

**North Carolina State University**  
**Chart of Accounts - Expenses**  
**Accounts 53000-53999**

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

Restricted	Department Use	Description
53000		<b>Current Services:</b> Includes the payments for services provided to the institution which assist in the performance and achievement of institutional programs, and in the operation, repair, and maintenance of institutional facilities. It excludes contracted services classified under account number 51900.
53100		<b>Travel:</b> Includes the payments for legitimate expenses while in authorized travel status in service to the State of North Carolina and North Carolina State University. Travel expenses include transportation expenses, subsistence expenses, and other travel expenses.
53101		<b>Travel - General &amp; Team Budget:</b> Includes payments for travel expenses associated with Athletics.
53102		<b>Travel - Recruiting Budget:</b> Includes payments for travel expenses associated with recruiting.
53110		<b>In-State Travel Budget:</b> Includes payments for travel expenses associated with trip destinations located within the boundaries of the State of NC.
	53111	<b>In-State Transportation-Air:</b> This account is used to record travel by air to destinations within the boundaries of the state of North Carolina.
	53112	<b>In-State Transportation-Ground:</b> This account is used to record ground travel to destinations within the boundaries of the state of North Carolina. Ground travel includes travel by sea.
	53114	<b>In-State Subsistence-Lodging:</b> This account is used to record cost of lodging while traveling within the boundaries of the state of North Carolina.
	53115	<b>In-State Subsistence-Meals:</b> This account is used to record cost of meals while traveling within the boundaries of the state of North Carolina.
	53116	<b>In-State Other - Tips/Telephone:</b> This account is used to record cost of tips/telephone calls while traveling within the boundaries of the state of North Carolina.
	53118	<b>In-State Other Travel:</b> This account is used to record travel cost not identified separately elsewhere while traveling within the boundaries of the state of North Carolina.
	53119	<b>In-State Registration Fees:</b> This account is used to record registration fees when paid as a part of travel expense while traveling within the boundaries of the state of North Carolina.
53120		<b>Out-of-State Travel:</b> Includes payments for travel expenses associated with trip destinations located outside the boundaries of the State of NC.

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	<b>53121</b>	<b>Out-of-State Transportation-Air:</b> This account is used to record cost of transportation when traveling by air to destinations outside the state of North Carolina.
	<b>53122</b>	<b>Out-of-State Transportation-Ground:</b> This account is used to record cost of transportation when traveling by ground to destinations outside the state of North Carolina. Ground travel includes travel by sea.
	<b>53124</b>	<b>Out-of-State Subsistence-Lodging:</b> This account is used to record cost of lodging while traveling to destinations outside the state of North Carolina.
	<b>53125</b>	<b>Out-of-State Subsistence-meals:</b> This account is used to record cost of meals while traveling to destinations outside the state of North Carolina.
	<b>53126</b>	<b>Out-of-State Other Travel:</b> This account is used to record cost of travel expense not separately identified elsewhere while traveling to destinations outside the state of North Carolina.
	<b>53129</b>	<b>Out-of-State Registration Fees:</b> This account is used to record cost of registration fees when paid as a part of travel expense while traveling outside the state of North Carolina.
<b>53130</b>		<b>Out-of-Country Travel:</b> Includes payments for travel expenses associated with trip destinations located outside the boundaries of the US.
	<b>53131</b>	<b>Out-of-Country Transportation-Air:</b> This account is used to record cost of transportation when traveling by air to destinations outside the boundaries of the United States and its territories or possessions. Canada & Mexico are out-of-country.
	<b>53132</b>	<b>Out-of-Country Transportation-Ground:</b> This account is used to record cost of transportation when traveling by ground transportation in countries outside the boundaries of the United States and its territories or possessions. Canada & Mexico are out-of-country.
	<b>53134</b>	<b>Out-of-Country Subsistence-Lodging:</b> This account is used to record cost of lodging while traveling in countries outside the boundaries of the United States and its territories or possessions. Canada & Mexico are out-of-country.
	<b>53135</b>	<b>Out-of-Country Subsistence-Meals:</b> This account is used to record cost of meals while traveling outside the boundaries of the United States, and its territories or possessions. Canada & Mexico are out-of-country.
	<b>53136</b>	<b>Out-of-Country Other Travel Expenses:</b> Includes costs incurred while in travel status for services and goods other than for transportation and subsistence. The trip's destination is located outside the boundaries of the US. Other travel expenses may include telephone charges, supplies, baggage handling gratuities, and other appropriate items.
	<b>53138</b>	<b>Out-of-Country Other Travel:</b> This account is used to record cost of travel expense not separately identified elsewhere while traveling outside the boundaries of the United States, and its territories or possessions. Canada & Mexico are out-of-country.

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	53139	<b>Out-of-Country Registration Fees:</b> This account is used to record cost of registration fees when paid as a part of travel expense while traveling outside the boundaries of the United States, and its territories or possessions. Canada & Mexico are out-of-country.
53140		<b>Board/Non-employee Travel:</b> Includes payments for travel expenses to board members on official State business, as well as reimbursements to other non-university employees.
	53141	<b>Board/Non-Employee Travel-Transportation:</b> This account is used to record payments to non-university employees, including the Governing Board of the University, for transportation cost. Transportation expenses include automobile allowances, airplane, boat, train, taxicab, bus, limousine, subway, and streetcar fares. rental car and motor pool charges. and parking and toll fees.
	53144	<b>Board/Non-Employee Travel-Subsistence:</b> This account is used to record payments to non-university employees, including the Governing Board of the University, for subsistence. Subsistence expenses include costs of lodging, meals, gratuities. registrations. telephone charges. and other appropriate items.
53159		<b>OPEB Expense (13th Month Only)</b>
	53180	<b>Foundation Meeting Expense:</b> This account is restricted for use by the Office of Foundations and Development only.
53199		<b>Services Elimination:</b> Includes year-end entries performed by the Controller's office.
53200		<b>Communication:</b> This account includes the payments for transmitting verbal or written messages, correspondence, data, and information. It includes the costs of telephone services, telegrams, postage, messenger and courier services, and post office box rental.
	53210	<b>Telephone:</b> This account is used to record voice transmission costs excluding cellular phone charges and data transmission costs (WAN charges).
	53220	<b>Postage:</b> All expenditures associated with postage for U.S. mail, including airmail and parcel post items handled through the mail service, are charge to this account. Also included are charges for commercial parcel service and drayage out. All shipping costs for purchases are charged to the same account as the items being purchased. Rental charges associated with postage metering machines are charged to account 54300.
	53230	<b>Communications-Data Services:</b> This account is used to record payments for transmission of data.
	53231	<b>Teleconference Charges:</b> This account is used to record payments related to teleconferences.
	53232	<b>Network Connectivity Service:</b> This account is used to record expense related to network access and connectivity. Previously part of telephone service 53210.
	53240	<b>Video Transmission Charge:</b> This account is used to record video transmission costs.
	53250	<b>Communications-Cellular Phone Services:</b> This account is used to record payments for providing cellular telephone services.

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	53260	<b>Communications-Pager Services:</b> This account is used to record payments for providing pager services.
	53270	<b>Infrastructure Expenses:</b> This account is used to record payments related to infrastructure project. This account class includes the cost of administrative cost of wiring project, design expenditures related to the Capital Improvement Projects for the Infrastructure development, closer construction in University buildings, outside plant infrastructure (manholes and conduits underground between buildings) and related construction expenses such as repaving, repairing, and repainting following the work, purchase and installation of fiber optic cable for the data communication network, and conversion of residence hall demarcation points in preparation for offering dorm ESSX service.
	53271	<b>Data Wiring Service Charge:</b> This account is used to record charges for consultation, design, installation, or support for data transmission wiring that is not part of a capital improvement project
	53272	<b>Telephone Wiring Service Charge:</b> This account is used to record charges for consultation, design, installation, or support for telephone wiring that is not part of a capital improvement project.
	53290	<b>Other Communications:</b> All communication expenses not covered above, including expenditures for messenger and courier services, and post office box rental, etc. are charged to this account.
	53291	<b>E-mail and Calendaring Service:</b> This account is used to record charges for e-mail and calendaring services.
	53292	<b>Internet Service Provider Charge:</b> This account is used to record dial-up or direct service link costs when the service is provided by a non-state entity (e.g. AOL, RoadRunner, GTE, Earthlink)
53300		<b>Utilities:</b> This account includes the payments for utility services, exclusive of telephone services, and includes the costs of electricity, water, natural gas, propane gas, diesel fuel, fuel oil, coal, heat, light, and power. It excludes the costs of fuels and oils used in the operation of motor vehicles. For budget code 16030 accounts, only Physical Plant accounts using purpose code 180 are authorized to use account 53300.
	53310	<b>Electricity:</b> This account includes payments for electric service and installation charges.
	53320	<b>Gas-Natural:</b> This account includes payments for natural gas services.
	53330	<b>Water:</b> This account includes payments for water and maintenance of the sewerage distribution system.
	53331	<b>Storm Water Management Fees:</b> Expense of detaining storm water from streets, parking lots, and other impervious surfaces and filtering it before water enters the City of Raleigh's waste water system. Constructing and maintaining containment ponds are also part of these fees.
	53332	<b>Chilled Water:</b> Expense related to chilled water; previously recorded with steam activity 53350.
	53333	<b>Reused Water:</b> Facilities use only. Expense for the purchase of re-used water.

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	<b>53334</b>	<b>Irrigation Water:</b> This account includes the cost of irrigation water as used in agriculture and maintaining landscapes.
	<b>53340</b>	<b>Fuel Oil:</b> This account includes the payments for fuel oil for University use. This account does not include the cost of fuels and oils used in the operation of motor vehicles.
	<b>53350</b>	<b>Steam:</b> This account includes payments for steam by units using this energy source.
<b>53390</b>		<b>Not used to record transactions.</b>
	<b>53391</b>	<b>Other Utilities - Coal:</b> This account is used to record purchases of coal used as a source of fuel.
	<b>53392</b>	<b>Wood Fuel:</b> This account is used to record purchases of wood as source of fuel.
	<b>53393</b>	<b>Other Utilities - Chemical and Additives:</b> This account is used to record purchases of chemicals and additives when used in conjunction with fuel sources.
	<b>53394</b>	<b>Other Utilities - Propane Gas:</b> This account is used to record purchase of propane gas when used as a source of fuel.
<b>53399</b>		<b>Utilities Elimination:</b> Includes year-end entries performed by the Controller's office.
	<b>53400</b>	<b>Printing and Binding:</b> This account includes the payments for printing, production, reproduction, and binding of books, bulletins, leaflets, pamphlets, manuals, monographs, drawings, pictures, diplomas, publications not added to library collections, etc. The services may be performed by commercial firms, state agencies, and intra-institutional divisions. It includes the cost of non-library book repair materials, purchased duplication services, and type-setting services. The cost of office copies produced by copy centers and/or transferred between departments on a reimbursement basis should be handled under account 52600.
<b>53500</b>		<b>Repairs and Maintenance:</b> This account includes the payments for contractual services, including both labor and materials, to repair, maintain, overhaul, rebuild, renew, and restore institutional facilities and resources, such as buildings, equipment, motor vehicles, furniture, roads, walks, and drives, excluding those specific projects identified in capital improvement budgets.
	<b>53510</b>	<b>Repairs and Maintenance - Buildings:</b> This account is used to record payments for contractual services, including both labor and materials to repair, maintain, overhaul, rebuild, renew and restore institutional buildings.
	<b>53520</b>	<b>Repairs and Maintenance - Other Structures:</b> This account is used to record payments for contractual services, including both labor and materials to repair, maintain, overhaul, rebuild, renew and restore other structures, e.g. parking lots, communication towers. etc.

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	53530	<b>Repairs and Maintenance - Motor Vehicles:</b> This account is used to record payments necessary to maintain motor vehicles at normal accepted level of condition.
53534		<b>Loss on in-Sub Defeasement of Debt</b>
	53540	<b>Repairs and Maintenance - Computer Equipment:</b> This account is used to record the costs of repairs to computer equipment not recorded in a more specific account such as 53541, 53542, 53543, 53544, 53545.
	53541	<b>Repairs - WAN Equipment:</b> This account is used to record the costs of repairs to wide area network equipment.
	53542	<b>Repairs - Video Transmission Equipment:</b> This account is used to record the costs of repairs to video transmission equipment.
	53543	<b>Repairs - LAN Equipment:</b> This account is used to record the costs of repairs to local area network equipment and devices.
	53544	<b>Repairs - Personal Computers and Printers:</b> This account is used to record the costs of repairs to personal computers and printers.
	53545	<b>Repairs - Servers:</b> This account is used to record the costs of repairs to computer server equipment.
	53550	<b>Repairs and Maintenance - Other Equipment:</b> This account is used to record costs necessary to maintain equipment not specifically mentioned above in a normal acceptable level of condition.
	53590	<b>Repairs and Maintenance - Other:</b> This minor account includes payments for contractual services not separately identified under accounts defined above.
	53591	<b>Repairs and Maintenance - Employee Reimbursement:</b> This account includes reimbursement to employees for payments made for any contractual service that is identified in accounts 53510 and 53520.
	53600	<b>Freight and Express:</b> This account includes the payments for services to transport, move, or deliver accounts, materials, or resources owned or used by the institution. Also included are departmental moving expenses. It excludes the costs incurred when accounts, materials, equipment, and/or resources are originally acquired; these initial transportation costs are added to the accounts' costs.
	53613	<b>Electronic Payment Processing Fee:</b> This account is used to record payments for Electronic Payment processing charges.
	53616	<b>Administrative Services:</b> This account includes bank charges, student loan charges, University temporary services, visa application fees such as H-1B, vehicle registration and renewals, and other administrative costs.
	53633	<b>Veterinary Services:</b> This account is used to record payments for lab work or medical treatment/services for animal care with either direct corollary cost or a per diem charge. This would also include transportation associated with the animal care or treatment.
	53640	<b>Dual Employment:</b> This account is used by the borrowing agency to pay the lending agency for a dual employment employee.

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	53641	<b>Employee on Loan Payments:</b> This account is used by the borrowing agency to pay the lending agency for an employee on loan.
53700	53642	<b>Student Reengagement Payment</b>
		<b>Advertising:</b> Includes payments for advertisements and announcements. It includes the costs of advertisements inviting qualified persons to apply for employment positions, legal notices and legal advertisements.
	53701	<b>CE Coupon Promotions:</b> For Campus Enterprises purposes only.
	53705	<b>Advertising - Allowable:</b> This account includes advertising costs which are allowable for inclusion in the University's indirect cost calculations. These include recruitment of personnel, procurement of goods and disposal of scrap and surplus materials.
	53709	<b>Advertising - Promotional:</b> This account includes the advertising and promotional costs of maintaining the image of the University or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public. This account also includes the costs of promotional items and memorabilia, including models, gifts and souvenirs.
53800		<b>Data Processing:</b> This account includes the payments for electronic or automatic data processing services rendered for an institution by commercial firms, state agencies, and intra-institutional divisions. The processed data can be related to academic, administrative, financial, scientific, statistical, or engineering activities. It includes the costs of computer printouts, such as the printing of address labels and financial reports, and the grading of examinations.
	53810	<b>Computer / Data Processing Service:</b> This account is used to record data processing charges for mainframe or UNIX services. This account is to be used for services purchased from ITS or other outside vendors.
	53811	<b>Managed LAN Service Charge:</b> This account is used to record managed local area network services purchased from ITS (e.g. MaPS) and 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 the LAN platform. Do not use this account to record contracted personnel costs. Staffing to supplement agency LAN support staff should be recorded in account 51926 LAN Support Services.
53900		<b>Other Current Services:</b> This account includes the payments for contracted services not identified by major accounts numbered 53100 through 53800. This account should not be used by departments.
	53901	<b>Awards/banquets:</b> This account is used to record payments for awards and/or banquets.
	53902	<b>Press Entertainment:</b> This account is used to record payments for press entertainment.

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	53903	<b>Parking Fees:</b> This account is used to record payments for parking permits to University Transportation. Use account codes 53112 or 53141 to record parking expenses related to local university business travel.
	53906	<b>Research Incentive Payments:</b> Restricted for use only by research studies using human subjects. Cannot use State Funds.
53920		<b>NOT USED FOR RECORDING TRANSACTIONS</b>
	53921	<b>Service Agreements - Food Service:</b> This account is used to record payments on service agreements related to food service providers.
	53922	<b>Service Agreements - Laundry Service:</b> This account is used to record payments on service agreements related to laundry service providers.
	53923	<b>Service Agreements - Laboratory Services:</b> This account is used to record payments on service agreements related to laboratory service providers.
	53924	<b>Service Agreements - Janitorial Services:</b> This account is used to record payments on service agreements related to janitorial service providers.
	53925	<b>Service Agreements - Waste Removal Service:</b> This account is used to record payments on service agreements related to waste removal service providers.
	53926	<b>Service Agreements - Security Service:</b> This account is used to record payments on service agreements related to security service providers.
	53927	<b>Service Agreements - Pest Control Service:</b> This account is used to record payments on service agreements related to pest control service providers.
	53928	<b>Service Agreements - Lawn and Grounds Service:</b> This account is used to record payments on service agreements related to lawn and ground service providers.
	53929	<b>Service Agreements - Other Service:</b> This account is used to record payments on service agreements not identified above.
	53950	<b>Employee Education Expense:</b> This account includes payments for educational classes related to an employee's job or field of work.
	53951	<b>Employee Training:</b> This account includes fee for courses that provide employee training in specific areas. The training involves courses that develop an employee's knowledge, skill, and ability to perform the duties of the present job; such as, courses on computer usage or management skills development. These courses generally have a set fee, are of relatively short duration, and are not part of a curriculum the employee is participating in leading to some educational degree.
	53952	<b>Tuition:</b> This account includes fees for courses included in an academic program directly related to an employee's job or field of work and which are necessary to complete a degree program from an accredited educational institution.
	53953	<b>Employee Executive Development:</b> This account includes payments for course/classes that provide employees with training in executive development.
53960		<b>Service Charge-Sale Surplus Property:</b> Includes payments for the service charge on the sale of surplus property.
	53967	<b>Service Charge-Sale Surplus Property:</b> Includes payments for the service charge on the sale of surplus property.



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	53990	<b>Other Current Services:</b> This account includes legal notices, legal advertisements, prerecorded tapes, donations, appropriations, and other contracted services not identified by other Current Service accounts.
	53991	<b>Other Current Services - Employee Reimbursement for Food:</b> This account includes reimbursements to employees for food services.
	53995	<b>Security Transaction Fees:</b> Includes payments for security transaction fees.
	53996	<b>Entertainment Costs:</b> Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities). State regulations prohibit the expenditure of budget funds or sales and service funds for these activities.
	53997	<b>Fines and Penalties:</b> Cost resulting from violations of or failure of NCSU to comply with federal, state, and local laws and regulations.
	53998	<b>Participation Reimbursement:</b> Includes payments relating to participant reimbursement.
53999		<b>Board/Non-employee Travel:</b> Includes payments for travel expenses to board members on official State business, as well as reimbursements to other non-university employees