

**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.

**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.

**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 or participation where there is no work requirement or deliverable. Payments are for non-qualified expenses such as room, board, living expenses that may be taxable to the recipient but are not reportable. 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.