

North Carolina State University
Chart of Accounts - Expenses
Accounts 51000-51999

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

Restricted	Department Use	Description
51000		Personnel Compensation: Includes all payment for personnel services to permanent, temporary, and other employees and the cost of fringe benefits relating to such employees. Also includes payments to independent contractors, teaching assistants and research assistants.
51100		EHRA Non-Teaching Salaries: Includes salary and other payments to full-time and part-time permanent employees occupying authorized, non-teaching, administrative, research, or other positions exempt from provisions of the Human Resources Act.
51110		EHRA Regular Salaries: Includes the base salary to full-time and part-time permanent employees occupying authorized, non-teaching, administrative, research, or other positions exempt from provisions of the Human Resources Act.
	51111	Extension Assistant: Includes payments to extension assistants being paid against full-time and part-time permanent EHRA non-teaching positions.
	51112	Graduate Research Assistants: Includes payments to graduate assistants being paid against full-time and part-time permanent EHRA non-teaching positions.
	51113	Graduate Assistants (Other): Includes payments to non-research graduate assistants being paid against full-time and part-time permanent EHRA non-teaching positions.
	51114	EHRA Non-Teaching Bonus Leave Payout: This account includes payments for accumulated bonus leave payout to EHRA non-teaching positions who are terminating employment from the University.
	51115	EHRA Temporary Work Against: Includes charges for temporary employees working against EHRA permanent positions. This account would be used to pay summer supplements for faculty members if paid against a budget code and vacant position funds.
	51116	EHRA Reg Supplemental Pay: This account is used to record one time bonus pay, county trust bonus pay, research supplemental pay, and 9 month summer research pay for EHRA non-teaching positions.
	51117	EHRA Non-Teaching Terminal Pay: This account includes payments for accumulated annual leave to EHRA personnel who are terminating employment from the University.
	51118	EHRA Regular Release Time: Includes EHRA non-teaching pay for time spent on certain contract and grant projects during the academic year.
	51119	EHRA Regular (Other): Includes EHRA base salary payments to full-time and part-time permanent employees occupying nonteaching administrative, research or other positions exempt from provisions of the Human Resources Act.

Restricted	Department Use	Description
	51120	EHRA Regular Overtime Payments: Includes payments for holiday, premium pay, shift premium pay to full-time and part-time permanent employees occupying nonteaching administrative, research or other positions exempt from provisions of the Human Resources Act. These payments are compensation for working in excess of a standard work week subject to the State wage-hour policy.
51130		EHRA Premium Payments: This account includes payments for shift premium pay to full-time and part-time permanent and temporary employees occupying authorized non-teaching, administrative, research, or other positions exempt from the Human Resources Act.
	51132	EHRA Shift Premium Payments: Includes payments of shift premium pay to full-time and part-time permanent and temporary employees in non-teaching positions exempt from the Human Resources Act.
	51139	EHRA Other Premium Payments: Includes payments of call-back premium pay and standby premium pay to full-time and part-time permanent and temporary employees occupying authorized non-teaching positions exempt from the Human Resources Act.
51140		EHRA Employees on Loan: Includes payments to full-time and part-time permanent employees occupying non-teaching, administrative, research or other positions exempt from the Human Resources Act for services rendered to borrowing state agencies for which the original employing agency receives reimbursement.
	51150	EHRA Severance Wages: Includes severance salary continuation payments, as authorized by NC General Statute 143-27.2, to full-time and part-time permanent and temporary employees occupying authorized non-teaching positions exempt from the Human Resources Act.
	51160	EHRA Non-Teaching Statutory Bonus: Includes bonus payments to authorized non-teaching positions.
	51190	Payroll Suspense: Includes payments that are housed temporarily until the correct account is identified. Should be rectified in a timely manner.
51199		Salaries & Benefits Elimination: Includes year-end entries performed by the Controller's office.
51200		SHRA Employees Salaries: Includes the salary and other payments for personal services to full-time and part-time permanent employees occupying authorized positions subject to the Human Resources Act.
	51209	SHRA Law Enforcement Officers (LEO) Salaries and Wages: Includes base salary payments for all SHRA Law Enforcements Officers who have the power of arrest and receive an additional percentage in retirement.
51210		SHRA Regular Salaries: Includes the base salary payments for personal services to full-time and part-time permanent employees occupying authorized positions subject to the Human Resources Act.

Restricted	Department Use	Description
	51214	SHRA Bonus Leave Payout: Includes payments for accumulated bonus leave to SHRA personnel who are terminating employment from the University.
	51215	SHRA Temporary Work Against: Includes charges for temporary employees working against permanent SHRA positions.
	51216	SHRA Supplemental Pay: Includes the institution's share of supplemental benefit costs for SHRA employees based on the amount of salaries paid to applicable employees.
	51217	SHRA Annual Leave Payout: Includes payments for accumulated annual leave to SHRA personnel who are terminating employment from the University.
	51218	SHRA Release Time: Includes SHRA payments for time spent on certain contract and grant projects during the academic year.
	51219	SHRA Regular Salaries: Includes all SHRA salaries on appointment and subject to the Human Resources Act.
	51220	SHRA Overtime Payments: Includes payments to full time and part-time permanent employees in positions subject to the Human Resources Act as compensation for working time in excess of a standard work week.
51230		SHRA Premium Payments: Includes the payments for holiday premium pay, shift premium pay, call-back premium pay, and standby premium pay to full-time and part-time permanent employees occupying authorized positions subject to the Human Resources Act.
	51231	SHRA Holiday Premium Payments: Includes payments of holiday premium pay to full-time and part-time permanent employees who are subject to the Human Resources Act.
	51232	SHRA Shift Premium Payments: Includes payments of shift premium pay to full-time and part-time permanent employees who are subject to the Human Resources Act.
	51239	SHRA Other Premium Payments: Includes payments of call-back premium pay and standby premium pay to full-time and part-time permanent employees who are subject to the Human Resources Act.
	51240	SHRA Employee on Loan: Includes payments of full-time and part-time permanent employees occupying positions subject to the Human Resources Act for services rendered to borrowing state agencies for which the original employing agency receives reimbursement.
	51250	SHRA Severance Wages: Includes salary continuation payments by the University to the full-time and part-time permanent State employees who are subject to the Human Resources Act and who are involuntarily terminated from employment due to reductions in force.
	51260	SHRA Statutory Bonus: Includes bonus payments to authorized State employees as established by the general assembly.
	51270	SHRA Longevity Payments: Includes the special, lump sum annual payments to full-time and part-time permanent employees subject to the Human Resources Act for qualifying long term aggregate services as employees of the State of North

Restricted	Department Use	Description
	51280	SHRA Salary Reserves: Used for retaining budgeted reserves designated as automatic and merit salary increments for SHRA employees. Budgetary reserves must be transferred to budgetary expenditure accounts prior to disbursement.
51300		EHRA Teaching Salaries: This account includes the regular salary payments for personal services to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from provisions of the Human Resources Act.
51310		EHRA Academic Salaries: This account includes the regular salary payments for personal services to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from provisions of the Human Resources Act.
	51311	Graduate Teaching Assistant: Includes payments to graduate teaching assistants being paid against permanent EHRA teaching positions.
	51313	Graduate Assistants (Other): Includes payments to graduate assistants (who are not classified as a research assistant or a teaching assistant) and are being paid against permanent EHRA teaching positions.
	51314	EHRA Teaching Bonus Leave Payout: This account includes the base salary payment for personal services to full-time and part-time permanent employees occupying authorized positions NOT subject to the Human Resources Act. This account is for the bonus leave payout for EHRA teaching positions.
	51315	EHRA Temporary Work Against: Includes charges for temporary employees working against EHRA permanent positions. This account would be used to pay summer supplements for faculty members if paid against a budget code and vacant position funds.
	51316	EHRA Teach Supplemental Pay: This minor account is used to record one time bonus pay, county trust bonus pay, research supplemental pay, and 9 month summer research pay for EHRA teaching positions.
	51317	EHRA Teaching Terminal Leave Pay: Includes payments for accumulated annual leave to EHRA teaching personnel who are terminating employment from the University.
	51318	EHRA Teach Release Time: Includes EHRA teaching pay for time spent on certain contract and grant projects during the academic year.
	51319	EHRA Teach (Other): Includes the regular salary payments for personal services to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from the provisions of the Human Resources Act.
51340		EHRA Teachers on Loan: Includes the salary payments to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from provisions of the Human Resources Act for services rendered to borrowing state agencies for which the original employing agency receives reimbursement. This account is used only when compensating employees subject to the state-wide policy on dual employment.

Restricted	Department Use	Description
51350		EHRA Severance Wages: Includes severance salary continuation payments, to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from the Human Resources Act.
51360		EHRA Teach Statutory Bonus: Includes bonus payments to authorized State employees as established by the general assembly.
51380		EHRA Salary Reserves: Used for retaining budgeted reserves designated as salary increments for EHRA employees. Budgetary reserves must be transferred to budgetary expenditure accounts prior to disbursement.
51400		Temporary Wages: Includes the hourly-rated wage and other payments for personal services of temporary employees.
51410		Non-Student Regular Wage: Includes the hourly-rated regular wage payments to temporary non-student employees for personal services in non-teaching positions.
51411		Honorarium Payment to Nonresident Alien - Taxable: Includes payment to Nonresident Aliens for honorariums that are taxable.
51412		Honorarium Payment to Nonresident Alien - Nontaxable: Includes payments to Nonresident Aliens for honorarium payments that are not taxable.
51419		Non-Student Regular Wage: Includes the hourly-rated regular wage payments to temporary non-student employees for personal services-other in non-teaching positions.
51420		Non-Student Overtime Pay: Includes the overtime payments for personal services to temporary non-student employees in non-teaching positions as compensation for working time in excess of the standard work week, subject to State wage-hour policy.
51430		Non-Student Premium Pay: Includes the payments for holiday premium pay, shift premium pay, call-back premium pay, and standby premium pay to temporary non-student employees in non-teaching positions.

Restricted	Department Use	Description
	51450	Student Regular Wage: Includes hourly-rated regular wage payments to temporary student-employees for personal services rendered in non-teaching positions. The person must be a student who is both enrolled and regularly attending classes (to the extent required by the program of study for which enrollment exists) at one of the constituent institutions of the University of North Carolina. The primary status of the person as a "student" as opposed to an "employee" is dependent on whether the services rendered for the employer are primarily for sustenance while engaging in academic pursuits or primarily to earn a livelihood. Where the primary status of the person is that of a student and the secondary status is that of an employee, the person is exempt from FICA withholdings on wage payments received from the University, and the University is exempt from the FICA matching on the wage payments. These exemptions from the FICA tax apply only to employment concurrent with school attendance; however, compensation for services performed during holidays and weekends within the academic year and summer terms and between consecutive terms, when classes are not scheduled, is exempt. Thus, the exemptions do not apply to employment during the summer unless the student is attending a concurrent summer term, even if the student was enrolled and regularly attending classes during the previous year and expects to return the following year
	51459	Work Study Students: Includes payments to work study students for personal services-other in non-teaching positions.
	51460	Student Overtime Pay: Includes the overtime payments for personal services to temporary student employees in non-teaching positions as compensation for working time in excess of a standard workweek subject to the State Wage-Hour Policy.
	51470	Student Premium Pay: Includes the payments for holiday premium pay, shift premium pay, call-back premium pay, and standby premium pay to temporary student employees in non-teaching positions.
	51499	Temporary Wages Pool: Includes the hourly-rated wage and other payments for personal services of temporary employees.
	51500	Special Personnel Payments: Includes payments by North Carolina State University to (or on behalf of) employees (or former employees) for purposes related to the rendering of personal services by such persons.
	51510	Employee Suggestion System Awards: Includes costs incurred by the University of meritorious service awards bestowed on State employees for suggesting ways to improve operations and services of governmental functions and to improve morale of State employees.
	51520	Staff Tuition Waivers: Includes year-end entries performed by the Controller's office.
	51529	Staff Tuition Waivers: Includes year-end entries performed by the Controller's office.

Restricted	Department Use	Description
	51530	Employee Moving Expense: Includes costs incurred by the University in connection with moving State employees from one duty station to another duty station. Payments must be in accordance with fiscal policies and procedures described in Section 5 of the State Budget Manual.
	51540	Tort Claims: Includes payments by the University of tort claims ordered by the North Carolina Industrial commission in the Department of Commerce (or by the Court of Appeals) to be paid as a result of negligence by an officer, employee, or agent of the State of North Carolina while acting for the State, such negligence being proximate cause of an injury to the claimant or person for whom a claim is asserted.
	51550	Unemployment Compensation: Includes payments by the University to the State Employment Security Commission (ESC) for reimbursement of unemployment compensation benefits paid by ESC to former employees of The University.
51560		Workers Compensation Benefits: Includes payments by the University of workers compensation benefits to employees (or to third parties on behalf of employees) who suffer disability (or death) from covered accidents or occupational diseases arising out of or in the course of employment. The State's self-insured program is administered by the North Carolina Industrial Commission in the Department of Commerce, and benefits (or claims) are paid in accordance with North Carolina General Statutes Chapter 97. (Payments of premiums to private insurers are identified in account of expenditure 51860 Workers Comp Premium)
	51561	Workers Compensation Medical Benefits: Includes payments under the worker's compensation program for medical, surgical, hospital, nursing, and rehabilitation services, medicines and medical travel, and medical supplies.
	51562	Employee Reimbursed Medical Expense: Includes payments for employee reimbursed medical expenses.
	51563	Workers Compensation Temporary Disability: Includes payments under the workers' compensation program to compensate temporarily disabled employees for lost work-time.
	51565	Workers Compensation Partial Disability: Includes payments to employees under the workers' compensation program for disfigurements and permanent partial disabilities in accordance with ratings assigned at the conclusion of a healing period.
	51567	Workers Compensation Death Benefits: Includes payments under the workers' compensation program to surviving spouses and/or dependent children of deceased employees and of allowances for funeral expenses.
51570		Retirement Supplements: Includes the monthly payments by the University of special separation allowances to retired law enforcement officers of the institution who qualify for basic service retirement under provisions of the North Carolina General Statutes pertaining to retirement of law enforcement officers.

Restricted	Department Use	Description
	51571	Federal Retirement Matching Costs: Includes USDA Federal Extension (CSRS) and Federal Employees Retirement System (FERS) Matching Costs. This account is used for payments relating to Campus Police.
51580		Disability Benefits: Includes the monthly payments by the University of disability benefits paid to employees in accordance with the provisions of the Disability Plan of North Carolina created by Article 6, Chapter 135, N.C. General Statutes.
	51581	Disability Benefits - Short Term: This account is used to record short-term disability payments. Short term is considered periods less than 12 months in
	51582	Disability Benefits - Extended Short Term: This account should be used to record disability payments covering more than 12 months in length.
51590		Other Personnel Payments: Includes special personnel payments by the University to employees when such payments are not identified by minor accounts numbered 51510 through 51570. It includes cash awards to employees in recognition of achievements (e.g., cash awards to faculty for recognition as outstanding teachers). This account does not include the costs of non-cash service awards provided to employees; such costs are classified as 52900 Other Supplies.
	51591	Unclassified Personnel Payments-Educational Assistance Program-Taxable: This account is used to record payments to persons which must be included as taxable income to the payees.
	51592	Unclassified Personnel Payments-Changes in Accrued Vacation: This account is used only by the University Accounting Office during the accrual accounting conversion process included as taxable income to the payees.
	51593	Unclassified Personnel Payments-Employee Recognition Awards: This account is used to record cost associated with providing recognition awards.
	51594	Taxable Employee Expense Reimbursement: This account is used to record employee expense reimbursements which must be included in employee taxable income.
	51595	Employee Assistance Program: This subsidiary object includes Employee Assistance Program (EAP) payments. This benefit was previously provided free of charge to state employees by the Office of State Personnel. Because of funding cuts, the EAP has now been out-sourced and agencies may elect to contract with an outside provider for EAP services.
51596		Non-Taxable Cell Phone Allowance: Controller's Office Use Only.
	51597	COVID Bonus ARPA Fisc Recov Fd
51600		Clearing Accounts: Used for budgetary purposes only.
51690		Other Clearing Accounts: Used for budgetary purposes only.
	51691	CE Internal Labor Transfer: For Campus Enterprises purposes only.

Restricted	Department Use	Description
	51700	Board Member Compensation: Includes payments for personal services to members of the institution's governing board. This major account excludes reimbursements for travel expenses; these reimbursements are included in major account number 53141 or 53144.
51800		Staff Benefits: Includes the costs of fringe benefits associated with employing full-time and part-time permanent and temporary employees, and employees on loan to other state institutions and agencies.
51810		Social Security: Not to be used for expenses.
	51811	Old-Age Survivor's and Disability Insurance: Includes the institution's share of the social security federal disability insurance costs based on the amount of qualifying salaries and wages paid to applicable employees. Employers who are subject to Old-Age Survivor's and Disability Insurance (OASDI) payments also are required to make Federal Health Insurance (HI) payments (See account 51813). Specifically excluded from OASDI and HI requirements are payments on Federal employees paid through NCSU payroll system (See account 51812).
	51812	Federal Medicare: Includes the institution's share of required Medicare insurance payments for Federal employees paid on North Carolina State University payroll who are not participants in the Social Security program.
	51813	Federal Health Insurance: Includes the institution's share of the social security federal health insurance costs based on the amount of qualifying salaries and wages paid to applicable employees. Employers who are subject to Health Insurance (HI) payments also are required to make Old-Age Survivor's and Disability Insurance (OASDI) payments (See account 1811).
51814		Federal Taxes: Reserved for Payroll Office use only.
51815		Foreign Employment Matching: Reserved for Finance & Business office use.
51819		Tax Suspense: Includes payments that are housed temporarily until the correct account is identified. Should be rectified in a timely manner.
51820		State Retirement: This account should not be used by departments.
	51821	State Retirement: Includes the institution's share of state retirement plan costs based on the amount of salaries paid to applicable employees.
	51822	Federal Retirement Matching Costs: Includes USDA Federal Extension (CSRS) and Federal Employees Retirement System (FERS) Matching Costs. This account is used in Budget Code 16032 only to budget Federal Retirement Matching Payments as received through Smith-Lever Letter-of-Credit and remitted to the Federal Office of Personnel.
	51823	Thrift Savings Plan Costs: Used in Budget Code 16032 to budget the Thrift Savings Plan Cost as received through Smith-Lever Letter-of-Credit and remitted to the Federal Office of Personnel.

Restricted	Department Use	Description
	51824	Federal Group Life Insurance Cost: Used in Budget Code 16032 to budget the Federal Group Life Insurance Cost as received through Smith-Lever Letter-of-Credit and remitted to the Federal Office of Personnel.
	51829	State Retirement Held at OSC: Includes payments for State Retirement held at OSC.
51830		Medical Insurance: Includes the institution's costs of medical insurance which provides medical and hospital indemnification for qualifying employees.
	51831	Grad Health Insurance: Includes the institution's costs of medical insurance which provides medical and hospital indemnification for graduate students.
	51832	Post Doc Health Insurance: Includes the institution's costs of medical insurance which provides medical and hospital indemnification for post doctorate students.
	51833	Student Health Center: Includes payments from the Student Health Center.
	51837	Other State Medical Leave Ins: Includes the institution's cost of family medical leave as provided through legislative measures for states other than North Carolina.
	51860	Workers' Comp Premiums: Includes the institution's payments of premiums to private insurers for worker's compensation protection to cover employees who suffer disability (or death) from accidents arising out of and in the course of employment. This account is used only with certain receipts supported contracts and grants (Payments of benefits under the State's self-insured program are identified in account of expenditure 51560 Workers Comp Benefits).
51870		TIAA Optional Retirement: This account should not be used by departments.
	51871	TIAA Retirement Annuity: Includes the institution's share of TIAA retirement annuity costs based on the amount of salaries paid to applicable employees.
	51872	Federal Retirement: Includes charges for Federal Retirement Benefits to each account except benefits charged to Budget Code 16032 and County Trusts. This benefit subsequently is charged to the Federal Benefit Trust.
	51873	Optional Retirement Plan: Includes the institution's share of the TIAA Retirees Health Benefit and Disability Income plan costs based on the amount of salaries paid to applicable employees.
51880		Law Officers' Retirement: This account should not be used by departments.
	51881	Law Officers' Retirement: Includes the institution's share of state retirement plan costs for law enforcement officers based on the amount of salaries paid to applicable employees.
	51882	Law Officers' Supplemental Benefit: Includes the institution's share of supplemental benefit costs for law enforcement officers based on the amount of salaries paid to applicable employees.

Restricted	Department Use	Description
	51890	Staff Benefits Reserves: Used for retaining budgeted reserves for employee staff benefits. Budgetary reserves must be transferred to budgetary expenditure accounts prior to disbursement. This account is used to record the fringe benefit calculated expenses for the month for projects that incurred payroll expenses during the month. This accrued expense is to cover workers comp, unemployment insurance, ST disability, etc.
	51891	Staff Benefits: Includes payments for staff employee benefits.
	51895	Benefits Suspense: Includes payments that are housed temporarily until the correct account is identified. Should be rectified in a timely manner.
	51899	Fringe Benefits Pool: Includes payments for fringe benefits.
	51900	Contracted Services: Includes payments to independent contractors, external organizations, and other non-university employees for professional and consultative personal services engaged on a contractual basis. No retirement and/or social security contributions will be withheld from such payments nor will any employer's contributions be made, since the employer-employee relationship does not exist for these services.
	51910	Legal and Accounting Fees: Includes the professional fees paid to attorneys and accountants for legal and accounting services rendered to the institution.
	51911	Legal Fees: This account is used to record payments to attorneys, or related to legal fees.
	51912	Accounting/Audit Fees: This account is used to record payments for accounting or audit related work.
	51919	Recovery of Patent Expense: During the year the Office of Tech Transfer (OTT) will invoice vendors who use licensed Intellectual Property. When these invoices are paid they are either posted to account 51919 (Recovery of Patent Expense) or are reclassified to that account. The amount in this account must be reclassified to revenue (Royalty Income) for year end reporting.
	51920	Consultant Fees: Includes the fees paid to professional specialists for consultative services provided to the institution.
	51921	Other Information Tech Services: This account is used to record contract personnel costs for analyzing, designing, implementing and/or providing applications development support for a system or system modification. This account also includes amounts paid to ITS or other outside vendors for supplemental programming staff and data entry. Post technical operations support costs to one of the following accounts: 51924, 51925, 51926, 51927, 51928
	51922	Professional Consulting Fees-ENGINEERING: This account is used to record payments to consultants for engineering related services
	51923	Professional Consulting Fees-ADMIN: This account is used to record payments to consultants for administrative type services provided.
	51924	WAN Support Services: This account is used to record contract personnel costs for analyzing, designing, implementing, and/or supporting a wide area network.

Restricted	Department Use	Description
	51925	Video Transmission Support Services: This account is used to record contract personnel costs for analyzing, designing, implementing, and/or supporting a video transmission system.
	51926	LAN Support Services: This account is used to record services purchased from independent contractors, consultants, and other external organizations for analyzing, designing, implementing, and/or supporting a local area network. 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 contract and should be recorded under account 53811 Managed LAN Service Charge.
	51927	Personal Computer and Printer Support Services: This account is used to record contract personnel costs for personal computer (PC) and printer installation, configuration, and support. This includes supplemental staffing or seat management contract costs for PCs and printers. Record PC/printer repair costs (parts/labor) in account 53544. Record PC/printer maintenance agreements in account 54436.
	51928	Server Support Services: This account is used to record contract personnel costs to support server installations, configuration, and upgrades including supplemental staffing and seat management contract costs for servers. This account captures only technical support, not applications development. Record server repair costs (parts/labor) in account 53545. Record server maintenance agreements in account 54439.
	51929	Mainframe Support Services: This account is used to record 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 54440.
51930		Medical Fees: Includes the professional fees paid to hospitals, medical doctors, dentists, nurses, etc. for medical services rendered on behalf of the institution.
	51931	Medical-Hospitals: This account is used to record payments to hospitals for services provided.
	51932	Medical-Other: This account is used to record payments to health service providers, other than hospitals, for medical services.
	51940	Dual Employment: Includes the payments to other state government agencies for professional services of borrowed employees subject to the state-wide policy on dual employment.
	51950	Honorariums: Includes the payments to professional persons for services rendered when custom or propriety forbid the setting of fees.
	51951	Honorarium-Expense Reimbursement: includes substantiated travel and expense reimbursements to professional persons for services rendered when custom or propriety forbid the setting of fees.
	51960	Expert Witness Fees: Includes the payments to professional specialists for services as expert witnesses in legal and regulatory proceedings.

Restricted	Department Use	Description
	51970	Academic Instruction/Research Services: Includes non-payroll payments for instructional and departmental research services performed by individuals who are not state employees. It includes payments for prospective instructional faculty when interviewing is incidental to the service being rendered.
	51971	Academic/Research Svc-Expense Reimbursement: Includes substantiated travel and expense reimbursements to instructional and departmental research services performed by individuals who are not state employees. It includes substantiated reimbursements for prospective instructional faculty when interviewing is incidental to the service being rendered.
	51990	Other Contracted Services: Includes non-payroll payments or fees to independent contractors, external organizations, and others for professional and consultative personal services engaged on a contractual basis, and not identified by minor accounts numbered 51910 through 51970. It includes the costs of contracted secretarial, clerical, and account collection services. Account collection costs include the fifteen percent (15%) retainer by the North Carolina Department of Revenue authorized by subsection 13(b) of the "Off-Set Debt Collection Act" (G.S. Chapter 105A). Procedural Comment: The incurrence of the fifteen percent (15%) retainer collection expense is supported by the receipt of "an accounting of the set-offs" from the North Carolina Department of Revenue, according to G.S. 105A-14(a) and an institution's need to prepare a disbursing check, payable to the institution, equal in amount to the total retainer, charging minor account of expenditure 51990 with the disbursement, and crediting the various debtor's accounts or 40710 Bad Receivables Recovery, as appropriate, when the check is subsequently deposited to the institution's receipts
	51991	Game Officials: Includes non-payroll payments or fees to game officials in relation to Athletics.
	51993	Team Guarantees: Includes payments to other Universities when a home game is played at NCSU. This is the set amount that the home team agrees to pay the visiting team.
	51995	DIT Subscription Support: State Dept of IT charges to cover costs for providing human resources, facilities, finance, and administrative services that support the shared services.