

North Carolina State University
Chart of Accounts - Expenses
Accounts 52000-52999

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

Restricted	Department Use	Description
52000		Supplies and Materials: Includes the payments for supplies, materials, and commodities consumable within a time period of one year or less, consumed by physical units, or whose use results in a significant impairment of their physical condition or appearance. It includes all articles or substances in a natural, pre-fabricated, or manufactured state used for current operating purposes, processed in construction or manufacturing operations, or constituting an integral part of finished output.
52100		Household Supplies: Includes the payments for cleaning, custodial, and janitorial supplies, materials, and utensils. Also, it includes the costs of clothing, wearing apparel, uniforms furnished to employees, bedding, and sewing supplies and materials.
	52101	Household Supplies-Janitorial/Cleaning: Includes payments for household supplies needed to provide janitorial or cleaning services.
	52102	Household Supplies-Clothing and Uniforms: Includes payments for clothing and recreational supplies.
	52109	Household Supplies-Other: Includes payments for household supplies not reported under separate object codes identified above.
52199		Supplies & Materials Elimination: Includes year-end entries performed by the Controller's office.
52200		Food Products: Includes the budget for raw and processed foods and food products, beverages, and condiments to be consumed by humans. It includes the foods purchased for infirmary patients. The costs of food purchased for resale is provided in account number 52700. This account does not include foods and beverages purchased while in travel status.
	52205	Food Products: Includes the payments for raw and processed foods and food products, beverages, and condiments to be consumed by humans. It includes the foods purchased for infirmary patients. The costs of food purchased for resale is provided in account number 52700.
	55206	CE Small Wares: For Campus Enterprises purposes only.
	52209	Alcoholic Beverage: Includes expenditures for alcoholic beverages. Purchases from this category may not be made from budget funds or sales and service accounts. All purchases must be approved in writing by the appropriate director, dean or vice chancellor.

Restricted	Department Use	Description
	52300	Educational Supplies: Includes payments for supplies and materials normally used within a year or less, in a classroom or laboratory, for examination, instructional, and research purposes. When used in educational and research endeavors such supplies and materials include chemicals, films, slides, tapes, and transparencies. It also includes the cost of scientific, medical, hospital, infirmary, and laboratory supplies and materials, and demurrage charges for gas cylinders. Also included are the costs of agricultural supplies and materials in the form of feed, seed, fertilizer, insecticide, fodder, and forage when their use is for instructional or research purposes.
	52301	Athletic Medical: Includes payments for medical supplies relating to Athletics.
	52305	Less Operation Expenses: Includes payments for operation expenses.
	52310	Agricultural/Animal Supplies: Includes the cost of supplies directly related to the care or treatment of animals including pharmaceutical charges.
	52400	Repair Supplies: Includes payments for supplies and materials used for necessary maintenance, repairs, or upkeep of institutional facilities and grounds, which neither adds to the permanent value of the property nor appreciably prolongs its intended life but keeps it in an efficient operating condition. It includes the cost of carpentry, electrical, mechanical, plumbing, and structural supplies and materials. It includes the small tools necessary to perform these repairs. Also included are agricultural supplies and materials when their use is for the maintenance of institutional grounds.
	52450	Maintenance Equipment: Includes maintenance equipment costing more than \$200 per unit and less than \$5,000 per unit and having a useful life of more than one year. Types of equipment include buffers, vacuum cleaners, carpet cleaning machines, drill presses, power edgers, leaf blowers, trimmers, concrete saws, 2-way radios, portable hammer drills, fluke test meters, key cutting machines, and pressure washers.
52500		Motor Vehicle Supplies: Includes the payments for supplies and materials normally used in the operation, maintenance, and repair of state-owned motor vehicles. It includes the costs of fuels, oils, lubricants, fluids, tires, batteries, etc., and minor accessories.
	52510	Gasoline/Diesel Fuel: Includes the costs of fuels used in the operation of motor vehicles.
	52590	Other Motor Vehicle Supplies: Includes the costs of supplies other than fuels associated with the operation of motor vehicles and motor vehicle equipment items costing less than \$5,000.

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	52600	Office Supplies: Includes payments for supplies and materials normally used in the operations of institutional offices and includes the cost of readily expendable items such as paper, pencils, folders, ink, etc. This object includes office equipment items with a cost of less than \$5,000. It includes the cost of printing institutional forms, memoranda, letterheads, and envelopes. It includes document reproduction services for office use, such as microfilm, microfiche, and office copying when transacted by a copy center, etc.
	52650	Data Processing Supplies: Includes payments for data processing supplies and materials.
	52700	Resale - Food/Other: Includes the payments for goods and services to be sold or rented by institutional operations, i.e., auxiliary services and independent operations. It includes the costs of books, food, stores, tickets, and other appropriate items.
	52701	CE Resale - Bakery: For Campus Enterprises purposes only.
	52702	CE Resale - Meat: For Campus Enterprises purposes only.
	52703	CE Resale - Dairy: For Campus Enterprises purposes only.
	52704	CE Resale - Produce: For Campus Enterprises purposes only.
	52705	CE Resale - Staples: For Campus Enterprises purposes only.
	52706	CE Resale - Beverage: For Campus Enterprises purposes only.
	52707	CE Resale - Health & Beauty: For Campus Enterprises purposes only.
	52708	CE Resale - Consum Pkg - Plastics: For Campus Enterprises purposes only.
	52709	CE Resale - Alcohol Beverage: For Campus Enterprises purposes only.
	52710	CE Resale - Course Materials: For Campus Enterprises purposes only.
	52711	CE Resale - General Merchandise: For Campus Enterprises purposes only.
	52712	CE Resale - Apparel: For Campus Enterprises purposes only.
	52713	CE Resale - Gifts and Novelty: For Campus Enterprises purposes only.
	52714	CE Resale - Supplies: For Campus Enterprises purposes only.
	52715	CE Resale - Technology: For Campus Enterprises purposes only.
52800		Electronic Data Processing Equipment/Software: Includes payments for all EDP equipment/software under \$100,000.
	52821	Other Computer Software under \$100,000: To record the purchase of commercial off the shelf software not recorded in a more specific account such as 52822, 52823, 52824, or 52825.
	52822	WAN Software under \$100,000: To record cost and installation of telecommunication equipment and facilities.
	52823	Personal Computer Software Purchases under \$100,000: To record purchase of commercial off the shelf software loaded on a laptop or desktop personal computer.
	52824	Server Software Purchases under \$100,000: To record purchase of commercial off the shelf software installed on a server.
	52825	Mainframe Software under \$100,000: To record purchase of commercial off the shelf software installed on a mainframe.

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	52826	External Developed Software under \$100,000: To record purchase of externally developed software.
	52850	Other Equipment - Telecommunications under \$100,000: To record charges for telecommunications equipment including bundled software.
	52870	Other Data Processing Equipment under \$5,000: To record costs of purchasing other data processing equipment not recorded in a more specific account such as 52871, 52872, 52873, 52874, 52875, or 52876.
	52871	WAN Equipment under \$5,000: To record costs of purchasing wide area network equipment.
	52872	Video Transmission Equipment under \$5,000: To record costs of purchasing video transmission equipment.
	52873	LAN Equipment Purchases under \$5,000: To record costs of purchasing local area network equipment not recorded in a more specific account such as 52874, 52875, or 52876.
	52874	Personal Computer and Printer Purchases under \$5,000: To record costs of purchasing personal computers and printers.
	52875	Server Purchases under \$5,000: To record costs of purchasing computer server equipment.
	52876	Mainframe Purchases under \$5,000: To record costs of purchasing mainframe computer equipment.
	52900	Other Supply: Includes payments for supplies and materials not identified by accounts 52100 through 52700. It includes costs of electronic data processing supplies and materials, films and tapes not for instructional purposes and non-cash service awards.
	52901	Sports Equipment: To record purchase of sports equipment.
	52902	Sports Equipment repair: To record purchase of sports equipment repair.
	52909	Other supplies-internal: To record purchase of other supplies-internal.
52999		Supplies and Materials: Includes the payments for supplies, materials, and commodities consumable within a time period of one year or less, consumed by physical units, or whose use results in a significant impairment of their physical condition or appearance. It includes all articles or substances in a natural, pre-fabricated, or manufactured state used for current operating purposes, processed in construction or manufacturing operations, or constituting an integral part of finished output.