



<b>Chart of Accounts:</b>	<b>Banner account range:</b>	<b>NCAS</b>
<b>Expenditures</b>	9xxxx	Range
<b>Personnel Services (Salaries &amp; Benefits)</b>	91xxxx	<a href="#">531</a>
<b>Salaries &amp; Wages</b>		<a href="#">531a</a>
<b>Salaries</b>		
EPA Non-Teaching (Regular)	911xxx	
EPA Teaching	913xxx	
SPA	9121xx	
Temporary (Non-EPA/ Non-SPA)	915900	
Temporary Student	9150xx	
<b>Supplements to Regular Wages</b>		
Overtime Pay	9140xx	
Holiday, Shift, and Call Back/Standby Premium Pay	9145xx	
Dual Employment Wages	91x350	
Longevity Pay	912500	
<b>Reserves for Salary Increases</b>	91x600	
<b>LEO Salaries &amp; Wages</b>	91x090	
<b>Severance Wages</b>	91x400	
<b>Employee Benefit Costs</b>		<a href="#">531b</a>
<b>Social Security &amp; Retirement Contributions</b>		
Social Security & State Retirement (TSERS)	919x50	
LEO Retirement & Special Separation Allowance	9191xx & 950101	
Optional Retirement Contributions (ORP)	918xxx	
<b>Medical Insurance Contributions</b>		
State Plan, Brocker, PHP, Other	917xxx	
<b>Other Employer Contributions</b>		
Unemployment Compensation	919500	
Worker Compensation Premiums	919200	
Claims Made Benefit Charge	919700	
Employee Assistance Program (EAP)	919375	
Flexible Spending Savings Account (FSA)	919575	
Staff Benefits Reserve	919250	
<b>Other Personnel Service Payments</b>		<a href="#">531c</a>
Employee Suggestion Awards (Operations Improvements)	919350	
Workers Compensation Claims	916xxx	
Employee Claims and Settlements (Short-term Disability)	9194xx	
Taxable Employee Expense Reimbursements (Car Allowance)	919565	
Change in Accrued Vacation	919600	
<b>Employee Educational and Other Expenses (Taxable &amp; Non-Taxable)</b>		
Educational Assistance Program & Training Expenses	919800 & 919850	
Employee Moving Expenses	9195xx	
Staff Tuition Waivers	9198xx	
<b>Purchased Services</b>	92xxxx	<a href="#">532x</a>
<b>Purchased Contractual Services</b>		<a href="#">5321</a>
<b>Legal and Accounting Services</b>		<a href="#">5321a</a>
Legal Fees and Litigation Expenses	9210xx	

<b>Chart of Accounts:</b>	<b>Banner account range:</b>	<b>NCAS</b>
<b>Expenditures</b>	<b>9xxxxx</b>	<b>Range</b>
Accounting Fees and Contracted Financial Costs	9211xx	
<b>Medical/Rehabilitation Services</b>	9205xx	<a href="#">5321b</a>
<b>Consultant Fees</b>		<a href="#">5321c</a>
Information Technology Consulting Services	920xxx	
Other Contracted Consulting Services	92xxxx	
<b>Service Agreements</b>		<a href="#">5321d</a>
Food Service Agreements	922xxx	
Other Service Agreements	922xxx	
<b>Other Contractual Services</b>		<a href="#">5321e</a>
Dual Employment Payments to Other State Agencies	9206xx	
Honorariums	920650	
Miscellaneous Contractual Services	92xxxx	
<b>Operation Services and Expenses</b>		<a href="#">5322</a>
<b>Utility/Energy Services</b>	923xxx	<a href="#">5322a</a>
<b>Repairs &amp; Maintenance Services</b>		<a href="#">5322b</a>
Repairs & Maintenance - Buildings	928xxx	
Repairs & Maintenance - IT Equipment	928xxx	
Other Repairs & Maintenance	928xxx	
<b>Maintenance Agreements</b>		<a href="#">5322c</a>
Maintenance Agreements - Real Property	9272xx	
Maintenance Agreements - IT Equipment	927xxx	
Maintenance Agreements - Other Equipment	927xxx	
Maintenance Agreements - Software	927xxx	
<b>Rental/Lease Agreements</b>		<a href="#">5322d</a>
Rent/Lease - Real Property/Facilities	9270xx	
Rent/Lease - IT Equipment and Software	927xxx	
Rent/Lease - Other Equipment	9272xx	
<b>Other Purchased Services</b>		<a href="#">5327</a>
<b>Travel (Domestic &amp; Foreign) &amp; Other Employee Expenses</b>		<a href="#">5327a</a>
Transportation - Air, Ground, Other	925xxx & 926xxx	
Subsistence - Lodging, Meal, Other/Tips/etc.	925xxx & 926xxx	
Study Abroad Student Expense	926190	
<b>Board/Non-employee Travel</b>	9254xx	<a href="#">5327b</a>
<b>Other Purchased Services</b>		<a href="#">5328</a>
<b>Communications and Data Processing Expenditures</b>		
Telecommunications and Data Processing Services	928xxx	
Other Communication Services		
Postage, Courier, Freight and Express	928xxx	
Printing, Binding, and Duplicating	928170	
Advertising	928380	
TV/Cable Services	928100	
<b>Other Services</b>		<a href="#">5329</a>
<b>Insurance</b>	927xxx	<a href="#">5329a</a>
<b>Registration Fees</b>	925xxx & 926xxx	<a href="#">5329b</a>
<b>Supplies</b>	<b>93xxxx</b>	<a href="#">533</a>
<b>General Administrative Supplies</b>		<a href="#">533a</a>
Office Supplies	931100	
Data Processing Supplies	931150	
Engineering/Drafting Supplies	930150	
Security and Safety Supplies	930270	
<b>Facility and Hardware Supplies</b>		<a href="#">533b</a>
Carpentry and Hardware Supplies	930xxx	

<b>Chart of Accounts:</b>	<b>Banner account range:</b>	<b>NCAS</b>
<b>Expenditures</b>	<b>9xxxxx</b>	<b>Range</b>
<b>Other Facility and Hardware Supplies</b>		
Janitorial Supplies	930050	
Non-Educational Agricultural/ Animal Supplies	932350	
Other Facility and Hardware Supplies	930640	
<b>Vehicle/Equipment Operating Supplies</b>		<a href="#">533c</a>
Gasoline	931025	
Motor Vehicle Parts/Supplies	931050	
<b>Food and Clothing</b>		<a href="#">533d</a>
Food Supplies for Human Consumption	930200	
Clothing and Uniforms	930100	
<b>Drugs/Pharmaceutical Supplies for Human Consumption</b>	9324xx	<a href="#">533e</a>
<b>Research/Development Supplies</b>		<a href="#">533f</a>
Educational Supplies	930250	
Laboratory Supplies and Animal Purchases	93025x	
Non-Educational Scientific Supplies	932400	
<b>Other Materials and Supplies</b>		<a href="#">533g</a>
Non-Educational Miscellaneous Supplies	932300	
<b>Purchases for Resale</b>	<b>93xxxx</b>	<a href="#">533h</a>
<b>Property, Plant and Equipment</b>	<b>94xxxx</b>	<a href="#">534</a>
<b>Capital Services</b>		
<b>Land Acquisition</b>	9489xx	<a href="#">5341</a>
<b>Building Acquisition</b>	9483xx	<a href="#">5342</a>
<b>Construction Costs - Buildings</b>	948xxx	<a href="#">5343</a>
<b>- Other Structures</b>	948xxx	<a href="#">5344</a>
Planning & Design Costs		
Construction Contracts for Structural Component costs		
Construction Contracts for Equipment costs		
Other Construction Costs		
<b>Fixed Assets (Non-Capital and Capital)</b>	<b>94xxxx</b>	<a href="#">5345</a>
<b>Furniture</b>		<a href="#">5345a</a>
<b>Data Processing &amp; Telecommunications Equipment</b>	942xxx & 947x60	<a href="#">5345b</a>
<b>Other Equipment</b>	940x10, 944xxx, 947xxx	<a href="#">5345c</a>
<b>Motor Vehicles</b>	946xxx	<a href="#">5345d</a>
<b>Other</b>		<a href="#">5345e</a>
Fabricated Equipment	944085	
Art and Artifacts	949xxx	
Library & Learning Resource Collections	949xxx	
<b>Intangible Assets - Software</b>		<a href="#">5345f</a>
<b>Other Intangible Assets</b>		<a href="#">5345g</a>
<b>Other Expenses and Adjustments</b>	<b>95xxxx</b>	<a href="#">535</a>
<b>Service-related expenses</b>		<a href="#">535a</a>
<b>Legal, Licenses, and Permit Costs</b>		
Legal/Financial Settlements, Tort Claims, Witness Fees	95xxxx	
Royalties	952040	
License and Permit Costs	952050	
<b>Membership Dues &amp; Subscriptions</b>	9521xx	
<b>Employee Service and Other Awards</b>	95015x	
<b>Other Administrative Expenses</b>		
Building Moving Expense, Officials, Guarantees, Public Relations, Non-employee Gifts & Awards, Photography, Other Current Services, etc.		

<b>Chart of Accounts:</b>	<b>Banner account range:</b>	<b>NCAS</b>
<b>Expenditures</b>	<b>9xxxxx</b>	<b>Range</b>
<b>Student Accounts loan expenses</b>	957xxx	
<b>Other costs</b>		
Collection Costs on Debt Owed to State	951160	
Electronic Payment Processing Fees	9512xx	
<b>Expense accounts that must be zeroed out at year end</b>		<a href="#">535b</a>
Receivable Write-offs	95769x	
Accrued Expense Adjustment	G21105	
Indirect Overhead Costs	953050	
<b>Non-operating Expenses</b>		<a href="#">535c</a>
Refund to Grantor	957080	
Other Fund Deductions & Non-operating Expenses	95xxxx	
Capital Appropriation Reversions	956xxx	
<b>Debt Service</b>		<a href="#">535d</a>
Debt Principal Payments	95xxxx	
Debt Interest Payments	95xxxx	
Other Debt Service Payments	95xxxx	
<b>Depreciation and Amortization</b>	<b>9574xx</b>	<a href="#">535e</a>
<b>Aid and Public Assistance</b>	<b>96xxxx</b>	<a href="#">536</a>
<b>Educational Awards and Scholarships</b>		<a href="#">536a</a>
Scholarships and Fellowships	960xxx	
Grants and Gifts to the University for Educational Awards	960xxx	
Direct Lending	96055x	
<b>Grants and Contracts / Research-related</b>		<a href="#">536b</a>
Participant Stipend and Costs, Subject Incentive Fees	9xxxxx	
Government Subcontracts	9213xx	
Non-governmental Organization (NGO) Subcontracts	92133x	
<b>Reserves</b>	<b>97xxxx</b>	<a href="#">537</a>
<b>Intragovernmental - Financial Services Use Only</b>	<b>98xxxx</b>	<a href="#">538</a>
<b>Budget Pools</b>	<b>9xxxxx</b>	<a href="#">Pools</a>
<b>Definitions, Sources, and Contacts</b>		<a href="#">DefSrc</a>

**Chart of Accounts: Expenditures (9xxxxx)**

Account Name/Short Description	Banner Accounts	Long Description
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**(531) Personnel Services (Salaries & Benefits) 91xxxx**

Expenditures incurred for services rendered by permanent and temporary employees and the related fringe benefits. Special employee awards and settlements, as well as compensation to board members, are also included in this expenditure group.

**(a) Salaries & Wages**

Salaries	EHRA Non-Teaching	EHRA Teaching	SHRA	Temporary	Temporary Student	
Permanent Salaries	911100	913100	912100			Payments to full- and part-time permanent and temporary employees occupying authorized University positions.
Release Time	911102	911101	912101			
Bonus/Merit Payments	911150	913150	912150			
Temporary Salaries/Wages	911200	913200		915900	915020 (Regular) 915030 (Work Study)	
SPA Staff Interim Appointment			912900			
Special Payments <sup>1</sup>	911300	913300				
Graduate Teaching Assistants		913250				
Graduate Research Assistants	911250					
Undergrad Research/Admin Assistant Pay					915040	

1) Non-Teaching: Covers a wide range of payments including those for research/grants/awards, administrative duties (e.g., board director or chairman duties), course development, startup packages, and teaching non-accredited courses.  
Teaching: For EHRA faculty/staff that teach accredited courses under special arrangements/circumstances, and for SHRA staff that teach accredited courses outside their normal job duties and hours but cannot be paid as part-time employees.

Supplements to Regular Wages	EHRA Non-Teaching	EHRA Teaching	SHRA	Temporary	Temporary Student	
Overtime Pay		914055	914050	914060	915060	Payments in excess of a standard work week, subject to the State Wage-Hour Policy, and for completing qualifying long-term service as State employees.
Holiday Premium Pay			914550		915080	
Shift Premium Pay			914560	914570		
COVID-19 Mandatory Premium Pay			914590			
Other Premium Pay			914580			
Dual Employment Wages <sup>3</sup>	911350	913350	912350			
Longevity Pay			912500			

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

Other Salary-related payments:	EHRA Non-Teaching	EHRA Teaching	SHRA	Temporary	Temporary Student	
<b>Reserves for Salary Increases</b>	911600	913600	912600			Used for retaining budgeted reserves designated as salary increments for EPA employees. Budgetary reserves must be transferred to budgetary expenditure accounts prior to disbursement.
<b>LEO Salaries &amp; Wages</b>	911090		912090			Payments to law enforcement officers (LEOs) who have the power of arrest and receive an additional 5% in retirement (see accounts 919100 & 919120).
<b>Severance Wages</b>	915910	915910	915910			Part of "Employee Claims and Settlements" for NCFS reporting.
<b>Bonus Wages ARPA L3</b>	915930					
<b>Grievance Settlement Pay</b>	915920	915920	915920			Part of "Employee Claims and Settlements" for NCFS reporting.
<b>Non-Employment Compensation</b>					915050	Used to pay students serving in "Student Leadership Positions". These positions are primarily within Student Affairs (e.g., Student Government)

**Chart of Accounts: Expenditures**

(9xxxxx)

Account Name/Short Description	Banner Account	Long Description
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**(531) Personnel Services (Salaries & Benefits)**

91xxx

Expenditures incurred for services rendered by permanent and temporary employees and the related fringe benefits. Special employee awards and settlements, as well as compensation to board members, are also included in this expenditure group.

**(b) Employee Benefit Costs**

Employer's share of social security, retirement, medical insurance, disability, unemployment, and workers' compensation paid on behalf of State employees. Also used for retaining budgeted reserves for staff benefits which must be transferred to expenditure accounts prior to disbursement.

**Social Security & Retirement Contributions:**

Social Security	919150	University's share of social security (or FICA) costs on taxable salaries and wages paid to covered employees.
State Retirement Contributions	919050	University's share of state retirement plan costs on salaries paid to covered employees.
LEO Retirement Contributions	919100	University's share of payments to the Law Enforcement Officers' Benefit and Retirement Fund on salaries paid to covered employees.
LEO Special Separation Allowance (payroll)	919120	While the special separation allowance for LEOs (under NC G.S. §143-661.41) should be accounted for and reported as a pension trust fund, the IRS considers these benefits to be compensation and subject to taxation (OSC Memo 879). This account is used as a clearing account so that the payroll department can process the payments as taxable compensation and then clear the amounts to account 950101.
LEO Special Separation Allowance (reporting)	950101	To record the payment of special separation allowance benefits to retired law enforcement officers (LEOs) under the provisions of NC G.S. §143-661.41
Pension Expense	919260	To record the expense associated with the net pension liability recognized per GASB 68.

**Optional Retirement Plans:**

TIAA	918050	University's share of TIAA, TIAA retirement health benefits, and Fidelity optional retirement costs on salaries paid to covered employees.
TIAA Retirement Health Benefits	918100	
Fidelity Retirement	918200	

**Medical Insurance Contributions:**

State Plan	917050	University's costs of medical insurance which provides medical and hospital indemnification for covered employees.
Post Doc Medical Insurance	917100	
Medical Insurance Tricare	917200	
PHP Inc.	917250	
Other Health Insurance	917450	

**Other Employer Contributions :**

Unemployment Compensation Payments	919500	Payments to the State Employment Security Commission (ESC) for reimbursement of unemployment compensation benefits paid by ESC to former employees of the University. The program is authorized by NC G.S. §96. Program benefits are described in OSHR's State Human Resources Manual.
Worker Compensation Premiums	919200	Payments of premiums to private insurers for workers' compensation protection to cover employees who suffer disability (or death) from accidents arising out of and in the course of employment. This account should only be used with certain receipts supported contracts and grants. Payments of benefits under the State's self insured program are identified in accounts 916050-916200 (below in section 531c).
Claims Made Benefit Charge	919700	This charge is calculated by applying a composite, historical, cost-based fringe benefit rate to the salary expenses incurred by sponsored programs and other institutional trust funds. Funds are transferred a pool to cover claims-made benefit costs (e.g., workers compensation, unemployment) for sponsored programs and other institutional trust funds.
Housing Allowance	919580	To record housing reimbursement expense payments to employees.
Non-NC state benefit expense	919310	To record expenses charged by non-North Carolina state governments as a payroll related expense. These expenses are employee expenses based on a factor of pay that must be born by the employer. <u>Example:</u> Oregon Workers Benefit Fund.



**Chart of Accounts: Expenditures**

(9xxxxxx)

Account Name/Short Description	Banner Account	Long Description
Department Employee Awards Expense	919325	To process taxable employee awards through payroll.
Employee Assistance Program (EAP)	919375	EAPs are employee benefit programs offered to help employees deal with personal problems that might adversely impact their work performance, health, and well-being. EAPs generally include assessment, short-term counseling, and referral services for employees and their household members. See University Policy 101.9 <i>Employee Assistance Program</i> .
Flexible Spending Savings Account	919575	To record transfers of employer social security savings derived from employee participation in healthcare and dependant care FSA programs.
Staff Benefits Reserve	919250	For retaining budgeted reserves for employee staff benefits. Budgetary reserves must be transferred to budgetary expenditure accounts prior to disbursement.
OPEB Expense	919210	This charge reflects the change in net OPEB liability that is recognized immediately and the amortization of deferred inflows/outflows of resources related to OPEB over time. Proprietary Funds Only.

**(c) Other Personnel Service Payments**

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

**Employee Suggestion Awards for Operations Improvements:**

Employee Suggestion Awards	919350	For meritorious service awards paid to employees for suggestions in improving operations. Program established by NC G.S. §143-340(1). Program regulations are described in the <i>Suggestion System Policy Manual</i> published by the North Carolina Dept. of Administration.
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For other employee awards, see accounts 950150 and 950151 on page 535a.

**Workers Compensation Claims :**

Payments made under the Workers' Compensation Program (administered by the NC Industrial Commission in the Dept. of Commerce with claims paid in accordance with NC G.S. §97.

Also see Section 5 of the Budget Manual published by OSBM):

Medical Payments	916050	For medical, surgical, hospital, nursing, rehabilitation services, medicines, medical travel & medical supplies.
Temporary Disability Pay	916100	To compensate temporarily disabled employees for lost work time.
Permanent Disability Pay	916150	For disfigurements and permanent full and partial disabilities.
Death Benefits	916200	To surviving spouses and/or dependent children of deceased employees and allowances for funeral services.

For payments of workers comp premiums to private insurers, see account 919200 on page 531b.

For payments of workers compensation administrator fees, see account 922650 on page 532c.

**Employee Claims and Settlements :**

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

State Short Term Disability Payments	919400	If payments are for one year or less
Extended State Short Term Disability Pmts	919450	If payments exceed one year

**Taxable Employee Expense Reimbursements/Allowances:**

Employee Car Allowance- Taxable	919565	Taxable payments to employees for car allowances.
Taxable Employee Exp Reimbursement	919570	Taxable reimbursements/allowances to employees (other than Car, Moving, or Educational).

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

**Chart of Accounts: Expenditures**

(9xxxxxx)

Account Name/Short Description	Banner Account	Long Description
<b>Change in Accrued Vacation:</b>		
Annual Leave Expense	919600	To record the net change in accrued vacation leave (Accrual period - Payroll only).
<b>Employee Educational and Other Expenses:</b>		
Empl Educational Assistance Program - Taxable	919800	Educational Assistance Program payments, as defined in IRC Sec. 127, to or on behalf of employees and which are taxable as income to employees. Program information is provided in the OSHR State Human Resources Manual, Academic Assistance.. Include ANY taxable educational assistance payments here.
Employee Training Expenses - Non-Taxable	919850	Expenses for employee training and/or staff development courses that are directly related to the employee's work duties and responsibilities, with the exceptions noted below. See OSHR State Human Resources Manual, <i>Personnel Training and Development</i> . Note: All Conference, seminar, workshop, and webinar registration expenses should be charged to Registration Fees (see Other Services section), regardless of direct relationship to work duties. See related FAQ in Expense Account Codes FAQ section of the Financial Services website.
Employee Moving Expenses - Taxable	919550	Costs of moving employees from one duty station to another. Payments must be in accordance with fiscal policies and procedures described in Section 5 of the <i>Budget Manual</i> published by OSBM. See the Moving Expense Reimbursement Form on the Financial Services website: <a href="http://finance.uncc.edu/resources/forms">http://finance.uncc.edu/resources/forms</a>
Staff Tuition Waiver - Resident	919870	To record the amount of tuition waived for employees under the Tuition Waiver program. See the following website and University Policy 101.1 <i>Tuition Privileges for Certain Faculty and Staff</i> for more information: <a href="https://hr.uncc.edu/benefits/other-benefits/tuition-waiver">https://hr.uncc.edu/benefits/other-benefits/tuition-waiver</a>
Staff Tuition Waiver - Nonresident	919880	



**Chart of Accounts: Expenditures**

(9xxxxx)

Account Name/Short Description	Banner Accounts	Long Description	Cross References
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**Purchased Services 92xxxx**

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

**(5327) Other Purchased Services 925-926xxx**

Expenditures incurred for the reimbursement of travel expense and other required operational services such as communication costs and insurance.

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

Employee Travel:	Domestic Travel	Domestic Travel	Foreign Travel	Costs incurred for legitimate expenses while in authorized travel status in service to the University:	<a href="#">Financial Services Forms</a>
	In State	Out of State	Out of Country		
Transportation- Air	925120	925280	926070	proceeding from one place to another via air transportation.	Travel Reimbursement Form
Transportation- Ground	925140	925300	926090	proceeding from one place to another via ground transportation. Expenses include automobile allowances, train, bus, taxicab, limousine, subway, streetcar fares, rental car and motor pool changes, and parking and toll fees. Taxicab gratuities are included.	
Transportation- Other	925160	925320	926110	proceeding from one place to another via other transportation.	
Subsistence- Lodging	925180	925340	926130	obtaining shelter.	
Subsistence- Meals	925200	925360	926150	obtaining food. Meal expenses include gratuities on food purchases.	
Subsistence- Other/Tips/etc.	925220	925380	926170	for services and goods other than for transportation and subsistence. Other travel expenses include telephone charges, supplies, baggage handling gratuities, and other appropriate charges related to the business purpose of the trip.	
Study Abroad Student Expense	926190				

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

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

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

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

**Chart of Accounts: Expenditures**

(9xxxxx)

Account Name/Short Description	Banner Account	Long Description	Examples
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**(532) Purchased Services** 92xxxx

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

**(5321) Purchased Contractual Services** 920-922xxx

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

**(a) Legal and Accounting Services** Fees and charges for professional services rendered to the University paid:

Legal Fees	921050	to attorneys.	
Litigation Expense	921060	for litigation (conduct of legal contests by judicial process) expenses.	
Accounting Fees	921100	to accountants and auditors.	
Contracted Services - Financial Costs	921120	to trustees, fiscal agents, etc. for financial services.	

*For other Legal, Licenses, and Permit Costs, see Purchased Services: Other Services.*

**(b) Medical/Rehabilitation Services:**

Hospital Provided Medical Services	920500	Professional fees paid to hospitals, medical doctors, dentists, nurses, etc. for medical services rendered	
Other Provided Medical Services	920550	on behalf of the University.	

**(c) Consultant Fees**

Fees paid to professional specialists for consultative and advisory services provided to the University.

**Information Technology Consulting Services<sup>1</sup>:**

Consult Fee Other IT Support Services	920350	Other contract personnel costs for analyzing, designing, implementing and/or implementing support for a system or system modification not classified elsewhere. Also includes amounts paid to ITS or other outside vendors for supplemental programming data entry.	
IT Subscription Support	920370	Contract costs associated with the NC Department of Information Technology. OSBM approved rates for FY16 that included a subscription support charge to be issued to all State Agencies, Universities, and Community Colleges. DIT has established the subscription support charge to cover costs for providing human resources, facilities, finance, and administrative services that support the shared services.	
WAN Support Services	920100	Contract personnel costs for analyzing, designing, implementing, and/or supporting a wide area network (WAN).	
Video Transmission Support Services	920150	Contract personnel costs for analyzing, designing, implementing, and/or supporting a video transmission system	
LAN Support Services	920200	Services purchased from independent contractors, consultants, and other external organizations for analyzing, designing, implementing, and/or supporting a local area network (LAN). Charges to this account are for labor only, such as contracted personnel to supplement agency LAN support staff. A vendor contract that includes the implementation of LAN hardware/software in which the vendor retains ownership is a managed LAN service contact and should be recorded under account 928420 <i>Managed LAN Service Charge</i> .	
PC and Printer Support Services	920250	Contract personnel costs for personal computer (PC) and printer installation, configuration, and support. This includes supplemental staffing costs for PCs and printers. Record PC/printer repair costs (parts/labor) in account 928310 <i>Repairs/Maint-PC/Printer Equip</i> . Record PC/printer maintenance agreements in account 927320 <i>Maint Contract-PC/Printer Equip</i> .	

**Chart of Accounts: Expenditures**

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Account Name/Short Description	Banner Account	Long Description	Examples
Consult Fee Managed Server Supp Svcs	920300	Contract personnel to support server/database installations, configuration, and upgrades including supplemental staffing costs. This account captures only technical support, not applications development. Record server repair costs (parts/labor) in account 928320 <i>Repairs/Maint-Servers</i> . Record server maintenance agreements in account 927350 <i>Maint Contract-Servers</i> .	
Mainframe Support Services	920050	Contract personnel costs to support a mainframe including supplemental staffing. This account captures only technical support, not applications development. Record mainframe maintenance agreements in account 927360 <i>Maint Contract-Mainframe Computer</i> .	
Application Development Services	920060	Contract personnel/NC ITS costs for analyzing, designing, implementing and/or providing applications development/support for an application, system or system modification to include Web Development Mobile Apps, and Legacy Client Server.	Supplemental staff used to write and test code for complex software applications (e.g. Java developer)
IT Project Mgmt Analysis Services	920070	Contract personnel costs for Project Management services associated with deployment and management of IT projects/programs. Includes Business Analysts, Enterprise Architects, Enterprise Security.	

**Other Contracted Consulting Services:**

Academic Instruction Research Services	921250	Payments for contractual instructional and departmental research services performed by persons that are not University employees.	
Consulting Fees- Engineering	920400	Engineering consulting services performed by non-University employees.	
Workers Compensation Fees	922650	To record the remittance to OSC of third party administrator fees for worker's compensation (in accordance with OSC Memo No. 00-49, dtd 12/2/1999).	
Consulting Fees- Administration	920450	For other administrative consulting services performed by non-University employees.	

**(d) Service Agreements**

**Food Service Agreements:**

[Financial Services Forms](#)

Dining Services Meal Plan	922050	For payments to Chartwells for dining services meal plans.	
Dining Services Declining Balance	922060	For payments to Chartwells for dining services declining balance payments.	
Contracted Svc-Special Food Service Event	922150	For food services provided for a special event under a contract/service agreement. <sup>2</sup> Note: An Entertainment Expenditure Form is required for these types of expenses. to: <a href="http://finance.uncc.edu/resources/forms">http://finance.uncc.edu/resources/forms</a>	Go Catering provided through <a href="https://uncc.catertrax.com">https://uncc.catertrax.com</a> via Chartwells for an event; Catering provided by off-campus vendor

**Other Service Agreements:**

Service Agreement- Laundry	922250	Service agreements for various services as listed. Service agreements represent contracts between the University and an external party specifying a level of service for an agreed-upon time period.	Contract with SimplexGrinnell for fire protection services.
Service Agreement- Laboratory	922300		
Service Agreement- Lab Animal Care	928175		
Service Agreement- Janitorial	922350		
Service Agreement- Waste Services	922400		
Service Agreement- Security	922450		
Service Agreement- Fire Protection	922460		
Service Agreement- Pest Control	922500		
Service Agreement- Lawn & Grounds	922550		
Service Agreement- Parking	922605		
Service Agreement- Warehousing	922610		
Service Agreement- Other	922600		

**(e) Other Contractual Services**

**Chart of Accounts: Expenditures**

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Account Name/Short Description	Banner Account	Long Description	Examples
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**Dual Employment Payments to Other State Agencies:**

Dual Employment Payments to State Agencies	920610	Payments to other State agencies for borrowed employees subject to the state-wide policy on dual employment. Can include negotiated overhead expenses or other direct costs incurred by the parent agency. See OSP Personnel Policy Section 3 > Dual Employment.	
Employee on Loan Payments	920600	Used by the borrowing agency for payments to other State agencies for professional services rendered to the University by borrowed employees subject to the State policy on dual employment. Includes amounts paid for wages, salaries, social security, retirement, and medical insurance. Employee should not work more than 40 hours per week.	

**Honorariums:**

Honorariums	920650	Payments to professional persons for services rendered to the institution when custom or propriety forbid the setting of fees. <b>This account should NOT be used to pay employees or those with whom there is a contract or agreement for services, or for awards or gifts.</b>	Payments to guest speakers
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**Miscellaneous Contractual Services:**

Inspection Fee-Elevators	922620	Contracted expenditures for elevator inspections.	
Inspection Fee-Boiler Room Equip	922630	Contracted expenditures for boiler room equipment inspections.	
Other Contracted Services	920700	Other contracted services not classified elsewhere.	<a href="#">FAQ</a>
NRA Other Contracted Services	920750	Payments to Nonresident Aliens (NRAs) for contracted services. NRAs are non-US Citizens present in the United States who do not hold a "green card" as permanent residents. They are usually on a special immigration status that allows them to be paid by the University and include speakers, researchers, assistants, students, lecturers, collaborators and other persons participating in classes, lectures or workshops at UNC Charlotte. All NRAs must complete the "Foreign National Information Form" (student or visitor version) on the Financial Services website: <a href="http://finance.uncc.edu/resources/forms">http://finance.uncc.edu/resources/forms</a>	
Temporary Contractor Labor	920770	Payments for temporary contractor labor (non-employees).	Allegiance Staffing

**(5322) Operation Services and Expenses**

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

**(a) Utility/Energy Services**

**923xxx**

Electrical Service	923050	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.	
Natural Gas/Propane Service	923150		
Water & Sewer Service	923200		
Fuel Oil	923250		
Coal Fuel	923300		
Wood Fuel	923350		
Chemicals & Additives	923400		
Steam	923450		

**(b) Repairs & Maintenance (R/M)**

**928xxx**

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

[FAQ](#)

**Chart of Accounts: Expenditures**

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



**Chart of Accounts: Expenditures**

(9xxxxx)

Account Name/Short Description	Banner Account	Long Description	Examples
R/M- Strip Lot	928250	Lot striping.	
R/M- Grounds	928330	Grounds R/M.	Irrigation system repairs
R/M- Other	928230	R/M for any other product or piece of equipment not recorded in a more specific R/M account. Only use this account if another more appropriate account does not exist.	

**(c) Maintenance Agreements (MAs) 927xxx**

Service and maintenance contracts covering property owned or leased by the University. **Maintenance agreements often cover a one-year or longer time period, indicating a level of ongoing support.** [FAQ](#)

**MAs on Real Property:**

Maint Contract- Buildings	927240	Contractual maintenance services on buildings or other structures (e.g., communication towers).	
Maint Contract- Other Structures	927250		

**MAs on Information Technology Equipment<sup>1</sup>:**

Maint Contract- PC/Printer Equipment	927320	Contractual maintenance services on various types of IT equipment. <sup>1</sup>	
Maint Contract- WAN Equipment	927290		
Maint Contract- LAN Equipment	927310		
Maint Contract- Server Equipment	927350		
Maint Contract- Mainframe Computer Equip	927360		
Maint Contract- Other Data Processing Eq	927280		
Maint Contract- Video Transmission Equip	927300		

**MAs on Other Equipment:**

Maint Contract- Elevators	927240	Contractual maintenance services on elevators or duct filters/air filtration equipment.	
Maint Contract- Duct/Air Filters	927250		
Maint Contract- Other Equipment	927380	Contractual maintenance services on other non-IT equipment (e.g., kitchen equipment, appliances) not recorded in a more specific Maintenance Contract account .	

**MAs on Software<sup>1</sup>:**

Maint Contract- PC/Printer Software	927330	Contractual maintenance services on various types of software. <sup>1</sup>	
Maint Contract- Other Software	927260		
Maint Contract- WAN Software	927270		
Maint Contract- Server Software	927340		
Maint Contract- Mainframe Software	927370		

**(d) Rent/Lease Agreements 927xxx**

Includes rental and lease payments that tend to be relatively uniform in amount during monthly, quarterly, semi-annual, or annual periods. The charges are typically for a fixed sum or a fixed sum plus charges for use of the property, supported by contracts or agreements, and of a continuing nature. These payments purchase the right to use property owned by another entity, person, or organization for an agreed period of time and lease covenants.

**Real Property/Facilities:** [FAQ](#)

Rent/Lease- Land	927050	Rent/lease payments for land, roadways, and sidewalks. (Note that permanent easements should be recorded in account 947750.)	
Rent/Lease- Building/Office	927060	Rent/lease payments for buildings and offices.	
Rent/Lease- Other Facilities	927070	Rent/lease payments for conference rooms, convention halls, auditoriums, residences, radio towers, aircraft hangers, mobile and relocatable facilities, and other facilities and real property not recorded in 927050 or 927060.	Booth Rentals

**Information Technology Equipment and Software<sup>1</sup>:**

Includes payments for the limited-term use, or right to possession and use, of electronic or automatic data processing equipment. Includes costs of leasing central processing units, working storage,



## Chart of Accounts: Expenditures

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Account Name/Short Description	Banner Account	Long Description	Examples
control units, peripheral equipment, terminals, software, time sharing, and word processors.			<a href="#">FAQ</a>
Rent/Lease- WAN Equipment	927110	Rent/lease payments for various types of IT equipment. <sup>1</sup>	
Rent/Lease- LAN Equipment	927130		
Rent/Lease- PC/Printer Equipment	927140		
Rent/Lease- Server Equipment	927150		
Rent/Lease- Mainframe Equipment	927160		
Rent/Lease- Video Transmission Equip	927120		
Rent/Lease- Voice Communication Equip	927090	Rent/lease payments for voice-based communications equipment including software and maintenance.	
Rent/Lease- Other Computer Equipment	927100	Rent/lease payments for other computer equipment not recorded in a more specific account for rent/lease of IT equipment.	
Rent/Lease- PC/Printer Software	927170	Rent/lease payments for various types of software. <sup>1</sup>	
Rent/Lease- Server Software	927180		
Rent/Lease- Mainframe Software	927190		
<b>Other Equipment:</b>			<a href="#">FAQ</a>
Rent/Lease- Motor Vehicles	927200	Rent/lease payments for motor vehicles.	
Rent/Lease- General Office Equipment	927210	Rent/lease payments for general office equipment.	
Rent/Lease- Furniture/Furnishings	927220	Rent/lease payments for furniture and other furnishings.	
Rent/Lease- Other Equipment	927230	Rent/lease payments on other equipment not recorded in a more specific account for rent/lease of equipment.	

**Note 1:** See Data Processing & Telecommunications Equipment assets on page 5345b for more detailed descriptions of each type of information technology equipment.

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

<http://finance.uncc.edu/resources/manuals-guides-procedures/expense-account-code-list>

**Chart of Accounts: Expenditures**

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Account Name/Short Description	Banner Account	Long Description	Examples
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**Purchased Services** 92xxxx

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

**(5328) Other Purchased Services** 928xxx

Expenditures incurred for the reimbursement of travel expense and other required operational services such as communication costs and insurance.

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

*Communications:* Includes payments for transmitting verbal, written, and recorded messages, correspondence, data, and information. Includes costs of telephone services, telegrams, messenger, and courier services, FAX transmissions, post office box rental, and charges by UPS and Federal Express.

*Data Processing:* Includes payments for electronic or automatic data processing services provided by commercial firms, State agencies, and intra-institutional divisions. The processed data can be related to academic, administrative, financial, scientific, statistical, or engineering activities. Includes costs of computer printouts, grading of examinations, and key-punching services.

**Telephone Services**

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

**For Use by ITS and Telecom Departments ONLY:**

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

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

MCD Allowances (via payroll)	919900	For Mobile Communication Device (MCD) allowances paid to employees under Option III of Policy 317, Mobile Communication Devices (see <a href="http://legal.uncc.edu/policies/up-317">http://legal.uncc.edu/policies/up-317</a> ).	
Cell/Satellite Phone Svc-Vendor	928110	For mobile communication device service paid to vendor (not employee allowance - see 919900 above).	Satellite/cell phone service for campus use
Misc Internet Charges	928140	For miscellaneous business-related internet charges that are NOT: - MCD Policy Reimbursements (use account 919900) - Reimbursements for Internet use while Telecommuting (use account 928141), or - Charges incurred while in travel status (use "Subsistence - Other/Tips/Etc" accounts - 925220, 925380, or 926170 depending on whether travel is in-state, out of state, or out of country).	Charges for Wi-Fi, Mi-Fi, hotspots, network cards

**Chart of Accounts: Expenditures**

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Account Name/Short Description	Banner Account	Long Description	Examples
Telecommuting Internet Reimbrsments	928141	For reimbursements to employees for Internet costs incurred while the employee is telecommuting/teleworking or otherwise conducting University business from home, including via the Teleworking Program dictated by PIM 58, <i>Teleworking Program Guidance</i> . Note that expenses incurred while in travel status should be charged to the "Subsistence - Other/Tips/Etc" accounts (925220, 925380, or 926170, depending on whether travel is in-state, out of state, or out of country).	
Teleconference Charges	928150	Costs associated with teleconferencing.	
Email and Calendar Services	928160	Costs associated with e-mail and calendaring services.	
Video Transmission Charges	928130	Video transmission costs such as NCIH (North Carolina Information Highway) charges.	
Authentication & Autorizatn Srvcs	928460	Identity and Access Management services that include authentication and authorization services. These services provide the ability to manage user accounts, validate users, and grant rights to access services, information, and resources based on a user's profile.	NCID, Active Directory, 2nd Factor, Novell Directory Services, etc.
Managed Server Services	928470	Services/costs associated with Managed Hosting for Open Systems (Unix, Windows, x86, Linux, VM), associated Storage (disk & tape storage), and associated databases. Managed server service provides end-to-end support that may include full system administration, monitoring, back-up, OS, technical support, hardware and software refresh. Purchased from ITS or other outside vendors.	ITS Hosting service as well as vendor hosted solutions.
Software Subscriptions	928490	On-demand software supplied by a vendor in which the software and associated data are centrally hosted on the cloud/off-site. Software is maintained by the vendor, but can only be accessed by licensed users.	<a href="#">FAQ</a> SaaS (Office 365, Innotas, Salesforce)
Electronic Services	928500	Electronic services, usually provided on a subscription fee basis. Electronic services are transaction-based (not licensed on a user-basis) and may include e-learning and quality assurance and application testing services.	SQA Services, Background Verification Services, Docusign, Electronic Newsletter Distribution
Managed Desktop Services	928510	End-to-end desktop life cycle management services which includes: deployment, break-fix, install, change & disposal of hardware, patch/software management, inventory management, end point security, backup management, service level management, and service desk.	
<b>Other Communication Services:</b>			
Postage	928040	Postage and postal meter costs, including business reply mail (BRM), business bulk mail (BBM), metered charges, and stamps for departmental use.	Postage provided by Mail Services
Communications Courier	928050	Courier costs, including those paid for state courier services (NCDOA).	
Freight and Express	928370	Payments for services to transport, move, and deliver objects, materials, and resources owned, leased, or used by the University to places within or from within the University. <b>EXCLUDES costs incurred when objects, materials, and resources are originally acquired</b> ; these initial transportation costs are components of acquisition costs (i.e., these transportation costs are considered part of the item or asset being purchased and delivered).	
Printing, Binding and Duplicating	928170	Costs of printing, production, reproduction (i.e., copying), and binding of books, bulletins, leaflets, pamphlets, manuals, monographs, drawings, pictures, diplomas, publications not for library collections, etc. needed to transmit certain University communications. Includes costs of non-library book repair materials, duplication services, and type-setting services.	Informational flyers, temporary signs, or brochures printed by Creation Station
Advertising	928380	Payments for advertisements spots/space. Includes costs of advertisement space for legal notices, legal advertisements, and advertisements for performing arts and athletics events. See <a href="https://finance.uncc.edu/faculty-staff-resources/manuals-guides-procedures/standard-marketing-and-development-for-guidance-on-the-use-of-university-funds-for-this-purpose">https://finance.uncc.edu/faculty-staff-resources/manuals-guides-procedures/standard-marketing-and-development-for-guidance-on-the-use-of-university-funds-for-this-purpose</a> .	Newspaper, Television, Billboard, Radio, Web Ads; event or sport sponsorships. Excludes Personnel Recruitment Ads (see below)
Personnel Recruitment Ads	928385	Payments for advertisement of open positions to recruit qualified candidates. This may include newspaper, web ads, and similar advertisement space.	For all other advertising, see #928380 above.
TV/Cable Services	928100	Monthly access charges for cable TV as well as any setup and installation charges and other access/use fees. This account also is used to record fees paid to appear on public access channel programming (i.e. OPEN NET).	

**Chart of Accounts: Expenditures**

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Account Name/Short Description	Banner Account	Long Description	Examples
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**(5329) Other Services** 925-927xxx  
 Expenditures incurred for all other services not included in the purchased services groupings above.

**(a) Insurance**

Insurance- Property	927390	Includes payments for fire and lightning coverage via the State Property Fire Insurance Fund and extended coverage for buildings and contents within the buildings.	
Insurance- Motor Vehicles	927400	Includes payments for automobile liability insurance to the North Carolina Dept. of Insurance.	
Insurance- Liability	927410	Includes payments public officers' and employees' liability insurance, employee dishonesty and computer fraud liability insurance, and other liability insurance.	
Insurance- Other	927430	All other insurance payments.	
Insurance Bonding Payments	927420	For insurance contracts by which a bonding agency guarantees payment of a specific sum to the University in the event of a financial loss caused by an employee of the University.	

**(b) Registration Fees**

In-State Registration	925240	To record fees charged to attend workshops, webinars, seminars, conferences, and like meetings where the fees collected from the participants are used to defray the costs of speakers, course materials, building use, breaks, and lunches. See related FAQ in Expense Account Codes FAQ section of the Financial Services website.	Webinar=In-State (not in travel status)  All conference registration costs should be charged to Registration Fees per OSC. This also includes if the conference is directly related to the employee's job and/or provides continuing education credits.
Out of State Registration	925400		
Out of Country Registration	926210		

*For employee educational assistance program costs, employee training and moving expenses, and staff tuition waivers, see 531b-Benefits. These expenses are classified as "Other Services" for NCAS reporting purposes but as Employee Benefits for year-end financial reporting purposes.*

**Chart of Accounts: Expenditures**

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Account Name/Short Description	Banner Account	Long Description	Examples
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**(533) Supplies**

93xxxx

Expenditures incurred for the purchase of supplies or materials expected to be consumed within the normal course of operating a department, facility or institution and which are generally recurring in nature (generally consumed within one year or less). This account group should exclude purchases of tangible items which are more properly classified in the Property, Plant and Equipment group.

**(a) General Administrative Supplies**

General Office Supplies	931100	Includes payments for supplies and materials used in the operation of University offices and in performance of clerical duties. Includes costs of readily expendable items, such as paper, pencils, folders, and paper clips and costs of minor equipment items, such as scissors, staplers, and rulers, normally requiring expenditures of less than \$25 per item. Note: Normally, office supplies cannot be purchased with grant funds unless approved by sponsor.	Institutional forms, letterheads, envelopes, business cards, non-library publications used in office
Data Processing Supplies	931150	Includes supplies and materials used for electronic data processing.	Storage tape, storage media
Engineering/Drafting Supplies	930150	Includes supplies and materials used for engineering and drafting.	Drawing compasses
Security and Safety Supplies	930270	Includes supplies and materials used for security and safety purposes.	First aid kits, safety glasses

**(b) Facility and Hardware Supplies**

**Carpentry and Hardware Supplies:**

Repair Supplies	930300	Includes payments for the following types of supplies: -Electrical, -Heating and air conditioning, -Furnishings (e.g., curtains, wall hanging supplies, plastic bins, shelf laminate), -Ground (e.g., seeds, landscaping and gardening supplies), -Plumbing, -Locksmith, -Project material (e.g., hard hats, drafting supplies, structural supplies), and -Carpentry  as well as supplies needed for repairs and maintenance.	
In House Maintenance Supplies	930350		
Repair Supplies- Technical Services	930400		
Electrical Supplies	930450		
Heating & Air Conditioning Supplies	930500		
Furnishing Supplies	930550		
Ground Supplies	930600		
Preventive Maintenance Supplies	930650		
Plumbing Supplies	930750		
Locksmith Supplies	930800		
Project Material Supplies	930900		
Carpentry Supplies	930950		

**Other Facility and Hardware Supplies:**

Household Supplies- Janitorial	930050	Includes payments for cleaning, custodial, and janitorial supplies and materials.	Cleaning liquids, trash bags, paper towels, sponges, etc.
Non-Educational Agricultural/Animal Supplies	932350	Includes payments for agricultural and animal supplies, including composting supplies and animal feed.	Greenhouse supplies
Other Facility and Hardware Supplies	930640	Includes payments for other facility and hardware supplies.	Soap, paper towels supplied in a facility for users, light bulbs

**(c) Vehicle/Equip Operating Supplies**

Vehicle/Equipment Supplies- Gasoline	931025	Includes costs of gasoline for vehicles, machinery, and equipment.	
Motor Vehicle Parts/Supplies	931050	Includes payments for supplies and materials used in operation, maintenance, and repair of owned and leased motor vehicles, including costs of replacement parts and minor accessories.	Oils, lubricants, fluids, batteries, belts, hoses, etc.
Equipment Replacement Parts	931060	To account for parts purchased for equipment maintenance/repair not specifically for motor vehicles.	

**Chart of Accounts: Expenditures**

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Account Name/Short Description	Banner Account	Long Description	Examples
<b>(d) Food and Clothing</b>			
Food Supplies	930200	Includes payments for foods, beverages, and condiments for consumption. Does not include prepared meals (see acct 951360 under Other Administrative Expenses), catering (see acct 922150 Contracted Svc-Special Food Service Event), foods and beverages purchased while in travel status (see accts 925200, 925360, and 926150 under Travel) or food purchased for resale (see acct 931550 under Purchases for Resale). <sup>1</sup> Note: An Entertainment Expenditure Form is required for these types of expenses. Go to: <a href="http://finance.uncc.edu/resources/forms">http://finance.uncc.edu/resources/forms</a>	<a href="#">Financial Services Forms</a> FAQ Snacks and beverages purchased for a training session, deli meats and cheeses to make sandwiches, etc.
Unallowable F&A - Alcohol	930210	For the purchase of alcoholic beverages, which are unallowable for F&A (Facilities & Administrative) Costs. Note: An Entertainment Expenditure Form is required for these types of expenses. Go to: <a href="http://finance.uncc.edu/resources/forms">http://finance.uncc.edu/resources/forms</a>	Includes any expense for alcoholic beverages.
Clothing and Uniforms	930100	Includes costs of clothing, wearing apparel, and uniforms.	Work Uniforms, Athletic Uniforms
<b>(e) Drugs/Pharmaceutical Supplies (for Consumption)</b>			
Drugs/Pharmaceutical Supplies	932450	Includes costs of drugs and pharmaceutical supplies.	Medicine for student athletes
Medical Supplies	932460	Includes payments for medical supplies used by the Health Center.	Latex gloves, gauze
<b>(f) Research/Development and Educational Supplies</b>			
Educational Supplies	930250	Expenditures incurred for the purchase of materials and supplies used exclusively for instructional and training purposes.	Materials for Senior Design Projects, Exam/testing kits for classroom use, educational videos, teacher's edition books
Laboratory Supplies	930251	Expenditures incurred for the purchase of consumable scientific supplies and materials used in laboratories.	Beakers, test tubes, chemicals, litmus paper
Animal Purchases	930252	For purchases of animals or human cadavers used for scientific purposes.	Mice, xenopus, Human shoulders for biomechanics
Non-educational Scientific Supplies	932400	Expenditures incurred for the purchase of consumable scientific supplies and materials that cannot be more specifically categorized in another account.	
<b>(g) Other Materials and Supplies</b>			
Non-Educational Supplies- Miscellaneous	932300	Expenditures incurred for the purchase of miscellaneous materials and supplies not used for instructional purposes and that cannot be more specifically categorized in a different supplies account.	Incentives and promotions, including pens, pencils, t-shirts, tote bags, stirrers, napkins, plastic cutlery, etc.



**Chart of Accounts: Expenditures**

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Account Name/Short Description	Banner Account	Long Description	Examples
COVID-19 Materials and Supplies	932310	Expenditures incurred for the purchase of Materials and Supplies needed as a result of COVID-19 related work conditions.	
Athletic Supplies	932320	Expenditures incurred for all athletic supplies that are not considered equipment due to the shelf life being less than a year. This account is not to be used for academic book supplies, clothing and uniforms, or food supplies.	Softballs, tennis balls, golf balls, basketballs, tennis strings, mouth pieces, stretch bands, bag tags, backpacks, travel bags, etc.

**(h) Purchases for Resale**

Includes payments for goods and services offered for sale by institutional operations. Generally speaking, these charges should be incurred by auxiliary funds only.

Printing Supplies-Resale	931300	Printing and duplication supplies and materials used in resale items, e.g., banners, signs, and brochures produced by Creation Station or Union Station.		Printer ink, paper used in items for sale
Duplication/Copy Supplies-Resale	931400			
Food & Drinks-Resale	931550	Food and drink resale items <sup>1</sup>	<a href="#">FAQ</a>	Candy, soft drinks for sale
Medical Supplies/Drugs-Resale	931660	Medical supplies and drugs offered for resale by the Health Center.		Items sold in pharmacy
Postage for Resale CPU	932020	Postage supplies and materials offered for resale.		
Mail Center Supplies for Resale	932025	Mail supplies and materials offered for resale by Mail Services.		
NinerMac Equipment - Resale	932030	NinerMac purchases for resale by the NinerMac store.		
NinerMac Misc Supply - Resale	932035			
NinerMac Repair Supplies-Resale	932040			
Purchase for Resale- Special Events	931700	Supplies and materials offered for resale during special events.		
Purchase for Resale- Miscellaneous	931800	Other miscellaneous purchases for resale that cannot be more specifically categorized in another resale account.		
CATS All Access Pass for Resale	931810	Payment for Light Rail Passes sold by Parking Services.		
Purchase for Resale- Service Costs	931200	Service costs that are incurred and incorporated into the price of an item for resale.		Ticketing system fees
Stores Partner Clearing	931450	To be used by Central Stores for clearing.		
Sales Tax Expense	932250	Sales tax that is incurred and incorporated into the price of an item for resale.		

**Note 1:** Also see "Food Costs" tab in Expense Account Codes document:

<http://finance.uncc.edu/resources/manuals-guides-procedures/expense-account-code-list>

## Chart of Accounts: Expenditures

(9xxxxx)

Account Name/Short Description	Banner Accounts	Long Description
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### (534) Property, Plant and Equipment 94xxxx

Includes payments for acquiring legal ownership to real property, to construct additions to buildings, and to furnish buildings with equipment, furniture, furnishings and machinery. Equipment should possess both of the following characteristics: it is not consumable or expendable and has an expected useful life of longer than one year. This property may require entry into the fixed asset system if the capitalization criteria are met.

#### Capital Services

These accounts are generally to be used by the Budget Office (Capital Planning) only. Please contact the Budget Office or Reporting & Fixed Assets for questions regarding these accounts.

#### (5341) Land Acquisition 9489xx

Land Acquisition Costs	948910	Includes cost of the land itself as well as any related demolition fees and water/sewer connections.
Land Improvements	948950	Includes costs of land improvements that should be capitalized into the cost of the land.
Land Legal and Recording Fees	948960	For legal and recording fees that should be capitalized into the cost of the land.
Land Appraisal and Survey Fees	948970	For appraisal and survey fees that should be capitalized into the cost of the land.

#### (5342) Building Acquisition 9483xx

Building Acquisition Costs	948350	For cost of buildings that are acquired through purchase.
Building Legal and Recording Fees	948360	For legal and recording fees that should be capitalized into the cost of the building.
Building Appraisal Fees	948370	For appraisal and survey fees that should be capitalized into the cost of the building.
Building Purchase- University Contingency	948380	

#### (5343 & 5344) Construction Costs

	Buildings	Other Structures	
<b>Planning &amp; Design Costs:</b>			
Planning Expenses	948030	948530	For various planning and design costs incurred during construction.
Design Contracts	948040	948540	
Contingency Reserve	948020	948520	
Preconstruction Contracts	948060	948560	
Commissioning Agent	948050		
Construction Contingency	948390		

#### Construction Contracts- Structure:

	Buildings	Other Structures	
General Contracts	948110	948610	For payments incurred under various construction contracts for structural components of buildings and other structures.
Electrical Contracts	948120	948620	
Plumbing Contracts	948130	948630	
Masonry Contracts	948140	948640	
Roofing Contracts	948150	948650	
Erosion Control Contracts	948160	948660	
Mechanical Contracts	948170	948670	
Landscaping Contracts	948180	948680	
Grading, Filling & Clearing Contracts	948200	948700	
Asbestos Removal Contracts	948210	948710	

## Chart of Accounts: Expenditures

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Account Name/Short Description	Banner Accounts		Long Description
Demolition Contracts		948690	
Structural Engineering		948070	
<b>Construction Contracts- Equipment:</b>			
HVAC (Heating & A/C) Contracts	948220	948720	For payments incurred under various construction contracts for affixed or non-movable equipment within buildings and other structures.
Refrigeration Contracts	948230	948730	
Elevator Contracts	948240	948740	
Fire Protection/Sprinkler Contracts	948250	948750	
Telecommunications Contracts	948260	948850	
<b>Other Construction Costs:</b>			
Construction- Testing and Boring	948270	948770	For other costs incurred during construction that cannot be more specifically categorized in another construction account.
Construction- Legal Fees/Advertising	948310	948810	
Construction Site Survey	948320	948820	
Construction Inspection Fees	948330	948830	
Construction Miscellaneous Costs	948340	948840	
Fixed Equipment	948341	948860	
Prjects-Constr/Renov/Imprv-Captlize	948355		
Miscellaneous FM Support	948342	948842	

**Chart of Accounts: Expenditures**

(9xxxxx)

Account Name/Short Description	Banner Acct Non-Cap	Banner Acct Cap	Long Description	Examples/Notes
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**(534) Property, Plant and Equipment** 94xxxx

Includes payments for acquiring legal ownership to real property, to construct additions to buildings, and to furnish buildings with equipment, furniture, furnishings and machinery. Equipment should possess both of the following characteristics: 1) it is not consumable or expendable and 2) it has an expected useful life of longer than one year. This property may require entry into the fixed asset system if the capitalization criteria are met.

**(5345xx) Fixed Assets**

Please contact the Reporting & Fixed Assets department for questions regarding these accounts.

(a) Furniture	Non-Capital < \$5,000	Capital > \$5,000		
Office/Reception Furniture	940001	940501	Furniture and furnishings used in an office, reception, or warehouse area	Desks, chairs, shelves
Classrm/Library/Lab/Dining Furniture	944030	944530	Furniture and furnishings used in a classroom, library, lab, other instructional area, dining area, theatre	Desks, chairs, tables
Residential/Dorm Furniture	947040	947540	Furniture and furnishings used in a residential area or dormitory	Desks, chairs, beds, couches

**(b) Data Processing & Telecommunications Equipment**

Note: Computers should be ordered in 49er Mart for Dell and the Apple Store for Apple computers: [FAQ for Computer Purchases](#)

PC/Workstation/Printer	942220	942720	PCs, Workstations, and Printers	
Laptops, Netbooks, Tablets	942225	942725	Laptops, Netbooks, Tablets and other portable computer devices	
LAN Networking Equipment	942211	942711	Local Area Network equipment used to interconnect the devices in a network	These accounts should only be used by ITS or with their guidance.
LAN Wireless Equipment	942213	942713	Local Area Network equipment that supports wireless functions	
Server Equipment	942230	942730	A computer dedicated to providing one or more services over a computer network	Local Area Network (LAN) equipment is usually limited to a room, building, campus, or specific area.
Mainframe Equipment	942240	942740	Large mainframe computers that are built to perform complex and critical applications	
IT Security Equipment	942290	942790	To record the purchase of IT Security Equipment (Firewalls, VPN boxes, IPS boxes)	Wide Area Network (WAN) equipment covers a broad area usually linking across metropolitan, regional, or national boundaries
WAN DP Equipment	942280	942780	All Wide Area Network equipment	
Other DP Equipment	942260	942770	Other Data Processing Equipment that cannot be more specifically categorized in Accounts 942711, 942712, 942713, 942720, 942725, 942730, 942740, 942780, or 942800	
Video Equipment	942300	942800	Technology involving electronically capturing, recording, processing, storing, transmitting, and reconstructing a sequence of still images representing scenes in motion	
Voice Communications	942250	942760	Voice based communications equipment including bundled software	Telephones
Other Telecommunications Equip	947060	947560	All telecommunications equipment used for the transmission of messages over significant distances that is not solely voice based (can be non-voice based or a combination of both voice and non-voice based).	Satellite Disk Units, Telecommunication Systems

**(c) Other Equipment**

Office Equipment	940010	940510	Equipment used in an office or reception area	Copiers, paper shredders, file cabinets
Science Equipment 2-8 yr life	944010	944510	Science or medical equipment with an estimated useful life of 2-8 years	Lasers, Microscopes, Incubators, Scientific Data Projectors
Science Equipment >8 yr life	944010	944540	Science or medical equipment with an estimated useful life of greater than 8 years	Spectrum Analyzer, Signal Generators, Oscilloscopes
Engineering/Drafting Equipment 2-8 yr life	944020	944520	Engineering or drafting equipment with an estimated useful life of 2-8 years	Lab Systems, Pelton Turbine, Centrifugal Compress
Engineering/Drafting Equipment >8 yr life	944020	944550	Engineering or drafting equipment with an estimated useful life of greater than 8 years	Semiconductor Analyzers, Robots, Analyzer Mainframe System
Musical Equipment	944060	944560	Musical equipment and instruments	Pianos, Other Musical Instruments, Portable Stage
Audio-Visual Equipment	944080	944580	Equipment with both a sound and a visual component or equipment involved in presenting works with a sound and visual component	Projectors, Plasma Displays, Video Transmission Equipment
Educational Equipment	944090	944590	Educational Equipment that cannot be more specifically categorized in a different equipment account	Blackboards, display cases, poster cases
Cust/Security Equipment	947010	947510	Custody & Security Equipment (Equipment that becomes a part of a building or vehicle such as security systems or security cages for vehicles should be charged to the building or motor vehicle account)	Firearms
Athletic Equipment	947020	947520	Athletics and sports-related equipment	Score Tables, Fitness Equipment
Ground/Plant Maint Equip	947030	947530	Equipment for grounds and maintenance use	Lawn Mowers, Tractors
Kitchen Equipment	947050	947550	Kitchen and other food preparation equipment	Sinks, Stoves, Fryers, Freezers
Bldg Fixed Equipment/Signage	947341	948341	For any equipment that is to be permanently attached/fixed to a building.	New permanent signs (including signs that are not affixed to a building)
Other Equipment	947100	947600	Equipment not specified in ANY of the other accounts codes listed (use when only remaining option)	

**Chart of Accounts: Expenditures**

(9xxxxx)

Account Name/Short Description	Banner Acct Non-Cap	Banner Acct Cap	Long Description	Examples/Notes
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**(d) Motor Vehicles**

Motor Vehicles-Road	946002	946502	Vehicles used on the roads only	Cars, trucks
Motor Vehicles-Aircraft	946010	946510	Aircraft (used in the air only)	Airplanes
Motor Vehicle-Boats	946020	946520	Vehicles used on the water only	Boats, yachts, kayaks
Motor Vehicles-Trailers	946030	946530	Motorized, moveable trailers	Storage Trailers, Classroom Trailers
Motor Vehicles-Utility	946040	946540	Utility vehicles, e.g., for grounds and maintenance use	GEM carts, other motorcarts
Motor Vehicles-Other	946090	946590	Other motor vehicles that cannot be more specifically categorized in Accounts 946502, 946510, 946520, 946530, or 946540	

**(e) Other**

Fabricated Equipment		944085	Equipment that is built from multiple parts to create one asset	
Non-depreciable Art & Artifacts	949130	949140	Art & Artifacts	Paintings, drawings, precious stones, pottery
Depreciable Art & Artifacts		949560	Art & Artifacts	Paintings, drawings, precious stones, pottery
Library Collection	949060	949501	Special Collections of books, documents, and manuscripts	
Library Databases/Journals	949070		Electronic forms of library collection items.	e-books

**(f) Intangible Assets - Software**

Software-PC/Printer	942050	942550	Software purchased for PCs (including laptops) and Printers	NOTE: OBTAINING OR RENEWING A SOFTWARE LICENSE IS CONSIDERED A PURCHASE OF SOFTWARE.
Software-Externally Developed	942010	942510	Software that is developed outside of the University	These accounts should only be used by ITS or with their guidance
Software-WAN DP	942030	942530	Software purchased separately from a WAN equipment purchase (See #942780)	
Software-Mainframe	942040	942540	Commercial off the shelf software installed on a mainframe	
Software-Servers	942060	942560	Commercial off the shelf software installed on a server. To include Database software.	
IT Security Software	942080	942580	To record the purchase of IT Security Software (Licenses for filtering, malware, antivirus, Botnet, etc.)	
Software-Other DP Equip	942020	942590	Other commercial off the shelf software that cannot be more specifically categorized in Accounts 942530, 942540, 942550, or 942560.	

**(g) Other Intangible Assets**

Patents		947710	Intangible assets that provide benefit to and are considered owned by the University.	Patents on inventions discovered via research
Copyrights		947720		Copyrights on publications by the University
Trademarks		947730		University logos
Land Use Rights		947740		Water, timber, and mineral rights
Permanent Easements		947750		Right-of-way easements, utility easements

**Chart of Accounts: Expenditures**

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Account Name/Short Description	Banner Account	Long Description	Examples	Cross References
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**(535) Other Expenses & Adjustments 95xxxx**

Expenditures incurred for other miscellaneous operational costs such as legal or permit costs, pension payments, debt service, depreciation/amortization and other financial report adjustments.

**(a) Service-related expenses**

**Legal, Licenses, and Permit Costs**

Legal/Financial Settlements	951080	For legal and financial settlement payments.		
Tort Claims	950050	For damages in the form of monetary compensation related to tort claims.		
Expert Witness Fees	951040	For expert witness fees.		
Royalties	952040	For royalty payments, such as those for theater playbooks and scripts, patents, copyrights, intellectual property, etc.		
License and Permit Costs	952050	Payments for licenses, including renewal costs for professional licenses, and permits, including those needed for operations requirements.		

For contracted legal fees and litigation services, see Purchased Services: Purchased Contractual Services on page 5321a.

For LEO separation allowance costs, see Personnel Services: Employee Benefit Costs.

**Membership Dues and Subscriptions**

Subscriptions	952100	Payments for membership dues as well as subscriptions and other payments for publications and periodicals.	Payments for database subscriptions	
Membership Dues	952150			

**Service and Other Awards**

Employee Gifts, Awards and Prizes	950150	Payments for gifts, awards, and prizes given to employees. See Policy 101.18 for further guidance.	Flowers purchased for employees/get well	<a href="#">Policy 101.18</a>
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Note: For Non-employee gifts, awards, and prizes, see account 951440, below.

**Other Administrative Expenses**

Unrelated Business Tax Expense	951010	Taxes paid on Unrelated Business Income (UBIT).		
On-campus moving exps	951240	For moving items from one campus location to another.		
Locksmith Services	951250	For locksmith services.		
FM Event/Staff Support	951260	For requests for temporary FM staff services.	Electrician support and fire watch support during events.	
Officials	951320	Payments for game officials at athletics events.		
Administrative Meals	951360	Payments for prepared administrative meals, and other food costs not classified elsewhere. Does not include food supplies (see acct 930200 Food Supplies), catering (see acct 922150 Contracted Svc-Special Food Service Event), foods and beverages purchased while in travel status (see accts 925200, 925360, and 926150 under Travel) or food purchased for resale (see acct 931550 under Purchases for Resale). <sup>1</sup> Note: An Entertainment Expenditure Form is required for these types of expenses.	Business-related meals; Recruitment meals; prepared box lunches (not catered)	<a href="#">FAQ</a> <a href="#">Financial Services Forms</a>
Guarantees	951400	For athletics guarantees paid to visiting participating institutions. These types of payments are to guarantee the appearance of the participating team at an athletic event and/or to cover anticipated expenses of the team incurred for their participation.		
Public Relations	951410	For costs related to the University's public relations, including working with the media, crisis communications, social media engagement, and employee communication.		
Non-employee Gifts, Awards, and Prizes	951440	Payments for gifts, awards, and prizes given to non-employees. See Policy 101.18 for further guidance.	Plaque for guest speaker; Flowers for non-employees (family members)	<a href="#">Policy 101.18</a>
Cancel & Restock Fees for Purchases	951490	For cancellation and restocking fees incurred in the event of a budget freeze or other budget-related event that would require OSBM to reimburse the University for such fees.		
Photography	951560	Payments for photography services.		
Cashiers Short & Over	951640	For use by Cashiers Office only.		
Armored Car Services	951680	Payments for armored car services (e.g., needed to transport monies).		
Department Over & Short	951720	For shorts and overages in departmental funds (e.g., petty cash funds).		
Student Entertainment Expenses	951750	For student expenses incurred for University purposes.	Museum passes for Summer program	



**Chart of Accounts: Expenditures**

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Account Name/Short Description	Banner Account	Long Description	Examples	Cross References
Other Current Services	951760	Payments for other current administrative services that cannot be more specifically categorized using any of the other service or administrative expense accounts. Note that <i>contracted</i> services should not be charged to this account.		<a href="#">FAQ</a>
COVID-19 Service Expenses	951770	Expenditures incurred for the purchase of administrative services needed as a result of COVID-19 related work conditions.		
Student Reengagement	951800	This account is used to record Institutional HEERF III funds used as grants to students to pay outstanding balances, which NACUBO advised be		
Other Fixed Charges	952200	recorded as Student Reengagement expense.		
Life and Income Annuity Distributions	952250	For use by Treasury Services group only.		
Property Tax Expense	952275	For property tax payments.		
Other Administrative Expense	953100	Payments for miscellaneous administrative costs not classified elsewhere.		<a href="#">FAQ</a>
FDN Intr-Fund Administrative Fee	953150	For use by Treasury Services group only for Endowment administrative fee.		
Gift Fee Expense Charged	953160	For use by Treasury Services group only.		
Procurement Card Rebates	107270	To record rebates from procurement cards only. Use the other rebate account 107280 for rebates from other sources		<a href="#">FAQ</a>
Rebates	107280	To record rebates that are not from procurement cards. Use account 107270 for rebates from procurement cards.		<a href="#">FAQ</a>

**Student Accounts loan expenses**

Collection Expense on Loans	957170	For use by Student Accounts only for Campus Partners (student loan) activity.		
Cancellation Expense- Teacher B7/72	957190			
Cancellation Expense- Military	951210			
Cancellation Expense- PreK Child Care	957220			
Cancellation Expense- Teacher A7/72	957230			
Cancellation Expense- Fire Fighter	957240			
Cancellation Expense- Law Enforcement	957250			
Cancellation Expense- Volunteer Services	957260			
Cancellation Expense- Teacher Shortage	957270			
Cancellation Expense- VA Disability	957280			
Cancellation Expense- Health Service	957290			
Cancellation Expense- High Risk Child	957310			
Cancellation Expense- Death	957330			
Cancellation Expense- Disability	957350			
Cancellation Expense- Bankruptcy	957370			
Cancellation Expense- Assigned to Feds	957390			
Other Loan Costs/Losses	957410			

**Other costs**

Participant Costs	930260	<b>Participant Costs</b> are all other direct costs paid to or on behalf of participants in connection with training or other activities described below. F&A application: <b>Excluded</b> from the MTDC base; <b>Included</b> in the TDC base. In general, participants (not employees) are the recipients of a service or training provided at a workshop, conference, seminar, symposium, or other short-term instructional or information-sharing activity and who are not required to provide any deliverable to the University.	Participant Costs includes items such as subsistence and travel allowances	
Subject incentive Fee	921160	Fees paid to human subjects as an incentive for recruitment and participation in research projects, surveys, or similar projects. Includes petty cash payments and gift cards. F&A application: <b>Included</b> in the F&A base	Small fee (\$25) paid for participating in a survey or other research study	Human Subject Payments Procedures
Collection Costs on Debt Owed to State	951160	For fees paid to a vendor to collect a debt owed to the state. These fees may be a fixed amount or calculated as a percentage of the debt amount collected.		
Online Processing Services Fees	951270	For payment to vendors for providing online processing services.	Ticket Printing Services	
Cashiers CC fees chgd to Aux	951280	An allocation of bank card fees related to University tuition and fee revenues. [Includes transaction and processing fees that the statewide credit card processor will charge for processing electronic payments.]		

**Chart of Accounts: Expenditures**

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Account Name/Short Description	Banner Account	Long Description	Examples	Cross References
Credit Card fees - Dept	951290	Direct charges of bank card fees based on sales/service revenue earned by departments that accept bank card payments directly. [Includes transaction and processing fees that the statewide credit card processor will charge for processing electronic payments.]	Foreign transaction fees	
Other Fund Deductions	957690	Used by Treasury Services group to record other fund deductions.		
Equipment Usage	957700	This account is used for payment for the operation of equipment owned by other agencies of the federal government.		

**(b) Accounts that must be zeroed out at year end**

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

**Receivable Write-off**

Non-Student Write-Off	957699	To be used only for bad debts that are not associated with a revenue, for example bad debts related to loans receivable.		
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**Accrued Expense Adjustment**

Change in Payables	G21105	This account will not have a budget. Additionally, per OSBM, the June 29th and 30th balance for this account must be zero before the University can close and certify the month of June.		
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**Indirect (Overhead) Costs**

Indirect Overhead Costs	953050	This account should be used in conjunction with the indirect cost receipt accounts (those that map to NCAS account 437300) to prepare noncash revenue and expenditure entries to track overhead costs for grant accounting. These accounts carry balances for monthly accounting, but at 6/30, the expenditure balance should be eliminated against the corresponding indirect cost receipt account balance (account 437300) to zero out the accounts for year end reporting. <i>This account is for use by Grants &amp; Contracts Administration only.</i>		
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**(c) Non-operating Expenses/Revenue**

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

**Refund to Grantor**

Refund to Grantor	957080	To record the portion of a grant that was drawn down but not earned or expended and is repaid to the grantor.		
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**Other Expenses**

Other Non-Operating Expenses	956300	To record any miscellaneous non-operating expenses that cannot be more specifically categorized in another non-operating expense account.		
Insurance Recovery Revenue	107500	To record money received as a result of insurance claims.		
Loss Due to Insurance Deductible	956305	To record losses due to insurance deductibles owed. Any insurance recovery payments received should be netted with amounts owed on the insured property if received in the same year as the losses were incurred.		

**Capital Appropriation Reversions**

Component Unit CI Reversion	956620	To be used for the amount of capital projects appropriation that is reverting to the General Fund.		
Component Unit Reversion of CI to Project Reserve	956301	To be used for the reversion of cost savings on a capital project.		
Component Unit Transfer to Statewide Contingency Reserve-Nonoperating Expense	956302	To account for the transfer of funds appropriated for contingency (rolls with non-operating miscellaneous expense).		
Reserve for CI Contingencies	956310	To account for the amount of capital project contingency budget that OSBM will require agencies to set aside.		

**(d) Debt Service**

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

**Debt Principal Payments**

Bond Principal Payments	957050	To record bond principal payments including special indebtedness - Limited obligation bonds (LOBs), certificates of participation (COPs), etc. This account is to be used for cash basis monthly accounting only and must be zeroed out for 6/30 year-end reporting.		
Anticipation Note Principal	957530	To record note payable principal payments. This account is to be used for cash basis monthly accounting only and must be zeroed out for 6/30 year-end reporting.		

**Chart of Accounts: Expenditures**

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Account Name/Short Description	Banner Account	Long Description	Examples	Cross References
Capital Lease Principal Payments	954400	To record capital lease principal payments. (Note: The University currently does not handle capital leases in a manner that this account is needed for monthly accounting. Contact the Reporting and Fixed Assets department for further inquiry.)		
Other Debt Service Principal Payments	954600	To record any other debt service principal payments. This account is to be used for cash basis monthly accounting but must be zeroed out for 6/30 year-end reporting.		
<b>Debt Interest Payments</b>				
Bond Interest Payments	957510	To record bond interest payments including special indebtedness - Limited obligation bonds (LOBs), certificates of participation (COPs), etc.		
Debt Retirement- Interest Paid	957570	To record bond interest payments upon retirement of debt.		
Anticipation Note Interest	954200	To record note payable interest payments.		
Capital Lease Interest Payments	954500	To record capital lease interest payments. (Note: This account is currently only used in the accrual period and should not be used on a cash basis.)		
Other Debt Service Interest Payments	954650	To record any other debt service interest payments.		
Other Interest Payments- Non-Operating	954550	To record any other non-operating interest payments.		
<b>Other Debt Service Payments</b>				
Indebtedness Fees- Fiscal Agent	957590	Payments to fiscal agents and other related fees.		
Indebtedness Fees- Bond Issue	957610	Payments for bond underwriters, legal fees, and other costs associated with bond issuance.		
Arbitrage Expense	954355	Payments to the IRS that are required in positive arbitrage situations on a tax-exempt bond to maintain the bond's tax-exempt status. Positive arbitrage occurs when the gross proceeds of the tax-exempt bond issuance are used to acquire investments that earn a yield materially higher than the yield on the bonds of the issue.		
Loss Insub Defeasance from Own Resources	957650	To report the difference between the reacquisition price and the net carrying amount of the debt when a government places cash and other monetary assets acquired with only existing resources with an escrow agent for an in substance defeasance of debt		
<b>(e) Depreciation and Amortization</b>				
Depreciation Expense	957470	To be used by the Fixed Assets department only for recording depreciation and amortization expense.		

**Note 1:** Also see "Food Costs" tab in Expense Account Codes document:  
<http://finance.uncc.edu/resources/manuals-guides-procedures/expense-account-code-list>

**Chart of Accounts: Expenditures**

(9xxxxx)

Account Name/Short Description	Banner Account	Long Description	Examples	Cross References
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**(536) Aid and Public Assistance 96xxxx**

Allocations or distributions of funds to direct recipients, providers or other agencies for some designated program, assistance or special project.

**(a) Educational Awards and Scholarships 960xxx**

Payments of scholarships, grants, grants-in-aid, traineeships and other similar financial awards to students enrolled in formal course work, either for credit or noncredit. Excludes compensation for services rendered and monetary loans.

**Scholarships and Fellowships**

Appropriated Grants	960050	Includes payments of student financial assistance to North Carolina residents on the basis of documented financial need. These grants, which do not require repayment in services or cash, are supported exclusively by State appropriations and are often referred to as "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.		
UNC Campus Scholarships	960060	Payments through the SEA system.		
Nursing Emergency Financial Aid	960150	Includes payments from the Emergency Financial Assistance Fund to students enrolled in University nursing programs who experience acute financial need which impacts the student's ability to continue the current nursing program schedule. Payments of aid to students do not require repayment in services or cash.		
Academic Enhancement Scholarships	960200	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.		
Teachers Scholarships	960250	Includes financial awards to students participating in the training program for teachers who will teach retarded children in North Carolina public school programs. The awards were originally authorized and the program established in 1963 (NCGA) Session Laws, Chapter 845(b). The awards are based upon the recipient's scholarly merit and the chosen academic program of study. Awards do not require repayment in services or cash.		
Traineeships	960350	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.		
Graduate Assistant Awards	960400	Includes tuition awards to qualifying graduate assistants. Funding for these awards is through the use of special academic enhancement funds and/or reallocations of other institutional resources.		
Health Insurance - Scholarships-F&A	960525	Student awards that cover health insurance expenses.		
Educ Participant Stipends Non-F&A	960530	Set amounts of money (scholarship) paid directly to students to provide for the participant's expenses during the period of training or other activities. In general, student participants (not employees) are the recipients of a service or training provided at a workshop, conference, seminar, symposium, or other short-term instructional or information-sharing activity and who provide services to the University.		
Travel Scholarships	960540	For travel awards made to students that are strictly for the student's benefit (and are therefore taxable). <b>(NOTE: Do Not Use General Funds)</b> Travel payments for which there is a University business purpose, as determined by the Department, should be processed with travel reimbursement forms and coded to the Non-Employee Travel account.		
Non Qualified Scholarships	960541	Special expense account code established for the Student Mental Health Assistance funds (and others) to be disbursed as non-qualified scholarship		
Other Educational Awards	960550	Includes financial awards to students other than those awards identified above. Excludes: Student Work Study (see 915030), Loan Program Transfers (see account 880400), compensation for services rendered, and monetary loans. Note: If being paid with grant funds, the student needs to have a Research Assistant or Teaching Assistant appointment.		
Student Emergency Relief COVID - 19	960900	For both CARES student relief funds and UNCC SERF (student emergency relief funds).		

**Chart of Accounts: Expenditures**

(9xxxxx)

Account Name/Short Description	Banner Account	Long Description	Examples	Cross References
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**Grants and Gifts to the University for Educational Awards:**

Grants/Gifts to the University	960600	Gifts and grants to the University for educational awards.		
Gifts to the University - Non-cash Non-Cap	960700			
Gifts to the University - Non-cash Capital	960800			

**Direct Lending:**

Direct Lending Sub Loan Award	960551	Accounts to be used with William D. Ford Direct Lending receipts and disbursements. These accounts are to be used for cash basis reporting only and must be zeroed out for year-end reporting in the accrual period.		
Direct Lending UN-Sub Loan Award	960552			
Direct Lending Plus Loan	960553			
Direct Lending Graduate Plus Loan	960554			
Direct Lending Sub Loan Return	960555			
Direct Lending UN-Sub Loan Return	960556			
Direct Lending Plus Loan Return	960557			
Direct Lend Grad Plus Loan Return	960558			

**(b) Grants and Contracts / Research-related**

Govt Subcontract	921300	Other Aids and Grants to Governmental Organizations - subcontracts awarded.		
Govt Subcontract Over \$25K	921325			
NGO Subcontract	921330	Other Aids and Grants to Non-governmental Organizations (NGOs) - subcontracts awarded.		
NGO Subcontract Over \$25K	921335			

*For Indirect Overhead Costs, see Other Expenses (NCAS account range 535xxx) - Non-operating expenses on page 535b.*

**Chart of Accounts: Expenditures**

(9xxxxx)

Account Name/Short Description	Banner Account	Long Description
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**(537) Reserves 97xxxx**

Includes agency reserves which are defined as budgetary appropriations that are not available for disbursement until transferred to budgeted expenditure accounts. Actual expenditures should not be posted to these accounts; they should only be used for budget purposes to post to the related budgetary pool accounts for reserves (NCAS accounts 737xxx) and intra-governmental transactions (NCAS accounts 787xxx).

Reserve- Campus Flex Neg Reserve	970101	For use by Budget Office only.
Reserve- Flex Carryforward	970102	
Reserve- Humanities Classroom	970103	
Reserve- Science/Tech Building	970104	
Reserve- COB3/Engr Research	970105	
Reserve- College of Education	970106	
Reserve- GERB/App Optic/Physics	970107	
Reserve- P Plant/Public Safety	970108	
Reserve- Ph VIII Academic Space	970109	
Reserve- Health and Human Services Building	970110	
Reserve- McEniry Renovation Project	970111	
Reserve- Rowe Renovation Project	970112	
Reserve- Bioinformatics	970113	
Reserve - Center City Building	970114	
Reserve - Development Center	970115	
Reserve - Harris Alumni Center	970116	
Reserve - Cone Center	970117	
Reserve - Brocker	970118	
Reserve - EPIC Building	970121	
Reserve-Allotment Holdback	970120	
ESPC Operational Costs	970124	
Reserve- Enrollment Growth	970182	
Reserve- Accreditation	970184	
Reserve- Energy Savings PC	970185	
Reserve-Centers & Inst Reduction	970119	
Reserve-Labor Market Adjustment	970209	
Reserve for CI Projects	971530	
Reserve for CI Contingencies	971540	
Reserve- Allotment Holdback	971550	



Range of Expenditure account numbers (9xxxxx)	Budget pool account
<b>91xxxx - PERSONAL SERVICES (SALARIES AND BENEFITS)</b>	
911xxx - EPA Non Teaching Salaries	Budget at detail account
912xxx - SPA Salaries	Budget at detail account
913xxx - EPA Teaching Salaries	Budget at detail account
914xxx - Overtime & Premium Pay:	
9140xx - Overtime	914000
9145xx - Premium Pay	914500
915xxx - Temporary Wages:	
9150xx - Student Wages	915000
915900 - Non Student Wages	Budget at detail account
916xxx - Workers Compensation	916000
917xxx - Medical Insurance	917000
918xxx - Optional Retirement	918000
919xxx - Other Non Pooled Items (State Retirement, LEO, Social Security)	Budget at detail account
<b>920xxx - 922xxx - PURCHASED CONTRACTUAL SERVICES</b>	
920xxx - Personal Services Contract	920000
921xxx - Personal Services (Non Pooled)	Budget at detail account
922xxx - Corporate Services Contract	922000
<b>923xxx - UTILITIES</b>	923000
<b>924xxx - 929xxx - PURCHASED SERVICES</b>	
924xxx - Miscellaneous Employee Benefits	924000
925xxx - Domestic Travel	925000
926xxx - Foreign Travel	926000
927xxx - Fixed Purchased Services	927000
928xxx - Other Purchased Services	928000
<b>93xxxx - SUPPLIES</b>	930000
<b>940xxx - 948xxx - PROPERTY, PLANT &amp; EQUIPMENT</b>	
940xxx - Office Equipment	940000
942xxx - EDP Equipment	942000
944xxx - Educational Equipment	944000
946xxx - Vehicles	946000
947xxx - Other Equipment	947000
948xxx - Land, Buildings, & Other Capital Outlay (Non Pooled)	Budget at detail account
<b>949xxx - ART, LIBRARY &amp; LEARNING RESOURCES</b>	949000
<b>95xxxx - OTHER EXPENSES &amp; ADJUSTMENTS</b>	
950xxx - Miscellaneous Employee Payments	950000
951xxx - Other Administrative Expense	951000
952xxx - Fixed Charges	952000
953xxx - Indirect Cost, Admin Fee (Non Pooled)	Budget at detail account
954xxx - Debt Service (Non Pooled)	Budget at detail account
955xxx - Write Offs (Non Pooled)	Budget at detail account
956xxx - Non Operating Expense (Non Pooled)	Budget at detail account
957xxx - Other Expense (Formerly A FRS GL Obj Code)	Budget at detail account
<b>96xxxx - GRANTS, STATE AID &amp; PUBLIC ASSISTANCE</b>	Budget at detail account
<b>97xxxx - RESERVES</b>	Budget at detail account
<b>98xxxx - INTRAGOVERNMENTAL TRANSACTIONS</b>	Budget at detail account

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

### Definitions/Abbreviations

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

### Abbreviations: References

Acronym	Name	Website
OSHR	Office of State Human Resources	<a href="http://www.oshr.nc.gov/Guide/Policies/manualindex.htm">http://www.oshr.nc.gov/Guide/Policies/manualindex.htm</a>
OSBM	Office of State Budget and Management	<a href="http://www.osbm.state.nc.us/">http://www.osbm.state.nc.us/</a>
OSC	Office of State Controller	<a href="http://www.ncosc.net/">http://www.ncosc.net/</a>
NCAS	North Carolina Accounting System	<a href="http://www.ncosc.net/sigdocs/sig_docs/index.html">http://www.ncosc.net/sigdocs/sig_docs/index.html</a>
NC G.S.	North Carolina General Statute	<a href="http://www.ncqa.state.nc.us/gascripts/statutes/Statutes.asp">http://www.ncqa.state.nc.us/gascripts/statutes/Statutes.asp</a>
FS	Financial Services	<a href="http://finance.uncc.edu/">http://finance.uncc.edu/</a>

### Financial Services contacts

Name	Department	For questions on:
<a href="mailto:FinancialReporting@uncc.edu">FinancialReporting@uncc.edu</a>	<a href="#">Reporting and Fixed Assets</a>	Account Codes
<a href="mailto:GeneralAccounting@uncc.edu">GeneralAccounting@uncc.edu</a>	<a href="#">General Accounting</a>	General Accounting and Journal Vouchers
<a href="mailto:finsystems@uncc.edu">finsystems@uncc.edu</a>	<a href="#">Financial Systems Support</a>	FTRs, 49er Mart/eProcurement, Banner Finance System
<a href="mailto:travel@uncc.edu">travel@uncc.edu</a>	<a href="#">Travel and Complex Payments</a>	Travel and Complex Payments
<a href="mailto:purchasingcard@uncc.edu">purchasingcard@uncc.edu</a>	<a href="#">Purchasing Card Program</a>	Purchasing Cards (P-cards)
<a href="mailto:taxoffice@uncc.edu">taxoffice@uncc.edu</a>	<a href="#">Tax Office</a>	Tax compliance
<a href="mailto:budgetoffice@uncc.edu">budgetoffice@uncc.edu</a>	<a href="#">Budget Office</a>	Activity allowed in General Funds
<a href="mailto:treasuryservices@uncc.edu">treasuryservices@uncc.edu</a>	<a href="#">Treasury Services</a>	Activity allowed in Trust Funds
<a href="mailto:acctpay@uncc.edu">acctpay@uncc.edu</a>	<a href="#">Accounts Payable</a>	Accounts Payable
<a href="mailto:ImageNowAP@uncc.edu">ImageNowAP@uncc.edu</a>	<a href="#">Accounts Payable</a>	Vendor Invoices
<a href="mailto:PayrollDept@uncc.edu">PayrollDept@uncc.edu</a>	<a href="#">Payroll</a>	Payroll
<a href="mailto:FixedAssets@uncc.edu">FixedAssets@uncc.edu</a>	<a href="#">Reporting and Fixed Assets</a>	Fixed Assets
<a href="mailto:bursar@uncc.edu">bursar@uncc.edu</a>	<a href="#">Bursar's Office</a>	Student Accounts