

Account Codes, Titles, and Definitions

910000 Personnel Compensation (Personnel Comp): This object class includes payments to employees for personal services and costs of fringe benefits for employees. Also, this object class includes costs of personal services rendered by individuals, firms, and agencies functioning as independent contractors and amounts paid as compensation for services to holders of assistantships, *e.g.*, teaching assistants and research assistants.

911000 EPA Nonteaching Salaries (EPA Nonteaching Sal): This major object includes salary and other payments for personal services to full-time and part-time permanent and temporary employees occupying authorized nonteaching, administrative, research, or other positions exempt from the State Personnel Act.

911100 EPA Regular Salaries: This minor object includes base salary payments for personal services to full-time and part-time permanent and temporary employees occupying authorized nonteaching, administrative, research, or other positions exempt from the State Personnel Act.

911200 EPA Overtime Payments (EPA Overtime Payment) This minor object includes overtime payments for personal services to full-time and part-time permanent and temporary employees occupying authorized nonteaching, administrative, research or other positions exempt from the State Personnel Act. These payments are compensation for working in excess of a standard work-week subject to the State wage-hour policy.

911300 EPA Premium Payments: This minor object includes payments for holiday premium pay, shift premium pay, call-back premium pay, and standby premium pay to full-time and part-time permanent and temporary employees occupying authorized non-teaching, administrative, research, or other positions exempt from the State Personnel Act.

911310 EPA Holiday Premium Payments (EPA Holiday Prem Pay): This subsidiary object includes payments of holiday premium pay to full-time and part-time permanent and temporary employees occupying authorized nonteaching positions exempt from the State Personnel Act.

911320 EPA Shift Premium Payments (EPA Shift Prem Pay): This subsidiary object includes payments of shift premium pay to full-time and part-time permanent and temporary employees occupying authorized nonteaching positions exempt from the State Personnel Act.

911390 EPA Other Premium Payments (SPA Other Prem Pay): This subsidiary object includes payments of call-back premium pay and standby premium pay to full-time and part-time permanent and temporary employees occupying authorized nonteaching positions exempt from the State Personnel Act.

911400 EPA Employees on Loan (EPA Employee on Loan): This minor object includes salary payments to full-time and part-time permanent and temporary employees occupying authorized nonteaching, administrative, research, or other positions exempt from the State Personnel Act for

services rendered to borrowing state agencies for which the original employing agency receives reimbursement. This minor object is used only when compensating employees subject to the State policy on dual employment.

911500 EPA Severance Wages: This minor object includes severance salary continuation payments, as authorized by North Carolina General statute 143-27.2, to full-time and part-time permanent and temporary employees occupying authorized nonteaching positions exempt from the State Personnel Act. Eligibility and determination of benefits are subject to personnel policies of the UNC Board of Governors and constituent institutions of The University not inconsistent with the cited statute.

912000 SPA Employee Salaries (SPA Employee Salary): This major object includes salary and other payments for personal services to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act.

912090 SPA Law Enforcement Officers (LE) Salaries and Wages: This minor object includes base salary payments for all SPA Law Enforcement Officers who have the power of arrest and receive an additional percentage retirement.

912100 SPA Regular Salaries: This minor object includes base salary payments for personal services to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act.

912200 SPA Overtime Payments (SPA Overtime Payment): This minor object includes over-time payments for personal services to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act. These payments are compensation for working in excess of a standard work-week subject to the State wage-hour policy.

912300 SPA Premium Payments: This minor object includes payments for holiday premium pay, shift premium pay, call-back premium pay, and standby premium pay to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act.

912310 SPA Holiday Premium Payments (SPA Holiday Prem Pay): This subsidiary object includes payments of holiday premium pay to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel act.

912320 SPA Shift Premium Payments (SPA Shift Prem Pay): This subsidiary object includes payments of shift premium pay to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act.

912390 SPA Other Premium Payments (SPA Other Prem Pay): This subsidiary object includes payments of call-back and

standby premium pay to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act.

912400 SPA Employees on Loan (SPA Employee on Loan): This minor object includes salary payments to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act for services rendered to borrowing State agencies for which the original employing agency receives reimbursement. This minor object is used only when compensating employees subject to the State Policy on dual employment.

912500 SPA Severance Wages: This minor object includes severance salary continuation payments, as authorized by North Carolina General Statute 143-27.2, to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act and who are involuntarily terminated from employment due to reductions in force designed to achieve savings in State expenditures. Guidelines describing eligibility and determination of benefits are provided in Section 5 of the *Personnel Manual* published by the Office of State Personnel.

912700 SPA Longevity Payments (SPA Longevity Pay): This minor object includes the special lump-sum annual payments to full-time and part-time permanent and temporary employees occupying authorized positions subject to the State Personnel Act for completing qualifying long-term service as State employees.

912800 SPA Salary Reserves: This minor object is used for retaining budgeted reserves designated as automatic and merit salary increments for SPA employees. Budgetary reserves must be transferred to budgetary expenditure accounts prior to disbursement.

913000 EPA Teaching Salaries (EPA Teaching Salary): This major object includes salary payments for personal services to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from the State Personnel Act. This object is compatible only with activity 100 Instruction and its constituent purposes.

913100 EPA Academic Salaries (EPA Academic Salary): This minor object includes regular salary payments for personal services to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from the State Personnel Act.

913400 EPA Teachers on Loan: This minor object includes salary payments to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from the State Personnel Act for services rendered to borrowing State agencies for which the original employing agency receives reimbursement. This minor object is used only when compensating employees subject to the State policy on dual employment.

913500 EPA Severance Wages: This minor object includes severance salary continuation payments, as authorized by North Carolina General

Statute 143-27.2, to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from the State Personnel Act. Eligibility and determination of benefits are subject to personnel policies of the UNC Board of Governors and constituent institutions of The University not inconsistent with the cited statute.

913800 EPA Salary Reserves: This minor object is used for retaining budgeted reserves designated as salary increments for EPA employees. Budgetary reserves must be transferred to budgetary expenditure accounts prior to disbursement.

914000 Temporary Employee Wages (Temp Employee Wages): This major object includes hourly-rated wage and other payments to temporary employees for personal services. Temporary employees serve in neither SPA nor EPA positions.

914100 Nonstudent Regular Wages (Nonstudent Reg Wages): This minor object includes hourly-rated regular wage payments to temporary nonstudent employees for personal services in nonteaching positions.

914200 Nonstudent Overtime Payments (Nonstud Overtime Pay): This minor object includes over-time payments to temporary nonstudent employees for personal services in nonteaching positions as compensation for working in excess of a standard work-week subject to the State wage-hour policy.

914300 Nonstudent Premium Payments (Nonstud Premium Pay): This minor object includes payments of holiday premium pay, shift premium pay, call-back premium pay, and standby premium pay to temporary nonstudent employees in nonteaching positions.

914500 Student Regular Wages (Student Regular Wage): This minor object includes hourly-rated regular wage payments to temporary student-employees for personal services rendered in nonteaching positions. The person must be a student who is enrolled and regularly attending classes (to the extent required by the program of study for which enrollment exists) at one of the constituent institutions of The University of North Carolina. The primary status of the person as a "student" as opposed to an "employee" is dependent on whether the services rendered for the employer are primarily for sustenance while engaging in academic pursuits (thus student status is presumed) or primarily to earn a livelihood (thus employee status is presumed). Where the primary status of the person is that of a student and the secondary status is that of an employee, the person is exempt from FICA withholdings on wage payments received from The University, and The University is exempt from FICA matchings on the wage payments. These exemptions from the FICA tax apply only to employment concurrent with school attendance; however, compensation for services performed during holidays and weekends within the academic year and summer terms and between consecutive terms, when classes are not scheduled, is exempt. Exemptions do not apply to employment during the summer unless the student is attending a concurrent summer term, even if the student was enrolled and regularly attending classes during the previous year and expects to return the following year. Also, exemptions do not apply if employee status is the primary status.

914600 Student Overtime Payments (Student Overtime Pay): This minor object includes overtime payments to temporary student-employees for personal services in nonteaching positions as compensation for working in excess of a standard work-week subject to the State wage-hour policy.

914700 Student Premium Payments (Students Premium Pay): This minor object includes payments for holiday premium pay, shift premium pay, call-back premium pay, and standby premium pay to temporary student-employees in nonteaching positions.

915000 Special Personnel Payments (Spec Personnel Pay): This major object includes payments to (or on behalf of) employees (or former employees) for purposes related to the rendering of personal services.

915100 Employee Suggestion System Awards (Suggestion Awards): This minor object includes costs of meritorious service awards bestowed on employees for suggesting ways to improve operations and services of governmental functions and to improve employee morale. Responsibility for program administration resides with the Department of Administration. This award was established in 1975 by North Carolina General Statute 143-340 (1). Program regulations are described in the *Suggestion System Policy Manual* published by the North Carolina Department of Administration.

915200 Incentive Program Awards (Incentive Pgm Awards): This minor object includes costs of awards bestowed on State entities or subentities as incentive payments for achieving financial improvements and operational efficiencies in performing governmental services. Responsibility for program administration resides with the Department of Administration. This program was established in 1977 by North Carolina General Statute 126-64.

915300 Employee Moving Expenses (Employee Moving Exp): This minor object includes costs of moving employees from one duty station to another duty station. Payments must be in accordance with fiscal policies and procedures described in Section 5 of the *Budget Manual* published by the Office of State Budget and Management.

915400 Tort Claims: This minor object includes payments for tort claims ordered by the North Carolina Industrial Commission in the Department of Commerce (or by the Court of Appeals) paid as a result of negligence by an officer, employee, or agent of the State of North Carolina while acting for the State, such negligence being proximate cause of an injury to the claimant or person for whom a claim is asserted. Tort claims against entities of the State are authorized and governed by North Carolina General Statute 143-291.

915500 Unemployment Compensation (Unemployment Comp): This minor object includes payments to the State Employment Security Commission (ESC) for reimbursement of unemployment compensation benefits paid by ESC to former employees of The University. The program is authorized by North Carolina General Statutes Chapter 96.

Program benefits are described in the *Personnel Manual* published by the Office of State Personnel.

915600 Workers Compensation Benefits (Workers Comp Benefit): This minor object includes payments of workers' compensation benefits to employees (or to third parties on behalf of employees) who suffer disability (or death) from covered accidents or occupational diseases arising out of or in the course of employment. The State's self-insured program is administered by the North Carolina Industrial Commission in the Department of Commerce, and claims are paid in accordance with North Carolina General Statutes Chapter 97. Some program information is provided in Section 5 of the *Budget Manual* published by the Office of State Budget and Management. Payments of premiums to private insurers are identified in minor object 1860 Workers Compensation Premiums.

915610 Workers Compensation Medical Benefits (Wkr Comp Med Benefit): This subsidiary object includes payments under the workers' compensation program for medical, surgical, hospital, nursing, and rehabilitation services, medicines and medical travel, and medical supplies.

915630 Workers Compensation Temporary Disability (Wkr Comp Temp Dis): This subsidiary object includes payments under the workers' compensation program to compensate temporarily disabled employees for lost work-time.

915650 Workers Compensation Partial Disability (Wkr Comp Partial Dis): This subsidiary object includes payments to employees under the workers' compensation program for disfigurements and permanent partial disabilities in accordance with ratings assigned at the conclusion of a healing period.

915670 Workers Compensation Death Benefits (Wkr Comp Death Ben): This subsidiary object includes payments under the workers' compensation program to surviving spouses and/or dependent children of deceased employees and of allowances for funeral expenses.

915700 Retirement Supplements (Retirement Suppl): This minor object includes monthly payments of special separation allowances to retired law enforcement officers who qualify for basic service retirement under provisions of the North Carolina General Statutes pertaining to retirement of law enforcement officers. These payments are authorized by North Carolina General Statute 143-166.41, effectively July 1, 1984, and applicable policies and procedures (if any), and shall cease at the end of the month following a retiree's attainment of age 62.

915800 Disability Benefits: This minor object includes payments of disability benefits to employees in accordance with the Disability Income Plan of North Carolina, created, effective January 1, 1988, by North Carolina General Statutes Chapter 135, Article 6. This plan replaces provision for disability retirement under the Teachers' and State Employees' Retirement System and replaces benefits provided under the

State's Disability Salary Continuation Plan. The plan is designed to provide disability income prior to retirement for eligible teachers and state employees who become permanently or temporarily disabled for performance of their duties, to encourage disabled teachers and state employees to seek gainful employment after rehabilitation, and to permit teachers and state employees to accrue retirement and ancillary benefits prior to eligibility for retirement.

915900 Other Personnel Payments (Other Personnel Pay): This minor object includes special personnel payments to employees when such payments are not identified by minor objects 1510 through 1580. It includes cash awards to employees in recognition of achievements (e.g., cash awards to faculty for recognition as outstanding teachers), and taxable payments to employees in the Educational Assistance Program. See object 3900 Other Current Services for reference to nontaxable payments in the Educational Assistance Program.

915910 Educational Assistant Program (Educ Assistance Prog): This subsidiary object includes Educational Assistance Program payments to or on behalf of employees and which are taxable as income to employees under provisions of Internal Revenue Code Section 127. These payments are subject to withholding of federal income taxes and social security taxes and to matching by employers of social security tax paid by employees. Also, these payments and withholdings are reportable to employees and the Internal Revenue Service on form W-2 Statement of Income Tax Withheld on Wages. Information about this program is provided in the Office of State Personnel *Personnel Manual*, Section 10, pages 8 through 14. Nontaxable payments in this program should be charged to 3900 Other Current Services.

915950 Employee Assistance Program (EAP): This subsidiary object includes Employee Assistance Program payments. This benefit was previously provided free of charge to state employees by the Office of State Personnel. Because of funding cuts, the EAP has now been out-sourced and agencies may elect to contract with an outside provider for EAP services.

915990 Unclassified Personnel Payments (Uncl Personnel Pay): This subsidiary object includes special personnel payments to or for employees not identified by minor objects 1510 through 1580 or subsidiary object 1591. It includes cash awards to employees in recognition of achievements.

917000 Board Member Compensation (Board Member Comp): This major object includes payments for personal services to members of the institution's governing board. This object excludes reimbursements for travel expenses which are identified in major object 3100 Travel.

918000 Staff Benefits: This major object includes payments of fringe benefits for full-time and part-time permanent and temporary employees and employees on loan to other state institutions and agencies.

918100 Social Security: This minor object includes the institution's share of social security (or FICA) costs on taxable salaries and wages paid to covered employees.

918200 State Retirement: This minor object includes the institution's share of state retirement plan costs on salaries paid to covered employees.

918300 Medical Insurance: This minor object includes the institution's costs of medical insurance which provides medical and hospital indemnification for covered employees.

918600 Workers Compensation Premiums (Workers Comp Premium): This minor object includes the institution's payments of premiums to private insurers for workers' compensation protection to cover employees who suffer disability (or death) from accidents arising out of and in the course of employment. This object is used only with certain receipts supported contracts and grants. Payments of benefits under the State's self insured program are identified in minor object 1560 Workers Compensation Benefits.

918700 TIAA Optional Retirement (TIAA Opt Retirement): This minor object includes the institution's share of TIAA optional retirement costs on salaries paid to covered employees.

918800 Law Officers' Retirement (Law Ofcr Retirement): This minor object includes the institution's share of payments to the Law Enforcement Officers' Benefit and Retirement Fund on salaries paid to covered employees.

918900 Staff Benefits Reserves (Staff Benefits Res): This minor object is used for retaining budgeted reserves for employee staff benefits. Budgetary reserves must be transferred to budgetary expenditure accounts prior to disbursement.

919000 Contracted Services: This major object includes payments to independent contractors, external organizations, and other non-University employees for contracted professional and consultative personal services. The disbursing institution is the beneficiary, either directly or indirectly, of the personal services rendered.

919100 Legal and Accounting Fees (Legal and Acct Fees): This minor object includes fees and charges paid to attorneys, accountants, auditors, trustees, and fiscal agents for professional services rendered to the institution.

919200 Consultant Fees: This minor object includes fees paid to professional specialists for consultative and advisory services provided to the institution.

919300 Medical Fees: This minor object includes professional fees paid to hospitals, medical doctors, dentists, nurses, etc. for medical services rendered on behalf of the institution.

919400 Employee on Loan Payments (Employee on Loan Pay): This minor object includes payments to other State agencies for professional services rendered to the institution by borrowed employees subject to the State policy on dual employment. It includes amounts paid for wages, salaries, social security, retirement, and medical insurance.

919500 Honorariums: This minor object includes payments to professional persons for services rendered to the institution when custom or propriety forbid the setting of fees.

919600 Expert Witness Fees: This minor object includes payments to professional specialists for services rendered on behalf of the institution as expert witnesses in judiciary, legal, regulatory, and administrative proceedings.

919700 Academic Services: This minor object includes payments for instructional and departmental research services performed by persons not State employees.

919900 Other Contracted Services (Other Contract Serv): This minor object includes payments of fees to independent contractors, external organizations, and others for contracted professional and consultative personal services, and not identified by minor objects 1910 through 1970. It includes costs of contracted secretarial, clerical, and account collection services. Account collection costs include the fifteen percent (15%) retainer by the North Carolina Department of Revenue authorized by subsection 13(b) of the "Off-Set Debt Collection Act" (G.S. Chapter 105A). [*Procedural Comment:* The incurrence of the fifteen (15%) retainer collection expense is supported by the receipt of "an accounting of the set-offs" from the North Carolina Department of Revenue, according to G.S. 105A-14(a), and an institution's need to prepare a disbursing check, payable to the institution, equal in amount to the total retainer, charging minor object 1990 with the disbursement, and crediting the various debtor's accounts or 0710 Bad Receivables Recovery, as appropriate, when the check is deposited to the institution's receipts.]

920000 Supplies and Materials (Supplies & Materials): This object class includes payments for purchases of supplies, materials, and commodities consumable within one year or less, consumed by physical units, or whose use results in a significant impairment of physical condition or appearance. It includes all articles and substances in a natural or manufactured state used for current operating purposes. This object class should exclude purchases of tangible items capitalized in the fixed asset system.

921000 Household Supplies: This major object includes payments for cleaning, custodial, and janitorial supplies, materials, and utensils. Also, it includes the costs of clothing, wearing apparel, uniforms furnished to employees, bedding, and sewing supplies and materials.

922000 Food Products: This major object includes payments for raw, processed, and prepared foods and food products, beverages, and condiments for human consumption. It includes foods purchased for infirmity patients. The costs of food purchased for resale is provided in major object 2700. This account does not include foods and beverages purchased while in travel status.

923000 Educational Supplies: This major object includes payments for supplies and materials used in classrooms and laboratories for instructional, research, and examination purposes. When used in instructional and research endeavors these supplies and materials include chemicals, films, slides, tapes, transparencies, and nonlibrary publication. Also, it includes costs of scientific, medical, hospital, infirmary, and laboratory supplies and materials. The costs of agricultural supplies and materials in the form of feed, seed, fertilizer, insecticide, fodder, and forage are included if purchased for instructional or research purposes.

924000 Repair Supplies: This major object includes payments for supplies and materials used by an institutional service shop in construction, maintenance, and repair of institutional facilities, and movable and immovable furniture and equipment. It includes costs of carpentry, electrical, electronic, mechanical, plumbing, and structural supplies, materials, and tools. Also, it includes agricultural supplies and materials purchased for the maintenance of institutional grounds.

925000 Motor Vehicle Supplies (Mtr Vehicle Supplies): This major object includes payments for supplies and materials used in operation, maintenance, and repair of State-owned and leased motor vehicles. It includes costs of fuels, oils, lubricants, fluids, tires, batteries, belts, hose, etc., and minor accessories.

926000 Office Supplies: This major object includes payments for supplies and materials used in the operation of institutional offices and in performance of clerical duties. It includes costs of readily expendable items, such as paper, pencils, folders, and paper clips and costs of minor equipment items, such as scissors, staplers, rulers, and ashtrays, normally requiring expenditures of less than \$25 per item. Also, it includes costs of institutional forms, letterheads, envelopes, checks, library cards, duplication supplies, and nonlibrary publications when used in office settings.

927000 Purchases for Resale: This major object includes payments for goods and services offered for sale or rental by institutional operations. It includes costs of books, food, stores, tickets, and other items.

929000 Other Supplies: This major object includes payments for supplies and materials not identified by major objects 2100 through 2700. It includes costs of electronic data processing supplies and materials, films and tapes not for instructional purposes, and noncash service awards.

930000 Current Services: This object class includes payments for services received which assist in the performance and achievement of institutional programs, and in operation, repair, and maintenance of institutional resources. It excludes services classified under major object 1900 Contracted services.

931000 Travel: This major object includes payments for legitimate expenses while in authorized travel status in service to the State of North Carolina and The University of North Carolina. Travel expenses include transportation expenses, subsistence expenses, and other travel expenses.

931100 In-State Travel: This minor object includes payments for travel expenses associated with trip destinations located within the boundaries of the State of North Carolina.

931110 In-State Transportation — Air: This subsidiary object includes costs of proceeding from one place to another place via

air transportation while in travel status. The trip's destination is located within the boundaries of the State of North Carolina.

931120 In State Transportation — Ground: This subsidiary object includes costs of proceeding from one place to another place via ground transportation while in travel status. The trip's destination is located within the boundaries of the State of North Carolina. Transportation expenses include automobile allowances, train, bus, taxicab, limousine, subway, streetcar fares, rental car and motor pool charges, and parking and toll fees. Taxicab gratuities are included.

931130 In-State Transportation — Other: This subsidiary object includes costs of proceeding from one place to another place via water transportation while in travel status. The trip's destination is located within the boundaries of the State of North Carolina.

931140 In-State Lodging: This subsidiary object includes costs of obtaining shelter while in travel status. The destination of the trip is located within the boundaries of the State of North Carolina.

931150 In-State Meals: This subsidiary object includes costs of obtaining food while in travel status. The destination of the trip is located within the boundaries of the State of North Carolina. Meal expenses include gratuities on food purchases.

931160 In-State Other Travel Expenses: This subsidiary object includes costs incurred while in travel status for services and goods other than for transportation and subsistence. The destination of the trip is located within the boundaries of the State of North Carolina. Other travel expenses may include telephone charges, supplies, baggage handling gratuities, and other appropriate items.

931190 In-State Registration Fees: In-State Registration Fees: This subsidiary object includes cost of registrations. The destination of the trip is located within the boundaries of the State of North Carolina.

931200 Out-of-State Travel: This minor object includes payments for travel expenses associated with trip destinations located outside the boundaries of the State of North Carolina.

931210 Out-of State Transportation — Air: This subsidiary object includes costs of proceeding from one place to another place via air transportation while in travel status. The destination of the trip is located outside the boundaries of the State of North Carolina.

931220 Out-of-State Transportation — Ground: This subsidiary object includes costs of proceeding from one place to another place via ground transportation while in travel status.

The trip's destination is located outside the boundaries of the State of North Carolina. Transportation expenses include automobile allowances, train, bus, taxicab, limousine, subway, streetcar fares, rental car and motor pool charges, and parking and toll fees. Taxicab gratuities are included.

931230 Out-of State Transportation — Other: This subsidiary object includes costs of proceeding from one place to another place via water transportation while in travel status. The trip's destination is located outside the boundaries of the State of North Carolina.

931240 Out-of-State Lodging: This subsidiary object includes costs of obtaining shelter while in travel status. The destination of the trip is located outside the boundaries of the State of North Carolina.

931250 Out of State Meals: This subsidiary object includes costs of obtaining food while in travel status. The destination of the trip is located outside the boundaries of the State of North Carolina. Meal expenses include gratuities on food purchases.

931260 Out-of State Other Travel Expenses : This subsidiary object includes costs incurred while in travel status for services and goods other than for transportation and subsistence. The destination of the trip is located outside the boundaries of the State of North Carolina. Other travel expenses may include telephone charges, supplies, baggage handling gratuities, and other appropriate items.

931290 Out-of-State Registration Fees: This subsidiary object includes cost of registrations. The destination of the trip is located outside the boundaries of the State of North Carolina.

931300 Out of Country Travel - This minor object includes payments for travel expenses associated with trip destinations located outside the boundaries of the United States.

931310 Out-of-Country Transportation - Air: This subsidiary object includes costs of proceeding from one place to another place via air transportation while in travel status. The trip's destination is located outside the boundaries of the United States.

931320 Out-of-Country Transportation - Ground: This subsidiary object includes costs of proceeding from one place to another place via ground transportation while in travel status. The trip's destination is located outside the boundaries of the United States. Transportation expenses include automobile allowances, train, bus taxicab, limousine, subway, streetcar fares, rental car and motor pool charges, and parking and toll fees. Taxicab gratuities are included.

931330 Out-of-Country Transportation — Other: This subsidiary object includes costs of proceeding from one place to another place via water transportation while in travel status. The trip's destination is located outside the boundaries of the United States.

931340 Out-of-Country Lodging: This subsidiary object includes costs of obtaining shelter while in travel status. The trip's destination is located outside the boundaries of the United States.

931350 Out-of-Country Meals: This subsidiary object includes costs of obtaining food while in travel status. The destination of the trip is located outside the boundaries of the United States. Meal expenses include gratuities on food purchases.

931360 Out-of-Country Other Travel Expenses: This subsidiary object includes costs incurred while in travel status for services and goods other than for transportation and subsistence. The trip's destination is located outside the boundaries of the United States. Other travel expenses may include telephone charges, supplies, baggage handling gratuities, and other appropriate items.

931390 Out-of-Country Registration Fees: This subsidiary object includes cost of registrations. The destination of the trip is located outside the boundaries of the United States.

931400 Board/Nonemployee Travel: This minor object includes payments for travel expenses to board members on official State business, as well as reimbursements to other non-university employees.

931410 Board/Nonemployee Transportation: This subsidiary object includes costs of proceeding from one place to another place while in travel status. Transportation expenses include automobile allowances, airplane, boat, train, taxicab, bus, limousine, subway, and streetcar fares, rental car and motor pool charges, and parking and toll fees.

931440 Board/Nonemployee Subsistence: This subsidiary object includes costs incurred while in travel status. Subsistence expenses include costs of lodging, meals, gratuities, registrations, telephone charges, and other appropriate items.

932000 Communication: This major object includes payments for transmitting verbal, written, and recorded messages, correspondence, data, and information. It includes costs of telephone services, telegrams, postage, messenger and courier services, FAX transmissions, post office box rental, and charges by United Parcel Service (UPS) and Federal Express.

933000 Utilities: This major object includes payments for utility services, exclusive of telephone services, and includes the costs of electricity, water, natural gas, propane gas, diesel fuel, fuel oil, coal, fire wood, heat, light, power, and other fuels. It excludes costs of fuels and oils used in the operation of motor vehicles.

934000 Printing and Binding: This major object includes payments for printing, production, reproduction, and binding of books, bulletins, leaflets, pamphlets, manuals, monographs, drawings, pictures, diplomas, publications not for library collections, etc. The services may be performed by commercial firms, State agencies, and intrainstitutional divisions. It includes costs of nonlibrary book repair materials, duplication services, and type-setting services.

935000 Repair and Maintenance (Repairs and Maint): This major object includes payments for contractual services, including labor and materials, to repair, maintain, overhaul, rebuild, renew, and restore owned and leased facilities and resources, such as buildings, equipment, motor vehicles, furniture, power lines, roads, walks, and drives, excluding projects financed in capital improvement budgets. The contractual services may be performed by commercial firms, state agencies, and intrainstitutional divisions. (Repairs are corrective and restorative following wear and deterioration; maintenance is preventive and anticipatory.)

936000 Freight and Express: This major object includes payments for services to transport, move, and deliver objects, materials, and resources owned, leased, or used by the institution. The objects are moved within or from within the institution. It excludes costs incurred when objects, materials, and resources are originally acquired; these initial transportation costs are components of acquisition costs.

937000 Advertising: This major object includes payments for advertisements and announcements.. It includes costs of advertisements inviting qualified persons to apply for employment positions, legal notices, and legal advertisements.

938000 Data Processing: This major object includes payments for electronic or automatic data processing services provided by commercial firms, State agencies, and intrainstitutional divisions. The processed data can be related to academic, administrative, financial, scientific, statistical, or engineering activities. It includes costs of computer printouts, such as the printing of address labels and financial reports, the grading of examinations, and key-punching services. Also, it includes through June 30, 1990, the fixed amount of annually budgeted monetary support for the Triangle Universities Computation Center from North Carolina State University at Raleigh and The University of North Carolina at Chapel Hill.

939000 Other Current Services (Other Current Serv): This major object includes payments for contracted services not identified by major objects 3100 through 3800. It includes costs of information and credit report services, periodical clipping services, janitorial, cleaning, and garbage removal services, boiler inspection services, pest control services, water treatment services, employee education, contracted food services, prerecorded tapes, credit card charges, and nontaxable payments in the Educational Assistance Program. See object 1591 Educational Assistance Program for reference to taxable payments in the Educational Assistance Program.

940000 Fixed Charges: This object class includes payments for operating costs which tend to be relatively uniform in amount during monthly, quarterly, semi-annual, or annual periods. The charges are typically for a fixed sum or a fixed sum plus charges for use of the property, supported by contracts or agreements, and of a continuing nature. These payments purchase the right to use resources or property owned by another entity, person, or organization for an agreed period of time and lease covenants.

941000 Rentals of Real Property (Rental of Real Prop): This major object includes payments for lease or rental of realty. It includes costs of renting land, buildings, offices,

rooms, conference rooms, convention halls, auditoriums, residences, mobile and relocatable facilities, roadways, and sidewalks.

4200 Rentals of EDP Equipment (Rental of EDP Equip): This major object includes payments for the limited-term use, or right to possession and use, of electronic or automatic data processing equipment. It includes costs of leasing central processing units, working storage, control units, peripheral equipment, terminals, software, time sharing, and word processors.

943000 Rentals of Other Equipment (Rental-Other Equip): This major object includes payments for the limited-term use, or right to possession and use, of equipment not classified as electronic data processing equipment. It includes costs of leasing postage meter machines, typewriters, calculators, adding machines, reproduction equipment, duplication equipment, motor vehicles, furniture, and furnishings.

944000 Maintenance Contracts (Maintenance Contract): This major object includes payments for service and maintenance contracts covering equipment owned or leased by the institution. It includes costs of servicing and maintaining adding machines, calculators, typewriters, duplication equipment, other business machines, elevators, air conditioners, boilers, audiovisual equipment, EDP equipment, FAX equipment, and postage meter machines.

945000 Insurance and Bonding (Insurance & Bonding): This major object includes payments of premiums for insurance and bonding protection. It includes costs of fire and extended coverage insurance, casualty insurance, automobile liability insurance, public liability insurance, and fidelity bonding of employees. It excludes costs of workers' compensation premiums; these premiums are cited in minor object 1860 Workers Compensation Premiums.

948000 Indirect (Overhead) Costs (Indirect Costs): This major object is for use with indirect (overhead) costs charged to contracts and grants according to reimbursement agreements with funding agencies or entities.

949000 Other Fixed Charges: This major object includes payments for other fixed expenses not identified by major objects 4100 through 4800. It includes costs of royalties, nonlibrary subscriptions, institutional membership dues and fees, rentals of films and tapes, and wire service contracts.

950000 Capital Outlays: This object class includes payments for acquiring legal ownership to equipment, including the related inbound transportation and installation charges. For definitional purposes, equipment possesses the following characteristics: it is not consumable or expendable; it is movable, even though sometimes attached to other objects or buildings; it has an expected useful life of longer than one year; its cost is at least \$50; and its use does not create a readily observable physical impairment or deterioration. Also, this object class includes payments to acquire legal ownership to real property, to construct additions to land and buildings, and to furnish buildings with equipment, furniture, furnishings, machinery, and component systems. This object class includes all expenditures for tangible and intangible properties entered in the inventory of fixed assets and subject to fixed asset controls. Also, it includes the purchase of library books, journals, artistic creations, and intangible assets.

951000 Office Equipment: This major object includes payments for purchasing chairs, desks, tables, cabinets, file cabinets, typewriters, adding machines, bookkeeping machines, calculators, duplicating machines, bookshelves, copiers, telephone equipment,

paper shredders, other equipment, and furniture and furnishings used in offices, reception areas, lobbies, conference rooms, seminar rooms, and other similar areas.

952000 EDP Equipment: This major object includes payments for purchasing and installing automatic or electronic data processing equipment, and includes costs of central processing units, working storage, control units, peripheral equipment, terminals, software, and word processors. Also, it includes the purchase of specialized furnishings for data processing activities, and rights to use, according to license agreements, computer software whose ownership is retained by the supplier.

953000 Educational Equipment (Educational Equip): This major object includes payments for purchasing educational, scientific, medical, laboratory, and classroom equipment and furniture for instructional, research, and examination endeavors. It includes costs of specialized library furnishings, recording studio equipment, audiovisual equipment, surgical equipment, and x-ray equipment. Also, it includes costs of agricultural equipment purchased for instructional or research purposes.

954000 Motor Vehicles: This major object includes payments for purchasing motor vehicles and other self-propelled, motorized equipment suitable for general use by the institution. It includes costs of automobiles, trucks, motor boats, motorized campers, motorcycles, motor scooters, airplanes, and other self-propelled motorized vehicles.

955000 Other Equipment: This major object includes costs of specialized motorized equipment, unsuited for general use, such as construction and maintenance equipment, which are not appropriate for inclusion in major object 5400, and costs of other equipment, furnishings, and furniture not included in major objects 5100 through 5300. Also, it includes costs of agricultural equipment for maintenance of institutional grounds. It includes costs of air conditioners, athletic equipment, fire fighting equipment, forklifts, furnaces, mobile and relocatable facilities, lawn mowers, storage sheds, street sweepers, water coolers/fountains, and other items.

956000 Library Books and Journals (Library Bk & Jour): This major object includes payments to acquire additions to library and learning resource collections, and includes costs of books, magazines, newspapers, manuals, journals, manuscripts, musical scores, musical recordings, photographs, maps, films, tapes, records, compact discs, microforms, and other literary and artistic objects, materials, and creations. It includes costs of binding library periodicals, journals, pamphlets, and paperback books. It excludes costs of objects purchased for resale.

957000 Land: This major object includes payments to acquire legal ownership of or title to real property in the name of the State or the institution. This major object is used only in capital improvement budgets.

958000 Buildings: This major object includes payments for construction, purchase, additions, alterations, enlargements, expansions, extensions, improvements, modifications, remodelings, renovations, and upgradings of buildings and other roofed and walled structures. Structural change projects enhance the value of buildings, increase their utility, or lengthen their useful life. It includes costs of affixed or nonmovable component systems in buildings (both initial installations and replacement units), such as electrical, air conditioning, plumbing, communication, heating, transportation, and environmental systems. It excludes costs of initially furnishing buildings with nonaffixed equipment, furniture, furnishings, and machinery; these costs are included in appropriate equipment accounts, *i.e.*, major objects 5100, 5200, 5300, and 5500. This major object is normally associated with capital improvement budgets, but

is used in operating budgets if the total cost of a qualifying completed project is at least \$1000 and less than \$50,000. Project costs of \$50,000 or more are chargeable to this major object in capital improvements budgets. Projects which cost less than \$1,000 are treated as acquisitions of "5500 Other Equipment" (when construction or purchase occur) or as "3500 Repairs and Maintenance" (when the above cited structural changes occur). All charges to this account are subject to capitalization in the fixed assets system.

959000 Other Capital Outlays (Other Capital Outlay): This major object includes payments for nonequipment capital outlays not identified by major objects 5600, 5700, and 5800. It includes costs of highways, roads, bridges, parking lots and decks, sidewalks, road signs, building markers, landscaping, sewage systems, television transmission towers, other towers, tanks, wells, fences, water mains and hydrants, stadiums, tennis courts, swimming pools, and other qualifying items. This major object is normally associated with capital improvement budgets, but can be used in operating budgets if the total cost of a qualifying completed project is less than \$50,000. Project costs of \$50,000 or more are chargeable to this major object in capital improvements budgets. All charges to this account are subject to capitalization in the fixed assets system.

960000 Aids and Grants: This object class includes payments of financial aid to various authorized recipients. Payments can be in the form of contracts, grants, subsidies, state aid, or allocations.

963000 Aid to Governmental Units (Aid to Govt Units): This major object includes payments of all types of financial aid to any governmental unit, such as counties, cities, towns, school districts, and fire districts.

964000 Construction Grants: This major object includes payments to nonstate agencies for capital construction or acquisition of facilities used jointly for educational purposes by the nonstate agency and The University and legally owned by the nonstate agency.

965000 Educational Awards: This major object includes payments of scholarships, fellowships, grants, grants-in-aid, traineeships, and other similar financial awards to students enrolled in formal coursework, either for credit or noncredit. 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 are excluded from this classification, and are included in the appropriate expenditure account under object class 1000 Personnel Compensation.

965100 Appropriated Grants: This minor object includes payments of student financial assistance to North Carolina residents on the basis of documented financial need. Funding for these grants originated in the approved budget effective July 1, 1961 and was significantly increased by the 1991 General Assembly (House Bill #83 ratified July 13, 1991), both times in conjunction with tuition rate increases. These grants, which do not require repayment in services or cash, are supported exclusively by State appropriations and are often referred to as "nonservice 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.

965150 Appropriated Grants: This minor object includes payments of student financial assistance to North Carolina residents on the basis of documented financial need. Funding for these grants originated in the approved budget effective July 1, 1961 and was significantly increased by the 1991 General Assembly (House Bill #83 ratified July 13, 1991), both times in conjunction with tuition rate increases. 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 16, 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.

965200 Minority Presence Grants (Minority Presence Gr): This minor object includes payments of minority presence grants to full-time North Carolina resident degree-seeking students who evidence financial need and are of the minority race on the campus where enrolled. These awards do not require repayment in services or cash.

965300 Nursing Emergency Financial Aid (Nurse Emerg Fin Aid): This minor object includes payments from the Emergency Financial Assistance Fund to students enrolled in University nursing programs who experience acute financial need which impacts the student's ability to continue the current nursing program schedule. The Fund was established in 1987 (General Assembly of North Carolina) Session Laws, Chapter 1049, Section 2, wherein a definition is provided of "acute financial need." Assistance from this program was authorized to commence at July 1, 1988, and is limited to \$400 per academic year per student. Responsibility for program administration resides with an institution's Dean of Nursing, with assistance provided by the Director of Student Financial Aid. Payments of aid to students do not require repayment in services or cash.

965400 Academic Enhancement Scholarships (Acad Enhancement Schol): This minor object includes payments of student financial assistance to the extent required to cover approved tuition increases allowed under Special Legislative Provision (Section 15.15 of Chapter 507 of the 1995 Session Laws) for students receiving need-based aid. This expenditure object is only to be used by Research I institutions and those institutions offering professional degrees (DDS, DVM, JD, MD, PharmD, MBA) and include UNC-Chapel Hill, NC State University, Western Carolina University, North Carolina Central University, East Carolina University, UNC-Wilmington, Pembroke State University, UNC-Greensboro, and UNC-Charlotte. Guidelines for administering the programs at these constituent institutions are contained in C.D. Spangler, Jr.'s memo dated August 11, 1995 to the chancellors of the affected institutions.

965500 Teachers Scholarships (Teacher Scholarships): This minor object includes financial awards to students participating in the training program for teachers who will teach retarded children in North Carolina public school programs. The awards were originally authorized and the

program established in 1963 (North Carolina General Assembly) Session Laws, Chapter 845(b). The awards are based upon the recipient's scholarly merit and the chosen academic program of study. Awards do not require repayment in services or cash.

965600 Minority Medical and Dental Grants (Minority Med/Den Gnt): This minor object includes need-based grants to North Carolina resident minority students in full-time attendance and good academic standing in the Doctor of Medicine program at East Carolina University or The University of North Carolina at Chapel Hill or the Doctor of Dental Surgery program at The University of North Carolina at Chapel Hill. Grant recipients are selected and funds are awarded by medical and dental financial aid committees. Recipients are not required to repay the grants in services or cash. The program was initially funded in certified budgets for fiscal year 1987-88.

965700 Traineeships: This minor object includes financial awards 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 a student and provided by the institution contributes to achieving educational goals of the institution, the student, and the funding source. Traineeships do not require repayment in services or cash.

965750 Graduate Assistant Tuition Awards: This minor object includes tuition awards to qualifying graduate assistants at N.C. State University and UNC-Chapel Hill. The eligibility criteria has been established by the respective schools. Funding for these awards will be through the use of special academic enhancement funds and/or reallocations of other institutional resources.

965800 Incentive Scholarships (Incentive Scholarship): This minor object includes undergraduate scholarship awards designed to attract highly qualified graduates of North Carolina high schools and community colleges to enroll at Elizabeth City State University, Fayetteville State University, North Carolina Agricultural and Technical State University, North Carolina Central University, Pembroke State University and Winston-Salem State University. To be eligible for an Incentive Scholarship, recipients must meet certain admission standards, including scholastic requirements, and must maintain certain eligibility standards, including specified grade-point averages, submission to standardized assessments, and participation in public service activities. A geographic requirement, which is applicable only to the ECSU program, restricts awards to graduates of high schools and community colleges located in certain northeastern North Carolina counties. The Incentive Scholarship program at ECSU was authorized by the University of North Carolina Board of Governors on March 13, 1987, and was initially available during the fall of 1987. The 1991 General Assembly (House Bill #83 ratified July 13, 1991) established similar scholarship programs at FSU, NCA&T, NCCU, PSU and WSSU. The guidelines for administering the programs at these five constituent institutions are comparable to those governing

the program at ECSU and are contained in ADMINISTRATIVE MEMORANDUM #312 dated August 9, 1991.

965810 UNC Campus Scholarships: This minor object 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 City State University Incentive Program, Freshman Scholars Program, and Legislative College Opportunity Program into one fund, per Section 9.4(a-h) of S.L. 2002-126, effective July 1, 2003. It includes both need-based and merit-based grants for qualifying students who are residents of North Carolina. All obligations to students for uses of the funds that were made prior to July 1, 2003 should be fulfilled as to students who remain eligible under the provisions of the respective programs. Guidelines for the use of these scholarships are developed by the Board of Trustees of each constituent institution and approved by the President of the University of North Carolina. Effective July 1, 2003, all grants and scholarships previously accounted for within objects 6520 "Minority Presence Grants," 6580 "Incentive Scholarships," and 6585 "Incentive Scholarship and Grant Program for Native Americans" should be recorded within this new object. In addition, Freshman Scholars Programs and the Legislative College Opportunity should be consolidated into this new object.

965850 Incentive Scholarship and Grant Program for Native Americans (Incent Sch Native Am): This minor object includes undergraduate and doctoral program scholarship awards designed to increase enrollment of Native Americans at the constituent institutions of the University of North Carolina. This program combines the prior American Indian Student Legislative Grant Program with the Incentive Scholarship Program for native Americans into a single entity. The program includes both need-based and merit-based grants for qualifying Native Americans who are residents of North Carolina. Guidelines for administering the program at the constituent institutions are contained in ADMINISTRATIVE MEMORANDUM # 353, dated February 20, 1995. Effective July 1, 2003, this object is no longer valid.

965900 Other Educational Awards (Other Educ Awards): This minor object includes financial awards to students other than those awards identified in minor objects 6510 through 6585. It excludes Work-Study Transfers (see minor object 8150), Loan Program Transfers (see 8160), Other Financial Aid Transfers (see 8170), compensation for services rendered, and monetary loans. This object is not restricted to purpose 230 Student Financial Aid.

965980 NCSA High School Access Grants: This minor object includes financial awards to students other than those awards identified in minor objects 6510 through 6585. It excludes Work-Study Transfers (see minor object 8150), Loan Program Transfers (see 8160), Other Financial Aid Transfers (see 8170),

compensation for services rendered, and monetary loans. This object is not restricted to purpose 230 Student Financial Aid.

969000 Other Aids and Grants (Other Aids & Grants): This major object includes payments for contracts, grants, subsidies, state aid, and allocations not identified by major objects 6300 through 6500. It includes legal or court-ordered indemnifications and financial settlements for injuries, losses, and damages (excluding tort claims identified in object 1540), and grants to faculty members for research purposes.

970000 Debt Service: This object class includes payments for retirement of institutional indebtedness and charges, such as interest and loan fees, associated with indebtedness. This object class is used only with expenditures from the plant fund group.

971000 Bond Principal: This major object includes payments for retirement of bond indebtedness.

972000 Bond Interest: This major object includes payments for charges, such as interest and loan fees, associated with bond indebtedness.

973000 Note Principal: This major object includes payments for retirement of anticipation note principal.

974000 Note Interest: This major object includes payments for charges, such as interest and loan fees, associated with anticipation notes.

975000 Indebtedness Fees: This major object includes payments of commissions and fees to fiscal agents, advertisements and notices, and similar items in connection with incurrence of indebtedness.

976000 Other Principal: This major object includes payments for retirement of indebtedness principal not otherwise identified.

977000 Other Interest: This major object includes payments for charges, such as interest and loan fees, associated with indebtedness not otherwise identified.

979000 Other Debt Service: This major object includes payments associated with indebtedness not identified by major objects 7100 through 7700. It includes bond discounts and premiums.

980000 Transfers and Reserves (Transfers & Reserves): This object class includes monetary amounts classified as transfers, reserves, and non operating expenditures.

981000 Intraentity Transfers-Out (Intraentity Tfr-Out): This major object includes movements and transfers of monies from one designation to another designation within the same entity, institution, or organization.

981100 Overhead Transfers-General Institutional Support (OH Tfr-General Supt): This minor object is used only with transmissions-out of indirect cost reimbursements (overhead receipts) from an overhead receipts budget to an academic budget for general institution support of

the institution. These transfers are identified as transfers-in minor revenue source 0810.

981200 Overhead Transfers-Continuing Obligations (OH Tfr-Continuing): This minor object is used only with transmissions-out of indirect cost reimbursements (overhead receipts) from an overhead receipts budget to an academic budget for continuing obligations of the institution. These transfers are identified as transfers-in in minor revenue source 0820.

981300 Overhead Transfers-Nonrecurring Obligations (OH Tfr-Nonrecurring): This minor object is used only with transmissions-out of indirect cost reimbursements (overhead receipts) from an overhead receipts budget to another budget of the same institution for nonrecurring obligations of the institution. These transfers are identified as transfers-in in minor revenue source 0830.

981400 Debt Service Transfers (Debt Service Tfr): This minor object includes movements and transfer of monies for debt retirement, interest payments, and related charges.

981500 Work-Study Transfers: This minor object includes the institution's share of financial assistance to students according to the college work-study program matching requirements. It excludes the federal share of financing the program and ultimate disbursement of work-study monies. It includes the portion of work-study matchings applicable to auxiliary enterprises.

981600 Loan Program Transfers (Loan Program Tfr): This minor object includes the institution's share of financial assistance to students according to matching requirements of the federal national direct student loan program. It excludes the federal share of financing the program. Also, it excludes disbursements of loan program monies; these disbursements are included in the loan fund group of accounts as increases in loans receivable.

981700 Other Financial Aid Transfers (Other Fin Aid Tfr): This minor object includes the institution's share of matching requirements for SEOG and other student financial aid not identified by minor objects 8150 and 8160. It excludes disbursements of these monies to students. For accrual basis reporting (i.e., annual financial statements, NCHED and IPEDS reports), this expenditure object should be reclassified within Current Unrestricted Funds as other educational awards, object 6590, and reflected in Purpose 230, Student Financial Aid. There should also be a corresponding reduction of other educational awards and an elimination of mandatory transfers-in within the Current Restricted Funds.

981900 Transfer of Appropriations (Tfr Appropriations): This minor object is used only with the carry-forward of unexpended state appropriations from the current fiscal year to the subsequent year. These transfers are identified as nonrevenues (revenue object 0920) in the subsequent year. In addition, these transfers should be reclassified as

Cash Carried Forward during the current year's 13th month accrual cycle.

981910 Tfr Approp-Budget Flexibility (Tfr Appr-Bud Flex): This subsidiary object is used only with the carry-forward of unexpended state appropriations by institutions designated as Special Responsibility Constituent Institutions by the UNC Board of Governors. This transfer, which must be used for one-time expenditures that do not impose additional financial obligations on the State, is authorized by the UNC Fiscal Accountability/Flexibility legislation (Chapter 689, House Bill 83 enacted by the 1991 General Assembly). This expenditure object is compatible with Purpose 252 only. Refer to Chart of Accounts Memorandum #45 for additional information.

981920 Tfr Approp-Defer Obligations (Tfr Appr-Def Oblig): This subsidiary object is used only with the carry-forward of unexpended state appropriations for deferred obligations. This transfer must be approved in advance by the Office of State Budget and Management.

982000 Interentity Transfers-Out (Interentity Tfr-Out): This major object includes movements and transfers of funds from one institution, entity, or organization to another institution, entity, or organization.

982100 Overhead Transfers to General Administration (Overhead Tfr to GA): This minor object is used only with transmissions-out of indirect cost reimbursements (overhead receipts) from an institutional overhead receipts budget to the overhead receipts budget of The University of North Carolina General Administration. The current rate of transfer is five percent of earned overhead receipts at the transferring institution. These transfers are identified as transfers-in in minor source of revenue 0850.

982200 Nonrecurring Interinstitutional Transfers (Nonrecurring Tfr): This minor object is used only with transmissions-out of indirect cost reimbursements (overhead receipts) from an overhead receipts budget of one institution to a budget of another institution for nonrecurring obligations. These transfers are identified as transfers-in in minor source of revenue 0860.

982300 Continuing Interinstitutional Transfers (Continuing Transfers): This minor object is used only with transmissions-out of indirect cost reimbursements (overhead receipts) from an overhead receipts budget of one institution to an academic budget of another institution for attaining compliance with continuing obligations of the institutions. These transfers are identified as transfers-in in minor source of revenue 0870.

982900 Other Intertransfers: This minor object is used only with transmissions-out of funds from one institution to another institution for purposes not identified by minor objects 8210 through 8230. These transfers are not comprised of overhead receipts. These transfers are identified as transfers-in in minor source of revenue 0890.

983000 Reserves: This major object identifies budgetary amounts which are not available for expenditure. Reserves are segregated budgetary funds which are not available for disbursement until transferred to budgeted expenditure accounts.

983010 through 983999: These minor objects identify specific nonsalary related reserves as required and titled by individual institutions. The codes 8301 through 8399 are used by each of the constituent institutions to identify its nonsalary reserves. Titles of these reserves may vary from year to year and from institution to institution and are not standardized. An account title is limited to twenty character spaces.

984000 Other Intratransfers: This major object is used with transmissions-out of funds within the institution for purposes not identified by minor objects 8110 through 8170. These transfers are not comprised of overhead receipts. These transfers are identified as transfers-in in minor source of revenue 0840.

984010 through 984999: These minor objects identify specific intrainstitutional transfers required and titled by individual institutions; they are for purposes not identified by minor objects 8110 through 8170 and are not comprised of overhead receipts. The codes 8401 through 8499 are used by each constituent institution to identify its transfers. The titles of these transfers may vary from year to year and from institution to institution and are not standardized. An account title is limited to twenty character spaces. These objects do not accommodate transactions which involve the purchase or sale of services and material objects.

985000 Petty Cash Funds: This major object includes advances to petty cash funds, imprest funds, working funds, and revolving funds. These advances are returned to their funding sources at the end of the fiscal year by deposit to the State Treasurers's bank account.

987000 Receivables Written-Off (Rec Written-Off): This major object includes losses resulting from uncollectible claims against clients, customers, patients, patrons, and students. In an academic budget this object is used exclusively with activity 170 Institutional Support. In auxiliaries and independent operations this object is used with the purpose in which the uncollectible claim exists.

988000 Proceeds of Bonds: This major object includes disbursements to distribute funds received from issuance of bonds and revenue certificates.

989000 Other Nonoperating: This major object includes disbursements for nonoperating items not adequately provided in other disbursement classifications. It includes disbursements to purchase stocks, bonds, notes, revenue certificates, and similar items which generate revenue for the investor. Also, it includes payments for interest accrued on purchased investments.