

North Carolina State University
Chart of Accounts - Expenses
Accounts 54000-54999

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

Restricted	Department Use	Description
54000		Fixed Charges: This account class includes the payments for operating costs which tend to be relatively uniform in amount during monthly, quarterly, semi-annual, or annual periods. The charges are 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.
54100		Rental of Real Property: Includes payments for lease or rental of realty. It includes costs of renting land, buildings, offices, rooms, conference rooms, convention halls, auditoriums, residences, mobile and relocatable facilities, roadways, and sidewalks.
	54101	Indoor Rental: This account is used to record payments for indoor rental.
	54110	Rental of Real Property - Land: This account is used to record payments for rental of land.
	54120	Rental of Real Property - Building: This account is used to record payments for rental of buildings.
	54121	Rental of Real Property - Building Utilities: This account is used to record payments related to Utilities for rental of buildings.
	54130	Rental of Real Property - Other Facilities: This account is used to record payments for rental of facilities, e.g. parking lots, transmission towers, etc.
	54200	Rentals of EDP Equipment: Includes payments for the limited-term use, or right to possession and use, of electronic or automatic data processing equipment. It includes costs of leasing central processing units, working storage, control units, peripheral equipment, terminals, software, time sharing and word processors.
54300		Rentals of Other Equipment: Includes payments for the limited-term use, or right to possession and use, of equipment not classified as electronic data processing equipment. It includes costs of leasing postage meter machines, typewriters, calculators, adding machines, reproduction equipment, duplication equipment, motor vehicles, furniture, and furnishings.
	54310	Rental of Other Equipment - Motor Vehicles: This account is used to record payments for rental of motor vehicles.
	54320	Rental/Lease - Voice Communications Equipment: This account is used to record payments for rental of voice communications equipment.
	54330	Rental of Other Equipment - General Office: This account is used to record payments for rental of general office equipment.
	54340	Rental of Other Equipment - Furniture and Other Furnishings: This account is used to record payments for rental of furniture and furnishings.

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	54350	Rental of Other Equipment - Other: This account is used to record payments for rental of equipment not separately identified above.
	54360	Rent/Lease - Other Computer Equipment: This account is used to record costs of a rent/lease agreement on other data processing equipment not recorded in a more specific account such as 54361, 54362, 54363, 54364, 54365, or 54366.
	54361	Rent/Lease - WAN Equipment: This account is used to record costs of a rent/lease agreement for wide area network equipment.
	54362	Rent/Lease - Video Transmission Equipment: This account is used to record costs of a rent/lease agreement for video transmission equipment.
	54363	Rent/Lease - LAN Equipment: This account is used to record costs of a rent/lease agreement for local area network equipment.
	54364	Rent/Lease - Personal Computers and Printers: This account is used to record costs of a rent/lease agreement for personal computers and printers.
	54365	Rent/Lease - Servers: This account is used to record costs of a rent/lease agreement for computer server equipment.
	54366	Rent/Lease - Mainframe Equipment: This account is used to record costs of a rent/lease agreement for mainframe computer equipment.
	54370	Rent/Lease/Subscriptions - Personal Computer Software: This account is used to record costs of a rent/lease/subscription agreement for personal computer software.
	54371	Rent/Lease/Subscriptions - Server Software: This account is used to record costs of a rent/lease/subscription agreement for computer server software. Included are web hosting and cloud data storage.
	54372	Rent/Lease/Subscriptions - Mainframe Software: This account is used to record costs of a rent/lease/subscription agreement for mainframe computer software.
54400		Maintenance/Service Contracts: Includes payments for services and maintenance contracts covering equipment owned or leased by NCSU. It includes costs of servicing and maintaining, adding machines, calculators, duplication equipment, other business machines, elevators, air conditioners, boilers, audiovisual equipment, EDP equipment, FAX equipment, and postage meter machines.
	54410	Maintenance/Service Contract - EDP Equipment: This account is used to report payments for maintenance contracts on equipment related to EDP.
	54420	Maintenance/Service Contract - Other Equipment: This account is used to report payments for maintenance contracts on equipment not related to EDP.
	54430	Maintenance/Service Contract - Software: This account is used to record costs of a maintenance agreement on software not recorded in a more specific account such as 54431, 54437, 54438, 54441.
	54431	Maintenance/Service Agreement - WAN Software: This account is used to record costs of a maintenance agreement software loaded on a wide area network.

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	54432	Maintenance/Service Agreement - Other DP Equipment: This account is used to record costs of a separate maintenance agreement on other data processing equipment not recorded in a more specific account such as 54433, 54434, 54435, 54436, 54439, or 54440.
	54433	Maintenance/Service Agreement - WAN Equipment: This account is used to record costs of a separate maintenance agreement on wide area network equipment.
	54434	Maintenance/Service Agreement - Video Transmission Equipment: This account is used to record costs of a separate maintenance agreement on video transmission equipment.
	54435	Maintenance/Service Agreement - LAN Equipment: This account is used to record costs of a separate maintenance agreement on local area network equipment.
	54436	Maintenance/Service Agreement - Personal Computers and Printers: This account is used to record costs of a separate maintenance agreement on personal computer equipment and printers.
	54437	Maintenance/Service Agreement - Personal Computer Software: This account is used to record costs of a separate maintenance agreement on software loaded on a laptop or desktop computer.
	54438	Maintenance/Service Agreement - Server Software: This account is used to record costs of a separate maintenance agreement on software loaded on network server(s).
	54439	Maintenance/Service Agreement - Servers: This account is used to record costs of a separate maintenance agreement on computer servers.
	54440	Maintenance/Service Agreement - Mainframe Computer: This account is used to record costs of a separate maintenance agreement on mainframe computer equipment.
	54441	Maintenance/Service Agreement - Mainframe Software: This account is used to record costs of a maintenance agreement on software loaded on a mainframe computer.
54500		Insurance and Bonding: Not used to record transactions.
54510		Insurance: This account is used for payments for insurance.
	54511	Insurance - Property: This account is used to record payments for insurance on non-motor vehicle property.
	54512	Insurance - Motor Vehicles: This account is used to record payments for insurance on motor vehicles.
	54513	Insurance - Liability: This account is used to record payments for liability insurance.
	54514	Insurance - Other: This account is used to record payments for other types of insurance not separately identified above.

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	54520	Bonding: This account is used to record payments for bonding University employees.
54700		Pensions and Benefits: This account includes payments for pensions and benefits.
54900		Other Fixed Charges: This account includes the payments for fixed charges and other expenses not separately identified by other major accounts. This code is not used by departments.
54901		Dues/Subscriptions: This account includes payment for membership dues and subscription costs.
	54910	Membership/dues: This account includes payment for membership dues.
	54911	Membership and Dues-Professional Organizations: This account includes payment for institutional membership dues and fees to professional organizations. Included are costs of subscriptions when included in the cost of dues.
	54919	Memberships-Other: This includes costs of institutional memberships in any civic or community organization, and country, social or dining club. These memberships may not be paid from budget or sales and service accounts.
	54920	Subscriptions: This account includes payments for subscriptions which are not included as a part of membership dues.
	54990	Other Fixed Charges: This account includes payment for other fixed charges which are not included as a part of membership and dues and subscriptions.
	54991	Royalties: This account includes payments to authors, inventors, developers of computer software, etc. for the right to use resources or property on which the owner holds patents or copyrights.
54992		Revenue Sharing
	54996	Discount Lost: This account is used when cash discount is not taken because of the University's failure to pay within the specified time period. The discount lost occurs only when purchases are recorded net of the discount.
	54997	USDI Administrative Support Fee: This account is used to record administrative support fees charged to the US Department of the Interior Fish and Wildlife Service Research Work Orders.
	54998	Other Fixed Charges: This account includes payments for fixed charges and other expenses not separately identified by other minor accounts. Included are event and program sponsorships costs. Fund restrictions may apply.
54999		Maintenance Pool: Used for budgetary purposes.