

North Carolina State University
Chart of Accounts - Expenses
Accounts 55000-55999

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

Restricted	Department Use	Description
55000		Capital Outlay: This account class includes the payments for acquiring legal ownership to equipment, including the related inbound transportation and installation charges. For definitive purposes, equipment possesses the following characteristics: it is not consumable or expendable; it is movable, even though sometimes attached to other accounts or buildings; it has an expected useful life of longer than one year; its cost is at least \$5,000; and its use does not create a readily observable physical impairment or deterioration. Also, this account class includes the payments to acquire legal ownership to real property, to construct additions to land and buildings, and to equip and furnish buildings with equipment, furniture, furnishings, machinery, and component systems. This account class includes all expenditures for tangible resources which are subsequently subject to fixed asset controls. Also, it includes library books, journals, and artistic creations.
550**		These accounts relate to AM Offsets and are for Controller's office use only.
55100		Office Equipment: This account is used to record payments for office furniture and furnishings.
55110		Office Equipment - Furniture and Furnishings: This account is used to record payments for office furniture and furnishings.
55120		Office Equipment - Equipment: This account is used to record payments for office equipment.
55200		Electronic Data Processing Equipment: This account is used to record payments for EDP equipment.
55210		Electronic Data Processing Hardware: This account is used to record payments for EDP hardware.
55220		Electronic Data Processing Software: This account is used to record payments for EDP software over \$100,000.
55221		Other Computer Software over \$100,000: To record the purchase of commercial off the shelf software not recorded in a more specific account such as 55222, 55223, 55224, 55225, or 55226.
55222		WAN Software over \$100,000: To record the purchase of commercial off the shelf software loaded on a wide area network.
55223		Personal Computer Software over \$100,000: To record the purchase of commercial off the shelf software loaded on a laptop or desktop personal computer.
55224		Server Software over \$100,000: To record the purchase of commercial off the shelf software installed on a server.

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	55225	Mainframe Software over \$100,000: To record the purchase of commercial off the shelf software installed on a mainframe.
	55226	External Developed Software over \$100,000: To record the purchase of externally developed software.
55300		Educational Equipment: This account is used to record purchases of educational equipment.
	55310	Educational Equipment - Classroom/Library Furniture and Furnishings: This account is used to record purchases of educational equipment for classrooms and libraries.
	55320	Educational Equipment - Scientific/Medical Lab: This account is used to record purchases of educational equipment for scientific and medical labs.
	55330	Educational Equipment - Engineering/Drafting Equipment: This account is used to record purchases of educational related engineering and drafting equipment.
	55340	Educational Equipment - Agricultural Equipment: This account is used to record purchases of agricultural related equipment.
	55350	Educational Equipment - Livestock: This account is used to record purchases of livestock.
	55360	Educational Equipment - Other Equipment: This account is used to record the purchases of equipment not separately identified above.
55400		Motor Vehicles Budget: This account is used to record purchases of motor vehicles.
	55410	Motor Vehicles - Autos, Trucks, and Buses: This account is used to record purchases of autos, trucks, and buses.
	55420	Motor Vehicles - Aircraft: This account is used to record purchases of aircraft.
	55430	Motor Vehicles - Boats: This account is used to record purchases of boats
	55440	Motor Vehicles - Trailers: This account is used to record purchases of trailers.
	55450	Motor Vehicles - Other: This account is used to record purchases of motor vehicles not separately identified above.
55500		Other Equipment: This account includes the costs of specialized, motorized equipment, unsuited for general use by the institution, and not appropriate for inclusion in account 55400. This account is not used by departments.
	55510	Other Equipment - motorized: This account includes the initial purchase and installation of motorized equipment.
55520		Other Equipment - Other: This account includes the initial purchase and installation of other equipment not identified in other accounts.
	55521	Other Equipment - Air conditioners: This account includes the initial purchase and installation of air conditioning equipment and systems. Payments include necessary electrical wiring and minor construction expenses necessary to install the systems.

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	55522	Other Equipment - Telecommunications >\$5,000: This account is used to record purchases of telecommunications equipment greater than \$5,000.
	55529	Other Equipment - Other: This account includes payments for purchasing specialized equipment, furnishings and furniture not separately identified by minor accounts 55100 through 55400. It includes the cost of athletic equipment, furnaces, house trailers, storage sheds, water coolers/fountains, etc.
	55530	Other Equipment - Agricultural (Non-Educational): This account is used to record purchases of agricultural related equipment.
	55550	Other Equipment - Telecommunications over \$5,000: This account is used to record purchases of telecommunications equipment.
	55560	Other Equipment - Custody and Security Equipment: This account is used to record purchases of custody and security related equipment.
	55570	Other Data Processing Equipment over \$5,000: This account is used to record costs of purchasing other data processing equipment not recorded in a more specific account such as 55571, 55572, 55573, 55574, 55575, or 55576.
	55571	WAN Equipment over \$5,000: This account is used to record costs of purchasing wide area network equipment.
	55572	Video Transmission Equipment over \$5,000: This account is used to record costs of purchasing video transmission equipment.
	55573	LAN Equipment over \$5,000: This account is used to record costs of purchasing local area network equipment not recorded in a more specific account such as 55574, 55575, or 55576.
	55574	Personal Computer and Printer Equipment over \$5,000: This account is used to record costs of purchasing personal computer and printer equipment.
	55575	Servers over \$5,000: This account is used to record costs of purchasing computer server equipment.
	55576	Mainframe Equipment over \$5,000: This account is used to record costs of purchasing computer mainframe equipment.
	55600	Library Books and Journals: This major account includes the payments to acquire additions to library and learning resource collections, and includes the costs of books, magazines, newspapers, manuals, journals, manuscripts, musical scores, musical recordings, photographs, maps, films, tapes, records, microforms, and other literary and artistic accounts, materials, and creations. It includes the costs of binding library periodicals, journals, pamphlets, and paper-back books. It excludes the cost of these accounts if purchased for resale. Disbursements for accounts coded 556XX from budget code 16030, must use accounts with the purpose code of 151.
	556**	These subsidiary accounts have been provided for D.H. Hill Library personnel, but the definitions are not included here-in.
	55700	Land: This account is used to record actual cost associated with land acquisitions.
	55710	Land - Acquisition Cost: This account is used to record actual cost of land acquisitions.

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	55720	Land - Legal and Recording Fees: This account is used to record legal and recording fees associated with land acquisitions.
	55730	Land - Appraisal Fees: This account is used to record appraisal fees associated with acquisition of land.
	55740	Depreciation Expense: Account only used in the Controller's office.
55800		Buildings-Contingency Reserve: Account only used in the Controller's office.
55810		Purchased Buildings: This account is used to record actual cost associated with building acquisitions.
	55811	Buildings - Purchased - Acquisition Costs: This account is used to record acquisition cost of buildings purchased
	55812	Buildings Purchased - Legal and Recording Fees: This account is used to record legal and recording fees related to acquisition cost of buildings purchased.
55820		Buildings - Constructed - Planning: This account is used to record planning cost related to constructed buildings.
	55821	Buildings - Constructed - Planning: This account is used to record planning cost related to constructed buildings.
	55822	Buildings - Constructed - Design Contracts: This account is used to record design contract cost related to constructed buildings.
	55823	Buildings - Constructed - General Contracts: This account is used to record general contractor cost related to constructed buildings.
	55824	Buildings - Constructed - Electrical Contracts: This account is used to record electrical contractor cost related to constructed buildings.
	55825	Buildings - Constructed - Plumbing Contracts: This account is used to record plumbing contractor cost related to constructed buildings.
	55826	Buildings - Constructed - Masonry Contracts: This account is used to record masonry contractor cost related to constructed buildings.
	55827	Buildings - Constructed - Roofing Contracts: This account is used to record roofing contractor cost related to constructed buildings.
	55829	Buildings - Constructed - Mechanical Contract: This account is used to record mechanical contractor cost related to constructed buildings.
	55830	Buildings - Constructed - Landscape Contracts: This account is used to record landscape contractor cost related to constructed buildings.
	55831	Buildings - Constructed - Grading, Filling, Clearing: This account is used to record grading, filling, and clearing contractor cost related to constructed buildings.
	55832	Buildings - Constructed - Asbestos Removal Contracts: This account is used to record asbestos removal contractor cost related to constructed buildings.
	55833	Buildings - Constructed - HVAC Contracts: This account is used to record HVAC contractor cost related to constructed buildings.
	55835	Buildings - Constructed - Elevator Contracts: This account is used to record elevator contractor cost related to constructed buildings.

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	55836	Buildings - Constructed - Sprinkler Contracts: This account is used to record sprinkler systems contractor cost related to constructed buildings.
	55837	Buildings - Constructed - Telecommunications Contracts: This account is used to record telecommunications contractor cost related to constructed buildings.
	55840	Buildings - Constructed - Miscellaneous Contracts: This account is used to record constructed miscellaneous building contractor cost not separately identified above.
	55841	Buildings - Non Tax: This account is used to record feeds related to buildings that are non-taxable.
55880		Constructed Buildings: This account is used to record fees related to constructing buildings.
	55881	Constructed Building Fees - Buildings - Testing and Boring: This account is used to record site testing and boring fees related to constructed buildings.
	55882	Constructed Building Fees - Buildings - Constructions Site Survey: This account is used to record fees for construction site surveys.
	55889	Revert CI to Budget Code: Used by the Finance and Business Office.
	55890	Revert CI to Proj Reservation: Used by the Finance and Business Office.
55900		Other Structures - Continuing res: This account is used to record cost relating to other structures.
55910		Other Structures: This account is used to record cost relating to other structures.
	55911	Other Structures - Planning Expenses: This account is used to record cost related to planning expenses on other structures.
	55912	Other Structures - Planning Contracts: This account is used to record planning contract cost on other structures.
	55913	Other Structures - General Contracts: This account is used to record general contract cost on other structures.
	55914	Other Structures - Electric Contracts: This account is used to record electric contract cost on other structures.
	55915	Other Structures - Plumbing Contracts: This account is used to record plumbing contract cost on other structures.
	55916	Other Structures - Masonry Contracts: This account is used to record masonry contract cost on other structures.
	55917	Other Structures - Roofing Contracts: This account is used to record cost related to roofing contracts on other structures.
	55918	Other Structures - Erosion Contracts: This account is used to record cost related to erosion contracts on other structures.
	55919	Other Structures - Mechanical Contracts: This account is used to record cost related to mechanical contracts on other structures.
	55920	Other Structures - Landscaping Contracts: This account is used to record cost related to landscaping contracts on other structures.

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	55921	Other Structures - Grading, Filling, and Clearing Contracts: This account is used to record grading, filling, and clearing cost related to other structures.
	55922	Other Structures - Asbestos Contracts: This account is used to record cost related to asbestos contracts on other structures.
	55923	Other Structures - HVAC Contracts: This account is used to record cost related to HVAC contracts on other structures.
	55924	Other Structures -Refrigerator Contracts: This account is used to record cost related to Refrigerator contracts on other structures.
	55925	Other Structures - Elevator Contracts: This account is used to record cost related to elevator contracts on other structures.
	55926	Other Structures - Sprinkler Contracts: This account is used to record cost related to sprinkler contracts on other structures.
	55927	Other Structures - Testing and boring Contracts: This account is used to record cost related to testing and boring contracts on other structures.
	55928	Other Structures - Communication Cable Contracts: This account is used to record cost related to installation of communication cables.
	55940	Other Structures - Miscellaneous Cost: This account is used to record miscellaneous cost on other structures which are not separately identified above.
55980		Other Structures: This account is used to record cost related to other structures.
	55981	Other Structures - Legal Fees: This account is used to record cost related to legal fees on other structures.
	55982	Other Structures - Site Survey: This account is used to record cost related to site survey on other structures.
	55983	Other Structures - Project Inspection Fees: This account is used to record cost related to project inspection fees on other structures.
55999		Maintenance Object Pool: This account is used by the Office of Finance and Business.