

**North Carolina State University**  
**Chart of Accounts - Expenses**  
**Accounts 57000-57999**

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

Restricted	Department Use	Description
57000		<b>Debt Service:</b> Includes payments for retirement of institutional indebtedness and charges, such as interest and loan fees, associated with indebtedness. Only used with expenditures from the plant fund group.
57200		<b>Bond Interest:</b> Includes payments for charges, such as interest and loan fees, associated with bond indebtedness.
57400		<b>Note Interest:</b> Includes payments for charges, such as interest and loan fees, associated with anticipation notes.
57500		<b>Indebtedness Fees:</b> Includes payments of commissions and fees to fiscal agents, advertisements and notices, and similar items in connection with incurrence of indebtedness.
57510		<b>Indebtedness Fees - Fiscal Agent Fees:</b> This account is used to record payments to fiscal agents as compensation for services provided.
57520		<b>Indebtedness Fees - Bond Issue Costs:</b> This account is used to record cost associated with issuance of revenue bonds.
57530		<b>Indebtedness Fees - Payments to Refund Debt Escrow Agent:</b> This account is used to record payments to refund escrow accounts.
57540		<b>FA Other Expense:</b> Payments related to FA Other Expense.
57551		<b>Investment Management Fees:</b> Payments related to investment management fees.
57552		<b>Investment Custodial Fees:</b> Payments related to investment custodial fees.
57553		<b>Investment Consulting Fees:</b> Payments related to investment consulting fees.
57554		<b>Other Investment Expenses:</b> Payments related to investment expenses not noted elsewhere.
57555		<b>Fiduciary Investment Expenses</b>
57600		<b>Other Principal:</b> Includes payments for retirements of indebtedness principal not otherwise identified.
57700		<b>Other Interest:</b> Includes payments for charges, such as interest and loan fees, associated with indebtedness not otherwise identified.
57900		<b>Other Debt Service:</b> Includes payments associated with indebtedness not identified by major objects 7100 through 7700. It includes bond discounts and premiums.
57910		<b>Other Debt Service</b>
57920		<b>Other Debt Service - Interest:</b> This account is used to record payments of interest on debt not identified elsewhere.
57930		<b>Other Debt Service - Fiscal Agent/Other Fees:</b> This account is used to record payment of fiscal agent or other debt related fees on debt not identified elsewhere.