



UNIVERSITY of NORTH CAROLINA

Chart of Accounts

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Revised May 23, 2012

The University of North Carolina

Chart of Accounts

Part I: Standardized Activity and Purpose Classifications

Section A: General Information

Standardized classifications of activities and purposes identify fundamental functions and operations of The University of North Carolina and in the *Chart of Accounts* are provided unique numeral codes, descriptive titles, and definitions. Definitions of each activity are applicable to each of its constituent purposes, if any, and, thus, determination of complete definitions of purposes must include reference to definitions of related activities.

University financial data, both budgetary and transactional, should utilize, as appropriate, activity or purpose classifications and concurrently, as appropriate, expenditure or revenue classifications. Accordingly, expenditure data will be identified with activity or purpose codes and titles and with expenditure codes and titles as provided in Part II of the *Chart of Accounts*. Also, revenue data will be identified with activity or purpose codes and titles and with revenue codes and titles as provided in Part III of the *Chart of Accounts*. Additional account codings can represent other data characteristics or attributes, such as budget entities, fund groups, ledgers, departments, and cost centers. These additional codings and accompanying titles are not included in the *Chart of Accounts* but must be determined by each institution. (Part IV of the *Chart of Accounts* provides standardized classifications of general ledger accounts at the account group and account summary levels.) Only codes and titles provided in this part of the *Chart of Accounts* should be used to identify activities and purposes in budget documents and financial reports and statements.

Section B of Part I in the *Chart of Accounts* provides for each activity and purpose classification a three digit code, descriptive title, definition, and for all classifications collectively, the hierarchy and order. Titles comprised of more than twenty characters are accompanied, in parentheses, by standardized abbreviated titles.

The hierarchy of activity and purpose classifications (except for 300 Capital Improvements) is (with X representing integers in the range zero through nine):

XX0 Activities
XXX Purposes

The hierarchy or classifications for 300 Capital Improvements is:

X00 Activities
XXX Purposes

The order of classifications is indicated by the natural sequencing of codes.

For the North Carolina Accounting System (NCAS) reporting purposes, transactions summarized at the purpose code level correspond to the NCAS fund number as follows:

- 0XXX-Institutional Trust funds
- 1XXX-General funds
- 4XXX-Capital Improvements funds

The first digit generally corresponds to the first digit of the assigned budget code. The remaining three digits correspond to the purpose codes that have been set up for use by the campus or predefined by the UNC Chart of Accounts.

Section B: Code, Titles, and Definitions

100 Instruction: This activity includes institutional services in which knowledge, expertise, and skill are acquired and accumulated by faculty members through departmental research and other academic and scholarly efforts and transmitted to students through pedagogical endeavors. It includes all basic and immediately supportive activities which constitute instructional programs of the institution and is inclusive of five specific instructional elements; namely, Instruction, Summer Term instruction, Non-Credit and Receipts-Supported Instruction, (ECU) Division of Health Affairs, and (NCSU) Veterinary Medicine, and the School of Government at UNC – Chapel Hill. Expenditures for instructional information technology resources that are separately budgeted and accounted for within instruction should be reported. If information technology resources are not separately budgeted and accounted for within instruction, they should be reported within Purpose 152 Academic Support or Purpose 170 Institutional Support as appropriate. Expenditures for departmental research that are separately budgeted specifically for research should not be included in this category. (See purpose 110 Organized Research for reference to departmental research.)

101 Instruction: This purpose includes all components of academic instruction offered on or off-campus for academic credit. Instruction offered on campus during the summer session is excluded. Costs associated with instruction include salary and benefit costs for academic department heads, departmental chairpersons, academic program directors, all budgeted regular term teaching positions, and support personnel supervised and directed by persons filling those positions. Also, this purpose includes supportive services, supplies, and equipment required by such positions.

102 Summer Term Instruction: (Summer Term Instrn): This purpose includes all components of academic instruction offered by regular academic departments during summer terms and sessions. Instructional courses may be offered either for credit or noncredit. It includes summer term administrators, all teaching positions budgeted for summer term instruction, and all supportive personnel, services, and materials associated with and required by those positions.

103 Non-Credit and Receipts-Supported Instruction: This purpose includes instruction for which degree credit is not granted, as well as instruction offered through contract agreements at a charge designed to cover program costs (receipt-supported). Instruction may be delivered on campus or at a distance. Non-degree credit instruction includes educational activities in the form of adult education, adult basic education, avocational education, continuing education, personal development, and professional review, renewal, and improvement. Receipts-supported programs may be for academic credit or non-credit, but receive no state appropriation support and charge according to program costs. Instruction may be delivered as regular courses, short courses, special courses, conferences, consortia, correspondence courses, seminars, or workshops. Costs include program directors, instructional and support personnel, services, and materials required for non-credit extension instruction.

104 Division of Health Affairs: (Div of Health Aff): This purpose includes instruction and departmental research in the Division of Health Affairs at East Carolina University. It includes all teaching positions budgeted for this Division and all supportive personnel, services, and materials associated with and required by those positions. (See Purpose 100 Instruction for Reference to Departmental Research.)

105 School of Government: (UNC Chapel Hill): This purpose includes instruction and departmental research at the School of Government at the University of North Carolina at Chapel Hill. It includes all teaching positions budgeted for the Institute and all supportive personnel, services, and materials associated with and required by those positions. (See Purpose 100 Instruction for Reference to Departmental Research.)

106 Veterinary Medicine: This purpose includes instruction and departmental research under auspices of the School of Veterinary Medicine at North Carolina State University at Raleigh, including activities performed at other sites. It includes the Dean, all teaching positions budgeted for this School, and all supportive personnel, services, and materials associated with and required by those positions. See Purpose 100 Instruction for Reference to Departmental Research.)

109 ARRA Fiscal Stabilization: This fund provides for the accounting and budgeting of federal education stabilization funds as made available to the North Carolina's public Institutions of Higher Education (IHEs) under the federal American Recovery and Reinvestment Act (ARRA) provisions passed by Congress in February 2009. This funding was made available to states through the State Fiscal Stabilization Funds (SFSF) portion of ARRA and is available only in state fiscal years 2008-09, 2009-10, and 2010-11.

110 Organized Research: This activity includes research efforts of a specified scope conducted for the primary purpose of achieving identified research outcomes, whether commissioned and sponsored by external agencies or separately sponsored within the institution. It includes individual research, project research, sponsored research, research institutes, and research centers. Also, it includes expenditures for information technology that are separately budgeted and accounted for within organized research. If information technology resources are not separately budgeted and accounted for within organized research they should be reported within purpose 152 and/or 170 as appropriate. It excludes departmental research that is not separately budgeted (see purpose 100 Instruction) and the North Carolina Agricultural Research Service (which is identified in activity 120).

119 ARRA Race to the Top: (Race to the Top): This purpose code will be used exclusively for tracking and reporting on the federal ARRA grant for Race to the Top. It will be used in both the campus General Fund and Institutional Trust Fund Budgets. This purpose code will only be used by the institutions that receive the ARRA Race to the Top allocation.

120 Agricultural Research Service: (Agric Research Serv): This activity includes the conduct and management of research efforts in agricultural and life sciences at North Carolina State University at Raleigh (NCSU), University Research Farms, and outlying Research Stations. The North Carolina Agricultural Research Service is the research component of the School of Agriculture and Life Sciences at NCSU, serves as the statewide agricultural, forestry, and home economics research agency for the State of North Carolina, and is organized to perform research in biological sciences and to apply research findings in statewide agricultural activities. Also, it includes expenditures for information technology that are separately budgeted and accounted for within agricultural research. If information technology resources are not separately budgeted and accounted for within agricultural research they should be reported within Purpose 152 and/or 170 as appropriate.

121 Administration: This purpose includes management, direction, and fiscal operations of the North Carolina Agricultural Research Service.

122 Research: This purpose includes department heads, project leaders, and related support personnel in the North Carolina Agricultural Research Service.

123 Research Stations: This purpose includes operations of University Research Farms and outlying Research Stations (Farms) of the North Carolina Agricultural Research Service.

130 Cooperative Extension Service: (Coop Extension Serv): This cooperative activity includes dissemination of information and findings in agricultural research to agricultural producers and consumers following discovery and compilation by the North Carolina Agricultural Research Service of North Carolina State University at Raleigh (NCSU). The North Carolina Cooperative Extension Service includes noninstructional public service programs in agriculture, family living, youth development, and community resource development provided through cooperative extension efforts of NCSU and the United States Department of Agriculture. Also, it includes expenditures for information technology that are separately budgeted and accounted for within cooperative extension. If information technology resources are not separately budgeted and accounted for within cooperative extension they should be reported within Purpose 152 and/or 170 as appropriate.

131 State Administration: This purpose includes management, direction, and fiscal operations of the North Carolina Agricultural Extension Service, and purchase, operation, and maintenance of its motor vehicles.

132 State Program Operation: This purpose includes on-campus faculty and staff of North Carolina State University at Raleigh who provides support to the North Carolina Agricultural Extension Service programs and function as an integral resource of the Service. In addition, this purpose includes publications and other communicative media of the North Carolina Agricultural Extension Service which disseminates information and findings in agricultural research discovered and compiled by the North Carolina Agricultural Research Service.

133 County Program Operation: This purpose includes supervisory assignments and duties of district agents, as well as assignments and duties of county chairpersons, county agents, home economics agents, and support staff in the North Carolina Agricultural Extension Service. In addition, it includes operations of 4-H Club extension programs.

140 Public Service: This activity includes noninstructional and nonresearch services provided primarily for the benefit of persons external to The University. This activity includes the UNC Center for Public Television, community services, and the Center for the Advancement of Teaching, and the contract activity associated with the Microelectronics Center for North Carolina (MCNC). Also, it includes expenditures for information technology that are separately budgeted and accounted for within public service. If information technology resources are not separately budgeted and accounted for within public service they should be reported within Purpose 152 and/or 170 as appropriate.

141 UNC Center for Public Television: (Ctr for Public TV): This purpose includes administrative and managerial, engineering and broadcasting, programming and production, and developmental operations of The University of North Carolina Center for Public Television. The UNC Center for Public Television is a public service function which provides television programs throughout the state for instructional, educational, and entertainment purposes, information dissemination, and cultural enrichment.

142 Community Services: This purpose includes certain educational services made available to the general public and requiring use of personnel, equipment, and facilities of the institution. It includes advisory, consulting, cultural, health care, and information services outside the context of instructional and organized research programs for the purpose of sharing institutional capabilities, expertise, and resources with persons external to the institution in meeting community needs. It includes the School of Government in Chapel Hill, N.C. and the Medical (and Dental) Faculty Practice Plans at East Carolina University, North Carolina State University at Raleigh and The University of North Carolina at Chapel Hill. It does not include degree-related and nondegree-related instruction. This purpose excludes the North Carolina Agricultural Extension Service (see activity number 130), The UNC Center for Public Television (see purpose number 141), instruction (see activity 100 and its constituent purposes numbered 101 through 106), and organized research (see activity 110).

144 MCNC Contract: This purpose accounts for the direct costs of procuring research and education supercomputing and networking services for the University of North Carolina and its affiliated organizations, and various private colleges and universities from the Microelectronics Center for North Carolina. (The North Carolina Community College system is also eligible to participate).

145 NC Center for School Leadership Development (NCCSLD): This purpose accounts for the operations and programs of the NC Center for School Leadership Development, an affiliated program of UNC General Administration. NCCSLD provides a public service function that operates in alignment with the strategic priorities of the University

and the public schools, to promote a community of individual and collective learners who meet the leadership challenges of advancing student and school success in North Carolina through design and delivery of premier professional development for public school educators and contribution to school-based research providing evidence of best practices. Programs include the Principal's Executive Program (PEP), the Principal Fellows Program (PFP), NC TEACH, the NC Model Teacher Education Consortium (NCMTEC), and the Math Science Education Network (MSEN). This purpose code will only be used by UNC-General Administration.

146 North Carolina Arboretum (NC Arboretum): This purpose includes operations and programs of the North Carolina Arboretum. Effective 7/1/2011, WCU is the administrative fiscal agent for the NC Arboretum [S.L.2011-145 section 9.15(a)]. The Arboretum is located in Asheville, NC and is a public service function dedicated to the promotion and enjoyment of local plant life and landscapes with world-renowned gardens demonstrating cultivated and natural landscape through staff led innovative experiences. The Arboretum strives to foster regional and global partnerships, and stimulates economic opportunities as they honor and preserve the unique cultural and natural heritage of the region. This purpose will only be used by Western Carolina.

150 Academic Support: This activity includes services of the institution which provide support to and are an integral part of one or more of the three primary activities, (i.e., instruction, organized research, and public service). This activity includes libraries and general academic support.

151 Libraries: This purpose includes organizational divisions of The University and related personnel whose responsibilities include the acquisition, collection, classification, cataloging, display, circulation, distribution, maintenance, and restoration of printed, published, recorded, duplicated, discovered, created, and collected materials, objects, and resources. It includes various forms of assistance and orientation provided to facility users and related data processing capabilities.

152 General Academic Support: (General Acad Support): This purpose includes nonlibrary academic support services of the institution which provide direct assistance to and are an integral part of one or more of the three primary activities (i.e., instruction, organized research, and public service), including their constituent purposes. It includes academic and research administration (e.g., associate and assistant vice chancellors for academic affairs, college deans, academic deans, graduate school deans, faculty deans, research deans, and accompanying associate and assistant deans), ancillary support (e.g., academic advising, faculty awards, demonstration schools, glass blowing shops, laboratory schools, critic teacher programs, cooperative education programs, academic personnel development, course and curriculum development [when separately funded], The University Press, nuclear reactors, and planetariums), educational media (e.g., closed circuit television, learning resource facilities, and film, record, tape, audio, and video facilities), museums and galleries (e.g., art objects, arboretums, botanical gardens, zoological gardens, scientific displays, traveling exhibits, guidebooks, and publications),

and academic information technology (not separately budgeted and accounted for within purpose codes 10X, 110, 120, 130 or 140).

160 Student Services: This activity includes functions and services of the institution which support and complement academic programs and enhance the total development of students by contributing to their cultural, social, intellectual, physical, and emotional maturation. It includes student services administration (e.g., associate and assistant vice chancellors for student affairs, dean of students, and accompanying associate and assistant deans), student admissions and records maintenance (e.g., recruitment, evaluation, processing of applications for admission, registration, registrar, graduation activities, catalogs, and identification of students), student counseling and career guidance (e.g., placement and vocational and avocational testing), student financial aid administration (e.g., administration of student loans, scholarships, grants, and work-study programs, and financial counseling), student social and cultural development (e.g., orientation programs, minority affairs, veterans' services, services for physically handicapped and disadvantaged students, student religious and political organizations, and foreign student services), aural broadcasting services, symphony orchestras, nonauxiliary intramural athletics, and related information technology. This activity excludes student financial aid funds (see activity 230 Student Financial Aid).

170 Institutional Support: (Institutional Supt): This activity includes functions and services, exclusive of physical plant operations, which provide continuous general operational support to the institution. It includes all central, executive-level management of and long-range planning for the entire institution, all areas of executive direction (e.g., the governing board, the chief executive officer [i.e., the chancellor], and senior executive officers [e.g., vice chancellors and the provost]), fiscal operations (e.g., accounting, contracts and grants, payroll, trusts, systems and procedures, disbursements, cash management, cashiers, budget preparation and administration, investments, internal controls, internal auditing, and account collections), legal advisors and consultants, institutional research, facility and space management, employee personnel and records, central purchasing, nonauxiliary central stores, central transportation (e.g., campus traffic, campus buses, receiving and shipping, nonauxiliary motor pools), central mail services, central telephone services, nonauxiliary printing and duplicating services, alumni and community relations (e.g., alumni records and publications, public information, public relations, and news service), fund raising (e.g., development, and endowments), and related information technology.

180 Physical Plant Operations: (Phys Plant Operation): This activity includes functions and services of the institution which operate, repair, and maintain physical facilities and grounds, provide utility and environmental services and their accompanying administrative and support components. It includes custodial services, property insurance and controls, utility plants, utility acquisition and distribution, trash collection, campus architects, construction engineers, related information technology and campus safety and security (e.g., environmental health and safety, fire protection, campus security, campus police, guards, and watchers). Except for projects authorized under G.S. 116-13.1(c) or G.S. 116-30.3B, it excludes capital expenditures for plant expansion, plant modifications, and related architectural services; these excluded expenditures are provided in activity 300 Capital

Improvements. This activity is compatible with revenues generated within the institution from utility and other services provided to self-supporting (nonappropriated) operations.

190 AHEC Program: This activity includes the special health manpower program directed by the School of Medicine at The University of North Carolina at Chapel Hill and designed to increase the quantity, quality, and geographic and specialty distributions of health manpower in North Carolina. The program is administered and operated by the Area Health Education Centers (AHEC).

191 Operations: This purpose includes operational support for the regional Area Health Education Centers (AHEC) subject to contractual arrangements between The University of North Carolina at Chapel Hill School of Medicine and each of nine AHEC entities, including two universities, three hospitals, and four foundations.

192 Residency Training: This purpose includes service grants provided to new medical residents receiving post-medical school training at the Area Health Education Centers.

193 Health Sciences Support: (Health Sciences Supt): This purpose includes administrative and instructional support provided to the Area Health Education Centers by health science schools and departments of The University of North Carolina at Chapel Hill.

200 Student Auxiliaries: This activity includes management, operations, and maintenance of auxiliary enterprises designed to primarily serve students of the institution. Fees are charged to students for available services and for services utilized, and each constituent purpose is operated as a self-supporting entity. Also, each constituent auxiliary must sustain all its direct costs of operation and its proportionate share of indirect costs.

201 Auxiliary Administration: (Auxil Administration): This purpose includes centralized administration, managerial, and operating services provided to two or more auxiliary enterprises of the institution. The benefiting auxiliaries are coded 202 through 219. Revenues are generated from fees charged to benefiting auxiliary enterprises.

202 Campus Center: This purpose includes management, operations, maintenance, and services of campus center and student union facilities at the institution. Revenues are generated from fees levied on students and from sales and services rendered.

203 Food Services: This purpose includes management, operations, maintenance, or subcontracting thereof, of the institution's various food-serving functions. It includes such functions whether operated in dining halls, lunchrooms, cafeterias, snack bars, by catering, or, under certain conditions, with vending machines. Revenues are generated from sales and services rendered.

204 Health Services: This purpose includes management, operations, and maintenance of dispensary and infirmary facilities created and operated to provide health and medical services, assistance, and attention to students of the institution. Revenues are generated from fees levied on students for available services and from sales and services rendered.

205 Housing Services: This purpose includes management, operations, and maintenance of institutional facilities which provide housing, residential, and lodging services to students. Revenues are generated from sales and services rendered.

206 Laundry Services: This purpose includes management, operations, and maintenance of washing, cleaning, dry cleaning, ironing, linen rental, and related services provided to students of the institution. Revenues are generated from sales and services rendered.

207 Recreational Services: (Recreational Service): This purpose includes management, operations, and maintenance of recreational, cultural, and social services, and related activities, provided to students by the institution. It includes student organizations, art exhibitions, dances, stage productions, festivals, receptions, banquets, intramural and intercollegiate athletics, concerts, guest lectures, recitals, and visiting artist series. Revenues are generated from fees levied on students and from sales and services rendered.

208 Student Stores: This purpose includes management, operations, and maintenance of facilities which make available to students various materials and supplies, including textbooks and instruments. Revenues are generated from sales and services rendered.

210 Institutional Auxiliaries: (Institutional Auxil): This activity includes management, operations, and maintenance of auxiliary enterprises designed to primarily serve the institution and its faculty and staff. Fees are charged for services utilized, and each constituent auxiliary is operated as a self-supporting entity. Also, each constituent auxiliary must sustain all its direct costs of operations and its proportionate share of indirect costs.

211 Central Motor Pool: This purpose includes management, operations, and maintenance of the institution's central motor vehicle pool operated as a self-supporting entity. Revenues are generated from sales and services rendered.

212 Central Stores: This purpose includes management, operations, and maintenance of the institution's central stores and warehouse facility used for acquiring, maintaining, and distributing supplies and materials utilized in large volume by various divisions, departments, and offices of the institution. Revenues are generated from sales and services rendered.

213 Creamery: This purpose includes management, operations, and maintenance of the dairy creamery at North Carolina State University at Raleigh. Revenues are generated from sales and services rendered.

214 Printing and Duplicating: (Printing & Dupl): This purpose includes management, operations, and maintenance of service functions which provide printing, binding, duplication, reproduction, and related services to departments, divisions, and offices of the institution. Revenues are generated from sales and services rendered.

215 Rental Property: This purpose includes management, operations, and maintenance of the institution's rental properties not qualifying for inclusion in purpose 205 Housing Services. It includes lodging facilities available to faculty, staff, guests, and visitors. Revenues are generated from sales and services rendered.

216 Vehicle Registration: This purpose includes management, operations, and maintenance of the vehicle registration, parking, and control services provided to faculty, staff, students, guests, and visitors. It excludes the institution's safety and security force which is cited in activity 180 Physical Plant Operations. Revenues are generated from sales and services rendered.

217 Utilities Support: This purpose includes administration, management, operations, and maintenance of utilities support provided primarily to departments, divisions, and offices of the institution. Utilities support includes distributions of electricity, power, and water, removal and disposal of sewage, and transmissions by telecommunication systems. Revenues are generated from sales and services rendered.

219 Other Auxiliaries: This purpose includes management, operations, maintenance, and services of auxiliary enterprise operations not qualifying for inclusion in auxiliary enterprises coded 201 through 217. Revenues are generated from sales and services rendered.

220 Independent Operations: (Independent Opt): This activity includes organizational divisions owned, controlled, or operated by the institution, which are independent of its primary missions, and which are not established primarily to provide services to students, faculty, or staff. Fees are charged to beneficiaries for services utilized, and each constituent purpose is operated as a self-supporting entity. Also, each independent operation must sustain all its direct costs of operation and its proportionate share of indirect costs. It excludes operations owned and managed as investments of an endowment fund; such operations should be included in endowment accounts rather than in proprietary accounts.

227 Utility Services: This purpose includes administration, management, operations, and maintenance of utility services provided primarily to persons and entities external to and independent of the institution. Utility services include distributions of electricity, power, and water, removal and disposal of sewage, and transmissions by telecommunication systems. Revenues are generated from sales and services rendered.

230 Student Financial Aid: (Student Fin Aid): This activity includes funds available for distribution as scholarships, fellowships, traineeships, trainee stipends, grants, grants-in-aid, prizes, and awards to students enrolled in degree or certificate programs at the institution. This activity also includes awards to students in both Pell Grants program and the Supplemental Educational Opportunity Grants (SEOG) program. Furthermore, cash basis BD701 reporting requires that this activity include the matching funds for work-study, SEOG and student loan programs and provisions for transfers thereof. (However, for accrual basis reporting, work-study and SEOG matching funds, expenditure objects 8150 and 8170, should be reclassified.) The disbursement of work-study funds or loan funds to students should not

be classified as Student Financial Aid, either in cash basis or accrual basis accounting. Disbursements of work-study funds should be classified according to the activity or purpose in which services are rendered to the institution, whereas disbursements of student loan funds should be recorded in loan fund accounts as increases in loans receivable. This activity also excludes administration of student financial aid, which is provided in activity 160 Student Services, and all tuition waivers. (For cash basis reporting, regular term tuition waivers accompany regular term tuition revenues as contra balances in activity 990 Multiactivity, and summer term tuition waivers accompany summer term tuition revenues as contra balances in purpose 102 Summer Term Instruction. For accrual basis reporting, student tuition waivers should be included in Purpose 230 – Student Financial Aid. Faculty and staff waivers, however, should not be reflected in either Student Financial Aid or in Multiactivity. Rather these waivers should be reflected in the functional area where the employees worked.)

235 SEAA Education Lottery Scholarships: (SEAA Ed. Lottery): This purpose is exclusive to the student scholarships administered by the State Education Assistance Authority (SEAA) that are funded by lottery proceeds pursuant to House Bill 1023, North Carolina State Lottery Act, Article 35A of Chapter 115C. This purpose code will only be used by UNC-General Administration.

240 Grants and Subventions: (Grants & Subventions): This activity includes the series of educational financial aid programs financed by State appropriations to The University of North Carolina Board of Governors and for which the Board of Governors is statutorily responsible. This activity, and its constituent purposes, is applicable only to budgets and accounts administered for The University of North Carolina Board of Governors at UNC General Administration.

241 Regional Education Programs: (Regional Ed. Program): This purpose includes the regional educational programs originating in 1950, in which the State contractually purchases instructional services for qualified North Carolina resident students at out-of-state universities in selected health science disciplines insufficiently provided by institutions in North Carolina. Most of the contract programs are arranged through the Southern Regional Education Board in Atlanta, Georgia. Contract Programs will be phased out effective 7/1/2012.

242 Private Medical School Aid: (Private Med Sch Aid): This purpose includes the financial aid program originating in 1969, designed to increase enrollment of North Carolina residents in Bowman Gray School of Medicine at Wake Forest University and the School of Medicine at Duke University. Program will be phased out effective 7/1/2011.

243 Aid to Private Colleges: (Aid to Priv Colleges): This purpose includes the financial aid program, authorized by North Carolina General Statutes 116-19 through 116-22 (1971), designed to maintain and increase undergraduate student enrollment of needy North Carolina residents attending qualifying private colleges and universities in North Carolina. Contracts for attainment of program goals are signed annually between UNC-General Administration and each qualifying private institution. An institution's

assistance allocation is determined by formula which includes the number of qualifying full-time equivalent North Carolina resident undergraduate students enrolled at the institution and a per student amount specified in the General Statutes.

244 Legislative Tuition Grants: (Legist. Tuition Grants): This purpose includes the financial aid program authorized by Session Laws 1975, Chapter 875, Section 30, and appropriate chapters and sections of subsequent Session Laws, designed to provide tuition assistance to full-time North Carolina resident undergraduate students attending eligible in-state private colleges and universities. The program is administered by the North Carolina State Education Assistance Authority.

245 Medical Scholarships: This purpose includes the financial aid program originating in 1974, designed to assist financially disadvantaged and qualified North Carolina resident students to gain access to medical schools in North Carolina. Each scholarship is renewable provided satisfactory academic progress is achieved by the student.

247 Dental Scholarships: This purpose includes the financial aid program, established in 1978 by the UNC Board of Governors, designed to increase enrollment of minority and financially disadvantaged North Carolina resident students in the School of Dentistry at The University of North Carolina at Chapel Hill. Each scholarship is renewable provided the student achieves satisfactory academic progress and demonstrates continued financial need.

248 UNC Need-Based Student Financial Aid Program: (UNC Need-Based Student Fin. Aid): The 1999 and 2000 Sessions of the North Carolina General Assembly established and began the implementation of this need-based student financial aid program for in-State students attending constituent institutions of The University of North Carolina (See Session Law 2000-67, Section 10.1). The program is administered by the State Education Assistance Authority. This purpose will only be used by UNC General Administration.

249 Other Aids and Grants: (Other Aids & Grants): This purpose includes grant and subvention financial aid programs of the UNC Board of Governors not identified by purposes numbered 241 through 248.

250 Reserves: This activity includes budgeted State appropriations which are not assigned to specific activities or purposes. These budgetary amounts are unavailable for expenditure until approval is received for specific utilization and after transfer to nonreserve accounts.

251 Salary Related Reserves: (Salary Related Res): This purpose includes budgeted State appropriations unassigned to specific activities or purposes but designated for eventual use as salary increments and related staff benefits. This activity is incompatible with expenditures.

252 Other Reserves: This purpose includes budgeted State appropriations unassigned to specific activities or purposes but designated for eventual use as nonsalary related expenditures. This activity is compatible with expenditure object 8191 only.

260 Board of Governors Reserves: (Bd. of Governors Res.): This activity includes budgeted State appropriations designated by the North Carolina General Assembly for specific University programs and facilities and unavailable for usage until authorized and allocated by the UNC Board of Governors.

300 Capital Improvements: This activity includes projects related to acquisition, construction, purchase, addition to, expansion, alteration, modification, and improvement of capital assets, including architectural services, and is inclusive of expenditures and revenues for land, buildings, equipment, and other capital outlays.

301 through 399: These purposes identify specific capital improvement projects of individual institutions. The ninety-nine available numbers beginning with 301 are used by constituent institutions to identify capital improvement projects in capital improvement budgets. Titles for each of these ninety-nine purposes are not standardized in the *Chart of Accounts*, but are determined by individual institutions of The University. An assigned purpose classification is significant when associated with a related budget entity and expenditure object.

400 Service Agreements: This activity includes special service programs financially supported with grants provided by federal and non-federal agencies and organizations and designed to achieve identified goals.

401 Educational Agreements: (Educational Agts): This purpose includes Federally, State, and privately financed training and educational service programs subject to terms of contracts and grants. These educational service agreements include summer institutes, special training programs for selected participants, professional or technical services to cooperating countries, development and introduction of new or expanded courses, and similar instruction-oriented undertakings, including special research training programs. It excludes awards for organized research, project research, sponsored research, awards exclusively for student financial aid, and institutional grants.

402 International Agreements: (International Agts): This purpose includes the administration of assistance programs designed to assist people in certain emerging nations to develop human and economic resources, increase productive capacities, improve the quality of human life, and promote economic and political stability. These endeavors are usually subject to agreements with the United States Agency for International Development and may involve utilization of expertise in a variety of disciplines.

700 Miscellaneous: Purpose codes to record various miscellaneous activities that are not appropriately reported elsewhere.

701 Depreciation: This purpose includes the institutional depreciation recorded for year-end.

980 Financial Services-General Administration: (Fin Ser-Gen Admin.): This activity is applicable to financial services rendered for The University of North Carolina General Administration by The University of North Carolina at Chapel Hill.

990 Multi-activity: This activity is applicable to transactions concurrently and indiscernibly associated with two or more activities or purposes. Its use is appropriate only as follows: (1) in general fund budgets in combination with revenue codes 0111, 0112, 0113, 0116, 0121, 0122, 0123, 0124, 0125, 0126, 0127, 0130, and 0940 (other revenues, expenditures, transfers, and reserves are not compatible with activity 990 in general fund budgets).

The University of North Carolina: Chart of Accounts

Part II: Standardized Expenditure Classifications

Section A: General Information

Standardized expenditure classifications identify fundamental and natural usages of monies in supporting the diverse programs and operations of The University of North Carolina and in the *Chart of Accounts* are comprised of object classes, major objects, minor objects, and subsidiary objects. The broadest descriptive classifications of expenditures are by object classes; object classes are divided into major objects; many major objects are divided into minor objects; and some minor objects are divided into subsidiary objects. Conversely, subsidiary objects summarize into minor objects, minor objects into major objects, and major objects into object classes. Accordingly, definitions of object classes are applicable to their respective constituent major objects; definitions of major objects are applicable to their respective constituent minor objects; and definitions of minor objects are applicable to their respective constituent subsidiary objects.

The coding structure for expenditures is designed to accommodate many non-standardized minor and subsidiary objects. Individual institutions may designate unassigned minor and subsidiary objects at their discretion except in sections where some standardization exists. For example, minor objects 3210 through 3290 are available for institutional designation, but minor objects 1440, 1480, and 1490 are not available. Also, subsidiary objects 1991 through 1999 are available for institutional designation, but subsidiary objects 3113 through 3118 are not available. Unassigned object classes and major objects are not available for institutional designation. Individualized and non-standardized codings and titles must be used only for internal purposes within an institution. Accordingly, only codes and complete or abbreviated titles which comprise the standardized *Chart of Accounts* should be used to identify expenditures in budget documents and financial reports and statements prepared for distribution outside the institution.

Section B of Part II in the *Chart of Accounts* provides numerical codes, classification titles, account definitions, and the hierarchy and order for standardized expenditure accounts. Titles comprised of more than twenty characters are accompanied, in parentheses, by standardized abbreviated titles.

The hierarchy of classifications, except for major objects 8300 and 8400, is:

- X000 Object Classes
 - XX00 Major Objects
 - XXX0 Minor Objects
 - XXX Subsidiary Objects

The hierarchy of classification for major objects 8300 and 8400 is:

- XX00 Major Objects
 - XXX0 Minor Objects

The order of classifications is indicated by the natural sequencing of codes.

Section B: Codes, Titles, and Definitions

1000 Personnel Compensation: (Personnel Comp): This object class includes payments to employees for personal services and costs of fringe benefits for employees. Also, this object class includes costs of personal services rendered by individuals, firms, and agencies functioning as independent contractors and amounts paid as compensation for services to holders of assistantships, *e.g.*, teaching assistants and research assistants.

1100 EPA Non-teaching Salaries: (EPA Non-teaching Sal): This major object includes salary and other payments for personal services to full-time and part-time permanent and temporary employees occupying authorized non-teaching, administrative, research, or other positions exempt from the State Personnel Act.

1110 EPA Regular Salaries: This minor object includes base salary payments for personal services to full-time and part-time permanent and temporary employees occupying authorized non-teaching, administrative, research, or other positions exempt from the State Personnel Act.

1120 EPA Overtime Payments: (EPA Overtime Payment): This minor object includes overtime payments for personal services to full-time and part-time permanent and temporary employees occupying authorized non-teaching, administrative, research or other positions exempt from the State Personnel Act. These payments are compensation for working in excess of a standard work-week subject to the State wage-hour policy.

1130 EPA Premium Payments: This minor object includes payments for holiday premium pay, shift premium pay, call-back premium pay, and standby premium pay to full-time and part-time permanent and temporary employees occupying authorized non-teaching, administrative, research, or other positions exempt from the State Personnel Act.

1131 EPA Holiday Premium Payments: (EPA Holiday Prem Pay): This subsidiary object includes payments of holiday premium pay to full-time and part-time permanent and temporary employees occupying authorized non-teaching positions exempt from the State Personnel Act.

1132 EPA Shift Premium Payments: (EPA Shift Prem Pay): This subsidiary object includes payments of shift premium pay to full-time and part-time permanent and temporary employees occupying authorized non-teaching positions exempt from the State Personnel Act.

1139 EPA Other Premium Payments: (SPA Other Prem Pay): This subsidiary object includes payments of call-back premium pay and standby premium pay to full-time and part-time permanent and temporary employees occupying authorized non-teaching positions exempt from the State Personnel Act.

1140 EPA Employees on Loan: (EPA Employee on Loan): This minor object includes salary payments to full-time and part-time permanent and temporary employees occupying authorized non-teaching, administrative, research, or other positions exempt from the State Personnel Act for services rendered to borrowing state agencies for which the original employing agency receives reimbursement. This minor object is used only when compensating employees subject to the State policy on dual employment.

1150 EPA Severance Wages: This minor object includes severance salary continuation payments, as authorized by North Carolina General Statute 143-27.2, to full-time and part-time permanent and temporary employees occupying authorized non-teaching positions exempt from the State Personnel Act. Eligibility and determination of benefits are subject to personnel policies of the UNC Board of Governors and constituent institutions of The University not inconsistent with the cited statute.

1200 SPA Employee Salaries: (SPA Employee Salary): This major object includes salary and other payments for personal services to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act.

1209 SPA Law Enforcement Officers (LEO) Salaries and Wages: This minor object includes base salary payments for all SPA Law Enforcement Officers who have the power of arrest and receive an additional percentage in retirement.

1210 SPA Regular Salaries: (Except for SPA LEO Salaries): This minor object includes base salary payments for personal services to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act, except for SPA Law Enforcement Officers' Salaries.

1220 SPA Overtime Payments: (SPA Overtime Payment): This minor object includes over-time payments for personal services to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act. These payments are compensation for working in excess of a standard work-week subject to the State wage-hour policy.

1230 SPA Premium Payments: This minor object includes payments for holiday premium pay, shift premium pay, call-back premium pay, and standby premium pay to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act.

1231 SPA Holiday Premium Payments: (SPA Holiday Prem Pay): This subsidiary object includes payments of holiday premium pay to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel act.

1232 SPA Shift Premium Payments: (SPA Shift Prem Pay): This subsidiary object includes payments of shift premium pay to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act.

1239 SPA Other Premium Payments: (SPA Other Prem Pay): This subsidiary object includes payments of call-back and standby premium pay to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act.

1240 SPA Employees on Loan: (SPA Employee on Loan): This minor object includes salary payments to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act for services rendered to borrowing State agencies for which the original employing agency receives reimbursement. This minor object is used only when compensating employees subject to the State Policy on dual employment.

1250 SPA Severance Wages: This minor object includes severance salary continuation payments, as authorized by North Carolina General Statute 143-27.2, to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act and who are involuntarily terminated from employment due to reductions in force designed to achieve savings in State expenditures. Guidelines describing eligibility and determination of benefits are provided in Section 5 of the *Personnel Manual* published by the Office of State Personnel.

1270 SPA Longevity Payments: (SPA Longevity Pay): This minor object includes the special lump-sum annual payments to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act for completing qualifying long-term service as State employees.

1280 SPA Salary Reserves: This minor object is used for retaining budgeted reserves designated as automatic and merit salary increments for SPA employees. Budgetary reserves must be transferred to budgetary expenditure accounts prior to disbursement.

1300 EPA Teaching Salaries: (EPA Teaching Salary): This major object includes salary payments for personal services to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from the State Personnel Act. This object is compatible only with activity 100 Instruction and its constituent purposes.

1310 EPA Academic Salaries: (EPA Academic Salary): This minor object includes regular salary payments for personal services to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from the State Personnel Act.

1340 EPA Teachers on Loan: This minor object includes salary payments to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from the State Personnel Act for services rendered to borrowing State agencies for which the original employing agency receives reimbursement. This minor object is used only when compensating employees subject to the State policy on dual employment.

1350 EPA Severance Wages: This minor object includes severance salary continuation payments, as authorized by North Carolina General Statute 143-27.2, to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from the State Personnel Act. Eligibility and determination of benefits are subject to personnel policies of the UNC Board of Governors and constituent institutions of The University not inconsistent with the cited statute.

1380 EPA Salary Reserves: This minor object is used for retaining budgeted reserves designated as salary increments for EPA employees. Budgetary reserves must be transferred to budgetary expenditure accounts prior to disbursement.

1400 Temporary Employee Wages: (Temp Employee Wages): This major object includes hourly-rated wage and other payments to temporary employees for personal services. Temporary employees serve in neither SPA nor EPA positions.

1410 Non-student Regular Wages: (Non-student Reg Wages): This minor object includes hourly-rated regular wage payments to temporary non-student employees for personal services in non-teaching positions.

1420 Non-student Overtime Payments: (Non-stud Overtime Pay): This minor object includes over-time payments to temporary non-student employees for personal services in non-teaching positions as compensation for working in excess of a standard work-week subject to the State wage-hour policy.

1430 Non-student Premium Payments: (Non-stud Premium Pay): This minor object includes payments of holiday premium pay, shift premium pay, call-back premium pay, and standby premium pay to temporary non-student employees in non-teaching positions.

1450 Student Regular Wages: (Student Regular Wage): This minor object includes hourly-rated regular wage payments to temporary student-employees for personal services rendered in non teaching positions. The person must be a student who is enrolled and regularly attending classes (to the extent required by the program of study for which enrollment exists) at one of the constituent institutions of The University of North Carolina. The primary status of the person as a “student” as opposed to an “employee” is dependent on whether the services rendered for the employer are primarily for sustenance while engaging in academic pursuits (thus student status is presumed) or primarily to earn a livelihood (thus employee status is presumed). Where the primary status of the person is that of a student and the secondary status is that of an employee, the person is exempt from FICA withholdings on wage payments received from The University, and The University is exempt from FICA matchings on the wage payments. These exemptions from the FICA tax apply only to employment concurrent with school attendance; however, compensation for services performed during holidays and weekends within the academic year and summer terms and between consecutive terms, when classes are not scheduled, is exempt. Exemptions do not apply to employment during the summer unless the student is attending a concurrent summer term, even if the student was enrolled and regularly attending classes during the previous year and expects to return the following year. Also, exemptions do not apply if employee status is the primary status.

1460 Student Overtime Payments: (Student Overtime Pay): This minor object includes overtime payments to temporary student-employees for personal services in non-teaching positions as compensation for working in excess of a standard work-week subject to the State wage-hour policy.

1470 Student Premium Payments: (Students Premium Pay): This minor object includes payments for holiday premium pay, shift premium pay, call-back premium pay, and standby premium pay to temporary student-employees in non-teaching positions.

1500 Special Personnel Payments: (Spec Personnel Pay): This major object includes payments to (or on behalf of) employees (or former employees) for purposes related to the rendering of personal services.

1510 Employee Suggestion System Awards: (Suggestion Awards): This minor object includes costs of meritorious service awards bestowed on employees for suggesting ways to improve operations and services of governmental functions and to improve employee morale. Responsibility for program administration resides with the Department of Administration. This award was established in 1975 by North Carolina General Statute 143-340 (1). Program regulations are described in the *Suggestion System Policy Manual* published by the North Carolina Department of Administration.

1520 Incentive Program Awards: (Incentive Pgm Awards): This minor object includes costs of awards bestowed on State entities or sub-entities as incentive payments for achieving financial improvements and operational efficiencies in performing governmental services. Responsibility for program administration resides with the Department of Administration. This program was established in 1977 by North Carolina General Statute 126-64.

1530 Employee Moving Expenses: (Employee Moving Exp): This minor object includes costs of moving employees from one duty station to another duty station. Payments must be in accordance with fiscal policies and procedures described in Section 5 of the *Budget Manual* published by the Office of State Budget and Management.

1540 Tort Claims: This minor object includes payments for tort claims ordered by the North Carolina Industrial Commission in the Department of Commerce (or by the Court of Appeals) paid as a result of negligence by an officer, employee, or agent of the State of North Carolina while acting for the State, such negligence being proximate cause of an injury to the claimant or person for whom a claim is asserted. Tort claims against entities of the State are authorized and governed by North Carolina General Statute 143-291.

1550 Unemployment Compensation: (Unemployment Comp): This minor object includes payments to the State Employment Security Commission (ESC) for reimbursement of unemployment compensation benefits paid by ESC to former employees of The University. The program is authorized by North Carolina General Statutes Chapter 96. Program benefits are described in the *Personnel Manual* published by the Office of State Personnel.

1560 Workers Compensation Benefits: (Workers Comp Benefit): This minor object includes payments of workers' compensation benefits to employees (or to third parties on behalf of employees) who suffer disability (or death) from covered accidents or occupational diseases arising out of or in the course of employment. The State's self-insured program is administered by the North Carolina Industrial Commission in the Department of Commerce, and claims are paid in accordance with North Carolina General Statutes Chapter 97. Some program information is provided in Section 5 of the *Budget Manual* published by the Office of State Budget and Management. Payments of premiums to private insurers are identified in minor object 1860 Workers Compensation Premiums.

1561 Workers Compensation Medical Benefits: (Wkr Comp Med Benefit): This subsidiary object includes payments under the workers' compensation program for medical, surgical, hospital, nursing, and rehabilitation services, medicines and medical travel, and medical supplies.

1563 Workers Compensation Temporary Disability: (Wkr Comp Temp Dis): This subsidiary object includes payments under the workers' compensation program to compensate temporarily disabled employees for lost work-time.

1565 Workers Compensation Partial Disability: (Wkr Comp Partial Dis): This subsidiary object includes payments to employees under the workers' compensation program for disfigurements and permanent partial disabilities in accordance with ratings assigned at the conclusion of a healing period.

1567 Workers Compensation Death Benefits: (Wkr Comp Death Ben): This subsidiary object includes payments under the workers' compensation program to surviving spouses and/or dependent children of deceased employees and of allowances for funeral expenses.

1570 Retirement Supplements: (Retirement Suppl): This minor object includes monthly payments of special separation allowances to retired law enforcement officers who qualify for basic service retirement under provisions of the North Carolina General Statutes pertaining to retirement of law enforcement officers. These payments are authorized by North Carolina General Statute 143-166.41, effectively July 1, 1984, and applicable policies and procedures (if any), and shall cease at the end of the month following a retiree's attainment of age 62.

1580 Disability Benefits: This minor object includes payments of disability benefits to employees in accordance with the Disability Income Plan of North Carolina, created, effective January 1, 1988, by North Carolina General Statutes Chapter 135, Article 6. This plan replaces provision for disability retirement under the Teachers' and State Employees' Retirement System and replaces benefits provided under the State's Disability Salary Continuation Plan. The plan is designed to provide disability income prior to retirement for eligible teachers and state employees who become permanently or temporarily disabled for performance of their duties, to encourage disabled teachers and state employees to seek gainful employment after rehabilitation, and to permit teachers and state employees to accrue retirement and ancillary benefits prior to eligibility for retirement.

1590 Other Personnel Payments: (Other Personnel Pay): This minor object includes special personnel payments to employees when such payments are not identified by minor objects 1510 through 1580. It includes cash awards to employees in recognition of achievements (e.g., cash awards to faculty for recognition as outstanding teachers), and taxable payments to employees in the Educational Assistance Program. See object 3900 Other Current Services for reference to nontaxable payments in the Educational Assistance Program.

1591 Educational Assistant Program: (Educ Assistance Prog): This subsidiary object includes Educational Assistance Program payments to or on behalf of employees and which are taxable as income to employees under provisions of Internal Revenue Code Section 127. These payments are subject to withholding of federal income taxes and social security taxes and to matching by employers of social security tax paid by employees. Also, these payments and withholdings are reportable to employees and the Internal Revenue Service on form W-2 Statement of Income Tax Withheld on Wages. Information about this program is provided in the Office of State Personnel *Personnel Manual*, Section 10, pages 8 through 14. Nontaxable payments in this program should be charged to 3900 Other Current Services.

1595 Employee Assistance Program: (EAP): This subsidiary object includes Employee Assistance Program payments. This benefit was previously provided free of charge to state employees by the Office of State Personnel. Because of funding cuts, the EAP has now been out-sourced and agencies may elect to contract with an outside provider for EAP services.

1599 Unclassified Personnel Payments: (Uncl Personnel Pay): This subsidiary object includes special personnel payments to or for employees not identified by minor objects 1510 through 1580 or subsidiary object 1591. It includes cash awards to employees in recognition of achievements.

1700 Board Member Compensation: (Board Member Comp): This major object includes payments for personal services to members of the institution's governing board. This object excludes reimbursements for travel expenses which are identified in major object 3100 Travel.

1800 Staff Benefits: This major object includes payments of fringe benefits for full-time and part-time permanent and temporary employees and employees on loan to other state institutions and agencies.

1810 Social Security: This minor object includes the institution's share of social security (or FICA) costs on taxable salaries and wages paid to covered employees.

1820 State Retirement: This minor object includes the institution's share of state retirement plan costs on salaries paid to covered employees.

1830 Medical Insurance: This minor object includes the institution's costs of medical insurance which provides medical and hospital indemnification for covered employees.

1860 Workers Compensation Premiums: (Workers Comp Premium): This minor object includes the institution's payments of premiums to private insurers for workers' compensation protection to cover employees who suffer disability (or death) from accidents arising out of and in the course of employment. This object is used only with certain receipts supported contracts and grants. Payments of benefits under the State's self insured program are identified in minor object 1560 Workers Compensation Benefits.

1870 TIAA Optional Retirement: (TIAA Opt Retirement): This minor object includes the institution's share of TIAA optional retirement costs on salaries paid to covered employees.

1880 Law Officers' Retirement: (Law Ofcr Retirement): This minor object includes the institution's share of payments to the Law Enforcement Officers' Benefit and Retirement Fund on salaries paid to covered employees.

1890 Staff Benefits Reserves: (Staff Benefits Res): This minor object is used for retaining budgeted reserves for employee staff benefits. Budgetary reserves must be transferred to budgetary expenditure accounts prior to disbursement.

1900 Contracted Services: This major object includes payments to independent contractors, external organizations, and other non-University employees for contracted professional and consultative personal services. The disbursing institution is the beneficiary, either directly or indirectly, of the personal services rendered.

1910 Legal and Accounting Fees: (Legal and Acct Fees): This minor object includes fees and charges paid to attorneys, accountants, auditors, trustees, and fiscal agents for professional services rendered to the institution.

1920 Consultant Fees: This minor object includes fees paid to professional specialists for consultative and advisory services provided to the institution.

1930 Medical Fees: This minor object includes professional fees paid to hospitals, medical doctors, dentists, nurses, etc. for medical services rendered on behalf of the institution.

1940 Employee on Loan Payments: (Employee on Loan Pay): This minor object includes payments to other State agencies for professional services rendered to the institution by borrowed employees subject to the State policy on dual employment. It includes amounts paid for wages, salaries, social security, retirement, and medical insurance.

1950 Honorariums: This minor object includes payments to professional persons for services rendered to the institution when custom or propriety forbid the setting of fees.

1960 Expert Witness Fees: This minor object includes payments to professional specialists for services rendered on behalf of the institution as expert witnesses in judiciary, legal, regulatory, and administrative proceedings.

1970 Academic Services: This minor object includes payments for instructional and departmental research services performed by persons not State employees.

1990 Other Contracted Services: (Other Contract Serv): This minor object includes payments of fees to independent contractors, external organizations, and others for contracted professional and consultative personal services, and not identified by minor objects 1910 through 1970. It includes costs of contracted secretarial, clerical, and account collection services. Account collection costs include the fifteen percent (15%) retainer by the North Carolina Department of Revenue authorized by subsection 13(b) of the "Off-Set Debt Collection Act" (G.S. Chapter 105A). [*Procedural Comment:* The incurrence of the fifteen (15%) retainer collection expense is supported by the receipt of "an accounting of the set-offs" from the North Carolina Department of Revenue, according to G.S. 105A-14(a), and an institution's need to prepare a disbursing check, payable to the institution, equal in amount to the total retainer, charging minor object 1990 with the disbursement, and crediting the various debtor's accounts or 0710 Bad Receivables Recovery, as appropriate, when the check is deposited to the institution's receipts.]

2000 Supplies and Materials: (Supplies & Materials): This object class includes payments for purchases of supplies, materials, and commodities consumable within one year or less, consumed by physical units, or whose use results in a significant impairment of physical condition or appearance. It includes all articles and substances in a natural or manufactured state used for current operating purposes. This object class should exclude purchases of tangible items capitalized in the fixed asset system.

2100 Household Supplies: This major object includes payments for cleaning, custodial, and janitorial supplies, materials, and utensils. Also, it includes the costs of clothing, wearing apparel, uniforms furnished to employees, bedding, and sewing supplies and materials.

2200 Food Products: This major object includes payments for raw, processed, and prepared foods and food products, beverages, and condiments for human consumption. It includes foods purchased for infirmity patients. The costs of food purchased for resale is provided in major object 2700. This account does not include foods and beverages purchased while in travel status.

2300 Educational Supplies: This major object includes payments for supplies and materials used in classrooms and laboratories for instructional, research, and examination purposes. When used in instructional and research endeavors these supplies and materials include chemicals, films, slides, tapes, transparencies, and non-library publication. Also, it includes costs of scientific, medical, hospital, infirmity, and laboratory supplies and materials. The costs of agricultural supplies and materials in the form of feed, seed, fertilizer, insecticide, fodder, and forage are included if purchased for instructional or research purposes.

2400 Repair Supplies: This major object includes payments for supplies and materials used by an institutional service shop in construction, maintenance, and repair of institutional facilities, and movable and immovable furniture and equipment. It includes costs of carpentry, electrical, electronic, mechanical, plumbing, and structural supplies, materials, and tools. Also, it includes agricultural supplies and materials purchased for the maintenance of institutional grounds.

2500 Motor Vehicle Supplies: (Mtr Vehicle Supplies): This major object includes payments for supplies and materials used in operation, maintenance, and repair of State-owned and leased motor vehicles. It includes costs of fuels, oils, lubricants, fluids, tires, batteries, belts, hose, etc., and minor accessories.

2600 Office Supplies: This major object includes payments for supplies and materials used in the operation of institutional offices and in performance of clerical duties. It includes costs of readily expendable items, such as paper, pencils, folders, and paper clips and costs of minor equipment items, such as scissors, staplers, rulers, and ashtrays, normally requiring expenditures of less than \$25 per item. Also, it includes costs of institutional forms, letterheads, envelopes, checks, library cards, duplication supplies, and non-library publications when used in office settings.

2700 Purchases for Resale: This major object includes payments for goods and services offered for sale or rental by institutional operations. It includes costs of books, food, stores, tickets, and other items.

2900 Other Supplies: This major object includes payments for supplies and materials not identified by major objects 2100 through 2700. It includes costs of electronic data processing supplies and materials, films and tapes not for instructional purposes, and non-cash service awards.

3000 Current Services: This object class includes payments for services received which assist in the performance and achievement of institutional programs, and in operation, repair, and maintenance of institutional resources. It excludes services classified under major object 1900 Contracted services.

3100 Travel: This major object includes payments for legitimate expenses while in authorized travel status in service to the State of North Carolina and The University of North Carolina. Travel expenses include transportation expenses, subsistence expenses, and other travel expenses.

3110 In-State Travel: This minor object includes payments for travel expenses associated with trip destinations located within the boundaries of the State of North Carolina.

3111 In-State Transportation – Air: This subsidiary object includes costs of proceeding from one place to another place via air transportation while in travel status. The trip's destination is located within the boundaries of the State of North Carolina.

3112 In State Transportation – Ground: This subsidiary object includes costs of proceeding from one place to another place via ground transportation while in travel status. The trip's destination is located within the boundaries of the State of North Carolina. Transportation expenses include automobile allowances, train, bus, taxicab, limousine, subway, streetcar fares, rental car and motor pool charges, and parking and toll fees. Taxicab gratuities are included.

3113 In-State Transportation – Other: This subsidiary object includes costs of proceeding from one place to another place via water transportation while in travel status. The trip's destination is located within the boundaries of the State of North Carolina.

3114 In-State Lodging: This subsidiary object includes costs of obtaining shelter while in travel status. The destination of the trip is located within the boundaries of the State of North Carolina.

3115 In-State Meals: This subsidiary object includes costs of obtaining food while in travel status. The destination of the trip is located within the boundaries of the State of North Carolina. Meal expenses include gratuities on food purchases.

3116 In-State Other Travel Expenses: This subsidiary object includes costs incurred while in travel status for services and goods other than for transportation and subsistence. The destination of the trip is located within the boundaries of the State of North Carolina. Other travel expenses may include telephone charges, supplies, baggage handling gratuities, and other appropriate items.

3119 In-State Registration Fees: In-State Registration Fees: This subsidiary object includes cost of registrations. The destination of the trip is located within the boundaries of the State of North Carolina.

3120 Out-of-State Travel: This minor object includes payments for travel expenses associated with trip destinations located outside the boundaries of the State of North Carolina.

3121 Out-of State Transportation – Air: This subsidiary object includes costs of proceeding from one place to another place via air transportation while in travel status. The destination of the trip is located outside the boundaries of the State of North Carolina.

3122 Out-of-State Transportation – Ground: This subsidiary object includes costs of proceeding from one place to another place via ground transportation while in travel status. The trip's destination is located outside the boundaries of the State of North Carolina. Transportation expenses include automobile allowances, train, bus, taxicab, limousine, subway, streetcar fares, rental car and motor pool charges, and parking and toll fees. Taxicab gratuities are included.

3123 Out-of State Transportation – Other: This subsidiary object includes costs of proceeding from one place to another place via water transportation while in travel status. The trip's destination is located outside the boundaries of the State of North Carolina.

3124 Out-of-State Lodging: This subsidiary object includes costs of obtaining shelter while in travel status. The destination of the trip is located outside the boundaries of the State of North Carolina.

3125 Out of State Meals: This subsidiary object includes costs of obtaining food while in travel status. The destination of the trip is located outside the boundaries of the State of North Carolina. Meal expenses include gratuities on food purchases.

3126 Out-of State Other Travel Expenses: This subsidiary object includes costs incurred while in travel status for services and goods other than for transportation and subsistence. The destination of the trip is located outside the boundaries of the State of North Carolina. Other travel expenses may include telephone charges, supplies, baggage handling gratuities, and other appropriate items.

3129 Out-of-State Registration Fees: This subsidiary object includes cost of registrations. The destination of the trip is located outside the boundaries of the State of North Carolina.

3130 Out of Country Travel: This minor object includes payments for travel expenses associated with trip destinations located outside the boundaries of the United States.

3131 Out-of-Country Transportation - Air: This subsidiary object includes costs of proceeding from one place to another place via air transportation while in travel status. The trip's destination is located outside the boundaries of the United States.

3132 Out-of-Country Transportation - Ground: This subsidiary object includes costs of proceeding from one place to another place via ground transportation while in travel status. The trip's destination is located outside the boundaries of the United States. Transportation expenses include automobile allowances, train, bus taxicab, limousine, subway, streetcar fares, rental car and motor pool charges, and parking and toll fees. Taxicab gratuities are included.

3133 Out-of-Country Transportation – Other: This subsidiary object includes costs of proceeding from one place to another place via water transportation while in travel status. The trip's destination is located outside the boundaries of the United States.

3134 Out-of-Country Lodging: This subsidiary object includes costs of obtaining shelter while in travel status. The trip's destination is located outside the boundaries of the United States.

3135 Out-of-Country Meals: This subsidiary object includes costs of obtaining food while in travel status. The destination of the trip is located outside the boundaries of the United States. Meal expenses include gratuities on food purchases.

3136 Out-of-Country Other Travel Expenses: This subsidiary object includes costs incurred while in travel status for services and goods other than for transportation and subsistence. The trip's destination is located outside the boundaries of the United States. Other travel expenses may include telephone charges, supplies, baggage handling gratuities, and other appropriate items.

3139 Out-of-Country Registration Fees: This subsidiary object includes cost of registrations. The destination of the trip is located outside the boundaries of the United States.

3140 Board/Non-employee Travel: This minor object includes payments for travel expenses to board members on official State business, as well as reimbursements to other non-university employees.

3141 Board/Non-employee Transportation: This subsidiary object includes costs of proceeding from one place to another place while in travel status. Transportation expenses include automobile allowances, airplane, boat, train, taxicab, bus, limousine, subway, and streetcar fares, rental car and motor pool charges, and parking and toll fees.

3144 Board/Non-employee Subsistence: This subsidiary object includes costs incurred while in travel status. Subsistence expenses include costs of lodging, meals, gratuities, registrations, telephone charges, and other appropriate items.

3200 Communication: This major object includes payments for transmitting verbal, written, and recorded messages, correspondence, data, and information. It includes costs of telephone services, telegrams, postage, messenger and courier services, FAX transmissions, post office box rental, and charges by United Parcel Service (UPS) and Federal Express.

3300 Utilities: This major object includes payments for utility services, exclusive of telephone services, and includes the costs of electricity, water, natural gas, propane gas, diesel fuel, fuel oil, coal, fire wood, heat, light, power, and other fuels. It excludes costs of fuels and oils used in the operation of motor vehicles.

3400 Printing and Binding: This major object includes payments for printing, production, reproduction, and binding of books, bulletins, leaflets, pamphlets, manuals, monographs, drawings, pictures, diplomas, publications not for library collections, etc. The services may be performed by commercial firms, State agencies, and intra-institutional divisions. It includes costs of non-library book repair materials, duplication services, and type-setting services.

3500 Repair and Maintenance: (Repairs and Maint): This major object includes payments for contractual services, including labor and materials, to repair, maintain, overhaul, rebuild, renew, and restore owned and leased facilities and resources, such as buildings, equipment, motor vehicles, furniture, power lines, roads, walks, and drives, excluding projects financed in capital improvement budgets. The contractual services may be performed by commercial firms, state agencies, and intra-institutional divisions. (Repairs are corrective and restorative following wear and deterioration; maintenance is preventive and anticipatory.)

3600 Freight and Express: This major object includes payments for services to transport, move, and deliver objects, materials, and resources owned, leased, or used by the institution. The objects are moved within or from within the institution. It excludes costs incurred when objects, materials, and resources are originally acquired; these initial transportation costs are components of acquisition costs.

3700 Advertising: This major object includes payments for advertisements and announcements. It includes costs of advertisements inviting qualified persons to apply for employment positions, legal notices, and legal advertisements.

3800 Data Processing: This major object includes payments for electronic or automatic data processing services provided by commercial firms, State agencies, and intra-institutional divisions. The processed data can be related to academic, administrative, financial, scientific, statistical, or engineering activities. It includes costs of computer printouts, such as the printing of address labels and financial reports, the grading of examinations, and key-punching services. Also, it includes through June 30, 1990, the fixed amount of annually budgeted monetary support for the Triangle Universities Computation Center from North Carolina State University at Raleigh and The University of North Carolina at Chapel Hill.

3900 Other Current Services: (Other Current Serv): This major object includes payments for contracted services not identified by major objects 3100 through 3800. It includes costs of information and credit report services, periodical clipping services, janitorial, cleaning, and garbage removal services, boiler inspection services, pest control services, water treatment services, employee education, contracted food services, prerecorded tapes, credit card charges, and nontaxable payments in the Educational Assistance Program. See object 1591 Educational Assistance Program for reference to taxable payments in the Educational Assistance Program.

4000 Fixed Charges: This object class includes payments for operating costs which tend to be relatively uniform in amount during monthly, quarterly, semi-annual, or annual periods. The charges are typically for a fixed sum or a fixed sum plus charges for use of the property, supported by contracts or agreements, and of a continuing nature. These payments purchase the right to use resources or property owned by another entity, person, or organization for an agreed period of time and lease covenants.

4100 Rentals of Real Property: (Rental of Real Prop): This major object includes payments for lease or rental of realty. It includes costs of renting land, buildings, offices, rooms, conference rooms, convention halls, auditoriums, residences, mobile and relocatable facilities, roadways, and sidewalks.

4200 Rentals of EDP Equipment: (Rental of EDP Equip): This major object includes payments for the limited-term use, or right to possession and use, of electronic or automatic data processing equipment. It includes costs of leasing central processing units, working storage, control units, peripheral equipment, terminals, software, time sharing, and word processors.

4300 Rentals of Other Equipment: (Rental-Other Equip): This major object includes payments for the limited-term use, or right to possession and use, of equipment not classified as electronic data processing equipment. It includes costs of leasing postage meter machines, typewriters, calculators, adding machines, reproduction equipment, duplication equipment, motor vehicles, furniture, and furnishings.

4400 Maintenance Contracts: (Maintenance Contract): This major object includes payments for service and maintenance contracts covering equipment owned or leased by the institution. It includes costs of servicing and maintaining adding machines, calculators, typewriters, duplication equipment, other business machines, elevators, air conditioners, boilers, audiovisual equipment, EDP equipment, FAX equipment, and postage meter machines.

4500 Insurance and Bonding: (Insurance & Bonding): This major object includes payments of premiums for insurance and bonding protection. It includes costs of fire and extended coverage insurance, casualty insurance, automobile liability insurance, public liability insurance, and fidelity bonding of employees. It excludes costs of workers' compensation premiums; these premiums are cited in minor object 1860 Workers Compensation Premiums.

4800 Indirect (Overhead) Costs: (Indirect Costs): This major object is for use with indirect (overhead) costs charged to contracts and grants according to reimbursement agreements with funding agencies or entities.

4900 Other Fixed Charges: This major object includes payments for other fixed expenses not identified by major objects 4100 through 4800. It includes costs of royalties, non-library subscriptions, institutional membership dues and fees, rentals of films and tapes, and wire service contracts.

5000 Capital Outlays: This object class includes payments for acquiring legal ownership to equipment, including the related inbound transportation and installation charges. For definitional purposes, equipment possesses the following characteristics: it is not consumable or expendable; it is movable, even though sometimes attached to other objects or buildings; it has an expected useful life of longer than one year; its cost is at least \$50; and its use does not create a readily observable physical impairment or deterioration. Also, this object class includes payments to acquire legal ownership to real property, to construct additions to land and buildings, and to furnish buildings with equipment, furniture, furnishings, machinery, and component systems. This object class includes all expenditures for tangible and intangible properties entered in the inventory of fixed assets and subject to fixed asset controls. Also, it includes the purchase of library books, journals, artistic creations, and intangible assets.

5100 Office Equipment: This major object includes payments for purchasing chairs, desks, tables, cabinets, file cabinets, typewriters, adding machines, bookkeeping machines, calculators, duplicating machines, bookshelves, copiers, telephone equipment, paper shredders, other equipment, and furniture and furnishings used in offices, reception areas, lobbies, conference rooms, seminar rooms, and other similar areas.

5200 EDP Equipment: This major object includes payments for purchasing and installing automatic or electronic data processing equipment, and includes costs of central processing units, working storage, control units, peripheral equipment, terminals, software, and word processors. Also, it includes the purchase of specialized furnishings for data processing activities, and rights to use, according to license agreements, computer software whose ownership is retained by the supplier.

5300 Educational Equipment: (Educational Equip): This major object includes payments for purchasing educational, scientific, medical, laboratory, and classroom equipment and furniture for instructional, research, and examination endeavors. It includes costs of specialized library furnishings, recording studio equipment, audiovisual equipment, surgical equipment, and x-ray equipment. Also, it includes costs of agricultural equipment purchased for instructional or research purposes.

5400 Motor Vehicles: This major object includes payments for purchasing motor vehicles and other self-propelled, motorized equipment suitable for general use by the institution. It includes costs of automobiles, trucks, motor boats, motorized campers, motorcycles, motor scooters, airplanes, and other self-propelled motorized vehicles.

5500 Other Equipment: This major object includes costs of specialized motorized equipment, unsuited for general use, such as construction and maintenance equipment, which are not appropriate for inclusion in major object 5400, and costs of other equipment, furnishings, and furniture not included in major objects 5100 through 5300. Also, it includes costs of agricultural equipment for maintenance of institutional grounds. It includes costs of air conditioners, athletic equipment, fire fighting equipment, forklifts, furnaces, mobile and relocatable facilities, lawn mowers, storage sheds, street sweepers, water coolers/fountains, and other items.

5600 Library Books and Journals: (Library Bk & Jour): This major object includes payments to acquire additions to library and learning resource collections, and includes costs of books, magazines, newspapers, manuals, journals, manuscripts, musical scores, musical recordings, photographs, maps, films, tapes, records, compact discs, microforms, and other literary and artistic objects, materials, and creations. It includes costs of binding library periodicals, journals, pamphlets, and paperback books. It excludes costs of objects purchased for resale.

5700 Land: This major object includes payments to acquire legal ownership of or title to real property in the name of the State or the institution. This major object is used only in capital improvement budgets.

5800 Buildings: This major object includes payments for construction, purchase, additions, alterations, enlargements, expansions, extensions, improvements, modifications, remodelings, renovations, and upgradings of buildings and other roofed and walled structures. Structural change projects enhance the value of buildings, increase their utility, or lengthen their useful life. It includes costs of affixed or non-movable component systems in buildings (both initial installations and replacement units), such as electrical, air conditioning, plumbing, communication, heating, transportation, and environmental systems. It excludes costs of initially furnishing buildings with non-affixed equipment, furniture, furnishings, and machinery; these costs are included in appropriate equipment accounts, *i.e.*, major objects 5100, 5200, 5300, and 5500. This major object is normally associated with capital improvement budgets, but is used in operating budgets if the total cost of a qualifying completed project is at least \$1000 and less than \$50,000. Project costs of \$50,000 or more are chargeable to this major object in capital improvements budgets. Projects which cost less than \$1,000 are treated as acquisitions of "5500 Other Equipment" (when construction or purchase occur) or as "3500 Repairs and Maintenance" (when the above cited structural changes occur). All charges to this account are subject to capitalization in the fixed assets system.

5900 Other Capital Outlays: (Other Capital Outlay): This major object includes payments for non-equipment capital outlays not identified by major objects 5600, 5700, and 5800. It includes costs of highways, roads, bridges, parking lots and decks, sidewalks, road signs, building markers, landscaping, sewage systems, television transmission towers, other towers, tanks, wells, fences, water mains and hydrants, stadiums, tennis courts, swimming pools, and other qualifying items. This major object is normally associated with capital improvement budgets, but can be used in operating budgets if the total cost of a qualifying completed project is less than \$50,000. Project costs of \$50,000 or more are chargeable to this major object in capital improvements budgets. All charges to this account are subject to capitalization in the fixed assets system.

6000 Aids and Grants: This object class includes payments of financial aid to various authorized recipients. Payments can be in the form of contracts, grants, subsidies, state aid, or allocations.

6300 Aid to Governmental Units: (Aid to Govt Units): This major object includes payments of all types of financial aid to any governmental unit, such as counties, cities, towns, school districts, and fire districts.

6400 Construction Grants: This major object includes payments to non-state agencies for capital construction or acquisition of facilities used jointly for educational purposes by the non-state agency and The University and legally owned by the non-state agency.

6500 Educational Awards: This major object includes payments of scholarships, fellowships, grants, grants-in-aid, traineeships, and other similar financial awards to students enrolled in formal coursework, either for credit or noncredit. It excludes compensation for services rendered and monetary loans. The amounts paid to holders of assistantships, *e.g.*, teaching assistants and research assistants, as compensation for services rendered are excluded from this classification, and are included in the appropriate expenditure account under object class 1000 Personnel Compensation.

6510 Appropriated Grants: This minor object includes payments of student financial assistance to North Carolina residents on the basis of documented financial need. Funding for these grants originated in the approved budget effective July 1, 1961 and was significantly increased by the 1991 General Assembly (House Bill #83 ratified July 13, 1991), both times in conjunction with tuition rate increases. These grants, which do not require repayment in services or cash, are supported exclusively by State appropriations and are often referred to as “non-service scholarships,” “scholarship grants,” and “tuition scholarships.” The eligibility and awarding requirements for these need-based grants are addressed in ADMINISTRATIVE MEMORANDUM #311 dated August 26, 1991. In addition to these requirements, the chancellor may impose a maximum dollar limit for each student grant as well as allocate a portion of this money to match Federal funds awarded to the institutional for educational grants and student loans.

6515 Need-Based Non-Resident Grants: This minor object includes payments of student financial assistance to non-resident students on the basis of documented financial need. Funding of these grants will be from campus-initiated tuition increase receipts, which are intended to hold affected non-resident students harmless as directed by the Board of Governors when campus-initiated tuition increases are approved.

6520 Minority Presence Grants: (Minority Presence Gr): This minor object includes payments of minority presence grants to full-time North Carolina resident degree-seeking students who evidence financial need and are of the minority race on the campus where enrolled. These awards do not require repayment in services or cash. Effective July 1, 2003, this object is no longer valid.

6530 Nursing Emergency Financial Aid: (Nurse Emerg Fin Aid): This minor object includes payments from the Emergency Financial Assistance Fund to students enrolled in University nursing programs who experience acute financial need which impacts the student's ability to continue the current nursing program schedule. The Fund was established in 1987 (General Assembly of North Carolina) Session Laws, Chapter 1049, Section 2, wherein a definition is provided of "acute financial need." Assistance from this program was authorized to commence at July 1, 1988, and is limited to \$400 per academic year per student. Responsibility for program administration resides with an institution's Dean of Nursing, with assistance provided by the Director of Student Financial Aid. Payments of aid to students do not require repayment in services or cash.

6540 Academic Enhancement Scholarships: (Acad Enhancement Schol): This minor object includes payments of student financial assistance to the extent required to cover approved tuition increases allowed under Special Legislative Provision (Section 15.15 of Chapter 507 of the 1995 Session Laws) for students receiving need-based aid. This expenditure object is only to be used by Research I institutions and those institutions offering professional degrees (DDS, DVM, JD, MD, PharmD, MBA) and include UNC-Chapel Hill, NC State University, Western Carolina University, North Carolina Central University, East Carolina University, UNC-Wilmington, Pembroke State University, UNC-Greensboro, and UNC-Charlotte. Guidelines for administering the programs at these constituent institutions are contained in C.D. Spangler, Jr.'s memo dated August 11, 1995 to the chancellors of the affected institutions.

6550 Teachers Scholarships: (Teacher Scholarships): This minor object 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 (North Carolina General Assembly) Session Laws, Chapter 845(b). The awards are based upon the recipient's scholarly merit and the chosen academic program of study. Awards do not require repayment in services or cash.

6560 Minority Medical and Dental Grants: (Minority Med/Den Gnt): This minor object includes need-based grants to North Carolina resident minority students in full-time attendance and good academic standing in the Doctor of Medicine program at East Carolina University or The University of North Carolina at Chapel Hill or the Doctor of Dental Surgery program at The University of North Carolina at Chapel Hill. Grant recipients are selected and funds are awarded by medical and dental financial aid committees. Recipients are not required to repay the grants in services or cash. The program was initially funded in certified budgets for fiscal year 1987-88.

6570 Traineeships: This minor object 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.

6575 Graduate Assistant Tuition Awards: This minor object includes tuition awards to qualifying graduate assistants at N.C. State University and UNC-Chapel Hill. The eligibility criteria has been established by the respective schools. Funding for these awards will be through the use of special academic enhancement funds and/or reallocations of other institutional resources.

6580 Incentive Scholarships: (Incentive Scholarship): This minor object includes undergraduate scholarship awards designed to attract highly qualified graduates of North Carolina high schools and community colleges to enroll at Elizabeth City State University, Fayetteville State University, North Carolina Agricultural and Technical State University, North Carolina Central University, Pembroke State University and Winston-Salem State University. To be eligible for an Incentive Scholarship, recipients must meet certain admission standards, including scholastic requirements, and must maintain certain eligibility standards, including specified grade-point averages, submission to standardized assessments, and participation in public service activities. A geographic requirement, which is applicable only to the ECSU program, restricts awards to graduates of high schools and community colleges located in certain northeastern North Carolina counties. The Incentive Scholarship program at ECSU was authorized by the University of North Carolina Board of Governors on March 13, 1987, and was initially available during the fall of 1987. The 1991 General Assembly (House Bill #83 ratified July 13, 1991) established similar scholarship programs at FSU, NCA&T, NCCU, PSU and WSSU. The guidelines for administering the programs at these five constituent institutions are comparable to those governing the program at ECSU and are contained in ADMINISTRATIVE MEMORANDUM #312 dated August 9, 1991. Effective July 1, 2003, this object is no longer valid.

6581 UNC Campus Scholarships: This minor object includes scholarship funds for eligible students at UNC institutions, and combines the prior Minority Presence Grants, Minority Presence Grants-II, Incentive Scholarships, Incentive Scholarship and Grant Program for Native Americans, Elizabeth City State University Incentive Program, Freshman Scholars Program, and Legislative College Opportunity Program into one fund, per Section 9.4(a-h) of S.L. 2002-126, effective July 1, 2003. It includes both need-based and merit-based grants for qualifying students who are residents of North Carolina. All obligations to students for uses of the funds that were made prior to July 1, 2003 should be fulfilled as to students who remain eligible under the provisions of the respective programs. Guidelines for the use of these scholarships are developed by the Board of Trustees of each constituent institution and approved by the President of The University of North Carolina. Effective July 1, 2003, all grants and scholarships previously accounted for within objects 6520 "Minority Presence Grants", 6580 "Incentive Scholarships", and 6585 "Incentive Scholarship and Grant Program for Native Americans" should be recorded within this new object. In addition, Freshman Scholars Programs and the Legislative College Opportunity should be consolidated into this new object.

6585 Incentive Scholarship and Grant Program for Native Americans: (Incent Sch Native Am): This minor object includes undergraduate and doctoral program scholarship awards designed to increase enrollment of Native Americans at the constituent institutions of the University of North Carolina. This program combines the prior American Indian Student Legislative Grant Program with the Incentive Scholarship Program for Native Americans into a single entity. The program includes both need-based and merit-based grants for qualifying Native Americans who are residents of North Carolina. Guidelines for administering the program at the constituent institutions are contained in ADMINISTRATIVE MEMORANDUM # 353, dated February 20, 1995. Effective July 1, 2003, this object is no longer valid.

6590 Other Educational Awards: (Other Educ Awards): This minor object includes financial awards to students other than those awards identified in minor objects 6510 through 6585. It excludes Work-Study Transfers (see minor object 8150), Loan Program Transfers (see 8160), Other Financial Aid Transfers (see 8170), compensation for services rendered, and monetary loans. This object is not restricted to purpose 230 Student Financial Aid.

6598 NCSA High School Access Grants: This minor object includes financial awards to high school students attending the North Carolina School of the Arts to cover the full cost of required fees, room and board. Funds for these grants were appropriated by the North Carolina General Assembly in the 2001 Regular Session as part of the Appropriations Bill.

6900 Other Aids and Grants: (Other Aids & Grants): This major object includes payments for contracts, grants, subsidies, state aid, and allocations not identified by major objects 6300 through 6500. It includes legal or court-ordered indemnifications and financial settlements for injuries, losses, and damages (excluding tort claims identified in object 1540), and grants to faculty members for research purposes.

7000 Debt Service: This object class includes payments for retirement of institutional indebtedness and charges, such as interest and loan fees, associated with indebtedness. This object class is used only with expenditures from the plant fund group.

7100 Bond Principal: This major object includes payments for retirement of bond indebtedness.

7200 Bond Interest: This major object includes payments for charges, such as interest and loan fees, associated with bond indebtedness.

7300 Note Principal: This major object includes payments for retirement of anticipation note principal.

7400 Note Interest: This major object includes payments for charges, such as interest and loan fees, associated with anticipation notes.

7500 Indebtedness Fees: This major object includes payments of commissions and fees to fiscal agents, advertisements and notices, and similar items in connection with incurrence of indebtedness.

7600 Other Principal: This major object includes payments for retirement of indebtedness principal not otherwise identified.

7700 Other Interest: This major object includes payments for charges, such as interest and loan fees, associated with indebtedness not otherwise identified.

7900 Other Debt Service: This major object includes payments associated with indebtedness not identified by major objects 7100 through 7700. It includes bond discounts and premiums.

8000 Transfers and Reserves: (Transfers & Reserves): This object class includes monetary amounts classified as transfers, reserves, and non operating expenditures.

8100 Intra-entity Transfers-Out: (Intra-entity Tfr-Out): This major object includes movements and transfers of monies from one designation to another designation within the same entity, institution, or organization.

8110 Overhead Transfers-General Institutional Support: (OH Tfr-General Supt): This minor object is used only with transmissions-out of indirect cost reimbursements (overhead receipts) from an overhead receipts budget to an academic budget for general institution support of the institution. These transfers are identified as transfers-in minor revenue source 0810.

8120 Overhead Transfers-Continuing Obligations: (OH Tfr-Continuing): This minor object is used only with transmissions-out of indirect cost reimbursements (overhead receipts) from an overhead receipts budget to an academic budget for continuing obligations of the institution. These transfers are identified as transfers-in in minor revenue source 0820.

8130 Overhead Transfers-Nonrecurring Obligations: (OH Tfr-Nonrecurring): This minor object is used only with transmissions-out of indirect cost reimbursements (overhead receipts) from an overhead receipts budget to another budget of the same institution for nonrecurring obligations of the institution. These transfers are identified as transfers-in in minor revenue source 0830.

8140 Debt Service Transfers: (Debt Service Tfr): This minor object includes movements and transfer of monies for debt retirement, interest payments, and related charges.

8150 Work-Study Transfers: This minor object includes the institution's share of financial assistance to students according to the college work-study program matching requirements. It excludes the federal share of financing the program and ultimate disbursement of work-study monies. It includes the portion of work-study matchings applicable to auxiliary enterprises.

8160 Loan Program Transfers: (Loan Program Tfr): This minor object includes the institution's share of financial assistance to students according to matching requirements of the federal national direct student loan program. It excludes the federal share of financing the program. Also, it excludes disbursements of loan program monies; these disbursements are included in the loan fund group of accounts as increases in loans receivable.

8170 Other Financial Aid Transfers: (Other Fin Aid Tfr): This minor object includes the institution's share of matching requirements for SEOG and other student financial aid not identified by minor objects 8150 and 8160. It excludes disbursements of these monies to students. For accrual basis reporting (i.e., annual financial statements, NCHED and IPEDS reports), this expenditure object should be reclassified within Current Unrestricted Funds as other educational awards, object 6590, and reflected in Purpose 230, Student Financial Aid. There should also be a corresponding reduction of other educational awards and an elimination of mandatory transfers-in within the Current Restricted Funds.

8190 Transfer of Appropriations: (Tfr Appropriations): This minor object is used only with the carry-forward of unexpended state appropriations from the current fiscal year to the subsequent year. These transfers are identified as non-revenues (revenue object 0920) in the subsequent year. In addition, these transfers should be reclassified as Cash Carried Forward during the current year's 13th month accrual cycle.

8191 Tfr Approp-Budget Flexibility: (Tfr Appr-Bud Flex): This subsidiary object is used only with the carry-forward of unexpended state appropriations by institutions designated as Special Responsibility Constituent Institutions by the UNC Board of Governors. This transfer, which must be used for one-time expenditures that do not impose additional financial obligations on the State, is authorized by the UNC Fiscal Accountability/Flexibility legislation (Chapter 689, House Bill 83 enacted by the 1991 General Assembly). This expenditure object is compatible with Purpose 252 only. Refer to Chart of Accounts Memorandum #45 for additional information.

8192 Tfr Approp-Defer Obligations: (Tfr Appr-Def Oblig): This subsidiary object is used only with the carry-forward of unexpended state appropriations for deferred obligations. This transfer must be approved in advance by the Office of State Budget and Management.

8193 Energy Conservation Savings: (Energy Conservation Savings): This subsidiary object is used only with the carry-forward of energy savings, as authorized under G.S. 116-30.3B, that are realized from implementing an energy conservation measure. Of the funds carried forward, sixty percent (60%) of the energy savings realized shall be utilized for energy conservation measures by that institution. The use of funds under this section shall be limited to onetime capital and operating expenditures that will not impose additional financial obligations on the State. This object should be compatible with Purpose 180 only. (For NCAS, this account crosswalks to 53 8930.)

8194 Discretionary Capital Improvements - University: (Discretionary Cap Imp-Univ): This subsidiary object is used only with the carry-forward of funds, as authorized under G.S. 116-13.1(c), for certain repair, renovation, maintenance projects and related equipment purchases that have been authorized by the Chancellor of a constituent institution from available operating funds. This object should be compatible with Purpose 180 only. (For NCAS, this account crosswalks to 53 8940.)

8200 Inter-entity Transfers-Out: (Inter-entity Tfr-Out): This major object includes movements and transfers of funds from one institution, entity, or organization to another institution, entity, or organization.

8210 Overhead Transfers to General Administration: (Overhead Tfr to GA): This minor object is used only with transmissions-out of indirect cost reimbursements (overhead receipts) from an institutional overhead receipts budget to the overhead receipts budget of The University of North Carolina General Administration. The current rate of transfer is five percent of earned overhead receipts at the transferring institution. These transfers are identified as transfers-in in minor source of revenue 0850.

8220 Nonrecurring Inter-institutional Transfers: (Nonrecurring Tfr): This minor object is used only with transmissions-out of indirect cost reimbursements (overhead receipts) from an overhead receipts budget of one institution to a budget of another institution for nonrecurring obligations. These transfers are identified as transfers-in in minor source of revenue 0860.

8230 Continuing Inter-institutional Transfers: (Continuing Transfers): This minor object is used only with transmissions-out of indirect cost reimbursements (overhead receipts) from an overhead receipts budget of one institution to an academic budget of another institution for attaining compliance with continuing obligations of the institutions. These transfers are identified as transfers-in in minor source of revenue 0870.

8290 Other Inter-transfers: This minor object is used only with transmissions-out of funds from one institution to another institution for purposes not identified by minor objects 8210 through 8230. These transfers are not comprised of overhead

receipts. These transfers are identified as transfers-in in minor source of revenue 0890.

8300 Reserves: This major object identifies budgetary amounts which are not available for expenditure. Reserves are segregated budgetary funds which are not available for disbursement until transferred to budgeted expenditure accounts.

8301 through 8399: These minor objects identify specific non-salary related reserves as required and titled by individual institutions. The codes 8301 through 8399 are used by each of the constituent institutions to identify its non-salary reserves. Titles of these reserves may vary from year to year and from institution to institution and are not standardized. An account title is limited to twenty character spaces.

8400 Other Intra-transfers: This major object is used with transmissions-out of funds within the institution for purposes not identified by minor objects 8110 through 8170. These transfers are not comprised of overhead receipts. These transfers are identified as transfers-in in minor source of revenue 0840.

8401 through 8499 : These minor objects identify specific intra-institutional transfers required and titled by individual institutions; they are for purposes not identified by minor objects 8110 through 8170 and are not comprised of overhead receipts. The codes 8401 through 8499 are used by each constituent institution to identify its transfers. The titles of these transfers may vary from year to year and from institution to institution and are not standardized. An account title is limited to twenty character spaces. These objects do not accommodate transactions which involve the purchase or sale of services and material objects.

8500 Petty Cash Funds: This major object includes advances to petty cash funds, imprest-funds, working funds, and revolving funds. These advances are returned to their funding sources at the end of the fiscal year by deposit to the State Treasurers' bank account.

8700 Receivables Written-Off: (Rec Written-Off): This major object includes losses resulting from uncollectible claims against clients, customers, patients, patrons, and students. In an academic budget this object is used exclusively with activity 170 Institutional Support. In auxiliaries and independent operations this object is used with the purpose in which the uncollectible claim exists.

8800 Proceeds of Bonds: This major object includes disbursements to distribute funds received from issuance of bonds and revenue certificates.

8900 Other Non-operating: This major object includes disbursements for non-operating items not adequately provided in other disbursement classifications. It includes disbursements to purchase stocks, bonds, notes, revenue certificates, and similar items which generate revenue for the investor. Also, it includes payments for interest accrued on purchased investments.

The University of North Carolina Chart of Accounts

Part III: Standardized Revenue Classifications

Section A: General Information

Standardized revenue classifications identify sources of financing the diverse programs and operations of The University of North Carolina and are identified in the *Chart of Accounts* by major sources, minor sources, and subsidiary sources. All revenues realized by The University should be classified and reported in accordance with these standardized source categories. Definitions of each major source of revenue are applicable to its constituent minor and subsidiary sources, and definitions of each minor source of revenue are applicable to its constituent subsidiary sources. Accordingly, determination of complete definitions for subsidiary source accounts must include reference to definitions of related minor sources and, for minor source accounts, reference to definitions of related major sources.

Individual institutions of The University may utilize non-standardized revenue codings in the range 0100 through 0999 if such use is consistent with corresponding summary level accounts. For example, individual institutions may utilize codings and accounts in the range 0191 through 0199 when such use is consistent with the standardized definition of 0190 Special Fees, and in the range 0401 through 0499 when such use is consistent with the standardized definition of 0400 Sales and Services Revenues of Auxiliary Enterprises and independent Operations. Such individualized and non-standardized codings and titles must be used only for internal purposes within an institution. Thus, only codes and complete or abbreviated titles which are standardized in accordance with this Part of the *Chart of Accounts* should be used to identify revenues in budget documents, financial reports, and statements prepared for distribution outside the institution.

Section B of Part III in the *Chart of Accounts* provides for each revenue account a four digit code, descriptive title, definition, and for all accounts collectively, the hierarchy and order. Titles comprised of more than twenty characters are accompanied, in parentheses, by standardized abbreviated titles.

The hierarchy of revenue account classifications is (an X represents an integer in the range one through nine):

0X00 Major Sources
 0XX0) Minor Sources
 OXXX Subsidiary Sources
 XXX Subsidiary Objects

The order of classifications is indicated by the natural sequencing of codes.

Section B: Codes, Titles, and Definitions

0100 Tuition and Fees Revenues (Tuition and Fees Rev): This major source of revenue includes degree credit tuition charged to students enrolled in courses or academic programs during regular terms, summer sessions or through off-campus extension and fees charged to enrolled students as authorized, established, and/or set by the Board of Governors of The University of North Carolina. Also, it includes, in contra revenue accounts, waivers or remissions of tuition. Entries to 0100 accounts are measured by the accrual method, rather than the cash method, of accounting. The write-off of uncollectible amounts of tuition and fees should be charged to major object of expenditure 8700 Receivables Written-Off and not to this major source of revenue or any of its constituent accounts. The recovery of previously written-off amounts of tuition and fees should be credited to minor source of revenue 0710 Bad Receivables Collected and not to this account or any of its constituent accounts. For cash basis reporting, regular term degree credit tuition and tuition waivers are compatible only with activity 990 Multi-activity and 107 State-Funded For Degree Credit Distance Education, summer term tuition and tuition waivers are compatible only with purpose 102 Summer Term Instruction and extension tuition is compatible only with purpose 103 Extension Instruction and purpose 108 Non-State-Funded For Degree Credit Instruction. (For accrual basis reporting, student waivers should be reflected in purpose 230 – Student Financial Aid. Faculty and staff waivers should be reflected in the functional area where the employees worked.) Other constituents of this account (i.e., objects 0130 through 0190) are compatible only with the activity or purpose which provides the service or performs the function related to the revenue.

0110 Resident Tuition, Net of Waivers: (Net Resident Tuition): This minor source of revenue includes degree credit tuition charged to North Carolina resident students enrolled in courses or academic programs during regular terms, summer sessions or through off-campus distance education. It includes, as a contra amount, waivers or remissions of tuition provided to resident students.

0111 Resident Tuition: This subsidiary source of revenue includes degree credit tuition charged to North Carolina resident students enrolled in courses or academic programs during regular terms, summer sessions or through off-campus distance education, as required by North Carolina General Statutes 116-143.1 and University policies and procedures established pursuant thereto.

0112 Resident Staff Tuition Waivers: (Res Staff Waivers): This subsidiary source contra revenue includes waivers or remissions of tuition charged to North Carolina resident students enrolled in courses or academic programs during regular terms and sessions while such persons are full-time faculty or staff employees of the institution, as authorized by North Carolina General Statutes 116-143, including amendments, and University policies and procedures established pursuant thereto. (For accrual reporting, this negative revenue should be reclassified as Other Current Services – expenditure object 3900 – and reflected in the functional area where the employees worked.)

0113 Resident Older Citizen Tuition Waivers: (Res Old Cit Waivers): This subsidiary source contra revenue includes waivers or remissions of tuition charged to North Carolina resident students enrolled in courses or academic programs during regular, and summer sessions after such persons have attained the age of sixty-five, as authorized by North Carolina General Statutes 115B-2 and University policies and procedures established pursuant thereto. (For accrual reporting, this negative revenue should be reclassified as Other Educational Awards - expenditure object 6590 – and reflected in Purpose 230 – Student Financial Aid.)

0116 Resident Tuition Surcharge: (Res Tui Surcharge): This subsidiary source of revenue includes the special tuition surcharge imposed on resident undergraduate students who do not earn a first baccalaureate degree in a four-year program within 140 hours; or who do not earn a first baccalaureate degree in a BOG approved five-year program within 110% of the minimum credit hours required; or who do not earn an additional baccalaureate degree within 110% of the minimum credit hours required. This surcharge is not subject to tuition waivers and does not apply to required fees. (Refer to Chart of Accounts Memorandum #54 and Administrative Memorandum #348 for additional information.)

0120 Nonresident Tuition, Net of Waivers: (Net Nonres Tuition): This minor source of revenue includes degree credit tuition charged to nonresident students enrolled in courses or academic programs during regular terms, summer sessions or through off-campus distance education. It includes, as a contra amount, waivers or remissions of tuition provided to nonresident students.

0121 Nonresident Tuition: This subsidiary source of revenue includes degree credit tuition charged to nonresident students enrolled in courses or academic programs during regular terms, summer sessions or through off-campus distance education, as required by North Carolina General Statutes 116-143.1 and University policies and procedures established pursuant thereto.

0122 Nonresident Special Talent Tuition Waivers: (Nonres Spec Tal Wav): This subsidiary source contra revenue includes waivers or remissions of tuition charged to nonresident undergraduate students enrolled in courses or academic programs during regular terms and sessions when such persons are solicited for special talents which are utilized or developed by the institution, as authorized by North Carolina General Statutes 116-143 and University policies and procedures established pursuant thereto. (For accrual reporting, this negative revenue should be reclassified as Other Educational Awards - expenditure object 6590 – and reflected in Purpose 230 – Student Financial Aid.)

0123 Nonresident Graduate Assistants Tuition Waivers: (Nonres Grad Asst Wav):

This subsidiary source contra revenue includes waivers or remissions of tuition charged to nonresident graduate students enrolled in courses or academic programs during regular and summer terms and sessions when such persons are serving as graduate teaching assistants, graduate research assistants or in comparable instructional or research assignments and are concurrently enrolled as graduate students at the same institution, as authorized by North Carolina General Statutes 116-144 and University policies and procedures established pursuant thereto. (For accrual reporting, this negative revenue should be reclassified as Other Educational Awards - expenditure object 6590 – and reflected in Purpose 230 – Student Financial Aid.)

0124 Nonresident Staff Tuition Waivers: (Nonres Staff Waivers):

This subsidiary source contra revenue includes waivers or remissions of tuition charged to nonresident students enrolled in courses or academic programs during regular terms and sessions while such persons are full-time faculty or staff employees of the institution, as authorized by North Carolina General Statutes 116-143, including amendments, and University policies and procedures established pursuant thereto. (For accrual reporting, this negative revenue should be reclassified as Other Current Services - expenditure object 3900 – and reflected in the functional area where the employees worked.)

0125 Nonresident Military Tuition Waivers: (Nonres Mil Waivers):

This subsidiary source contra revenue includes waivers or remissions of tuition charged to nonresident members of the armed services (and their dependents) incident to their serving on active military duty while enrolled in The University and abiding in North Carolina. Per North Carolina General Statute 116-143.3, this account should no longer be used, beginning with fiscal year 2003-04.

0126 Nonresident Tuition Surcharge: (Nonres Tui Surcharge):

This subsidiary source of revenue includes the special tuition surcharge imposed on nonresident undergraduate students who do not earn a first baccalaureate degree in a four-year program within 140 hours; or who do not earn a first baccalaureate degree in a BOG approved five-year program within 110% of the minimum credit hours required; or who do not earn an additional baccalaureate degree within 110% of the minimum credit hours required. This surcharge is not subject to tuition waivers and does not apply to required fees. (Refer to Chart of Accounts Memorandum #54 and Administrative Memorandum #348 for additional information.)

0127 North Carolina Teachers Tuition Waivers:

This subsidiary source contra revenue includes waivers or remissions of the difference between regular in-state tuition and out-of-state tuition charged to North Carolina teachers who are taking courses relevant to teacher certification or to professional development as a teacher. This waiver is authorized by North Carolina General Statute 116-143.5 and is administered according to applicable University policies and procedures. (Refer to Administrative Memorandum #375 for additional information.)

0129 Nonresident Military Tuition: This minor source of revenue includes degree credit tuition charged to nonresident active duty military personnel enrolled in courses or academic programs during regular terms, summer sessions or through off-campus distance education who are eligible for military tuition assistance. Students must be eligible under G.S. 116-143.3 and should be charged the maximum available military tuition assistance per student credit hour not to exceed the established nonresident tuition and mandatory fee rates. This maximum charge should include the institution's Educational and Technology fee. The per credit hour portion of the military tuition rate that represents the Educational and Technology fee should be reported within object 0185. The remainder should be recorded as Nonresident Military Tuition.

0130 Extension Instruction Fees: (Extension Instr Fee): This minor source of revenue includes fees and registrations charged to recipients of the institution's extension instruction services for both Non-Credit instruction, and Non-State-Funded degree credit instruction. Its use is compatible only with purpose 103 Extension Instruction and purpose 108 Non-State-Funded For Degree Credit Instruction, (for UNC-CH Health Affairs, all these fees and registrations should be recorded as 0130 revenue regardless of purpose code.)

0140 Application Fees: This minor source of revenue includes fees charged to individuals submitting applications for admission as students at the institution. Its use is compatible only with activity 160 Student Services in academic budgets and with purpose 101 Instruction in health affairs budgets.

0150 Athletics Fees: This minor source of revenue includes fees charged to students for provision of intercollegiate athletic services and for maintenance and operation of physical plant facilities, including equipment, which are used in conjunction with these Athletic Services. Its use is compatible only with purpose 207 Recreational Services.

0160 Health Services Fees: This minor source of revenue includes fees charged to students for provision of health and medical services and for maintenance and operation of physical plant facilities, including equipment, which are used in conjunction with these Health Services. Its use is compatible only with purpose 204 Health Services.

0170 Student Activities Fees: (Student Act Fees): This minor source of revenue includes fees charged to students for provision of certain nonacademic student services and for maintenance and operation of physical plant facilities, including equipment, which are used in conjunction with these student services. Its use is compatible only with activities or purposes which provide the related services to students. Compatible activity or purpose codes and titles for some activity fees are:

campus center fees	—	202 Campus Center
intramural athletics fees] — [160 Student Services
student organizations fees		
student newspaper fees		
student yearbook fees		
student entertainment fees		

0180 Indebtedness Fees: This minor source of revenue includes fees charged to students for retirement and servicing of physical plant indebtedness at the coverage levels established in, and to meet the requirements of, the Board of Governors resolutions and documents authorizing the debt. Its use is compatible only with the purposes under activity 200 Student Auxiliaries.

0185 Educational and Technology Fee: (Educ & Tech Fee): This minor source of revenue includes fees charged to students for provision of specialized instructional supplies and services and for scientific and data processing equipment which are not directly related to specific courses. Its use is compatible only with Instruction purposes 101, 102 and 103 and with General Academic Support purpose 152.

0190 Special Fees: This minor source of revenue includes special, incidental, and miscellaneous fees charged to students and not identified by minor sources 0130 through 0185. It includes fees for specific courses which require supplies, materials, or services not covered by fees of general applicability. Instructional supplies, materials and services which are not directly related to specific courses are provided by the Educational and Technology Fee (object 0185). It excludes tuition which is the subject of other revenue accounts. Appropriate activity/purpose codes for some special fees are indicated below within parenthetical marks. Other special fees are compatible with the activity or purpose which provides the service or performs the function related to the charge. Such fees include course audit fees (101, 102, 103, 105), credit-by exam fees (101, 102, 103, 105), special academic examination and test fees (101, 102, 103, 105), and laboratory fees and charges (101, 102, 103). Also, it includes miscellaneous student service fees and charges for library usage (151), registrations (160), late registrations (160), special nonacademic examinations and tests (160), transcripts (160), identification cards (170), activity cards (170), diplomas (170), degrees (170), caps and gowns (170), graduation (170), commencement (170), and maintenance and operation of physical plant facilities and equipment when the fees are not authorized or required by borrowing agreements (180).

0200 Governmental, Private, and Endowment Revenues: (Gov, Pri & Endow Rev): This major source of revenue includes financial resources provided by branches, departments, agencies, offices, and other entities of state, federal, and local governments, from individuals and nongovernmental organizations, and from endowment and similar funds.

0210 State Appropriations: This minor source of revenue includes financial resources provided through legislative actions of the North Carolina General Assembly. It excludes revenues provided by state government contracts and grants.

0220 State Contracts and Grants: (State Contr & Grant): This minor source of revenue includes financial resources provided by departments, agencies, and other entities of state governments as direct and indirect costs of contracts and grants.

0221 State Contracts and Grants, Direct Costs, Restricted: (Restr State C & G): This subsidiary source of revenue includes financial resources provided by departments, agencies, and other entities of state governments as direct costs incurred for contracts and grants. Institutional uses of resources are restricted by awarding entities to specific projects, programs, or services.

0222 State Contracts and Grants, Overhead Receipts, Unrestricted: (Unrestr State OH Rec): This subsidiary source of revenue includes financial resources provided by departments, agencies, and other entities of state governments as reimbursements of institutional indirect costs allocated to contracts and grants. Institutional uses of resources are not restricted by awarding entities. These resources are usually identified as overhead receipts.

0230 Federal Appropriations: (Fed Appropriation): This minor source of revenue includes financial resources provided directly and indirectly to the institution through legislative actions of the United States Congress. These resources may be received directly from a federal disbursing agency or indirectly through an intermediary agency. It includes monies provided to land-grant institutions for institutional programs. It excludes resources provided by federal government contracts and grants.

0240 Federal Contracts and Grants: (Fed Contr & Grant): This minor source of revenue includes financial resources provided by departments, agencies, and other entities of the federal government as direct and indirect costs of contracts and grants.

0241 Federal Contracts and Grants, Direct Costs, Restricted: (Restr Fed C & G): This subsidiary source of revenue includes financial resources provided by departments, agencies, and other entities of the federal government as direct costs incurred for contracts and grants. Institutional uses of resources are restricted by awarding entities to specific projects, programs, or services.

0242 Federal Contracts and Grants, Overhead Receipts, Unrestricted: (Unrestr Fed OH Rec): This subsidiary source of revenue includes financial resources provided by departments, agencies and other entities of the federal government as reimbursements of institutional indirect costs allocated to contracts and grants. Institutional uses of resources are not restricted by awarding entities. These resources are usually identified as overhead receipts.

0243 Federal Contracts and Grants, Administrative Cost Allowances, Unrestricted: (Unrestr Fed ACA): This subsidiary source of revenue includes financial resources provided by federal government contracts and grants and identified as allowances, repayments, or reimbursements of administrative costs associated with administering federal student financial aid programs, including programs identified with the Veterans Administration. Institutional uses of resources are not restricted by the awarding federal agency. This revenue is compatible only with activity 160 Student Services.

0250 Local Government Contracts and Grants: (Local Govt Contr & G): This minor source of revenue includes financial resources provided by departments, agencies, and other entities of local governments as direct and indirect costs of contracts and grants.

0251 Local Government Contracts and Grants, Direct Costs, Restricted: (Restr Local C & G): This subsidiary source of revenue includes financial resources provided by departments, agencies, and other entities of local governments as direct costs incurred for contracts and grants. Institutional uses of resources are restricted by awarding entities to specific projects, programs, or services.

0252 Local Government Contracts and Grants, Overhead Receipts, Unrestricted: (Unrestr Local OH Rec): This subsidiary source of revenue includes financial resources provided by departments, agencies, and other entities of local governments as reimbursements of institutional indirect costs allocated to contracts and grants. Institutional uses of resources are not restricted by awarding entities. These resources are usually identified as overhead receipts.

0260 - 0264 Nongovernmental Grants and Contracts: (related to instruction, research or public service): This minor source of revenue includes unrestricted and restricted resources from nongovernmental organizations and individuals that are related to instruction, research or public service. In addition, instruction, research or public service related grants and contracts from foreign governments should be recorded here.

0265 -0269 Nongovernmental Grants and Contracts: (not related to instruction, research or public service): This minor source of revenue includes unrestricted and restricted resources from nongovernmental organizations and individuals that are not related to instruction, research or public service. In addition, nongovernmental grants and contracts not related to instruction, research or public service from foreign should be recorded here.

0270 Gifts: This minor source of revenue includes financial resources donated to the institution for unrestricted or restricted institutional purposes. Income from funds held in revocable trusts or distributed at the direction of the trustees of the trusts should be recorded here.

0280 - 0284 Nongovernmental Grants and Contracts, Overhead Receipts: (related to instruction, research or public service): This minor source of revenue includes financial resources provided by nongovernmental contracts and grants as reimbursement of institutional indirect costs allocated to nongovernmental contracts and grants related to instruction, research or public service. Institutional uses of these resources are not restricted by awarding entities.

0285 - 0289 Nongovernmental Grants and Contracts, Overhead Receipts: (not related to instruction, research or public service): This minor source of revenue includes financial resources provided by nongovernmental contracts and grants as reimbursement of institutional indirect costs allocated to nongovernmental contracts and grants not related to instruction, research or public service. Institutional uses of these resources are not restricted by awarding entities.

0290 Endowment Income: This minor source of revenue includes financial resources provided for the institution's current operations by endowment funds. The use of endowment funds must be in accordance with guidelines provided by the governing board of trustees of the endowment.

0291 Endowment Income, Restricted: (Restr Endow Income): This subsidiary source of revenue includes financial resources provided for the institution's current operations by endowment funds for specific uses indicated in endowment agreements as a precondition to acceptance of endowment corpus by the institution.

0292 Endowment Income, Unrestricted: (Unrestr Endow Income): This subsidiary source of revenue includes financial resources provided for the institution's current operations by endowment funds for unspecified uses in primary and supportive activities.

0300 Supporting Services Revenues: (Support Service Rev): This major source of revenue includes financial resources generated by sales of merchandise and rendering of services not identified elsewhere. It is not associated with auxiliary enterprises, independent operations, and medical and veterinary services. (See major sources of revenue 0400 Sales and Services Revenues of Auxiliary Enterprises and Independent Operations and 0600 Medical and Veterinary Services Revenues.)

0310 Electronic Data Processing Service Revenues: (EDP Service Revenues): This minor source of revenue includes financial resources received from users of electronic data processing services. Its use is compatible only with purpose 152 General Academic Support and activity 170 Institutional Support.

0320 Physical Plant Service Revenues: (Physical Plant Rev): This minor source of revenue includes financial resources received from users of services provided by the physical plant division. Its use is compatible only with activity 180 Physical Plant Operations.

0330 Service and Repair Shop Revenues: (Service Shop Rev): This minor source of revenue includes financial resources received from users of services provided by service and repair shops. Its use is compatible only with activity 180 Physical Plant Operations.

0340 Telephone Service Revenues: (Telephone Serv Rev): This minor source of revenue includes financial resources received from users of central telephone services and the institutional telephone network/system. Its use is compatible only with activity 170 Institutional Support.

0350 Utility Service Revenues: (Utility Serv Rev): This minor source of revenue includes financial resources received from users of the various non-telephone utility services. Its use is compatible only with activity 180 Physical Plant Operations.

0390 Other Supporting Services Revenues: (Other Supporting Rev): This minor source of revenue includes financial resources received from sales of merchandise and rendering of services, excluding revenues identified by minor sources 0310 through 0350. It includes revenues from sales of departmental publications, interdepartmental sales, nonauxiliary motor pool fees; community services registration fees, copy machine fees, veterans' reporting fees, installment payment fees, film and tape rental fees, and locker rental fees.

0400 Sales and Services Revenues of Auxiliary Enterprises and Independent Operations: (Auxil & Ind Opt Rev): This major source of revenue includes financial resources from sales of merchandise and rendering of services by student auxiliaries (see activity 200 Student Auxiliaries and its constituent purposes), institutional auxiliaries (see activity 210 Institutional Auxiliaries and its constituent purposes), and independent operations (see activity 220 Independent Operations and its constituent purposes). Its use is compatible only with those operations. It excludes revenues which meet definitions of other revenue accounts and are indicated as compatible with auxiliary operations. Such revenue accounts include 0150 Athletic Fees, 0160 Health Service Fees, 0170 Activity Fees, 0180 Indebtedness Fees, 0710 Bad Receivables Collected, and 0720 Investment Income.

0500 through 0599 Non-uniform Usage This major source of revenue is reserved for use as authorized by The University of North Carolina General administration and is not currently assigned a uniform title and definition in the *Chart of Accounts*. These accounts, including the minor and subsidiary sources, are available for non-uniform usage by individual institutions of The University. This major source of revenue and its account components should not appear on external financial reports and statements.

0600 Medical and Veterinary Services Revenues: (Med & Vet Serv Rev): This major source of revenue includes financial resources received at East Carolina University and The University of North Carolina at Chapel Hill from medical services and at North Carolina State University at Raleigh from veterinary medicine services. This account, including codings 0601 through 0699, is not available for use at other institutions of The University.

0700 Other Revenues: This major source of revenue includes financial resources received by the institution and not identified elsewhere in the *Chart of Accounts*.

0710 Bad Receivables Collected: (Bad Rec Collected): This minor source of revenue includes financial resources received from the collection or recovery of accounts and notes receivable subsequent to write-off as uncollectible. It includes gross recoveries without any reduction for collection expenses; collection expenses are charged to 1990 Other Contracted Services. In an academic budget this minor source of revenue is compatible only with activity 170 Institutional Support. In auxiliaries and independent operations this account is compatible only with purposes associated with related write-offs.

0720 Investment Income: This minor source of revenue includes earnings of interest, dividends, rents, royalties, and so forth, and the realization of capital gains and incurrence of capital losses on investments sold.

0730 Rental and Lease Income: (Rent & Lease Income): This minor source of revenue includes rental and lease income and excludes such earnings realized in major source 0400 Sales and Services Revenues of Auxiliary Enterprises and Independent Operations, in minor source 0390 Other Supporting Services Revenues, and in minor source 0720 Investment Income.

0740 Surplus Property Sales: (Surplus Prop Sale): This minor source of revenue includes financial resources received from sales of disposed surplus properties.

0750 Forfeited Tuition Deposits: (Forfeited Tui Dep): This minor source of revenue includes financial resources received from forfeitures of students' tuition deposits. Its use is compatible only with activity 230 Student Financial Aid.

0790 Miscellaneous Income: This minor source of revenue includes financial resources received from sources not identified elsewhere. It includes fines and penalties imposed by the institution (*e.g.*, library fines, returned check fines, late payment fines, motor vehicle fines, parking fines, and breakage fines), merchants' discounts on sales and use tax remittances, and proceeds from insurance settlements.

0800 Transfers-In: This major source of revenue includes transmissions-in of financial resources concurrently recognized as transmissions-out in major objects of expenditure 8100, 8200, and 8400. It includes both intra-institutional and inter-institutional transfers-in.

0810 Transfers of Overhead Receipts for General Institutional Support: (Tfr OH Rec Gen Supt): This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to an academic budget, purpose 180 Physical Plant Operations, from an overhead receipts budget for general institutional support. Normally the rate of transfer is legislatively prescribed, and applicable to gross overhead receipts earned from sources outside the institution on contracts and grants. This account is used only with intra-institutional transactions. Also, these transfers are identified concurrently as transfers-out in activity 990 Multi-activity and minor object of expenditure 8110 Overhead Transfers-General Institutional Support.

0820 Transfers of Overhead Receipts for Continuing Obligations: (Tfr OH Rec Contg Obl): This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to an academic budget from an overhead receipts budget for continuing obligations of the institution. This account is used only with intra-institutional transactions. Such transfers are identified concurrently as transfers-out in activity 990 Multi-activity and minor object of expenditure 8120 Overhead Transfers-Continuing Obligations.

0830 Transfers of Overhead Receipts for Nonrecurring Obligations: (Tfr OH Rec Nonrec Ob): This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to an institution's budget from the same institution's overhead receipts budget for nonrecurring obligations. This account is used only with intra-institutional transactions. These transfers are identified concurrently as transfers-out in activity 990 Multi-activity and minor object of expenditure 8130 Overhead Transfers-Nonrecurring Obligations.

0840 Other Intra-transfers: This minor source of revenue is used with transmissions-in of financial resources for purposes not identified in minor sources of revenue 0810 through 0830. This minor source is not used with transfers of overhead receipts and includes only intra-institutional transactions. These transfers are identified concurrently as transfers-out in minor objects of expenditure 8401 through 8499 or in minor object of expenditure 8150 Work-Study Transfers. Also, this account is used with institutional receipts (excluding state appropriations) approved for carry-forward in operating budgets.

0850 Transfers of Overhead Receipts for General Administration: (Tfr OH Rec Gen Admin): This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to the overhead receipts budget, activity 990 Multi-activity, of The University of North Carolina General administration from other University of North Carolina institutions' overhead receipts budgets. The current rate of this inter-institutional transfer is five percent of gross overhead receipts earned by transfer or institutions. These transfers are identified concurrently as transfers-out in the disbursing institution's overhead receipts budget, activity 990 Multi-activity, minor object of expenditure 8210 Overhead Transfers to General Administration.

0860 Nonrecurring Inter-institutional Transfers of Overhead Receipts: (Tfr OH Nonrec Inter): This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to a University institution's budget for nonrecurring obligations from another University institution's overhead receipts budget. It is used only with inter-institutional transactions. These transfers are identified concurrently as transfers-out in the disbursing institution's overhead receipts budget under activity 990 Multi-activity and minor object of expenditure 8220 Nonrecurring Inter-institutional Transfers.

0870 Continuing Inter-institutional Transfers of Overhead Receipts: (Tfr OH Contg Inter): This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to an academic budget of a University of North Carolina institution from the overhead receipts budget of another University of North Carolina institution for continuing obligations of the receiving institution. It is used only with inter-institutional transactions. These transfers are identified as transfers-out in the disbursing institution's overhead receipts budget under activity 990 Multi-activity and minor object of expenditure 8230 Continuing Inter-institutional Transfers.

0890 Other Inter-transfers: This minor source of revenue is used with transmissions-in of financial resources transferred to one institution from another institution for purposes not identified in minor sources of revenue 0850 through 0870. This minor source is not used with the transfers of overhead receipts and includes only inter-institutional transactions. These transfers are identified concurrently as transfers-out in the disbursing institution's minor object of expenditure 8290 Other Inter-transfers.

0900 Non-revenues: This major source of revenue includes receipts of financial resources which technically are not revenues but require classification in order to ensure accountability of all assets and receipts.

0910 Salary Reimbursements: (Salary Reimbursement): This minor source of revenue includes receipts of salary reimbursements from other state agencies for employees' services rendered to other state agencies. It is used only with reimbursements subject to the State policy on dual employment, and represents a recovery of expenditures for salaries, wages, and staff benefits for employees and teachers on loan.

0920 Retained Appropriations: (Retain Appropriation): This minor source of revenue accommodates the institution's retention of unexpended prior year's state appropriations. These carry-forwards are identified as expenditures (expenditure object 8190) in the prior year. In addition, these transfers should be reclassified as Cash Carried Forward during the current year's 13th month accrual cycle.

0921 Ret Approp-Budget Flexibility: (Ret Appr-Bud Flex): This subsidiary object is used only with the carry-forward of prior year's appropriations by institutions designated as Special Responsibility Constituent Institutions by the UNC Board of Governors. This transfer is authorized by the UNC Fiscal Accountability/Flexibility legislation (Chapter 689, House Bill 83 enacted by the 1991 General Assembly). This revenue object is compatible with Purpose 252 only. Refer to Chart of Accounts Memorandum #45 for additional information.

0922 Ret Approp-Defer Obligations: (Ret Appr-Def Oblig): This subsidiary object is used only with the carry-forward of prior year's appropriations for deferred obligations as authorized by the Office of State Budget and Management.

0923 Energy Conservation Savings: (Energy Conservation Savings): This subsidiary object is used only with the carry-forward of energy savings from the prior year, as authorized under G.S. 116-30.3B, that are realized from implementing an energy conservation measure. Of the funds carried forward, sixty percent (60%) of the energy savings realized shall be utilized for energy conservation measures by that institution. The use of funds under this section shall be limited to onetime capital and operating expenditures that will not impose additional financial obligations on the State. This object should be compatible with Purpose 180 only. (For NCAS, this account crosswalks to 43 8930.)

0924 Discretionary Capital Improvements - University: (Discretionary Cap Imp-Univ): This subsidiary object is used only with the carry-forward of funds, as authorized under G.S. 116-13.1(c), for certain repair, renovation, maintenance projects and related equipment purchases that have been authorized by the Chancellor of a constituent institution from available operating funds.. This object should be compatible with Purpose 180 only. (For NCAS, this account crosswalks to 43 8940.)

0930 Imprest Cash Redeposit: (Imprest Cash Redep): This minor source of revenue includes deposits of imprest or petty cash at the end of a fiscal year to the credit of the Treasurer of the State of North Carolina. This redeposit is usually followed by a disbursement drawn on the cash account with the State Treasurer at the beginning of the subsequent fiscal year to reestablish the imprest or petty cash fund.

0940 Change in Receivables: (Receivable Change): This minor source of revenue includes the amount of change in outstanding accounts receivable during the fiscal reporting period. This classification is used in financial reports when the institution converts the amount of revenues earned on the accrual basis of accounting to the amount of receipts on the cash basis.

0950 Change in Fund Balance: (Fund Balance Change): This minor source of revenue includes the amount of change in fund balance during the fiscal reporting period. This classification is used in state budgets which report fund balances and changes therein.

0960 Nonexpendable Refunds: (Nonexpendable Refund): This minor source of revenue includes refunds of expenditures which remain unbudgeted, unspent, and reverts to the General Fund of the State of North Carolina at the end of the fiscal year.

0990 Other Non-revenues: This minor source of revenue includes non-revenue inflows of financial resources not identified by minor sources of revenue 0910 through 0960.

The University of North Carolina

Chart of Accounts

Part IV: Standardized Classifications of General Ledger Accounts

Section A: General Information

The general ledger is comprised of a series of classified self-balancing accounts in which certain transactions of an institution are recorded and account balances maintained in either a summary or quasi-summary manner. Balance sheet accounts maintained in the general ledger are identified as real accounts since individual account balances are carried-forward in comparable classifications from a concluding fiscal year to the succeeding fiscal year. (Nominal accounts, comprised of revenues, expenses, and transfers, are closed at fiscal year-end without carrying-forward account balances.)

Standardized general ledger classifications for The University include three groups of balance sheet accounts (i.e., assets, liabilities, and fund balance), fund additions and deductions, and budget and actual control summaries. These standardized classifications are identified with unique numeral codes and descriptive titles, neither of which should be altered during any phase of use. Also, the standardized general ledger account classifications are designed to interface with balance sheet classifications identified for the Statewide Reporting System (SRS), statutory required annual financial statements, and by Information Associates' Financial Accounting System (FAS) and Financial Records System (FRS).

The standardized general ledger account group and summary classifications identified in Section B below should be utilized in standardized external financial reports and statements when display of summary data is sufficient. Nevertheless, classifications in greater detail at the account control and account subsidiary levels should be maintained in accounting records and displayed in financial reports and statements in order to permit more complete monitoring of accounting data, control of accounting operations, and communication of pertinent financial information. Accordingly, individual institutions of The University should utilize additional classifications and codings in the numeral range between 1000 and 9999 if such use is compatible with corresponding standardized account groups and summaries, predefined account controls and blocking structures prescribed by FAS and FRS, and reporting guidelines provided by Office of State Auditor.

The text in Section B provides four digit codes, descriptive titles, twenty character or less abbreviated titles (indicated as 20 CAT), and definitions. Definitions of each standardized account group are applicable to constituent account summaries. However, standardized account summaries are not subdivided into standardized account controls, and account controls are not subdivided into standardized account subsidiaries. The hierarchy and ordering of accounts is indicated by their structure and coding.

The hierarchy of classifications is:

X000	Account Group
XX00	Account Summary
XXX0	Account Control
XXXX	Account Subsidiary

The ordering of classifications is indicated by the natural sequencing of numeral codes.

Section B: Codes, Titles, and Definitions

1000 Assets: This account group includes descriptions and carrying values of physical objects and rights which provide financial benefits to the institution and whose beneficial interests reside with The University. Assets may be tangible (*e.g.*, plant assets) or intangible (*e.g.*, accounts receivable), monetary (*e.g.*, cash) or nonmonetary (*e.g.*, inventories), and owned (possession and use is authorized by legal title) or unowned (possession and use is subject to a capital lease-purchase agreement). Each asset must have been acquired during a previous financial transaction and is expected to provide future pecuniary or operational advantage to the acquiring institution. Each component classification is accompanied in accounting records and financial statements by a carrying value expressed in original cost, an equivalent of original cost, or other appropriate basis. Future benefits may be realized through direct use of the assets (*e.g.*, plant assets will contribute, through use, towards achievement of institutional goals) or through utilization as a medium of exchange (*e.g.*, cash and other cash-equivalent items will contribute benefits by providing purchasing power in the acquisition of other assets or extinguishment of liabilities).

1100 Cash: This account summary includes, as a general rule, the carrying value of monetary resources which are recognized, accepted, and used in financial transactions as measures of value, mediums of exchange, and legal tender. It includes money, money orders, checks, other negotiable instruments, demand deposits (*i.e.*, cash in allotment account, cash in disbursing account, cash in special funds, cash in state treasury, cash in banks, and other demand deposits), cash on hand, time deposits (*i.e.*, savings accounts, certificates of deposit, State Treasurer's liquid assets fund, State Treasurer's temporary investment fund, and other time deposits), cash with paying agents, cash carried forward, unallotted state appropriations, and other cash.

1200 Investments: This account summary includes, as a general rule, the carrying value of resources acquired and held by or on behalf of the institution for the purpose of generating income or providing other benefits. It includes investments in the State Treasury, corporate securities, federal securities, and state and municipal securities, assets held by fiscal agents and others, investments in real estate, and other investments.

1300 Accounts Receivable: This account summary includes, as a general rule, monetary amounts existing as valid claims against debtors, usually on open account, whether such debtors are persons or private, public, or not-for-profit entities. It includes allowances for doubtful accounts, accounts receivable from students, patients, customers, and others, amounts due from nonuniversity North Carolina state government entities, federal entities, and other governmental entities, travel advances to employees, and undrawn grant awards.

1400 Loans Receivable: This account summary includes, as a general rule, monetary values originating as loans to qualifying borrowers. It includes allowances for doubtful loans, National Direct Student Loans (NDSL) receivable, other student loans receivable, and other loans receivable.

1500 Inventories: This account summary includes, as a general rule, the carrying value of tangible personal properties which will be used, consumed, or sold during operations of the institution. It includes inventories of household supplies, food products, educational supplies, repair supplies, motor vehicle supplies, office supplies, purchases for resale, utilities supplies, and other items.

1600 Suspense: This account summary includes the carrying value of debits and credits which are temporarily recorded and maintained in suspension, pending resolution of uncertainties about classifications or other characteristics. Individual items should remain in the account for only short periods of time, and all data elements in the account should be properly reclassified prior to preparation of financial statements inasmuch as this classification should not appear in financial statements.

1601-1699: (This range of account codes is reserved for use as authorized by The University of North Carolina General Administration. It is not currently assigned uniform account components in the *Chart of Accounts*, and is currently available for non-uniform usage by individual institutions of The University of North Carolina. Such non-uniform usage should be harmonious with related standardized components of the *Chart of Accounts*.)

1700 Plant Assets: This account summary includes, as a general rule, the carrying value of tangible real and personal properties owned by and used in operations of the State of North Carolina. Such property is not consumable or expendable; it has an expected useful life of longer than one year; its acquisition cost is equal to or greater than a threshold amount established for the institution; and its use does not create a readily observable physical impairment or deterioration. The account also includes the cost of plant assets acquired in certain capital lease-purchase transactions in which the leasing agreement is tantamount to a purchase contract. It includes accumulated depreciation, office equipment, EDP equipment, educational equipment, motor vehicles, other equipment, library books and journals, land, buildings, and other plant assets.

1800 Other Assets: This account summary includes, as a general rule, the carrying value of assets which are not identified for inclusion in other account summaries. It includes accrued interests receivable, accrued rentals receivable, other accrued receivables, current prepaid expenses, non-current prepaid expenses, amounts due from other entities of The University of North Carolina, leasehold improvements, and work in progress.

1900 Due from Other Fund Groups within the University: (20 CAT = Due fm Other Fd Grup): This account summary includes amounts due from accounting entities within the same institution. It includes amounts due from unrestricted current funds, proprietary funds, restricted current funds, loan funds, endowment funds, unexpended plant funds, debt service funds, investment in plant funds, and agency funds.

2000 Liabilities: This account group includes financial obligations of the institution, expressed in monetary amounts, arising from previous financial transactions and requiring settlement with either money, goods, or services on fixed or determinable future dates. Liabilities may originate during transactions with creditors (e.g., for purchases from vendors of operating supplies and materials), employees (e.g., for accrued salaries and wages payable), third parties (e.g., for withholdings from employees' salaries of income taxes payable to governmental agencies), and other persons and institutions.

2100 Accounts Payable: This account summary includes, as a general rule, monetary amounts existing as valid obligations to creditors, usually on open accounts, whether such creditors are persons, or private, public, or not-for-profit entities. It includes accounts payable to vendors, employees, federal entities, state entities, other governmental entities, and other accounts payable.

2200 Payroll Withholdings Payable: (20 CAT = Payroll W/H Payable): This account summary includes obligations originating through mandatory and optional withholdings from employees salaries and wages. It includes social security taxes payable, federal income taxes payable, state income taxes payable, state retirement contributions payable, optional retirement contributions payable, insurance premiums payable, optional savings plan contributions payable, and other payroll withholdings payable.

2300 Payroll Accruals Payable: (20 CAT = P/R Accruals Payable): This account summary includes payroll-related obligations originating from recognition of accounting transactions in accordance with the accrual basis of accounting. It includes accrued salaries and wages payable, accrued social security contributions payable, accrued state retirement contributions payable, accrued optional retirement contributions payable, accrued medical insurance premiums payable, accrued employee accumulated leave payable, and other payroll accruals payable.

2400 Advances, Deposits, and Deferred Revenues: (20 CAT = Adv, Dep & Dfd Rev): This account summary includes obligations originating as receipts from revenue sources prior to recognition as revenues earned, amounts entrusted to custodianship of the entity, and amounts retained by the entity as collateral or security pending compliance by others with contractual provisions. It includes advances received from students, tenants, patients, other nongovernmental entities, federal government entities, non-university state and local government entities, contractual retainages payable, deferred revenues, and other current advances and deposits.

2500 Other Current Payables: (20 CAT = Other Cur Payables): This account summary includes obligations not identified in account summaries numbered 2100 through 2400 and 2600 through 2900. It includes sales and use taxes payable, notes payable, accrued interest payable, accrued rentals payable, other accrued non-payroll amounts payable, bonds payable, capital leases payable, workers compensation benefits payable, and amounts due to others for assets held in trust.

2600-2699: (This range of account codes is reserved for use as authorized by The University of North Carolina General Administration. It is not currently assigned uniform account components in the *Chart of Accounts*, and is currently available for non-uniform usage by individual institutions of The University of North Carolina. Such non-uniform usage should be harmonious with related standardized components of the *Chart of Accounts*.)

2700 Long-Term Liabilities: (20 CAT = Long-Term Liability): This account summary includes monetary amounts existing as valid obligations to creditors; such creditors may be persons, or private, public, or not-for-profit entities. These obligations are scheduled for final settlement subsequent to one-year from date of origination. It includes accounts payable, notes payable, bonds payable, capital leases payable, workers compensation benefits payable, contractual retainages payable, non-current-advances, deposits, and deferred revenues, and other long-term liabilities.

2800 Due to Other UNC Entities: (20 CAT = Due to Other UNC Ent): This account summary includes obligations due to University of North Carolina (UNC) entities from other UNC entities. It includes amounts due to unrestricted current funds, proprietary funds, restricted current funds, loan funds, endowment funds, unexpended plant funds, debt service funds, investment in plant funds, and agency funds.

2900 Due to Other Fund Groups within The University: (20 CAT = Due to Other Fd Grup): This account summary includes amounts due to accounting entities within the same institution. It includes amounts due to unrestricted current funds, proprietary funds, restricted current funds, loan funds, endowment funds, unexpended plant funds, debt service funds, investment in plant funds, and agency funds.

3000 Fund Balance: This account group includes the excess of carrying values of assets over related liabilities for all accounting entities in the general ledger of the institution.

4000 Fund Additions: This account group includes components of financial transactions which increase related fund balances. These transactional components include revenues and transfers-in.

4800 Mandatory Transfers-In: (20 CAT = Mandatory Tfr-In): This account summary includes intra-institutional transfers of monetary resources received in compliance with contractual provisions for servicing physical plant debt or in accordance with funding agreements to provide matchings for loan and other funds.

4900 Non-mandatory Transfers-In: (20 CAT = Non-mandatory Tfr-In): This account summary includes intra-institutional transfers of monetary resources received as a result of actions initiated by institutional management, the governing board, the State legislature, and State government administration.

5000 Fund Deductions: This account group includes components of financial transactions which decrease related fund balances. These transactional components include expenditures and transfers-out.

5800 Mandatory Transfers-Out: (20 CAT = Mandatory Tfr-Out): This account summary includes intra-institutional transfers of monetary resources relinquished to comply with contractual provisions for servicing physical plant debt or in accordance with funding agreements to provide matchings for loan and other funds.

5900 Non-mandatory Transfers-Out: (20 CAT = Non-mandatory Tfr-Out): This account summary includes intra-institutional transfers of monetary resources relinquished to comply with actions initiated by institutional management, the governing board, the State legislature, and State government administration.

9000 Budget and Actual Control Summary: (20 CAT = Budget & Act Ctl Sum): This account group includes budgetary and transactional totals which serve as control summaries of detailed accounting data. The summary totals are used in administering, controlling, managing, and monitoring financial operations of the entity.

9100 Current Year Budget Control: (20 CAT = Cur Year Budget Ctl): This account summary includes budgetary summary totals for the current fiscal year's financial data. The summary totals assist in fulfilling responsibilities over unrestricted and restricted budgeted current fund revenues and expenditures.

9200 Next Year Budget Control: (20 CAT = Next Year Budget Ctl): This account summary includes budgetary summary totals for the succeeding fiscal year's financial data. The summary totals assist in fulfilling responsibilities over unrestricted and restricted budgeted current fund revenues and expenditures.

9300 Actual Revenue Control: (20 CAT = Actual Revenue Ctl): This account summary includes summary totals for the current fiscal year's actual transactional revenue data. The summary totals should include account controls for each subsidiary ledger.

9500 Actual Expenditure Control: (20 CAT = Actual Exp Ctl): This account summary includes summary totals for the current fiscal year's actual transactional expenditure data. The summary totals should include account controls for each subsidiary ledger.

9600 Encumbrance Control: This account summary includes summary totals for the current fiscal year's outstanding encumbrances of budget balances. The summary totals should include account controls for each subsidiary ledger.

9700 Requisition Control: This account summary includes summary totals for the current fiscal year's outstanding requisitions prior to entry of individual elements in the encumbrance system. The summary totals should include account controls for each subsidiary ledger.