire and lightning coverage via the State Property Fire Insurance Fund and extended coverage for buildings and contents within the buildings.</td>
<td></td>
</tr>
<tr>
<td>Insurance- Motor Vehicles</td>
<td>927400</td>
<td>Includes payments for automobile liability insurance to the North Carolina Dept. of Insurance.</td>
<td></td>
</tr>
<tr>
<td>Insurance- Liability</td>
<td>927410</td>
<td>Includes payments public officers’ and employees’ liability insurance, employee dishonesty and computer fraud liability insurance, and other liability insurance.</td>
<td></td>
</tr>
<tr>
<td>Insurance- Other</td>
<td>927430</td>
<td>All other insurance payments.</td>
<td></td>
</tr>
<tr>
<td>Insurance Bonding Payments</td>
<td>927420</td>
<td>For insurance contracts by which a bonding agency guarantees payment of a specific sum to the University in the event of a financial loss caused by an employee of the University.</td>
<td></td>
</tr>
<tr>
<td>(b) Registration Fees</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>In-State Registration</td>
<td>925240</td>
<td>To record fees charged to attend workshops, webinars, seminars, conferences, and like meetings where the fees collected from the participants are used to defray the costs of speakers, course materials, building use, breaks, and lunches. See related FAQ in Expense Account Codes FAQ section of the Financial Services website.</td>
<td></td>
</tr>
<tr>
<td>Out of State Registration</td>
<td>925400</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Out of Country Registration</td>
<td>92620</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

For employee educational assistance program costs, employee training and moving expenses, and staff tuition waivers, see 531b-Benefits. These expenses are classified as "Other Services" for NCAS reporting purposes but as Employee Benefits for year-end financial reporting purposes.
<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
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<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(533) Supplies</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) General Administrative Supplies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Office Supplies</td>
<td>931100</td>
<td>Includes payments for supplies and materials used in the operation of University offices and in performance of clerical duties. Includes costs of readily expendable items, such as paper, pencils, folders, and paper clips and costs of minor equipment items, such as scissors, staplers, and rulers, normally requiring expenditures of less than $25 per item.</td>
<td>Institutional forms, letterheads, envelopes, business cards, non-library publications used in office</td>
</tr>
<tr>
<td>Data Processing Supplies</td>
<td>931150</td>
<td>Includes supplies and materials used for electronic data processing.</td>
<td>Storage tape, storage media</td>
</tr>
<tr>
<td>Engineering/Drafting Supplies</td>
<td>930150</td>
<td>Includes supplies and materials used for engineering and drafting.</td>
<td>Drawing compasses</td>
</tr>
<tr>
<td>Security and Safety Supplies</td>
<td>930270</td>
<td>Includes supplies and materials used for security and safety purposes.</td>
<td>First aid kits, safety glasses</td>
</tr>
<tr>
<td>(b) Facility and Hardware Supplies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Carpentry and Hardware Supplies:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repair Supplies</td>
<td>930300</td>
<td>Includes payments for the following types of supplies:</td>
<td></td>
</tr>
<tr>
<td>In House Maintenance Supplies</td>
<td>930350</td>
<td>- Electrical, - Heating and air conditioning, - Furnishings (e.g., curtains, wall hanging supplies, plastic bins, shelf laminate), - Ground (e.g., seeds, landscaping and gardening supplies), - Plumbing, - Locksmith, - Project material (e.g., hard hats, drafting supplies, structural supplies), and - Carpentry as well as supplies needed for repairs and maintenance.</td>
<td></td>
</tr>
<tr>
<td>Electrical Supplies</td>
<td>930400</td>
<td>Includes electrical supplies.</td>
<td></td>
</tr>
<tr>
<td>Heating &amp; Air Conditioning Supplies</td>
<td>930500</td>
<td>Includes heating and air conditioning supplies.</td>
<td></td>
</tr>
<tr>
<td>Furnishing Supplies</td>
<td>930550</td>
<td>Includes furnishing supplies.</td>
<td></td>
</tr>
<tr>
<td>Ground Supplies</td>
<td>930600</td>
<td>Includes ground supplies.</td>
<td></td>
</tr>
<tr>
<td>Preventive Maintenance Supplies</td>
<td>930650</td>
<td>Includes preventive maintenance supplies.</td>
<td></td>
</tr>
<tr>
<td>Heating Supplies</td>
<td>930700</td>
<td>Includes heating supplies.</td>
<td></td>
</tr>
<tr>
<td>Locksmith Supplies</td>
<td>930800</td>
<td>Includes locksmith supplies.</td>
<td></td>
</tr>
<tr>
<td>Project Material Supplies</td>
<td>930900</td>
<td>Includes project material supplies.</td>
<td></td>
</tr>
<tr>
<td>Carpenter Supplies</td>
<td>930950</td>
<td>Includes carpenter supplies.</td>
<td></td>
</tr>
<tr>
<td>Other Facility and Hardware Supplies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Household Supplies- Janitorial</td>
<td>930050</td>
<td>Includes payments for cleaning, custodial, and janitorial supplies, materials, and utensils.</td>
<td>Mops, brooms, cleaning liquids, trash cans</td>
</tr>
<tr>
<td>Non-Educational Agricultural/Animal Supplies</td>
<td>932350</td>
<td>Includes payments for agricultural and animal supplies, including composting supplies and animal feed.</td>
<td>Greenhouse supplies</td>
</tr>
<tr>
<td>Other Facility and Hardware Supplies</td>
<td>930640</td>
<td>Includes payments for other facility and hardware supplies.</td>
<td>Soap, paper towels supplied in a facility for users, light bulbs</td>
</tr>
<tr>
<td>(c) Vehicle/Equip Operating Supplies</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vehicle/Equipment Supplies- Gasoline</td>
<td>931025</td>
<td>Includes costs of gasoline for vehicles, machinery, and equipment.</td>
<td>Oils, lubricants, fluids, tires, batteries, belts, hoses, etc.</td>
</tr>
<tr>
<td>Motor Vehicle Parts/Supplies</td>
<td>931050</td>
<td>Includes payments for supplies and materials used in operation, maintenance, and repair of owned and leased motor vehicles, including costs of replacement parts and minor accessories.</td>
<td></td>
</tr>
<tr>
<td>Equipment Replacement Parts</td>
<td>931060</td>
<td>To account for parts purchased for equipment maintenance/repair not specifically for motor vehicles.</td>
<td>Financial Services Forms</td>
</tr>
<tr>
<td>Account Name/Short Description</td>
<td>Banner Account</td>
<td>Long Description</td>
<td>Examples</td>
</tr>
<tr>
<td>-----------------------------------------------</td>
<td>----------------</td>
<td>------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
<td>----------</td>
</tr>
<tr>
<td>Food Supplies</td>
<td>930200</td>
<td>Includes payments for foods, beverages, and condiments for consumption. Does not include prepared meals (see acct 951360 under Other Administrative Expenses), catering (see acct 922150 Contracted Svc-Special Food Service Event), foods and beverages purchased while in travel status (see accts 925200, 925360, and 926150 under Travel) or food purchased for resale (see acct 931550 under Purchases for Resale). Note: An Entertainment Expenditure Form is required for these types of expenses. Go to: <a href="http://finance.uncc.edu/resources/forms">http://finance.uncc.edu/resources/forms</a></td>
<td>Snacks and beverages purchased for a training session, deli meats and cheeses to make sandwiches, etc.</td>
</tr>
<tr>
<td>Unallowable F&amp;A - Alcohol</td>
<td>930210</td>
<td>For the purchase of alcoholic beverages, which are unallowable for F&amp;A (Facilities &amp; Administrative) Costs. Note: An Entertainment Expenditure Form is required for these types of expenses. Go to: <a href="http://finance.uncc.edu/resources/forms">http://finance.uncc.edu/resources/forms</a></td>
<td>Includes any expense for alcoholic beverages.</td>
</tr>
<tr>
<td>Clothing and Uniforms</td>
<td>930100</td>
<td>Includes costs of clothing, wearing apparel, and uniforms.</td>
<td>Work Uniforms, Athletic Uniforms</td>
</tr>
<tr>
<td>(e) Drugs/Pharmaceutical Supplies (for Consumption)</td>
<td></td>
<td></td>
<td>----------</td>
</tr>
<tr>
<td>Drugs/Pharmaceutical Supplies</td>
<td>932450</td>
<td>Includes costs of drugs and pharmaceutical supplies.</td>
<td>Medicine for student athletes</td>
</tr>
<tr>
<td>Medical Supplies</td>
<td>932460</td>
<td>Includes payments for medical supplies used by the Health Center.</td>
<td>Latex gloves, gauze</td>
</tr>
<tr>
<td>(f) Research/Development and Educational Supplies</td>
<td></td>
<td></td>
<td>----------</td>
</tr>
<tr>
<td>Educational Supplies</td>
<td>930250</td>
<td>Expenditures incurred for the purchase of materials and supplies used exclusively for instructional and training purposes.</td>
<td>Materials for Senior Design Projects, Exam/testing kits for classroom use, educational videos, teacher's edition books</td>
</tr>
<tr>
<td>Laboratory Supplies</td>
<td>930251</td>
<td>Expenditures incurred for the purchase of consumable scientific supplies and materials used in laboratories.</td>
<td>Beakers, test tubes, chemicals, litmus paper</td>
</tr>
<tr>
<td>Animal Purchases</td>
<td>930252</td>
<td>For purchases of animals or human cadavers used for scientific purposes.</td>
<td>Mice, xenopus, Human shoulders for biomechanics</td>
</tr>
<tr>
<td>Non-educational Scientific Supplies</td>
<td>932400</td>
<td>Expenditures incurred for the purchase of consumable scientific supplies and materials that cannot be more specifically categorized in another account.</td>
<td>Incentives and promotions, including pens, pencils, t-shirts, tote bags, etc. Stirrers, Napkins</td>
</tr>
<tr>
<td>(g) Other Materials and Supplies</td>
<td></td>
<td></td>
<td>----------</td>
</tr>
<tr>
<td>Non-Educational Supplies- Miscellaneous</td>
<td>932300</td>
<td>Expenditures incurred for the purchase of miscellaneous materials and supplies not used for instructional purposes and that cannot be more specifically categorized in a different supplies account.</td>
<td>Incentives and promotions, including pens, pencils, t-shirts, tote bags, etc. Stirrers, Napkins</td>
</tr>
<tr>
<td>COVID-19 Materials and Supplies</td>
<td>932310</td>
<td>Expenditures incurred for the purchase of Materials and Supplies needed as a result of COVID-19 related work conditions.</td>
<td>Incentives and promotions, including pens, pencils, t-shirts, tote bags, etc. Stirrers, Napkins</td>
</tr>
<tr>
<td>(h) Purchases for Resale</td>
<td></td>
<td>Includes payments for goods and services offered for sale by institutional operations. Generally speaking, these charges should be incurred by auxiliary funds only.</td>
<td>----------</td>
</tr>
<tr>
<td>Printing Supplies-Resale</td>
<td>931300</td>
<td>Printing and duplication supplies and materials used in resale items, e.g., banners, signs, and brochures produced by Creation Station or Union Station.</td>
<td>Printer ink, paper used in items for sale</td>
</tr>
<tr>
<td>Duplication/Copy Supplies-Resale</td>
<td>931400</td>
<td></td>
<td>Crafter's ink, paper for sale</td>
</tr>
<tr>
<td>Food &amp; Drinks-Resale</td>
<td>931550</td>
<td>Food and drink resale items</td>
<td>Candy, soft drinks for sale</td>
</tr>
</tbody>
</table>
### Chart of Accounts: Expenditures

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<thead>
<tr>
<th>Account Name/Short Description</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Medical Supplies/Drugs-Resale</td>
<td>931660</td>
<td>Medical supplies and drugs offered for resale by the Health Center.</td>
<td>Items sold in pharmacy</td>
</tr>
<tr>
<td>Postage for Resale CPU</td>
<td>932020</td>
<td>Postage supplies and materials offered for resale.</td>
<td></td>
</tr>
<tr>
<td>Mail Center Supplies for Resale</td>
<td>932025</td>
<td>Mail supplies and materials offered for resale by Mail Services.</td>
<td></td>
</tr>
<tr>
<td>NinerMac Equipment - Resale</td>
<td>932030</td>
<td>NinerMac purchases for resale by the NinerMac store.</td>
<td></td>
</tr>
<tr>
<td>NinerMac Misc Supply - Resale</td>
<td>932035</td>
<td>NinerMac purchases for resale by the NinerMac store.</td>
<td></td>
</tr>
<tr>
<td>NinerMac Repair Supplies-Resale</td>
<td>932040</td>
<td>NinerMac purchases for resale by the NinerMac store.</td>
<td></td>
</tr>
<tr>
<td>Purchase for Resale- Special Events</td>
<td>931700</td>
<td>Supplies and materials offered for resale during special events.</td>
<td></td>
</tr>
<tr>
<td>Purchase for Resale- Miscellaneous</td>
<td>931800</td>
<td>Other miscellaneous purchases for resale that cannot be more specifically categorized in another resale account.</td>
<td></td>
</tr>
<tr>
<td>CATS All Access Pass for Resale</td>
<td>931810</td>
<td>Payment for Light Rail Passes sold by Parking Services.</td>
<td></td>
</tr>
<tr>
<td>Purchase for Resale- Service Costs</td>
<td>931200</td>
<td>Service costs that are incurred and incorporated into the price of an item for resale.</td>
<td>Ticketing system fees</td>
</tr>
<tr>
<td>Stores Partner Clearing</td>
<td>931450</td>
<td>To be used by Central Stores for clearing.</td>
<td></td>
</tr>
<tr>
<td>Sales Tax Expense</td>
<td>932250</td>
<td>Sales tax that is incurred and incorporated into the price of an item for resale.</td>
<td></td>
</tr>
</tbody>
</table>

**Note 1:** Also see "Food Costs" tab in Expense Account Codes document: [http://finance.uncc.edu/resources/manuals-guides-procedures/expense-account-code-list](http://finance.uncc.edu/resources/manuals-guides-procedures/expense-account-code-list)
### Chart of Accounts: Expenditures

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Accounts</th>
<th>Long Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(534) Property, Plant and Equipment</strong></td>
<td>94xxxx</td>
<td>Includes payments for acquiring legal ownership to real property, to construct additions to buildings, and to furnish buildings with equipment, furniture, furnishings and machinery. Equipment should possess both of the following characteristics: it is not consumable or expendable and has an expected useful life of longer than one year. This property may require entry into the fixed asset system if the capitalization criteria are met.</td>
</tr>
<tr>
<td><strong>Capital Services</strong></td>
<td>These accounts are generally to be used by the Budget Office (Capital Planning) only. Please contact the Budget Office or Reporting &amp; Fixed Assets for questions regarding these accounts.</td>
<td></td>
</tr>
<tr>
<td><strong>(5341) Land Acquisition</strong></td>
<td>9489xx</td>
<td></td>
</tr>
<tr>
<td>Land Acquisition Costs 948910</td>
<td>Includes cost of the land itself as well as any related demolition fees and water/sewer connections.</td>
<td></td>
</tr>
<tr>
<td>Land Improvements 948950</td>
<td>Includes costs of land improvements that should be capitalized into the cost of the land.</td>
<td></td>
</tr>
<tr>
<td>Land Legal and Recording Fees 948960</td>
<td>For legal and recording fees that should be capitalized into the cost of the land.</td>
<td></td>
</tr>
<tr>
<td>Land Appraisal and Survey Fees 948970</td>
<td>For appraisal and survey fees that should be capitalized into the cost of the land.</td>
<td></td>
</tr>
<tr>
<td><strong>(5342) Building Acquisition</strong></td>
<td>9483xx</td>
<td></td>
</tr>
<tr>
<td>Building Acquisition Costs 948350</td>
<td>For cost of buildings that are acquired through purchase.</td>
<td></td>
</tr>
<tr>
<td>Building Legal and Recording Fees 948360</td>
<td>For legal and recording fees that should be capitalized into the cost of the building.</td>
<td></td>
</tr>
<tr>
<td>Building Appraisal Fees 948370</td>
<td>For appraisal and survey fees that should be capitalized into the cost of the building.</td>
<td></td>
</tr>
<tr>
<td>Building Purchase- University Contingency 948380</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>(5343 &amp; 5344) Construction Costs</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Planning &amp; Design Costs:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Planning Expenses 948030</td>
<td>948530</td>
<td>For various planning and design costs incurred during construction.</td>
</tr>
<tr>
<td>Design Contracts 948040</td>
<td>948540</td>
<td></td>
</tr>
<tr>
<td>Contingency Reserve 948020</td>
<td>948520</td>
<td></td>
</tr>
<tr>
<td>Preconstruction Contracts 948060</td>
<td>948560</td>
<td></td>
</tr>
<tr>
<td>Commissioning Agent 948050</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Construction Contingency 948390</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Construction Contracts- Structure:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Contracts 948110</td>
<td>948610</td>
<td>For payments incurred under various construction contracts for structural components of buildings and other structures.</td>
</tr>
<tr>
<td>Electrical Contracts 948120</td>
<td>948620</td>
<td></td>
</tr>
<tr>
<td>Plumbing Contracts 948130</td>
<td>948630</td>
<td></td>
</tr>
<tr>
<td>Masonry Contracts 948140</td>
<td>948640</td>
<td></td>
</tr>
<tr>
<td>Roofing Contracts 948150</td>
<td>948650</td>
<td></td>
</tr>
<tr>
<td>Erosion Control Contracts 948160</td>
<td>948660</td>
<td></td>
</tr>
<tr>
<td>Mechanical Contracts 948170</td>
<td>948670</td>
<td></td>
</tr>
<tr>
<td>Landscaping Contracts 948180</td>
<td>948680</td>
<td></td>
</tr>
<tr>
<td>Grading, Filling &amp; Clearing Contracts 948200</td>
<td>948700</td>
<td></td>
</tr>
<tr>
<td>Asbestos Removal Contracts 948210</td>
<td>948710</td>
<td></td>
</tr>
<tr>
<td>Account Name/Short Description</td>
<td>Banner Accounts</td>
<td>Long Description</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>----------------</td>
<td>----------------</td>
</tr>
<tr>
<td>Demolition Contracts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Structural Engineering</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Construction Contracts- Equipment:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>HVAC (Heating &amp; A/C) Contracts</td>
<td>948220 948720</td>
<td>For payments incurred under various construction contracts for affixed or non-movable equipment within buildings and other structures.</td>
</tr>
<tr>
<td>Refrigeration Contracts</td>
<td>948230 948730</td>
<td></td>
</tr>
<tr>
<td>Elevator Contracts</td>
<td>948240 948740</td>
<td></td>
</tr>
<tr>
<td>Fire Protection/Sprinkler Contracts</td>
<td>948250 948750</td>
<td></td>
</tr>
<tr>
<td>Telecommunications Contracts</td>
<td>948260 948850</td>
<td></td>
</tr>
<tr>
<td><strong>Other Construction Costs:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Construction- Testing and Boring</td>
<td>948270 948770</td>
<td></td>
</tr>
<tr>
<td>Construction- Legal Fees/Advertising</td>
<td>948310 948810</td>
<td></td>
</tr>
<tr>
<td>Construction Site Survey</td>
<td>948320 948820</td>
<td></td>
</tr>
<tr>
<td>Construction Inspection Fees</td>
<td>948330 948830</td>
<td></td>
</tr>
<tr>
<td>Construction Miscellaneous Costs</td>
<td>948340 948840</td>
<td></td>
</tr>
<tr>
<td>Fixed Equipment</td>
<td>948341 948860</td>
<td></td>
</tr>
<tr>
<td>Projects-Constr/Renov/Imprv-Captlize</td>
<td>948355</td>
<td></td>
</tr>
<tr>
<td>Miscellaneous FM Support</td>
<td>948342 948842</td>
<td></td>
</tr>
</tbody>
</table>
Chart of Accounts: Expenditures (9xxxx)

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Acct Non-Cap</th>
<th>Banner Acct Cap</th>
<th>Long Description</th>
<th>Examples/Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(534) Property, Plant and Equipment 9xxxx</strong> includes payments for acquiring legal ownership to real property, to construct additions to buildings, and to furnish buildings with equipment, furniture, furnishings and machinery. Equipment should possess both of the following characteristics: 1) it is not consumable or expendable and 2) it has an expected useful life of longer than one year. This property may require entry into the fixed asset system if the capitalization criteria are met.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>(5345xx) Fixed Assets</strong> Please contact the Reporting &amp; Fixed Assets department for questions regarding these accounts.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>(a) Furniture</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office/Reception Furniture</td>
<td>940001</td>
<td>940501</td>
<td>Furniture and furnishings used in an office, reception, or warehouse area</td>
<td>Desks, chairs, shelves</td>
</tr>
<tr>
<td>Classroom/Library/Lab/Dining Furniture</td>
<td>944030</td>
<td>944530</td>
<td>Furniture and furnishings used in a classroom, library, lab, other instructional area, dining area, theatre</td>
<td>Desks, chairs, tables</td>
</tr>
<tr>
<td>Residential/Dorm Furniture</td>
<td>947040</td>
<td>947540</td>
<td>Furniture and furnishings used in a residential area or dormitory</td>
<td>Desks, chairs, beds, couches</td>
</tr>
<tr>
<td><strong>(b) Data Processing &amp; Telecommunications Equipment</strong> Note: Computers should be ordered in 49er Mart for Dell and the Apple Store for Apple computers: FAQ for Computer Purchases</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PC/Workstation/Printer</td>
<td>942220</td>
<td>942720</td>
<td>PCs, Workstations, and Printers</td>
<td></td>
</tr>
<tr>
<td>Laptops, Netbooks, Tablets</td>
<td>942225</td>
<td>942725</td>
<td>Laptops, Netbooks, Tablets and other portable computer devices</td>
<td></td>
</tr>
<tr>
<td>LAN Networking Equipment</td>
<td>942211</td>
<td>942711</td>
<td>Local Area Network equipment used to interconnect the devices in a network</td>
<td></td>
</tr>
<tr>
<td>LAN Wireless Equipment</td>
<td>942213</td>
<td>942713</td>
<td>Local Area Network equipment that supports wireless functions</td>
<td></td>
</tr>
<tr>
<td>Server Equipment</td>
<td>942230</td>
<td>942730</td>
<td>A computer dedicated to providing one or more services over a computer network</td>
<td></td>
</tr>
<tr>
<td>Mainframe Equipment</td>
<td>942240</td>
<td>942740</td>
<td>Large mainframe computers that are built to perform complex and critical applications</td>
<td></td>
</tr>
<tr>
<td>IT Security Equipment</td>
<td>942290</td>
<td>942790</td>
<td>To record the purchase of IT Security Equipment (Firewalls, VPN boxes, IPS boxes)</td>
<td></td>
</tr>
<tr>
<td>WAN DP Equipment</td>
<td>942280</td>
<td>942780</td>
<td>All Wide Area Network equipment</td>
<td></td>
</tr>
<tr>
<td>Other DP Equipment</td>
<td>942260</td>
<td>942770</td>
<td>Other Data Processing Equipment that cannot be more specifically categorized in Accounts 942711, 942712, 942713, 942720, 942725, 942730, 942740, or 942800</td>
<td></td>
</tr>
<tr>
<td><strong>(c) Other Equipment</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office Equipment</td>
<td>940010</td>
<td>940510</td>
<td>Equipment used in an office or reception area</td>
<td>Copiers, paper shredders, file cabinets</td>
</tr>
<tr>
<td>Science Equipment 2-8 yr life</td>
<td>944010</td>
<td>944510</td>
<td>Science or medical equipment with an estimated useful life of 2-8 years</td>
<td>Lasers, Microscopes, Incubators, Scientific Data Projectors</td>
</tr>
<tr>
<td>Science Equipment &gt;8 yr life</td>
<td>944010</td>
<td>944540</td>
<td>Science or medical equipment with an estimated useful life of greater than 8 years</td>
<td>Spectrum Analyzer, Signal Generators, Oscilloscopes</td>
</tr>
<tr>
<td>Engineering/Drafting Equipment 2-8 yr life</td>
<td>944020</td>
<td>944520</td>
<td>Engineering or drafting equipment with an estimated useful life of 2-8 years</td>
<td>Lab Systems, Pelton Turbine, Centrifugal Compress</td>
</tr>
<tr>
<td>Engineering/Drafting Equipment &gt;8 yr life</td>
<td>944020</td>
<td>944550</td>
<td>Engineering or drafting equipment with an estimated useful life of greater than 8 years</td>
<td>Semiconductor Analyzers, Robots, Analyzer Mainframe System</td>
</tr>
<tr>
<td>Musical Equipment</td>
<td>944050</td>
<td>944560</td>
<td>Musical equipment and instruments</td>
<td>Pianos, Other Musical Instruments, Portable Stage</td>
</tr>
<tr>
<td>Audio-Visual Equipment</td>
<td>944080</td>
<td>944580</td>
<td>Equipment with both a sound and a visual component or equipment involved in presenting works with a sound and visual component</td>
<td>Projectors, Plasma Displays, Video Transmission Equipment</td>
</tr>
<tr>
<td>Educational Equipment</td>
<td>944090</td>
<td>944590</td>
<td>Educational Equipment that cannot be more specifically categorized in a different equipment account</td>
<td>Blackboards, display cases, poster cases</td>
</tr>
<tr>
<td>Account Name/Short Description</td>
<td>Banner Acct Non-Cap</td>
<td>Banner Acct Cap</td>
<td>Long Description</td>
<td>Examples/Notes</td>
</tr>
<tr>
<td>-----------------------------------------------</td>
<td>---------------------</td>
<td>----------------</td>
<td>-------------------------------------------------------------------------------</td>
<td>----------------</td>
</tr>
<tr>
<td>Cust/Security Equipment</td>
<td>947010</td>
<td>947510</td>
<td>Custody &amp; Security Equipment (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 account)</td>
<td>Firearms</td>
</tr>
<tr>
<td>Athletic Equipment</td>
<td>947020</td>
<td>947520</td>
<td>Athletics and sports-related equipment</td>
<td>Score Tables, Fitness Equipment</td>
</tr>
<tr>
<td>Ground/Plant Maint Equip</td>
<td>947030</td>
<td>947530</td>
<td>Equipment for grounds and maintenance use</td>
<td>Lawn Mowers, Tractors</td>
</tr>
<tr>
<td>Kitchen Equipment</td>
<td>947050</td>
<td>947550</td>
<td>Kitchen and other food preparation equipment</td>
<td>Sinks, Stoves, Fryers, Freezers</td>
</tr>
<tr>
<td>Bldg Fixed Equipment/Signage</td>
<td>947341</td>
<td>948341</td>
<td>For any equipment that is to be permanently attached/fixed to a building.</td>
<td>New permanent signs (including signs that are not affixed to a building)</td>
</tr>
<tr>
<td>Other Equipment</td>
<td>947100</td>
<td>947600</td>
<td>Equipment not specified in ANY of the other accounts codes listed (use when only remaining option)</td>
<td></td>
</tr>
<tr>
<td>(d) Motor Vehicles</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Motor Vehicles-Road</td>
<td>946002</td>
<td>946502</td>
<td>Vehicles used on the roads only</td>
<td>Cars, trucks</td>
</tr>
<tr>
<td>Motor Vehicles-Aircraft</td>
<td>946010</td>
<td>946510</td>
<td>Aircraft (used in the air only)</td>
<td>Airplanes</td>
</tr>
<tr>
<td>Motor Vehicle-Boats</td>
<td>946020</td>
<td>946520</td>
<td>Vehicles used on the water only</td>
<td>Boats, yachts, kayaks</td>
</tr>
<tr>
<td>Motor Vehicle-Trailers</td>
<td>946030</td>
<td>946530</td>
<td>Motorized, moveable trailers</td>
<td>Storage Trailers, Classroom Trailers</td>
</tr>
<tr>
<td>Motor Vehicles-Utility</td>
<td>946040</td>
<td>946540</td>
<td>Utility vehicles, e.g., for grounds and maintenance use</td>
<td>GEM carts, other motorcarts</td>
</tr>
<tr>
<td>Motor Vehicles-Other</td>
<td>946090</td>
<td>946590</td>
<td>Other motor vehicles that cannot be more specifically categorized in Accounts 946502, 946510, 946520, 946530, or 946540</td>
<td></td>
</tr>
<tr>
<td>(e) Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fabricated Equipment</td>
<td>944085</td>
<td></td>
<td>Equipment that is built from multiple parts to create one asset</td>
<td></td>
</tr>
<tr>
<td>Non-depreciable Art &amp; Artifacts</td>
<td>949130</td>
<td>949140</td>
<td>Art &amp; Artifacts</td>
<td>Paintings, drawings, precious stones, pottery</td>
</tr>
<tr>
<td>Depreciable Art &amp; Artifacts</td>
<td>949560</td>
<td></td>
<td>Art &amp; Artifacts</td>
<td>Paintings, drawings, precious stones, pottery</td>
</tr>
<tr>
<td>Library Collection</td>
<td>949060</td>
<td>949501</td>
<td>Special Collections of books, documents, and manuscripts</td>
<td></td>
</tr>
<tr>
<td>Library Databases/Journals</td>
<td>949070</td>
<td></td>
<td>Electronic forms of library collection items.</td>
<td></td>
</tr>
<tr>
<td>(f) Intangible Assets - Software</td>
<td>FAQ</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Software-PC/Printer</td>
<td>942050</td>
<td>942550</td>
<td>Software purchased for PCs (including laptops) and Printers</td>
<td></td>
</tr>
<tr>
<td>Software-Externally Developed</td>
<td>942010</td>
<td>942510</td>
<td>Software that is developed outside of the University</td>
<td></td>
</tr>
<tr>
<td>Software-WAN DP</td>
<td>942030</td>
<td>942530</td>
<td>Software purchased separately from a WAN equipment purchase (See #942780)</td>
<td>These accounts should only be used by ITS or with their guidance</td>
</tr>
<tr>
<td>Software-Mainframe</td>
<td>942040</td>
<td>942540</td>
<td>Commercial off the shelf software installed on a mainframe</td>
<td></td>
</tr>
<tr>
<td>Software-Servers</td>
<td>942080</td>
<td>942560</td>
<td>Commercial off the shelf software installed on a server. To include Database software.</td>
<td></td>
</tr>
<tr>
<td>IT Security Software</td>
<td>942080</td>
<td>942580</td>
<td>To record the purchase of IT Security Software (Licenses for filtering, malware, antivirus, Botnet, etc.)</td>
<td></td>
</tr>
<tr>
<td>Software-Other DP Equip</td>
<td>942020</td>
<td>942590</td>
<td>Other commercial off the shelf software that cannot be more specifically categorized in Accounts 942530, 942540, 942550, or 942560.</td>
<td></td>
</tr>
<tr>
<td>(g) Other Intangible Assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Patents</td>
<td>947710</td>
<td></td>
<td>Patents on inventions discovered via research</td>
<td></td>
</tr>
<tr>
<td>Copyrights</td>
<td>947720</td>
<td></td>
<td>Copyrights on publications by the University</td>
<td></td>
</tr>
<tr>
<td>Trademarks</td>
<td>947730</td>
<td></td>
<td>Intangible assets that provide benefit to and are considered owned by the University.</td>
<td></td>
</tr>
<tr>
<td>Land Use Rights</td>
<td>947740</td>
<td></td>
<td>Water, timber, and mineral rights</td>
<td></td>
</tr>
<tr>
<td>Permanent Easements</td>
<td>947750</td>
<td></td>
<td>Right-of-way easements, utility easements</td>
<td></td>
</tr>
<tr>
<td>Account Name/Short Description</td>
<td>Banner Account</td>
<td>Long Description</td>
<td>Examples</td>
<td>Cross References</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>----------------</td>
<td>------------------</td>
<td>----------</td>
<td>------------------</td>
</tr>
<tr>
<td><strong>(535) Other Expenses &amp; Adjustments</strong></td>
<td>95xxxx</td>
<td>Expenditures incurred for other miscellaneous operational costs such as legal or permit costs, pension payments, debt service, depreciation/amortization and other financial report adjustments.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>(a) Service-related expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Legal, Licenses, and Permit Costs</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Legal/Financial Settlements</td>
<td>951080</td>
<td>For legal and financial settlement payments.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tort Claims</td>
<td>950050</td>
<td>For damages in the form of monetary compensation related to tort claims.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expert Witness Fees</td>
<td>951040</td>
<td>For expert witness fees.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Royalties</td>
<td>952040</td>
<td>For royalty payments, such as those for theater playbooks and scripts, patents, copyrights, intellectual property, etc.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>License and Permit Costs</td>
<td>952050</td>
<td>Payments for licenses, including renewal costs for professional licenses, and permits, including those needed for operations requirements.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(For contracted legal fees and litigation services, see Purchased Services: Purchased Contractual Services on page 5321a.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>For LEO separation allowance costs, see Personnel Services: Employee Benefit Costs.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Membership Dues and Subscriptions</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subscriptions</td>
<td>952100</td>
<td>Payments for membership dues as well as subscriptions and other payments for publications and periodicals.</td>
<td>Payments for database subscriptions</td>
<td></td>
</tr>
<tr>
<td>Membership Dues</td>
<td>952150</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Service and Other Awards</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee Gifts, Awards and Prizes</td>
<td>950150</td>
<td>Payments for gifts, awards, and prizes given to employees. See Policy 101.18 for further guidance.</td>
<td>Flowers purchased for employees/get well</td>
<td></td>
</tr>
<tr>
<td><strong>Other Administrative Expenses</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrelated Business Tax Expense</td>
<td>951010</td>
<td>Taxes paid on Unrelated Business Income (UBIT).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>On-campus moving exps</td>
<td>951240</td>
<td>For moving items from one campus location to another.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Locksmith Services</td>
<td>951250</td>
<td>For locksmith services.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FM Event/Staff Support</td>
<td>951260</td>
<td>For requests for temporary FM staff services.</td>
<td>Electrician support and fire watch support during events.</td>
<td></td>
</tr>
<tr>
<td>Officials</td>
<td>951320</td>
<td>Payments for game officials at athletics events.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administrative Meals</td>
<td>951360</td>
<td>Payments for prepared administrative meals, and other food costs not classified elsewhere. Does not include food supplies (see acct 930200 Food Supplies), catering (see acct 922150 Contracted Svc-Special Food Service Event), foods and beverages purchased while in travel status (see acct 925200, 925360, and 926150 under Travel) or food purchased for resale (see acct 931590 under Purchases for Resale).1 Note: An Entertainment Expenditure Form is required for these types of expenses.</td>
<td>Business-related meals; Recruitment meals; prepared box lunches (not catered)</td>
<td></td>
</tr>
<tr>
<td>Guarantees</td>
<td>951400</td>
<td>For athletics guarantees paid to visiting participating institutions. These types of payments are to guarantee the appearance of the participating team at an athletic event and/or to cover anticipated expenses of the team incurred for their participation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Relations</td>
<td>951410</td>
<td>For costs related to the University’s public relations, including working with the media, crisis communications, social media engagement, and employee communication.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-employee Gifts, Awards, and Prizes</td>
<td>951440</td>
<td>For gifts, awards, and prizes given to non-employees. See Policy 101.18 for further guidance.</td>
<td>Plaque for guest speaker; Flowers for non-employees (family members)</td>
<td></td>
</tr>
<tr>
<td>Cancel &amp; Restock Fees for Purchases</td>
<td>951490</td>
<td>For cancellation and restocking fees incurred in the event of a budget freeze or other budget-related event that would require OSBM to reimburse the University for such fees.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Photography</td>
<td>951560</td>
<td>Payments for photography services.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Account Name/Short Description</td>
<td>Banner Account</td>
<td>Long Description</td>
<td>Examples</td>
<td>Cross References</td>
</tr>
<tr>
<td>-----------------------------------------------</td>
<td>----------------</td>
<td>-----------------------------------------------------------------------------------</td>
<td>-----------------------</td>
<td>------------------</td>
</tr>
<tr>
<td>Cashiers Short &amp; Over</td>
<td>951640</td>
<td>For use by Cashiers Office only.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Armored Car Services</td>
<td>951680</td>
<td>Payments for armored car services (e.g., needed to transport monies).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Department Over &amp; Short</td>
<td>951720</td>
<td>For shorts and overages in departmental funds (e.g., petty cash funds).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Entertainment Expenses</td>
<td>951750</td>
<td>For student expenses incurred for University purposes.</td>
<td>Museum passes for Summer program</td>
<td></td>
</tr>
<tr>
<td>Other Current Services</td>
<td>951760</td>
<td>Payments for other current administrative services that cannot be more specifically categorized using any of the other service or administrative expense accounts. Note that contracted services should not be charged to this account.</td>
<td></td>
<td>FAQ</td>
</tr>
<tr>
<td>COVID-19 Service Expenses</td>
<td>951770</td>
<td>Expenditures incurred for the purchase of administrative services needed as a result of COVID-19 related work conditions.</td>
<td></td>
<td>FAQ</td>
</tr>
<tr>
<td>Other Fixed Charges</td>
<td>952200</td>
<td>Payments for other fixed expenses that cannot be more specifically categorized in another fixed expense account (such as a rent/lease, maintenance contract, membership dues, subscriptions, or insurance account). Fixed charges are operating costs that are relatively uniform in amount and paid during fixed periods.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Life and Income Annuity Distributions</td>
<td>952250</td>
<td>For use by Treasury Services group only.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Tax Expense</td>
<td>952275</td>
<td>For property tax payments.</td>
<td></td>
<td>FAQ</td>
</tr>
<tr>
<td>Other Administrative Expense</td>
<td>953100</td>
<td>Payments for miscellaneous administrative costs not classified elsewhere.</td>
<td></td>
<td>FAQ</td>
</tr>
<tr>
<td>FDN Intr-Fund Administrative Fee</td>
<td>953150</td>
<td>For use by Treasury Services group only for Endowment administrative fee.</td>
<td></td>
<td>FAQ</td>
</tr>
<tr>
<td>Gift Fee Expense Charged</td>
<td>953160</td>
<td>For use by Treasury Services group only.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Procurement Card Rebates</td>
<td>107270</td>
<td>To record rebates from procurement cards only. Use the other rebate account 107280 for rebates from other sources</td>
<td></td>
<td>FAQ</td>
</tr>
<tr>
<td>Rebates</td>
<td>107280</td>
<td>To record rebates that are not from procurement cards. Use account 107270 for rebates from procurement cards.</td>
<td></td>
<td>FAQ</td>
</tr>
<tr>
<td>Student Accounts loan expenses</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Collection Expense on Loans</td>
<td>957170</td>
<td>For use by Student Accounts only for Campus Partners (student loan) activity.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cancellation Expense- Teacher B/7/2</td>
<td>957190</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cancellation Expense- Military</td>
<td>957120</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cancellation Expense- PreK Child Care</td>
<td>957220</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cancellation Expense- Teacher A/7/2</td>
<td>957230</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cancellation Expense- Fire Fighter</td>
<td>957240</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cancellation Expense- Law Enforcement</td>
<td>957250</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cancellation Expense- Volunteer Services</td>
<td>957260</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cancellation Expense- Teacher Shortage</td>
<td>957270</td>
<td>For use by Student Accounts only for Campus Partners (student loan) activity.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cancellation Expense- VA Disability</td>
<td>957280</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cancellation Expense- Health Service</td>
<td>957290</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cancellation Expense- High Risk Child</td>
<td>957310</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cancellation Expense- Death</td>
<td>957330</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cancellation Expense- Disability</td>
<td>957350</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cancellation Expense- Bankruptcy</td>
<td>957370</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cancellation Expense- Assigned to Feds</td>
<td>957390</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Loan Costs/Losses</td>
<td>957410</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Participant Costs</td>
<td>930260</td>
<td>All other direct costs paid to or on behalf of participants in connection with training or other activities described below. In general, participants (not employees) are the recipients of a service or training provided at a workshop, conference, seminar, symposium, or other short-term instructional or information-sharing activity and who are not required to provide any deliverable to the University.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Account Name/Short Description</td>
<td>Banner Account</td>
<td>Long Description</td>
<td>Examples</td>
<td>Cross References</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>---------------</td>
<td>-----------------</td>
<td>----------</td>
<td>-----------------</td>
</tr>
<tr>
<td>Subject incentive Fee</td>
<td>921160</td>
<td>Fees paid to human subjects as an incentive for recruitment and participation in research projects, surveys, or similar projects. Includes petty cash payments and gift cards. F&amp;A application: Included in the F&amp;A base.</td>
<td>Small fee ($25) paid for participating in a survey or other research study</td>
<td>Human Subject Payments Procedures</td>
</tr>
<tr>
<td>Collection Costs on Debt Owed to State</td>
<td>951160</td>
<td>For fees paid to a vendor to collect a debt owed to the state. These fees may be a fixed amount or calculated as a percentage of the debt amount collected.</td>
<td>Ticket Printing Services</td>
<td></td>
</tr>
<tr>
<td>Online Processing Services Fees</td>
<td>951270</td>
<td>For payment to vendors for providing online processing services.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cashiers CC fees chgd to Aux</td>
<td>951280</td>
<td>An allocation of bank card fees related to University tuition and fee revenues. [Includes transaction and processing fees that the statewide credit card processor will charge for processing electronic payments.]</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Credit Card fees - Dept</td>
<td>951290</td>
<td>Direct charges of bank card fees based on sales/service revenue earned by departments that accept bank card payments directly. [Includes transaction and processing fees that the statewide credit card processor will charge for processing electronic payments.]</td>
<td>Foreign transaction fees</td>
<td></td>
</tr>
<tr>
<td>Other Fund Deductions</td>
<td>957690</td>
<td>Used by Treasury Services group to record other fund deductions.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment Usage</td>
<td>957700</td>
<td>This account is used for payment for the operation of equipment owned by other agencies of the federal government.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(b) Accounts that must be zeroed out at year end
These accounts are for cash basis reporting only and are generally to be used by the Financial Services department only. Please contact General Accounting or Reporting & Fixed Assets before using these accounts.

Receivable Write-off

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
<th>Cross References</th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-Student Write-Off</td>
<td>957699</td>
<td>To be used only for bad debts that are not associated with a revenue, for example bad debts related to loans receivable.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Accrued Expense Adjustment

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
<th>Cross References</th>
</tr>
</thead>
<tbody>
<tr>
<td>Change in Payables</td>
<td>G21105</td>
<td>This account will not have a budget. Additionally, per OSBM, the June 29th and 30th balance for this account must be zero before the University can close and certify the month of June.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Indirect (Overhead) Costs

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
<th>Cross References</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indirect Overhead Costs</td>
<td>953050</td>
<td>This account should be used in conjunction with the indirect cost receipt accounts (those that map to NCAS account 437300) to prepare noncash revenue and expenditure entries to track overhead costs for grant accounting. These accounts carry balances for monthly accounting, but at 8/30, the expenditure balance should be eliminated against the corresponding indirect cost receipt account balance (account 437300) to zero out the accounts for year end reporting. This account is for use by Grants &amp; Contracts Administration only.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(c) Non-operating Expenses/Revenue
These accounts are generally to be used by the Financial Services department only. Please contact General Accounting or Reporting & Fixed Assets before using these accounts.

Refund to Grantor

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
<th>Cross References</th>
</tr>
</thead>
<tbody>
<tr>
<td>Refund to Grantor</td>
<td>957080</td>
<td>To record the portion of a grant that was drawn down but not earned or expended and is repaid to the grantor.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Other Expenses

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
<th>Cross References</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Non-Operating Expenses</td>
<td>956300</td>
<td>To record any miscellaneous non-operating expenses that cannot be more specifically categorized in another non-operating expense account.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance Recovery Revenue</td>
<td>107500</td>
<td>To record money received as a result of insurance claims.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loss Due to Insurance Deductible</td>
<td>956305</td>
<td>To record losses due to insurance deductibles owed. Any insurance recovery payments received should be netted with amounts owed on the insured property if received in the same year as the losses were incurred.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Capital Appropriation Reversions

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
<th>Cross References</th>
</tr>
</thead>
<tbody>
<tr>
<td>Component Unit CI Reversion</td>
<td>956620</td>
<td>To be used for the amount of capital projects appropriation that is reverting to the General Fund.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Chart of Accounts: Expenditures

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
<th>Cross References</th>
</tr>
</thead>
<tbody>
<tr>
<td>Component Unit Reversion of CI to Project Reserve</td>
<td>956301</td>
<td>To be used for the reversion of cost savings on a capital project.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Component Unit Transfer to Statewide Contingency Reserve-Nonoperating Expense</td>
<td>956302</td>
<td>To account for the transfer of funds appropriated for contingency (rolls with non-operating miscellaneous expense).</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reserve for CI Contingencies</td>
<td>956310</td>
<td>To account for the amount of capital project contingency budget that OSBM will require agencies to set aside.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Debt Service

These accounts are generally to be used by the Financial Services department only. Please contact General Accounting or Reporting & Fixed Assets before using these accounts.

#### Debt Principal Payments

<table>
<thead>
<tr>
<th>Account Name</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bond Principal Payments</td>
<td>957050</td>
<td>To record bond principal payments including special indebtedness - Limited obligation bonds (LOBs), certificates of participation (COPs), etc. This account is to be used for cash basis monthly accounting only and must be zeroed out for 6/30 year-end reporting.</td>
<td></td>
</tr>
<tr>
<td>Note Principal Payments</td>
<td>957530</td>
<td>To record note payable principal payments. This account is to be used for cash basis monthly accounting only and must be zeroed out for 6/30 year-end reporting.</td>
<td></td>
</tr>
<tr>
<td>Capital Lease Principal Payments</td>
<td>954400</td>
<td>To record capital lease principal payments. (Note: The University currently does not handle capital leases in a manner that this account is needed for monthly accounting. Contact the Reporting and Fixed Assets department for further inquiry.)</td>
<td></td>
</tr>
<tr>
<td>Other Debt Service Principal Payments</td>
<td>954600</td>
<td>To record any other debt service principal payments. This account is to be used for cash basis monthly accounting but must be zeroed out for 6/30 year-end reporting.</td>
<td></td>
</tr>
</tbody>
</table>

#### Debt Interest Payments

<table>
<thead>
<tr>
<th>Account Name</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bond Interest Payments</td>
<td>957510</td>
<td>To record bond interest payments including special indebtedness - Limited obligation bonds (LOBs), certificates of participation (COPs), etc.</td>
<td></td>
</tr>
<tr>
<td>Debt Retirement- Interest Paid</td>
<td>957570</td>
<td>To record bond interest payments upon retirement of debt.</td>
<td></td>
</tr>
<tr>
<td>Note Interest Payments</td>
<td>954200</td>
<td>To record note payable interest payments.</td>
<td></td>
</tr>
<tr>
<td>Capital Lease Interest Payments</td>
<td>954500</td>
<td>To record capital lease interest payments. (Note: This account is currently only used in the accrual period and should not be used on a cash basis.)</td>
<td></td>
</tr>
<tr>
<td>Other Debt Service Interest Payments</td>
<td>954650</td>
<td>To record any other debt service interest payments.</td>
<td></td>
</tr>
<tr>
<td>Other Interest Payments- Non-Operating</td>
<td>954550</td>
<td>To record any other non-operating interest payments.</td>
<td></td>
</tr>
</tbody>
</table>

#### Other Debt Service Payments

<table>
<thead>
<tr>
<th>Account Name</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indebtedness Fees- Fiscal Agent</td>
<td>957590</td>
<td>Payments to fiscal agents and other related fees.</td>
<td></td>
</tr>
<tr>
<td>Indebtedness Fees- Bond Issue</td>
<td>957610</td>
<td>Payments for bond underwriters, legal fees, and other costs associated with bond issuance.</td>
<td></td>
</tr>
<tr>
<td>Arbitrage Expense</td>
<td>954355</td>
<td>Payments to the IRS that are required in positive arbitrage situations on a tax-exempt bond to maintain the bond's tax-exempt status. Positive arbitrage occurs when the gross proceeds of the tax-exempt bond issuance are used to acquire investments that earn a yield materially higher than the yield on the bonds of the issue.</td>
<td></td>
</tr>
<tr>
<td>Loss Insub Defeasance from Own Resources</td>
<td>957650</td>
<td>To report the difference between the reacquisition price and the net carrying amount of the debt when a government places cash and other monetary assets acquired with only existing resources with an escrow agent for an in substance defeasance of debt.</td>
<td></td>
</tr>
</tbody>
</table>

### (e) Depreciation and Amortization

<table>
<thead>
<tr>
<th>Account Name</th>
<th>Banner Account</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation Expense</td>
<td>957470</td>
<td>To be used by the Fixed Assets department only for recording depreciation and amortization expense.</td>
<td></td>
</tr>
</tbody>
</table>

---

Note 1: Also see "Food Costs" tab in Expense Account Codes document: [http://finance.uncc.edu/resources/manuals-guides-procedures/expense-account-code-list](http://finance.uncc.edu/resources/manuals-guides-procedures/expense-account-code-list)
<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Long Description</th>
<th>Examples</th>
<th>Cross References</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(536) Aid and Public Assistance</strong></td>
<td>96xxxx</td>
<td>Allocations or distributions of Funds to direct recipients, providers or other agencies for some designated program, assistance or special project.</td>
<td></td>
</tr>
<tr>
<td><em>(a) Educational Awards and Scholarships</em> 960xxx</td>
<td>Payments of scholarships, grants, grants-in-aid, traineeships and other similar financial awards to students enrolled in formal course work, either for credit or noncredit. Excludes compensation for services rendered and monetary loans.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scholarships and Fellowships</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appropriated Grants</td>
<td>960050</td>
<td>Includes payments of student financial assistance to North Carolina residents 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 &quot;non-service scholarships,&quot; scholarship grants,&quot; and &quot;tuition scholarships.&quot; The eligibility and awarding requirements for these need-based grants are addressed in Administrative Memorandum #311 dated August 26, 1991.</td>
<td></td>
</tr>
<tr>
<td>Nursing Emergency Financial Aid</td>
<td>960150</td>
<td>Includes payments from the Emergency Financial Assistance Fund to students enrolled in University nursing programs who experience acute financial need which impacts the student's ability to continue the current nursing program schedule. Payments of aid to students do not require repayment in services or cash.</td>
<td></td>
</tr>
<tr>
<td>Academic Enhancement Scholarships</td>
<td>960200</td>
<td>Includes payments of student financial assistance to the extent required to cover approved tuition increases allowed under Special Legislative Provision (Section 15.15 of Chapter 507 of the 1995 Session Laws) for students receiving need-based aid.</td>
<td></td>
</tr>
<tr>
<td>Teachers Scholarships</td>
<td>960250</td>
<td>Includes financial awards to students participating in the training program for teachers who will teach retarded children in North Carolina public school programs. The awards were originally authorized and the program established in 1963 (NCGA Session Laws, Chapter 845(b)). The awards are based upon the recipient's scholarly merit and the chosen academic program of study. Awards do not require repayment in services or cash.</td>
<td></td>
</tr>
<tr>
<td>Traineeships</td>
<td>960350</td>
<td>Includes financial awards to students enrolled in academic programs offered by the institution. The recipient of a traineeship is selected on the basis of scholarly merit and the chosen academic program of study. The specialized training received by a student and provided by the institution contributes to achieving educational goals of the institution, the student, and the funding source. Traineeships do not require repayment in services or cash.</td>
<td></td>
</tr>
<tr>
<td>Graduate Assistant Awards</td>
<td>960400</td>
<td>Includes tuition awards to qualifying graduate assistants. Funding for these awards is through the use of special academic enhancement funds and/or reallocations of other institutional resources.</td>
<td></td>
</tr>
<tr>
<td>UNC Campus Scholarships</td>
<td>960600</td>
<td>Funding for this program is provided by the General Assembly of North Carolina to each constituent institution of the UNC system. These awards are for North Carolina residents only. These limited awards are provided to students with exceptional financial need who apply by the University's priority date.</td>
<td></td>
</tr>
<tr>
<td>Health Insurance - Scholarships-F&amp;A</td>
<td>960525</td>
<td>Student awards that cover health insurance expenses.</td>
<td></td>
</tr>
<tr>
<td>Educ Participant Stipends Non-F&amp;A</td>
<td>960530</td>
<td>Set amounts of money (scholarship) paid directly to students to provide for the participant's expenses during the period of training or other activities. In general, student participants (not employees) are the recipients of a service or training provided at a workshop, conference, seminar, symposium, or other short-term instructional or information-sharing activity and who provide services to the University.</td>
<td></td>
</tr>
<tr>
<td>Travel Scholarships</td>
<td>960540</td>
<td>For travel awards made to students that are strictly for the student's benefit (and are therefore taxable). (NOTE: Do Not Use General Funds) Travel payments for which there is a University business purpose, as determined by the Department, should be processed with travel reimbursement forms and coded to the Non-Employee Travel account.</td>
<td></td>
</tr>
<tr>
<td>Other Educational Awards</td>
<td>960550</td>
<td>Includes financial awards to students other than those awards identified above. Excludes: Student Work Study (see 915030), Loan Program Transfers (see account 880400), compensation for services rendered, and monetary loans. Note: If being paid with grant funds, the student needs to have a Research Assistant or Teaching Assistant appointment.</td>
<td></td>
</tr>
<tr>
<td>Student Emergency Relief COVID - 19</td>
<td>960900</td>
<td>For both CARES student relief funds and UNCC SERF (student emergency relief funds).</td>
<td></td>
</tr>
<tr>
<td><strong>Grants and Gifts to the University for Educational Awards:</strong></td>
<td></td>
<td></td>
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<tr>
<td>Grants/Gifts to the University</td>
<td>960600</td>
<td></td>
<td></td>
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<tr>
<td>Gifts to the University - Non-cash Non-Cap</td>
<td>960700</td>
<td>Gifts and grants to the University for educational awards.</td>
<td></td>
</tr>
<tr>
<td>Account Name/Short Description</td>
<td>Banner Account</td>
<td>Long Description</td>
<td>Examples</td>
</tr>
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<td>-------------------------------</td>
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<tr>
<td>Gifts to the University - Non-cash Capital</td>
<td>960800</td>
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<tr>
<td><strong>Direct Lending:</strong></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Direct Lending Sub Loan Award</td>
<td>960551</td>
<td>Accounts to be used with William D. Ford Direct Lending receipts and disbursements. These accounts are to be used for cash basis reporting only and must be zeroed out for year-end reporting in the accrual period.</td>
<td></td>
</tr>
<tr>
<td>Direct Lending UN-Sub Loan Award</td>
<td>960552</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Lending Plus Loan</td>
<td>960553</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Lending Graduate Plus Loan</td>
<td>960554</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Lending Sub Loan Return</td>
<td>960555</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Lending UN-Sub Loan Return</td>
<td>960556</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Lending Plus Loan Return</td>
<td>960557</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Lending Grad Plus Loan Return</td>
<td>960558</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Grants and Contracts / Research-related</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Govt Subcontract</td>
<td>921300</td>
<td>Other Aids and Grants to Governmental Organizations - subcontracts awarded.</td>
<td></td>
</tr>
<tr>
<td>Govt Subcontract Over $25K</td>
<td>921325</td>
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<td></td>
</tr>
<tr>
<td>NGO Subcontract</td>
<td>921330</td>
<td>Other Aids and Grants to Non-governmental Organizations (NGOs) - subcontracts awarded.</td>
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<tr>
<td>NGO Subcontract Over $25K</td>
<td>921335</td>
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*For Indirect Overhead Costs, see Other Expenses (NCAS account range 535xxx) - Non-operating expenses on page 535b.*
<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
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<tr>
<td>Reserve- Campus Flex Neg Reserve</td>
<td>970101</td>
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<tr>
<td>Reserve- Flex Carryforward</td>
<td>970102</td>
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<tr>
<td>Reserve- Humanities Classroom</td>
<td>970103</td>
</tr>
<tr>
<td>Reserve- Science/Tech Building</td>
<td>970104</td>
</tr>
<tr>
<td>Reserve- COB3/Engr Research</td>
<td>970105</td>
</tr>
<tr>
<td>Reserve- College of Education</td>
<td>970106</td>
</tr>
<tr>
<td>Reserve- GERB/App Optic/Physics</td>
<td>970107</td>
</tr>
<tr>
<td>Reserve- P Plant/Public Safety</td>
<td>970108</td>
</tr>
<tr>
<td>Reserve- Ph VIII Academic Space</td>
<td>970109</td>
</tr>
<tr>
<td>Reserve- Health and Human Services Building</td>
<td>970110</td>
</tr>
<tr>
<td>Reserve- McEniry Renovation Project</td>
<td>970111</td>
</tr>
<tr>
<td>Reserve- Rowe Renovation Project</td>
<td>970112</td>
</tr>
<tr>
<td>Reserve- Bioinformatics</td>
<td>970113</td>
</tr>
<tr>
<td>Reserve- Center City Building</td>
<td>970114</td>
</tr>
<tr>
<td>Reserve- Development Center</td>
<td>970115</td>
</tr>
<tr>
<td>Reserve- Harris Alumni Center</td>
<td>970116</td>
</tr>
<tr>
<td>Reserve- Cone Center</td>
<td>970117</td>
</tr>
<tr>
<td>Reserve- Brocker</td>
<td>970118</td>
</tr>
<tr>
<td>Reserve- EPIC Building</td>
<td>970121</td>
</tr>
<tr>
<td>Reserve-Allotment Holdback</td>
<td>970120</td>
</tr>
<tr>
<td>ESPC Operational Costs</td>
<td>970124</td>
</tr>
<tr>
<td>Reserve- Enrollment Growth</td>
<td>970182</td>
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<tr>
<td>Reserve- Accreditation</td>
<td>970184</td>
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<tr>
<td>Reserve- Energy Savings PC</td>
<td>970185</td>
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<tr>
<td>Reserve-Centers &amp; Inst Reduction</td>
<td>970191</td>
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<tr>
<td>Reserve for CI Projects</td>
<td>971530</td>
</tr>
<tr>
<td>Reserve for CI Contingencies</td>
<td>971540</td>
</tr>
<tr>
<td>Reserve- Allotment Holdback</td>
<td>971550</td>
</tr>
</tbody>
</table>

Includes agency reserves which are defined as budgetary appropriations that are not available for disbursement until transferred to budgeted expenditure accounts. Actual expenditures should not be posted to these accounts; they should only be used for budget purposes to post to the related budgetary pool accounts for reserves (NCAS accounts 737xxx) and intra-governmental transactions (NCAS accounts 787xxx).
<table>
<thead>
<tr>
<th>Range of Expenditure account numbers (9xxxxx)</th>
<th>Budget pool account</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>91xxxx - PERSONAL SERVICES (SALARIES AND BENEFITS)</strong></td>
<td>Budget at detail account</td>
</tr>
<tr>
<td>911xxx - EPA Non Teaching Salaries</td>
<td></td>
</tr>
<tr>
<td>912xxx - SPA Salaries</td>
<td></td>
</tr>
<tr>
<td>913xxx - EPA Teaching Salaries</td>
<td></td>
</tr>
<tr>
<td>914xxx - Overtime &amp; Premium Pay:</td>
<td>Budget at detail account</td>
</tr>
<tr>
<td>9140xx - Overtime</td>
<td>914000</td>
</tr>
<tr>
<td>9145xx - Premium Pay</td>
<td>914500</td>
</tr>
<tr>
<td>915xxx - Temporary Wages:</td>
<td>Budget at detail account</td>
</tr>
<tr>
<td>9150xx - Student Wages</td>
<td>915000</td>
</tr>
<tr>
<td>915900 - Non Student Wages</td>
<td></td>
</tr>
<tr>
<td>916xxx - Workers Compensation</td>
<td>916000</td>
</tr>
<tr>
<td>917xxx - Medical Insurance</td>
<td>917000</td>
</tr>
<tr>
<td>918xxx - Optional Retirement</td>
<td>918000</td>
</tr>
<tr>
<td>919xxx - Other Non Pooled Items (State Retirement, LEO, Social Security)</td>
<td>Budget at detail account</td>
</tr>
<tr>
<td><strong>920xx - 922xx - PURCHASED CONTRACTUAL SERVICES</strong></td>
<td></td>
</tr>
<tr>
<td>920xxx - Personal Services Contract</td>
<td></td>
</tr>
<tr>
<td>921xxx - Personal Services (Non Pooled)</td>
<td>Budget at detail account</td>
</tr>
<tr>
<td>922xxx - Corporate Services Contract</td>
<td>922000</td>
</tr>
<tr>
<td><strong>923xxx - UTILITIES</strong></td>
<td>923000</td>
</tr>
<tr>
<td><strong>924xxx - 929xxx - PURCHASED SERVICES</strong></td>
<td></td>
</tr>
<tr>
<td>924xxx - Miscellaneous Employee Benefits</td>
<td>924000</td>
</tr>
<tr>
<td>925xxx - Domestic Travel</td>
<td>925000</td>
</tr>
<tr>
<td>926xxx - Foreign Travel</td>
<td>926000</td>
</tr>
<tr>
<td>927xxx - Fixed Purchased Services</td>
<td>927000</td>
</tr>
<tr>
<td>928xxx - Other Purchased Services</td>
<td>928000</td>
</tr>
<tr>
<td><strong>93xxxx - SUPPLIES</strong></td>
<td>930000</td>
</tr>
<tr>
<td><strong>940xx - 948xx - PROPERTY, PLANT &amp; EQUIPMENT</strong></td>
<td></td>
</tr>
<tr>
<td>940xxx - Office Equipment</td>
<td>940000</td>
</tr>
<tr>
<td>942xxx - EDP Equipment</td>
<td>942000</td>
</tr>
<tr>
<td>944xxx - Educational Equipment</td>
<td>944000</td>
</tr>
<tr>
<td>946xxx - Vehicles</td>
<td>946000</td>
</tr>
<tr>
<td>947xxx - Other Equipment</td>
<td>947000</td>
</tr>
<tr>
<td>948xxx - Land, Buildings, &amp; Other Capital Outlay (Non Pooled)</td>
<td>Budget at detail account</td>
</tr>
<tr>
<td><strong>949xx - ART, LIBRARY &amp; LEARNING RESOURCES</strong></td>
<td>949000</td>
</tr>
<tr>
<td><strong>95xxxx - OTHER EXPENSES &amp; ADJUSTMENTS</strong></td>
<td></td>
</tr>
<tr>
<td>950xxx - Miscellaneous Employee Payments</td>
<td>950000</td>
</tr>
<tr>
<td>951xxx - Other Administrative Expense</td>
<td>951000</td>
</tr>
<tr>
<td>952xxx - Fixed Charges</td>
<td>952000</td>
</tr>
<tr>
<td>953xxx - Indirect Cost, Admin Fee (Non Pooled)</td>
<td>Budget at detail account</td>
</tr>
<tr>
<td>954xxx - Debt Service (Non Pooled)</td>
<td>Budget at detail account</td>
</tr>
<tr>
<td>955xxx - Write Offs (Non Pooled)</td>
<td>Budget at detail account</td>
</tr>
<tr>
<td>956xxx - Non Operating Expense (Non Pooled)</td>
<td>Budget at detail account</td>
</tr>
<tr>
<td>957xxx - Other Expense (Formerly A FRS GL Obj Code)</td>
<td>Budget at detail account</td>
</tr>
<tr>
<td><strong>96xxxx - GRANTS, STATE AID &amp; PUBLIC ASSISTANCE</strong></td>
<td>Budget at detail account</td>
</tr>
<tr>
<td><strong>97xxxx - RESERVES</strong></td>
<td>Budget at detail account</td>
</tr>
<tr>
<td><strong>98xxxx - INTRAGOVERNMENTAL TRANSACTIONS</strong></td>
<td>Budget at detail account</td>
</tr>
</tbody>
</table>

All budget pools are numbered 9xx000 with the exception of premium pay pool (914500).
Please contact the Budget Office with any questions regarding these budget pool accounts.
### Definitions/Abbreviations

<table>
<thead>
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<th>Acronym</th>
<th>Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>F&amp;A</td>
<td>Facilities and Administrative Costs</td>
<td>Costs incurred by the University to support sponsored research.</td>
</tr>
<tr>
<td>IT</td>
<td>Information Technology</td>
<td></td>
</tr>
<tr>
<td>LAN</td>
<td>Local Area Network</td>
<td>Network limited to a room, building, campus, or specific area</td>
</tr>
<tr>
<td>WAN</td>
<td>Wide Area Network</td>
<td>Network that covers a broad area usually linking across metropolitan, regional, or national boundaries</td>
</tr>
<tr>
<td>PC</td>
<td>Personal Computer</td>
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</table>

### Abbreviations: References

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Name</th>
<th>Website</th>
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</thead>
<tbody>
<tr>
<td>OSBM</td>
<td>Office of State Budget and Management</td>
<td><a href="http://www.osbm.state.nc.us/">http://www.osbm.state.nc.us/</a></td>
</tr>
<tr>
<td>NCAS</td>
<td>North Carolina Accounting System</td>
<td><a href="http://www.ncosc.net/sigdocs/sig_docs/index.html">http://www.ncosc.net/sigdocs/sig_docs/index.html</a></td>
</tr>
<tr>
<td>NC G.S.</td>
<td>North Carolina General Statute</td>
<td><a href="http://www.ncga.state.nc.us/gascripts/statutes/Statutes.asp">http://www.ncga.state.nc.us/gascripts/statutes/Statutes.asp</a></td>
</tr>
</tbody>
</table>

### Financial Services contacts

<table>
<thead>
<tr>
<th>Name</th>
<th>Department</th>
<th>For questions on:</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wardell Kerson</td>
<td>Reporting and Fixed Assets</td>
<td>Account Codes</td>
<td>7-5785</td>
</tr>
<tr>
<td>Amy Hisler</td>
<td>General Accounting</td>
<td>General Accounting</td>
<td>7-5786</td>
</tr>
<tr>
<td>Alice LaRocca</td>
<td>General Accounting</td>
<td>Journal Vouchers</td>
<td>7-5783</td>
</tr>
<tr>
<td>Paula Boettcher</td>
<td>Financial Systems Support</td>
<td>FTRs</td>
<td>7-5815</td>
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<td>Denice Ferguson</td>
<td>Financial Systems Support</td>
<td>49er Mart/eProcurement</td>
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</tr>
<tr>
<td>Julie Hughes</td>
<td>Travel and Complex Payments</td>
<td>Travel and Complex Payments</td>
<td>7-5650</td>
</tr>
<tr>
<td>Annette Heller</td>
<td>Purchasing Card Program</td>
<td>Purchasing Cards (P-cards)</td>
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<tr>
<td>Lisa Hall</td>
<td>Tax Office</td>
<td>Tax compliance</td>
<td>7-5742</td>
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<tr>
<td>Kara Killough</td>
<td>Budget Office</td>
<td>Activity allowed in General Funds</td>
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<tr>
<td>Ellen Harris</td>
<td>Treasury Services</td>
<td>Activity allowed in Trust Funds</td>
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<tr>
<td>Jerri Painter</td>
<td>Accounts Payable</td>
<td>Accounts Payable</td>
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<td>Aaron Helfenberger</td>
<td>Reporting and Fixed Assets</td>
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<tr>
<td>Eric Conklin</td>
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<td>Elizabeth Palian</td>
<td>Financial Systems Support</td>
<td>Banner Finance System</td>
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