

# North Carolina State University Administrative Procedures Manual Chart Of Accounts – Expense Accounts Table of Contents

| ACCOUNT | DESCRIPTION  |
|---------|--|
| 51000   | <u>PERSONNEL SERVICES</u><br>51100 EPA Non-Teaching Salaries<br>51200 SPA Employees Salaries<br>51300 EPA Teaching Salaries<br>51400 Temporary Employee Wages<br>51500 Other Personnel Payments (moving, payroll related awards, etc.)<br>51700 Board Member Compensation<br>51800 Staff Benefits<br>51900 Contracted Services<br><br>51910 Legal and Accounting Fees<br>51920 Consultant Fees<br>51930 Medical Fees<br>51940 Dual Employment<br>51950 Honorariums<br>51960 Expert Witness Fees<br>51970 Academic Instruction/Research Services<br>51990 Other Contracted Services |
| 52000   | <u>SUPPLIES AND MATERIALS</u><br>52100 Household Supplies<br>52200 Food Products<br>52300 Educational Supplies<br>52400 Repair Supplies<br>52450 Maintenance Equipment<br>52500 Motor Vehicle Supplies<br>52600 Office Supplies<br>52650 Computer Hardware<br>52700 Purchase Resale<br>52900 Other Supplies  |
| 53000   | <u>CURRENT SERVICES</u>  |

|       |   |
|-------|---|
|       | 53100 Travel<br>53200 Communication<br>53300 Utilities<br>53400 Printing and Binding<br>53500 Repairs and Maintenance<br>53600 Freight and Express<br>53700 Advertising<br>53800 Data Processing<br>53900 Other Current Services                      |
| 54000 | <u>FIXED CHARGES</u><br>54100 Rental of Real Property<br>54200 Rental of EDP Equipment<br>54300 Rental of Other Equipment<br>54400 Maintenance Contracts<br>54500 Insurance and Bonding<br>54900 Other Fixed Charges                                  |
| 55000 | <u>CAPITAL OUTLAY</u><br>55100 Office Equipment<br>55200 EDP Equipment<br>55300 Educational Equipment<br>55400 Motor Vehicles<br>55500 Other Equipment<br>55600 Library Books and Journals<br>55700 Land<br>55800 Buildings<br>55900 Other Structures |
| 56000 | <u>AIDS AND GRANTS</u>  |
| 57000 | <u>Internal Use Only by NCSU Accounting Office</u>  |