<table>
<thead>
<tr>
<th>Fixed Asset Accounts</th>
<th>Non-Capital (UNDER $5,000)</th>
<th>Capital (OVER $5,000)</th>
</tr>
</thead>
<tbody>
<tr>
<td>PC/Workstation/Printer</td>
<td>94220</td>
<td>942725</td>
</tr>
<tr>
<td>Laptops, Netbooks, Tablets</td>
<td>94225</td>
<td>942715</td>
</tr>
<tr>
<td>LAN Equipment</td>
<td>942211</td>
<td>942712</td>
</tr>
<tr>
<td>LAN Network Equipment</td>
<td>942213</td>
<td>942713</td>
</tr>
<tr>
<td>Mainframe Equipment</td>
<td>942240</td>
<td>942740</td>
</tr>
<tr>
<td>WAN GP Equipment</td>
<td>942290</td>
<td>942795</td>
</tr>
<tr>
<td>Video Equipment</td>
<td>942300</td>
<td>942900</td>
</tr>
<tr>
<td>Voice Communications Equipment</td>
<td>942350</td>
<td>942750</td>
</tr>
<tr>
<td>Other Telecommunications Equipment</td>
<td>947050</td>
<td>947500</td>
</tr>
<tr>
<td>Software-PC/Printer (Capital must be &gt;$100,000)</td>
<td>942050</td>
<td>942500</td>
</tr>
<tr>
<td>Software-Externally Developed (Capital must be &gt;$100,000)</td>
<td>942010</td>
<td>942510</td>
</tr>
<tr>
<td>Software-Other GP (Capital must be &gt;$100,000)</td>
<td>942030</td>
<td>942930</td>
</tr>
<tr>
<td>Software-Maintain (Capital must be &gt;$100,000)</td>
<td>942040</td>
<td>942940</td>
</tr>
<tr>
<td>Software-Servers (Capital must be &gt;$100,000)</td>
<td>942060</td>
<td>942960</td>
</tr>
<tr>
<td>IT Security Software (Capital must be &gt;$100,000)</td>
<td>942080</td>
<td>942980</td>
</tr>
<tr>
<td>Professional Services (Capital must be &gt;$100,000)</td>
<td>942090</td>
<td>942990</td>
</tr>
<tr>
<td>Repair/Maintenance Accounts</td>
<td>926240</td>
<td>928500</td>
</tr>
<tr>
<td>Maintenance Contract/Service Agreement Accounts</td>
<td>927440</td>
<td>927740</td>
</tr>
</tbody>
</table>

Note: All Expense Account Codes must be used in place of the corresponding codes in the General Ledger for comprehensive accounting.
<table>
<thead>
<tr>
<th>Employee Travel</th>
<th>In-State</th>
<th>Out of State</th>
<th>Out of Country</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transportation-Air</td>
<td>925120</td>
<td>925280</td>
<td>925070</td>
</tr>
<tr>
<td>Transportation-Ground</td>
<td>925140</td>
<td>925300</td>
<td>925090</td>
</tr>
<tr>
<td>Transportation-Other</td>
<td>925160</td>
<td>925320</td>
<td>925110</td>
</tr>
<tr>
<td>Subsistence-Lodging</td>
<td>925180</td>
<td>925340</td>
<td>925130</td>
</tr>
<tr>
<td>Subsistence-Meals</td>
<td>925200</td>
<td>925360</td>
<td>925150</td>
</tr>
<tr>
<td>Subsistence-Other/Tip/Etc</td>
<td>925220</td>
<td>925380</td>
<td>925170</td>
</tr>
<tr>
<td>Registration Fees</td>
<td>925240</td>
<td>925400</td>
<td>925210</td>
</tr>
<tr>
<td>Student Study Abroad Expenses</td>
<td>925400</td>
<td></td>
<td>925190</td>
</tr>
<tr>
<td>Board/Non-Employee Transportation</td>
<td>925440</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Board/Non-Employee Subsistence</td>
<td>925450</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Employee Educational & Moving Expenses**

- 919800 Emp Ed Assist Educ Prog Taxable
- 919850 Emp Training Expenses Non-Taxable
- 919950 Employee Moving Expense Taxable
- 919950 Employee Moving Expense Non-taxable

*These costs are considered employee benefits*

**Purchases for Resale**

- 931200 Purchases for Resale - Service Costs
- 931300 Printing Supplies - Resale
- 931400 Duplication/Copy Supplies - Resale
- 931450 Store Partner Cleaning
- 931500 Purchases for Resale - Food & Drinks
- 931600 Medical Supplies/Drugs - Resale
- 931700 Purchases for Resale - Special Events
- 931800 Purchases for Resale - Miscellaneous

**Light Rail Passes for Resale**

- 932000 Postage for Resale CPU
- 932025 Mail Ctrl Supplies for Resale
- 932030 NinerMac Equipment - Resale
- 932035 NinerMac Misc Supply - Resale
- 932040 NinerMac Repair Supplies - Resale
- 932050 Sales Tax Expense

**Research/Grant & Contract Accounts**

- 921100 Subject Incentive Fee
- 921300 Govt Subcontract
- 921325 Govt Subcontract Over $25K
- 921330 NGO Subcontract
- 921335 NGO Subcontract Over $25K
- 930250 Participant Costs
- 930305 Indirect Overhead Costs

**Scholarship Accounts**

- 960525 Health Insurance - Scholarships - F&A
- 960530 Educ Participant Stipends Non-F&A
- 960540 Travel Scholarships

**Supplies**

- Carpentry & Hardware Supplies
- Repair Supplies
- House Maint Supplies
- Repair Supplies Technical Svc
- Electrical Supplies
- Heating & Air Conditioning Supp
- Furnishings Supplies
- Ground Supplies
- Preventive Maint Supplies
- Plumbing Supplies
- Locksmith Supplies
- Project Material Supplies
- Carpentry Supplies

**Other Supplies**

- Office Supplies
- Data Processing Supplies
- Security and Safety Supplies
- Household Supplies - Janitorial
- Non-Educ Agricultural/Animal Supp
- Other Facility & Hardware Supplies
- Vehicle/Equipment Supplies - Gasoline
- Motor Vehicle Parts/Supplies
- Food Supplies
- Unallowable F&A - Alcohol
- Clothing and Uniforms
- Drugs/Pharmaceutical Supplies
- Medical Supplies
- Laboratory Supplies
- Animal Purchases
- Non-Educational Scientific Supplies
- Educational Supplies
- Non-Educational Misc Supplies

**Communications Expenses - Telecom, Data Processing, and Other**

- Telephone Services
- MCI Services
- Telecom Service - Local
- Telecom Service - Long Distance
- Telecom Only-Campus Phone Svc
- Telecom Only-Distance Data Transmission
- ITS Only-Campus Svc
- ITS/Telecom Only-Data Processing
- Data Wiring Services Charge
- Telephone Wiring Service Charge
- Managed LAN Services Charge
- Managed WAN Services
- Telecommunications Internet Reimbursements
- Teleconference Charges
- Email/Calendar Services
- Video Transmission Charges
- Authentication & Authorization Svcs
- Managed Server Services
- Software Subscriptions
- Electronic Services
- Property Desktop Services
- Postage
- Communications Courier
- Freight & Express
- Printing, Binding, & Duplicating
- Communication-TV/Cable Services
- Advertising
- Personnel Recruitment Ads

**Other Costs**

- Collection Costs - Debt Owed to State
- Online Processing Services Fee
- Cashiers CC fees chg to Aux
- Credit Card Fees - Dept
- Svc Chg/Sale Surplus Property

**Other Administrative Expenses**

- Membership Dues and Subscriptions
- Subscriptions
- Membership Dues
- Service and Other Awards
- Employee Gifts, Awards & Prizes
- Non-employee Gifts, Awards & Prizes
- Other Business Expenses
- Unrelated Business Tax Expense
- On-campus Moving Expenses
- Locksmith Services
- FM Event/Staff Support
- Officials
- Administrative Meals
- Guarantees
- Public Relations
- Photography
- Cashiers Short & Over
- Armored Car Services
- Department Over & Short
- Student Entertainment Expenses
- Other Current Services
- Other Fixed Charges
- Life & Income Annuity Distributions
- Property Tax Expense
- Other Administrative Expenses
- Insurance Recovery Revenue
- Procurement Card Rebates

**Insurance**

- 927390 Insurance - Property
- 927400 Insurance - Motor Vehicle
- 927410 Insurance - Liability
- 927420 Insurance - Other
- 927430 Insurance - Bonding Payments
- 927440 Legal, Licenses, and Permit Costs
- 927450 Legal, Financial Settlement
- 927460 Tort Claims
- 927470 Expert Witness Fees
- 927480 Royalties
- 927490 License & Permit Cost

**Pensions and Benefit Claim Payments**

- 950101 LEO Special Separation Allowance

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**Note:**

1. For fees paid to a vendor to collect debt owed to the state. These fees may be fixed or calculated as a % of the debt amount collected.
2. For Electronic Payment Processing Fees (returns by charge card, credit card, debit card, or EFT). Includes transaction and processing fees that the statewide credit card processor will charge for processing electronic payments.

---

*Also see “Contracted Services Accounts” for Legal Fees (Account 921000) and Litigation Expenses (Account 921060).*
<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>NCAS Acct (for FS only)</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maint Contract-PC/Printer Software</td>
<td>927330</td>
<td>532448</td>
<td>Contractual maintenance services on various types of software.</td>
<td></td>
</tr>
<tr>
<td>Maint Contract- Other Software</td>
<td>927260</td>
<td>532441</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maint Contract- WAN Software</td>
<td>927270</td>
<td>532442</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maint Contract- Server Software</td>
<td>927340</td>
<td>532449</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maint Contract- Mainframe Software</td>
<td>927370</td>
<td>532452</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Information Technology Equipment and Software**: 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.

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>NCAS Acct (for FS only)</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rent/Lease-PC/Printer Software</td>
<td>927170</td>
<td>532541</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>532542</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rent/Lease- Mainframe Software</td>
<td>927190</td>
<td>532543</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Banner Account</th>
<th>NCAS Acct (for FS only)</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Software Subscriptions</td>
<td>928490</td>
<td>532826</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>SaaS (Office 365, Innotas, Salesforce)</td>
</tr>
</tbody>
</table>

**Property, Plant and Equipment**: 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.

<table>
<thead>
<tr>
<th>Account Name/Short Description</th>
<th>Non-cap</th>
<th>Capital</th>
<th>Long Description</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<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></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>942060</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>
</tbody>
</table>

**Note**: OBTAINING OR RENEWING A SOFTWARE LICENSE IS CONSIDERED A PURCHASE OF SOFTWARE AND SHOULD BE RECORDED HERE.
### Food & Meal Costs

**Expense Account Code Listing**

<table>
<thead>
<tr>
<th>Travel &amp; Registration Expenses</th>
<th>In-State</th>
<th>Out of State</th>
<th>Out of Country</th>
<th>Long Description (from UNCCExpAcctDescriptions.xlsx)</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Subsistence-Meals</td>
<td>925200</td>
<td>925360</td>
<td>926150</td>
<td>Costs incurred for legitimate food/meal expenses while in authorized travel status in service to the University. Meal expenses include gratuities on food purchases.</td>
<td>Lunch meal during training conference that is not included in registration fees.</td>
</tr>
<tr>
<td>Board/Non-Employee Subsistence</td>
<td></td>
<td></td>
<td>925460</td>
<td>Payments for travel expenses to board members on official State business, as well as reimbursements to other non-University employees for meals (includes gratuities).</td>
<td>Lunch meal for out-of-town University interview candidate while traveling to Charlotte</td>
</tr>
</tbody>
</table>

**Purchases for Resale**

**Purchases for Resale-Food & Drinks**

<table>
<thead>
<tr>
<th>Supplies</th>
<th>In-State</th>
<th>Out of State</th>
<th>931550</th>
<th>Long Description (from UNCCExpAcctDescriptions.xlsx)</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food Supplies</td>
<td></td>
<td></td>
<td>930200</td>
<td>Includes payments for foods, beverages, and condiments for human consumption. Does not include prepared meals, catering, foods and beverages purchased while in travel status, or food purchased for resale. Note: A Food, Beverage, and Amenity Expense Form is required for these types of expenses. See <a href="http://finance.uncc.edu/Forms">http://finance.uncc.edu/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></td>
<td></td>
<td>930210</td>
<td>For the purchase of alcoholic beverages, which are unallowable for Facilities &amp; Administrative Costs. Note: A Food, Beverage, and Amenity Expense Form is required for these types of expenses: <a href="http://finance.uncc.edu/Forms/FBEForm.xlsx">http://finance.uncc.edu/Forms/FBEForm.xlsx</a></td>
<td>Includes any expense for alcoholic beverages.</td>
</tr>
</tbody>
</table>

**Other Administrative Expenses**

**Administrative Meals**

<table>
<thead>
<tr>
<th>In-State</th>
<th>Out of State</th>
<th>951360</th>
<th>Long Description (from UNCCExpAcctDescriptions.xlsx)</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payments for prepared administrative meals, and other food costs not classified elsewhere. Does not include food supplies, catering, foods and beverages purchased while in travel status, or food purchased for resale. Note: A Food, Beverage, and Amenity Expense Form is required for these types of expenses. See <a href="http://finance.uncc.edu/Forms">http://finance.uncc.edu/Forms</a></td>
<td>Business-related meals; Recruitment meals; prepared box lunches (not catered)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Contracted Services Accounts**

**Contract Svc-Special Food Svc Event**

<table>
<thead>
<tr>
<th>In-State</th>
<th>Out of State</th>
<th>922150</th>
<th>Long Description (from UNCCExpAcctDescriptions.xlsx)</th>
<th>Examples</th>
</tr>
</thead>
<tbody>
<tr>
<td>For food services provided for a special event under a contract/service agreement.</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>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

For Business Meals and Recruitment Meals (e.g., when using accounts 930200, 951360, and 922150), a "Food, Beverage, and Amenity Expense" form is required:

http://finance.uncc.edu/resources/forms