North Carolina State University  
Administrative Procedures Manual  
Charts of Accounts - Expenses  
Accounts 57000-57999

*Restricted codes are restricted for Office of Finance and Business Use

<table>
<thead>
<tr>
<th>Restricted</th>
<th>Department Use</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>57000</td>
<td></td>
<td>Debt Service: Includes payments for retirement of institutional indebtedness and charges, such as interest and loan fees, associated with indebtedness. Only used with expenditures from the plant fund group.</td>
</tr>
<tr>
<td>57200</td>
<td></td>
<td>Bond Interest: Includes payments for charges, such as interest and loan fees, associated with bond indebtedness.</td>
</tr>
<tr>
<td>57400</td>
<td></td>
<td>Note Interest: Includes payments for charges, such as interest and loan fees, associated with anticipation notes.</td>
</tr>
<tr>
<td>57500</td>
<td></td>
<td>Indebtedness Fees: Includes payments of commissions and fees to fiscal agents, advertisements and notices, and similar items in connection with incurrence of indebtedness.</td>
</tr>
<tr>
<td>57510</td>
<td></td>
<td>Indebtedness Fees - Fiscal Agent Fees: This account is used to record payments to fiscal agents as compensation for services provided.</td>
</tr>
<tr>
<td>57520</td>
<td></td>
<td>Indebtedness Fees - Bond Issue Costs: This account is used to record cost associated with issuance of revenue bonds.</td>
</tr>
<tr>
<td>57530</td>
<td></td>
<td>Indebtedness Fees - Payments to Refund Debt Escrow Agent: This account is used to record payments to refund escrow accounts.</td>
</tr>
<tr>
<td>57540</td>
<td></td>
<td>FA Other Expense: Payments related to FA Other Expense.</td>
</tr>
<tr>
<td>57551</td>
<td></td>
<td>Investment Management Fees: Payments related to investment management fees.</td>
</tr>
<tr>
<td>57552</td>
<td></td>
<td>Investment Custodial Fees: Payments related to investment custodial fees.</td>
</tr>
<tr>
<td>57553</td>
<td></td>
<td>Investment Consulting Fees: Payments related to investment consulting fees.</td>
</tr>
<tr>
<td>57554</td>
<td></td>
<td>Other Investment Expenses: Payments related to investment expenses not noted elsewhere.</td>
</tr>
<tr>
<td>57600</td>
<td></td>
<td>Other Principal: Includes payments for retirements of indebtedness principal not otherwise identified.</td>
</tr>
<tr>
<td>57700</td>
<td></td>
<td>Other Interest: Includes payments for charges, such as interest and loan fees, associated with indebtedness not otherwise identified.</td>
</tr>
<tr>
<td>57900</td>
<td></td>
<td>Other Debt Service: Includes payments associated with indebtedness not identified by major objects 7100 through 7700. It includes bond discounts and premiums.</td>
</tr>
<tr>
<td>57920</td>
<td></td>
<td>Other Debt Service - Interest: This account is used to record payments of interest on debt not identified elsewhere.</td>
</tr>
<tr>
<td>57930</td>
<td></td>
<td>Other Debt Service - Fiscal Agent/Other Fees: This account is used to record payment of fiscal agent or other debt related fees on debt not identified elsewhere.</td>
</tr>
</tbody>
</table>