

**North Carolina State University
Chart of Accounts - Expenses
Accounts 56000-56999**

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

Restricted	Department Use	Description
56000		AIDS AND GRANTS: This account class includes the payments of financial aid monies to various authorized recipients. These payments can be in the form of contracts, grants, subsidies, state aid, or allocations.
56500		Educational Grants: This account includes the payments of monies for scholarships, fellowships, grants, grants-in-aid, traineeships, and other similar financial awards to the institution's students enrolled in formal coursework either for credit or non-credit. It excludes compensation for services rendered and monetary loans. The amounts paid to holders of assistantships, e.g., teaching assistants and research assistants, as compensation for services rendered is excluded from this classification, and is included in the appropriate account of expenditure account under 51000 Personnel Compensation.
56510		Appropriated Grants: Includes payments of student financial assistance to North Carolina residents on the basis of documented financial need. These grants, which do not require repayment in services or cash, are supported exclusively by State appropriations and are often referred to as "non-service scholarships," "scholarship grants," and "tuition scholarships." The eligibility and awarding requirements for these need-based grants are addressed in ADMINISTRATIVE MEMORANDUM #311 dated August 26, 1991. In addition to these requirements, the chancellor may impose a maximum dollar limit for each student grant as well as allocate a portion of this money to match Federal funds awarded to the institutional for educational grants and student loans. Should only be used by Office of Scholarships and Financial Aid.
56515		Need-Based Non-Resident Grants: Includes payments of student financial assistance to non-resident students on the basis of documented financial need. Funding of these grants will be from campus-initiated tuition increase receipts, which are intended to hold affected non-resident students harmless as directed by the Board of Governors when campus-initiated tuition increases are approved. Should only be used by Office of Scholarships and Financial Aid.
56518		Distance Education Grant Funds: This account includes the payments of student financial assistance to distance education students. Should only be used by Office of Scholarships and Financial Aid.

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	56519	Other Non-Service Scholarships and Fellowships: This account includes disbursements for non-service scholarships. Typically, contract and grant accounts and gift trust funds support this Financial Aid support.
	56540	Academic Enhancement Scholarships: Includes payments of student financial assistance to the extent required to cover approved tuition increases allowed under Special Legislative Provision for students receiving need-based aid. Should only be used by Office of Scholarships and Financial Aid.
	56545	NC State Tuition Assistance Grant: Includes payments of student financial assistance to student at NCSU. Should only be used by Office of Scholarships and Financial Aid.
	56570	Traineeships: This account includes the gifts or awards of money to students enrolled in academic programs offered by the institution. The recipient of a traineeship is selected on the basis of scholarly merit and the chosen academic program of study. The specialized training received by the student and provided by the institution contributes to achieving educational goals of the institution, the student, and the funding source. State appropriated funds may be used with legislative approval.
	56575	Graduate Assistant Tuition Awards: Includes payments of student financial assistance to graduate assistants at NCSU.
	56581	UNC Campus Scholarships: This account includes scholarship funds for eligible students at UNC institutions, and combines the prior Minority Presence Grants, Minority Presence Grants-II, Incentive Scholarships, Incentive Scholarship and Grant Program for Native Americans, Elizabeth State University Incentive Program, Freshman Scholars Program, and Legislative College Opportunity Program into one fund. It includes both need-based and merit-based grants for qualifying students who are residents of North Carolina.
	56590	Other Educational Awards: This account includes financial awards to students other than those awards identified in minor accounts 56510, 56520, 56550, and 56570. Also, it excludes Work-Study Transfers (see account number 58150), Loan Program Transfers (see 58160), Other Financial Aid Transfers (see 58170), compensation for services rendered, and monetary loans.
	56591	Educational Awards - Tuition and fees: This account includes financial awards to students relating to tuition and fees.
	56592	Educational Awards - Dormitory: This account includes financial awards to students relating to dormitory expenses.
	56593	Educational Awards - Food Service: This account includes financial awards to students relating to food service expenses.
	56594	Educational Awards - Meal Allowance: This account includes financial awards to students relating to meal allowances
	56595	Educational Awards - Room Allowance: This account includes financial awards to students relating to room allowances

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	56596	Educational Awards - Book Supplies: This account includes financial awards to students relating to book supplies.
	56597	Educational Awards - Core Courses: This account includes financial awards to students relating to core courses.
	56599	Educational Awards - Other awards: This account includes financial awards to students relating to other awards not previously identified.
56900		Other Aids and Grants: This account includes the payments for contracts, grants, subsidies, state aid, and allocations not separately identified by major accounts numbered 56300 through 56500. It includes legal or court-ordered indemnifications and financial settlements for injuries, losses, and damages (excluding tort claims which are identified in expenditure account 51540), grants to faculty members for research purposes, and cash awards to employees in recognition of achievements (e.g., cash awards to faculty for recognition as outstanding teachers). This account excludes employee suggestion system awards which are identified in expenditure accounts 51510.
	56905	Non-Employee Awards: This account includes payments for awards, that are not qualified scholarships, to students that are not employees, and other non university individuals. Awards for employees should use account 1593.
56910		Student Loans: Includes payments for student loans.
	56920	Student Aid: This account includes payments for student aid exclusive of non-service scholarships.
	56930	In-Service Stipends: This account includes the payments of specified amounts paid to county extension agents who participate in summer training programs sponsored by the Agricultural Extension Service. These stipends are to help defray the costs to the individuals, since the programs are job related.
	56940	Housing Allowance: This account is restricted to payments from accounts servicing US/AID contracts to overseas personnel for housing allowances authorized under these contracts.
	56950	State Aid: This account includes the payments for State Aid grants, i.e., Regional Education grants and allocations for faculty research and professional development.
56960		Educational Service Agreement Payments to Participants: Do not use for expenditures - see subsidiary accounts 56961-56962.
	56961	Tuition and Fees (Education Service Agreements): Includes payments relating to tuition and fees service agreements.
	56962	Stipends and Allowances (Education Service Agreements) (Student Aid): Includes payments relating to stipends and allowances service agreements. Do not include federally funded REU's in this account.

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	56963	Federally Funded REU's (Student Aid): Includes payments relating to stipends and allowances for federally funded service agreements for Research Experience for Undergraduates (REU).
	56964	Stipends-Scholarship/Fellowship NCSU Student (Student Aid): Includes stipend payments to NCSU students who are candidates for degrees at NCSU and payments are related to their studies. Payments are for non-qualified expenses such as room, board, living expenses. Payments for REU from non-federal funds are another example of this type of expense.
	56967	Stipends-Participation Support NCSU Student (Student Aid): Includes stipend payments to NCSU students who participate as trainees (not employees) in meetings, conferences, symposia and workshops. Some common expenses that would also go here are travel or subsistence allowances, registration fees.
	56969	Educational Payment to Participate-Childcare Reimbursement: Includes reimbursements for some federal awards that require payment for child care services while traveling or working on a specific project.
56970		Other Aids Budget
	56971	Stipends-Supplies (Non-Student Aid): Includes payments for supplies-computer equipment, audio/video equipment, software, educational supplies. When ownership of the supplies pass to a specific individual it is taxable.
	56972	Stipends-Scholarship/Fellowship NON-NCSU Student (Non-Student Aid): Includes stipend payments to Non-NCSU students who are candidates for degrees at another institution and payment is related to their studies. Payments are for non-qualified expenses such as room, board, living expenses. Payments for REU from non-federal funds are another example of expense.
	56973	Stipends-Participation Support NON-NCSU Supplier (Non-Student Aid): Includes stipend payments to Non-NCSU affiliates (these can be Non-NCSU students, affiliates, professionals) who participate as trainees (not employees) in meetings, conferences, symposia and workshops. Some common expenses that would also go here are travel or subsistence allowances, registration fees. Examples of these are Research Experience for Teacher (RET) programs where they are not a degree-seeking student.
	56974	Stipends-School Systems (External Entities) (Non-Student Aid): Includes payments to external entities (often school systems) for salaries and benefits and other direct costs paid directly to the external entities.
	56975	Stipends-Kenan Fellowship (Non-Student Aid): Includes payments for participation in required activities and professional advancement for Kenan Fellows Program.
56980		Sub-Grant and Sub-Contract Payments: This account includes payments to sub-grantees and/or sub-contractors who are doing a portion of the work on a sponsored project.

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	56981	Sub-Salaries: This account includes salary payments to sub-grantees and/or sub-contractors who are doing a portion of the work on a sponsored project.
	56982	Sub-Fringe Benefits: This account includes fringe benefit payments to sub-grantees and/or sub-contractors who are doing a portion of the work on a sponsored project.
	56983	Sub-Travel: This account includes travel payments to sub-grantees and/or sub-contractors who are doing a portion of the work on a sponsored project.
	56984	Sub-supplies: This account includes supply payments to sub-grantees and/or sub-contractors who are doing a portion of the work on a sponsored project.
	56985	Sub-printing: This account includes printing payments to sub-grantees and/or sub-contractors who are doing a portion of the work on a sponsored project.
	56986	Sub-computer costs: This account includes payments relating to computer costs to sub-grantees and/or sub-contractors who are doing a portion of the work on a sponsored project.
	56987	Sub-other expense: This account includes payments relating to other expenses to sub-grantees and/or sub-contractors who are doing a portion of the work on a sponsored project.
	56988	Sub-indirect cost: This account includes payments relating to indirect costs to sub-grantees and/or sub-contractors who are doing a portion of the work on a sponsored project.
	56989	On Campus Offset: Includes payments to other Universities for grants and subsidies use by NCSU.
	56990	Other (Other Contracts, Grants, etc.): This account includes payments for all other types of aids and grants not separately identified.