

**Elizabeth City State University  
Expense Account Usage**

Expense Category	Old Account Code	New Account Code	Account Code Title	Account Usage Detail Description	Budget Pool	Budget Pool Description
<b>Labor - Salaries and Benefits</b>		11110	EPA Regular Salary	Includes the base salary payments for personal services to full-time and part-time permanent employees occupying authorized, non-teaching administrative, research, or other positions exempt from provisions of the State Personnel Act.	111100	Pool - EPA Regular Salary
		11140	EPA Employee on Loan	Payment to original employing agency for borrowed employees subject to statewide policy on dual employment. Includes the salary payments to full-time and part-time permanent employees occupying authorized, non-teaching, administrative, research, or other positions exempt from provisions of the State Personnel Act for services rendered to borrowing state agencies for which the original employing agency receives reimbursement.	111400	Pool -EPA Employee on Loan
		11209	SPA LEO Salaries & Wages	Payments for personal services to law enforcement officers occupying authorized positions subject to the State Personnel Act.	112090	Pool - SPA LEO Salaries & Wages
		11210	SPA Regular Salary	Includes the base salary payments for personal services to full-time and part-time permanent employees occupying authorized positions subject to the State Personnel Act.	112100	Pool - SPA Regular Salary
		11220	SPA Overtime Payment	Includes the overtime payments for personal services to full-time and part-time permanent employees occupying authorized positions subject to the State Personnel Act as compensation for working time in excess of a standard work week, subject to the State Wage-Hour Policy.	112200	Pool - SPA Overtime Payment
		11230	SPA Premium Payment	Payments for holiday premium pay, shift premium pay, call-back premium pay, and standby premium pay to full-time and part-time permanent employees occupying authorized positions subject to the State Personnel Act.	112300	Pool - SPA Premium Payment
		11231	SPA Holiday Prem Pay	Includes payments of holiday premium pay to full-time and part-time permanent employees who are occupying authorized positions which are subject to provisions of the State Personnel Act.	112310	Pool - SPA Holiday Prem Pay
		11232	SPA Shift Prem Pay	Includes payments of shift premium pay to full-time and part-time permanent employees who are occupying authorized positions which are subject to provisions of the State Personnel Act.	112320	Pool - SPA Shift Prem Pay
		11239	Call Back/Standby	Includes payments of call-back premium pay and standby premium pay to full-time and part-time permanent employees who are occupying authorized positions which are subject to provisions of the State Personnel Act.	112390	Pool - Call Back/Standby
		11240	SPA Employee on Loan	Payment to original employing agency for borrowed employees subject to statewide policy on dual employment. Includes the salary payments to full-time and part-time permanent employees occupying authorized, non-teaching, administrative, research, or other.	112400	Pool - SPA Employee on Loan
		11270	SPA Longevity Payment	Special lump-sum annual payments to SPA employees for qualified long-time service. Includes the special, lump-sum annual payments to full-time and part-time permanent employees occupying authorized positions subject to the State Personnel Act for qualifying long-term aggregate services as employees of the State of North Carolina.	112700	Pool - SPA Longevity Payment
		11280	SPA Salary Reserve	Retainer for compensation reserves for merit and automatic salary increments must be allocated to proper expenditure account before disbursement.	112800	Pool - SPA Salary Reserve
		11310	EPA Academic Salary	Includes the regular salary payments for personal services to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from provisions of the State Personnel Act.	113100	Pool - EPA Academic Salary
		11340	EPA Teacher on Loan	Payment to original employing agency for employees subject to statewide policy on dual employment. Includes the salary payments to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from provisions of the State Personnel Act for services rendered to borrowing state agencies for which the original employing agency receives reimbursement. This minor account is used only when compensating employees subject to the state-wide policy on dual employment.	113400	Pool - EPA Teacher on Loan
		11380	EPA-TCH Salary Res	Regular salary payments for personal services to full-time and part-time permanent and temporary employees occupying budgeted teaching positions exempt from provisions of the State Personnel Act.	113800	Pool - EPA-TCH Salary Res

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<b>Labor - Salaries and Benefits</b>		11410	Non-Student Reg Wage	Regular wage payments to hourly temps contract employees for IRS. Includes the hourly-rated regular wage	114100	Pool - Non-Student Reg Wage	
		11420	Non-Student OT Payment	Includes the overtime payments for personal services to temporary non-student employees in non-teaching positions as compensation for working time in excess of the standard work week, subject to State wage-hour policy.	114200	Pool - Non-Student OT Payment	
		11430	Non-Student Prem Shift	Includes the payments for holiday premium pay, shift premium pay, call-back premium pay, and standby premium pay to temporary non-student employees in non-teaching positions.	114300	Pool - Non-Student Prem Shift	
		11450	Student Wages	Payments to enrolled students attending classes regularly ( as required by program) at a UNC institution primary status must be student ( i.e. earnings for sustenance not livelihood) to be exempt for FICA. Includes hourly-rated regular wage payments to temporary student-employees for personal services rendered in non-teaching positions. The person must be a student who is both 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 or primarily to earn a livelihood. 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 the FICA matching 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. Thus, the 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.	114500	Pool - Student Wages	
		11460	11461	Student Overtime Pay	Includes the overtime payments for personal services to temporary student employees in non-teaching positions as compensation for working time in excess of a standard workweek subject to the State Wage-Hour Policy.	114610	Pool - Student Overtime Pay
		11470	11472	Student Prem Shift	Includes the payments for holiday premium pay, shift premium pay, call-back premium pay, and standby premium pay to temporary student employees in non-teaching positions.	114720	Pool - Student Prem Shift
			11471	Student Holiday Prem Pay	Overtime to temp student employees greater than standard work week subject to NC wage & hour policy.	114710	Pool - Student Holiday Prem Pay
			11474	Bonus/Incentive Wages	To account for one-time bonus or incentive pay issued to an employee by the agency or institution. The agency or institution would have to have statutory authority to issue bonus or incentive payments to employees outside of what is presently allowable under state law.	114740	Pool - Bonus/Incentive Wages

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<b>Labor - Salaries and Benefits</b>		11520	Suggestion Awards	Includes costs incurred by the University of meritorious service awards bestowed on State employees for suggesting ways to improve operations and services of governmental functions and to improve morale of State employees.	115200	Pool - Suggestion Awards	
		11550	Unemployment Comp	Includes payments by the University to the State Employment Security Commission (ESC) for reimbursement of unemployment compensation benefits paid by ESC to former employees of The University.	115500	Pool - Unemployment Comp	
		11558	Unemployment Comp Tsf	Unemployment compensation payments to ESC.	115580	Pool - Unemployment Comp Tsf	
		11561	Work Comp Medic Ben	Includes payments under the worker's compensation program for medical, surgical, hospital, nursing, and rehabilitation services, medicines and medical travel, and medical supplies.	115610	Pool - Work Comp Medic Ben	
		11563	Work Comp Temp Disability	Includes payments under the workers' compensation program to compensate temporarily disabled employees for lost work-time.	115630	Pool - Work Comp Temp Disability	
		11565	Work Comp Partial Disability	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.	115650	Pool - Work Comp Partial Disability	
		11567	Work Comp Death Benefit	Payments under the workers' compensation program to surviving spouses and/or dependent children of deceased employees and of allowances for funeral expenses.	115670	Pool - Work Comp Death Benefit	
		11568	Workers Comp Administrative Fees	To record other workers' compensation costs and fees.	115680	Pool - Workers Comp Administra Fees	
		11576	Flexible Spending SVG Account	Used to record employee flexible spending account expenses.	115760	Pool -Flexible Spending SVG Account	
		11577	U Ins 1% Payment to DES	Used to record 1% reserve payments to the Department of Employment Security.	115770	Pool - U Ins 1% Payment to DES	
		11595	Employee Assistance Program	Includes Employee Assistance Program (EAP) 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.	115950	Pool - Employee Assistance Program	
		11599	Accumulated Leave Ex	Includes payments for accumulated annual leave to SPA personnel who are terminating employment from the University.	115990	Pool - Accumulated Leave Ex	
		11620	Severance Pay	Includes salary continuation payments by the University to full-time and part-time permanent State employees who are occupying authorized positions subject to the State Personnel Act and who are involuntarily terminated from employment due to reductions in force which are designed to achieve savings in State expenditures.	116200	Pool - Severance Pay	
		11625	11626	Short Term Disability	Includes the monthly payments by the University of disability benefits paid to employees in accordance with the provisions of the Disability Plan of North Carolina created by Article 6, Chapter 135, N.C. General Statutes. Short term disability payments. Short term is considered periods less than 12 months in length.	116260	Pool - Short Term Disability
		11661	Taxable Emp Exp Reimb-Car Allowance	Used to record employee expense reimbursements which must be included in employee taxable income.	116610	Pool-Taxable Emp Exp Reimb-Car Allo	
		11662	11663	Taxable Emp Exp Reim-Cell Pho Allow	Used to record employee expense reimbursements which must be included in employee taxable income.	116630	Pool-Tax Emp Exp Reim-Cell Pho Allo
		11664	Nontaxable Employee Cell Phone Reim	Used to record employee mobile communication device expense reimbursements which are <u>not</u> included an employee's taxable income.	116640	Pool-Nontaxable Emp Cell Phone Reim	
		11700	Board Member Comp	Includes payments for personal services to members of the institution's governing board and excludes reimbursements for travel expenses.	117000	Pool - Board Member Comp	
		11810	Social Security	Social security contributions - universities institutional share of FICA cost.	118100	Pool - Social Security	
		11820	State Retirement	Regular retirement - universities institutional share of state retirement.	118200	Pool - State Retirement	
	11830	Medical Insurance	Institution share of medical insurance.	118300	Pool - Medical Insurance		
	11840	Pension Expense	Used to record pension expenses for financial statement preparation (13th Month (6/30) transactions only). This account reflects the change in net pension liability that is recognized immediately and the amortization of deferred inflows/ outflows of resources related to pensions over time. No budgetary/monthly expense transactions will be posted to this account. The only transactions posted this account should be the year-end accrual entries for the allocated portion of total pension expense for that agency for cost-sharing plans (TSERS) and any pension expense associated with single-employer plans administered by the agency.	118400	Pool - Pension Expense		
	11870	Optional Retirement	Institution's share of the TIAA Retirees Health Benefit and Disability Income plan costs based on the amount of salaries paid to applicable employees.	118700	Pool - Optional Retirement		
	11880	Law Officers Retirement	Institution's share of state retirement plan costs for law enforcement officers based on the amount of salaries paid to applicable employees.	118800	Pool - Law Officers Retirement		
	11890	Staff Benefits Reser	To record expenses for staff benefit reserves.	118900	Pool - Staff Benefits Reser		

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<b>SUPPLIES</b>		12100	Janitorial/Clean Supplies	For the purchase of toilet tissue, disinfectants, cleaning rags, waste baskets, paper towels, cleaning solutions, wax, soaps, mops, broom, bug spray, air fresheners, plastic liners etc.	120000	Pool - Supplies
		12110	Clothing and Uniforms	For the purchase of any clothing or uniform and accessories ( shoes, badges , hats, etc.).		
		12200	Food Products	Food and dietary supplies to be consumed ( by humans) not resold ( meats-fresh/frozen, breads/ bakery, dairy, frozen vegetables, etc.).		
		12300	Educational Supplies	Expenditures incurred for the purchase of materials and supplies used exclusively for instructional and training purposes.		
		12400	Repair Supplies	Facility & hardware supplies (carpentry, plumbing, electrical heating, Paint, locksmith and ground supplies) such as work tools, tool belt, ladders, water hose, sand, gravel, concrete, structural steel, lumber, screws, nails, boiler parts, compressor parts.		
		12500	Motor Veh Supplies-Gasoline	The costs of fuels used in the operation of motor vehicles.		
		12501	Motor Veh Supplies-Other	Supplies for operation, maintenance, and repair of state owned vehicles (ie batteries, brake shoes, fuel, oil, fan belts, motors, tires, antifreeze, anti-theft and security devices for motor vehicles, brake fluid, etc.		
		12502	Diesel Fuel	The costs of fuels used in the operation of motor vehicles.		
		12600	Office Supplies	Diskettes, toner cartridges, ribbons, scissors, pencils, compact paper shredder, envelopes, ring binders, desk organizers, calculators, books not used in the classroom, calendars, notepads, easel and pad, paper, pens, pencils, files folders and dividers, etc.		
		12610	Data Processing Supplies	To record the data processing supplies and materials.		
		12701	Purchases for Resale	Includes the payments for goods and services to be sold or rented by institutional operations, i.e., auxiliary services and independent operations. It includes the costs of books, food, stores, tickets, and other appropriate items.		
		12702	Purchases-Rental Books	This is used for purchases of rental books.		
		12703	Sales Returns Retail	This is to record sales returns for retail items.		
		12704	Sales Returns Rental	This is to record sales returns for rental items.		
		12705	Sales Discounts	This is to record sales discounts.		
		12706	Purchases-Vending	This is used for purchases of vending items.		
		12707	Sales Discounts Rentals	This is to record sales discounts on rental items.		
		12708	Purchase for Resale-EDP	This is used for purchases on EDP items for resale.		
		12709	Sales Returns-EDP	This is to record sales returns on EDP items.		
		12902	Drugs and Pharmaceuticals	This account includes payments for drug and pharmaceutical supplies for human consumption. It includes costs for prescription and non-prescription drugs, dental supplies, optical supplies, and orthopedic supplies.		
	12903	Medical Supplies	To record the costs of other pharmaceutical supplies not recorded elsewhere.			
	12909	Other Supplies	Includes payments for supplies and materials not identified by other accounts. It includes the costs of films, and tapes not used for educational purposes, and tools.			
	12990	Other Athletic Supplies	To record Athletic supplies related to sporting events.			

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<b>PURCHASED CONTRACT SERVICES</b>		13011	Pest Control	Expenditures incurred for exterminations.	130000	Pool - Purchased Con Services
		13012	Lawn and Ground Service	Expenditures incurred for lawn and ground from outside vendors. Includes payments for supplies and materials used for necessary maintenance, repairs, or upkeep of institutional facilities and grounds, which neither adds to the permanent value of the property nor appreciably prolongs its intended life but keeps it in an efficient operating condition. It includes the cost of carpentry, electrical, mechanical, plumbing, and structural supplies and materials. It includes the small tools necessary to perform these repairs. Also included are agricultural supplies and materials when their use is for the maintenance of institutional grounds.		
		13013	Waste Removal/Recycle	Expenditures incurred for the removal of waste and the recycling of recyclable items.		
		13020	Other Info Tech Services	To record contract personnel costs for analyzing, designing, implementing and/or providing applications development support for a system or system modification. This account also includes amounts paid to ITS or other outside vendors for supplemental program.		
		13021	Wan Support Services	To record contract personnel costs for analyzing, designing, implementing, and/or supporting a wide area network.		
		13022	Video Trans Sup Ser	To record contract personnel costs for analyzing, designing, implementing, and/or supporting a video transmission system.		
		13023	Lan Support Services	To record services purchased from independent contractors, consultants, and other external organizations for analyzing, designing, implementing, and/or supporting a local area network. Charges to this account are for labor only, such as contracted person.		
		13024	PC/Printer Support Ser	To record contract personnel costs for personal computer (PC) and printer installation, configuration, and support. This includes supplemental staffing costs for PCs and printers.		
		13025	Server Support Services	To record contract personnel costs to support server installations, configuration, and upgrades including supplemental staffing costs. This account captures only technical support, not applications development.		
		13026	Mainframe Support Services	To record contract personnel costs to support a mainframe including supplemental staffing. This account captures only technical support, not applications development.		
		13027	IT Subscription Support Charges	To record the subscription support fee charged to agencies by Department of Information Technology (DIT).		
		13030	Medical Fees	Medical/rehabilitation services.		
		13040	Dual Employment	Used by the borrowing agency to pay the lending agency for a dual employment employee. Includes the payments to other state government agencies for professional services of borrowed employees subject to the state-wide policy on dual employment.		
		13050	Honorariums	For services when custom or propriety forbid setting fees. Includes substantiated travel and expense reimbursements to professional persons for services rendered when custom or propriety forbid the setting of fees.		
		13060	Securities Trans Fee	Securities Lending Transaction Fees.		
		13090	Other Contract Services	Expenditures incurred for contractual services not classified elsewhere such as band uniforms and other specialty items. Includes non-payroll payments or fees to independent contractors, external organizations, and others for professional and consultative personal services engaged on a contractual basis. It includes the costs of contracted secretarial, clerical, and account collection services.		
		13091	Critic Teacher	Critic Teacher expenses.		
		13092	Legal and Accounting Fees	Professional fees to an attorney, court reporters, jury fees, private investigator, etc.; Payments to accountants, investments. Investment advisory services, securities processing services, finders fees, market research services and clearing house agencies.		
	13093	Contracted Food Service	To record food services costs associated with catering producing/hosting a workshop, meeting, conference.			
	13907	13097	Other Service Agreements	Expenditures incurred for contractual services not classified elsewhere.		

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<b>TRAVEL</b>		13110	Foundation Travel	In state transportation for Foundation.	131000	Pool - Purchased Services - Travel
		13111	In-State Tran-Air	To record travel by air to destinations within the boundaries of the state of North Carolina.		
		13112	In-State Tran-Ground	To record ground travel to destinations within the boundaries of the state of North Carolina. Ground travel includes travel by sea.		
		13113	In-State Tran-Other	To record travel cost not identified separately elsewhere while traveling within the boundaries of the state of North Carolina.		
		13114	In-State Trav-Lodging	To record cost of lodging while traveling within the boundaries of the state of North Carolina.		
		13115	In-State Trav-Meals	To record cost of meals while traveling within the boundaries of the state of North Carolina.		
		13116	In-State Travel-Tel/Tips	This account includes the costs of other expenses incurred while traveling within the State of North Carolina. These costs include tips and gratuities, telephone charges, miscellaneous supplies, and other appropriate items.		
		13119	In-State-Registration	To record fees charged to attend workshops, seminars, conferences, and like meetings where the fees collected from the participants are used to defray the costs of speakers, course materials, building use, breaks, and lunches.		
		13121	Out-of-State-Air	To record cost of transportation when traveling by air to destinations outside the state of North Carolina.		
		13122	Out-of-State-Ground	To record cost of transportation when traveling by ground to destinations outside the state of North Carolina. Ground travel includes travel by sea.		
		13123	Out-of-State Tran-Other	To record cost of travel expense not separately identified elsewhere while traveling to destinations outside the state of North Carolina.		
		13124	Out-of-State Trav-Lodging	To record cost of lodging while traveling to destinations outside the state of North Carolina.		
		13125	Out-of-State Trav-Meals	To record cost of meals while traveling to destinations outside the state of North Carolina.		
		13126	Out-of-State Trav-Tel/Tips	This account includes the costs of other expenses incurred while traveling outside the State of North Carolina. These costs include tips and gratuities, telephone charges, miscellaneous supplies, and other appropriate items.		
	13129	Out-of-State-Registration	This account includes the costs of other expenses incurred while traveling outside of the State of North Carolina but within the United States. These costs include tips and gratuities, telephone charges, miscellaneous supplies, and other appropriate items.			

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<b>TRAVEL</b>		13131	Out-of-Country-Air	To record cost of transportation when traveling by air to destinations outside the boundaries of Canada and the United States and its territories or possessions.	131000	Pool - Purchased Services - Travel
		13132	Out-of-Country-Ground	To record cost of transportation when traveling by ground transportation in countries outside the boundaries of Canada, the United States and its territories or possessions.		
		13133	Out-of-Country-Other	To record cost of travel expense not separately identified elsewhere while traveling outside the boundaries of Canada, the United States, and its territories or possessions.		
		13134	Out-of-Country-Lodging	To record cost of lodging while traveling in countries outside the boundaries of Canada, the United States and its territories or possessions.		
		13135	Out-of-Country-Meals	To record cost of meals while traveling outside the boundaries of Canada, the United States, and its territories or possessions.		
		13136	Out-of-Country Trav-Tel/Tips	This account includes the costs of other expenses incurred while traveling outside of the United States. These costs include tips and gratuities, telephone charges, miscellaneous supplies, and other appropriate items.		
		13139	Out-of-Country-Registration	To record fees charged to attend workshops, seminars, conferences, and like meetings where the fees collected from the participants are used to defray the costs of speakers, course materials, building use, breaks, and lunches.		
		13141	Board/Non-Emp-Air	Transportation expenditures incurred by Board members for official State business, as well as reimbursements of transportation expenses for non-employees.		
		13142	Board/Non-Emp-Ground	Transportation expenditures incurred by Board members for official State business, as well as reimbursements of transportation expenses for non-employees.		
		13143	Board/Non-Emp-Other	Transportation expenditures incurred by Board members for official State business, as well as reimbursements of transportation expenses for non-employees.		
		13144	Board/Non-Emp-Lodging	Transportation expenditures incurred by Board members for official State business, as well as reimbursements of transportation expenses for non-employees.		
		13145	Board/Non-Emp-Meals	Transportation expenditures incurred by Board members for official State business, as well as reimbursements of transportation expenses for non-employees.		
		13146	Board/Non-Emp-Tel/Tips	Subsistence expenditures incurred by Board members for State official business as well as subsistence reimbursements for non-employees.		
		13149	Board/Non-Emp-Registration	To record fees charged to attend workshops, seminars, conferences, and like meetings where the fees collected from the participants are used to defray the costs of speakers, course materials, building use, breaks, and lunches.		
	13990	13197	Travel Advance	For use by the Accounting Department ONLY to record travel advances to employees.		

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<b>SERVICES - POSTAGE\TELEPHONE</b>		13201	Postage	Expenditures incurred to record payments made for mailing services, postage and postal meter charges, delivery charges.	132000	Pool - Purchased Services
		13202	Telephone Service	To record voice transmission costs excluding cellular phone charges and data transmission costs (WAN charges).		
		13203	Cellular Phone Service	Expenditures incurred for cellular phone service for State Business use.		
		13204	Television/Cable Service	This account is used to record monthly access charge for cable TV as well as any setup and installation charges and other access/use fees. This account also is used to record fees paid to appear on public access channel programming (i.e. OPEN NET).		
		13205	Telecomm Data Charge	To record data transmission costs (WAN charges) such as shared data charges, point-to-point data charges, and NCREN Gateway internet fees.		
		13206	Telephone Service-Long Distance	To record voice transmission costs long distance, excluding cellular phone charges and data transmission costs (WAN) charges.		
		13207	Teleconference Charge	To record payments related to teleconferences.		
		13208	E-mail and Calendaring Charge	To record charges for e-mail and calendaring services.		
		13210	Video Trans Charge	To record video transmission costs such as NCIH charges.		
		13220	Internet Service Charge	To record dial-up or direct service link costs when the service is provided by a non-state entity (e.g. AOL, RoadRunner, GTE, Earthlink).		
		13221	Data Wiring Charge	To record charges for consultation, design, installation, or support for data transmission wiring that is not part of a capital improvement project.		
		13222	Telephone Wiring Charge	To record charges for consultation, design, installation, or support for telephone wiring that is not part of a capital improvement project.		
<b>SERVICES</b>		13400	Printing and Binding	Printing Official Statements and Forms, Used to record expenses of printing official statements and forms for issue to the public, such as printing a bond issue prospectus, legal documents, or tax forms, to record printing, binding, or duplicating costs .	132000	Pool - Purchased Services
		13401	ECSU Copy Center	Expenses associated with copier charges, excess/overage fees.		
		13500	Rep MAINT-Building	A one-time or short-term agreement between a vendor and the agency to remediate a problem with a product or piece of equipment. Often the agreement rate is based upon an hourly labor charge plus parts and supplies. Both parts and labor are recorded.		
		13501	Rep MAINT-Other Structure	Use this expense line when repairs are being done to elevators, chillers, boilers, air conditioners.		
		13502	Rep MAINT-Motor Vehicle	Expenditures incurred for the purchase of services to insure the on-going operation of the State's buildings and equipment or other property requirements. Parts associated with service costs may be charged to this group.		



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<b>SERVICES - REPAIRS</b>		13503	Rep-Other Computer Equip	To record the costs of repairs to computer equipment not recorded in a more specific account.	132000	Pool - Purchased Services
		13504	Rep MAINT-Other Equip	Expenditures incurred for the repair of typewriters, TV, VCR, fax machine, copier dishwasher, lawn mower, etc.		
		13505	Rep MAINT-Furniture	This account includes payments for contractual services including both labor and materials, to repair, maintain, overhaul, rebuild, renew, and restore items not standardized expenditure classifications in other accounts. Repairs and maintenance of furniture.		
		13506	Rep-Wan Equipment	To record the costs of repairs to wide area network equipment.		
		13507	Rep-Video Tran Equipment	To record the costs of repairs to video transmission equipment.		
		13508	Rep-Lan Equipment	To record the costs of repairs to local area network equipment and devices not accounted for in more specific accounts.		
		13509	Rep-PC and Printer	To record the costs of repairs to personal computers and printers.		
		13515	Repairs-Servers	To record the costs of repairs to computer server equipment.		
<b>SERVICES - OTHER</b>	11530	13530	Employee Moving Exp	Costs incurred by the University in connection with moving State 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 State Budget Manual.	132000	Pool - Purchased Services
	11575	13575	Staff Tuition Waiver	Resident/Nonresident staff tuition waiver expenses.		
		13600	Freight and Express	Expenditures incurred for transportation, delivery, shipment or movement of materials. Excluding initial costs which are added to cost of asset.		
		13700	Advertising	Expenditures incurred for various advertisements and announcements; newspaper, magazines, radio, television, promotional fees, miscellaneous other advertisement cost.		
		13705	Foundation Advertising	Foundation expenditures incurred for various advertisements and announcements; newspaper, magazines, radio, television, promotional fees, miscellaneous other advertisement cost.		
		13710	Advertising Material	This account includes payments for items that represent advertising on behalf of the University.		
		13800	Comp/Data Processing	To record data processing charges for mainframe or UNIX services. This account is to be used for services purchased from ITS or other outside vendors.		
		13801	Managed Lan Service Charge	To record managed local area network services purchased from ITS (e.g. MaPS) and other outside vendors. Managed LAN services include hardware, systems level software, monitoring, hot spare replacement in case of failure, and end of life replacement.		
	13905	13897	Educational Assistance	Includes fee for courses that provide employee training in specific areas. The training involves courses that develop an employee's knowledge, skill, and ability to perform the duties of the present job; such as, courses on computer usage or management skills development. These courses generally have a set fee, are of relatively short duration, and are not part of a curriculum the employee is participating in leading to some educational degree.		
	13908	13898	Other Employee Education	Expenditures incurred for training.		

**Elizabeth City State University  
Expense Account Usage**

Expense Category	Old Account Code	New Account Code	Account Code Title	Account Usage Detail Description	Budget Pool	Budget Pool Description
<b>OTHER EXPENSE ADJUSTMENTS</b>		13901	Litigation Costs	This account includes payments for expenses incurred through litigation. This account is used in the Perkins Loan Fund.	139000	Pool - Other Expenses Adjustments
		13902	Sales Tax	This account includes payments to the NC Department of Revenue for sales tax collected in the bookstore.		
		13904	Cultural Activities	To record expenses related to cultural activities.		
		13906	Foundation Other Current Svcs	To record Foundation service expenses not classified elsewhere.		
		13909	Other Miscellaneous Services	Miscellaneous expenditures, florists, state inspection stickers, buying tickets, etc.		
		13910	Other-Administrative Fees	To record other University and Foundation administrative costs and fees (i.e. Gift, Administrative and College Net fees). Used for other miscellaneous administrative costs not classified elsewhere. This account includes office moving expenses.		
		13911	Viking One Card Services	To record expenses related to Viking One Card Services.		
		13915	Bank Transaction Fee	Payments to banks for credit card usage or fees(exp).		
		13922	Collection Costs	This account includes payments to a vendor to collect a debt owed to the State. These fees may be a fixed amount of calculated as a percentage of the debt.		
		13924	Electronic Payment Process Fees	To record payments for Electronic Payment processing charges.		
	11535	13935	Legal Settlements	To record legal settlement fees and/or costs.		
		13950	Real Loss/Sale/In	Realized loss on sale of investments - Nonoperating - Program Revenue.		
		13951	Unreal Loss/Sale/In	Unrealized loss on investments - Nonoperating - Program Revenue.		
		13952	Investment Expense	To record investment fees and expenses charged by fiscal agents.		
		13954	Component Unit CI Reversion	For use by the Accounting Department ONLY. To be used by component units for the amount of capital projects appropriation that is reverting to the General Fund.		
	11570	13957	LEO Separation Allowance	To record the payment of special separation allowance benefits to retired law enforcement officers under the provisions of General Statute 143-166.41.		
	11590	13988	Other Personnel Pay	Includes cash awards to employees in recognition of achievements (e.g., cash awards to faculty for recognition as outstanding teachers).		
	14900	13989	Other Fixed Charges	Payments for fixed charges not previously identified, includes non-library subscriptions, journals, etc.		
	14905	13995	Non Library Subscription	This account includes payments for the cost of institutional (non-library) subscriptions.		
	14906	13996	License & Permit Costs	To record expenses related to Licenses & Permit Costs.		
14907	13997	Tort Claims	Includes payments by the University of tort claims ordered by the North Carolina Industrial commission in the Department of Commerce (or by the Court of Appeals) to be 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.			
14908	13998	Expert Witness Fees	Includes the payments to professional specialists for services as expert witnesses in legal and regulatory proceedings.			
14909	13999	Membership Dues	Payments for membership dues as well as subscriptions and other payments for publications and periodicals.			

**Elizabeth City State University  
Expense Account Usage**

Expense Category	Old Account Code	New Account Code	Account Code Title	Account Usage Detail Description	Budget Pool	Budget Pool Description
<b>PURCHASED SERVICES FIXED CHARGES</b>		14100	Rent Real Property-Land	Expenses related to renting land.	140000	Pool - Purch Svcs Fixed Charges Exp
		14101	Rent Real Property-Building	Expenses related to renting buildings.		
		14102	Rent Real Prop-Other	This account includes rent of conference rooms, radio towers, aircraft hangers, and other facilities not recorded elsewhere.		
		14300	Rent Other Equip-Motor Vehicle	A contract between the vendor and the agency to use a product or piece of equipment and required software for a specified length of time. If an ongoing maintenance charge is specified as part of the rent/lease agreement, record the maintenance cost in the same account as the rent/lease charge.		
		14301	Rent/Lease Voice Com Equip	To record charges for voice-based communications equipment including software and maintenance as set forth in a rent/lease agreement.		
		14302	Rent Office Equipment	A contract between the vendor and the agency to use a product or piece of equipment and required software for a specified length of time. If an ongoing maintenance charge is specified as part of the rent/lease agreement, record the maintenance cost the same account as the rent/lease charge.		
		14303	Rent Other Equip-Furniture	A contract between the vendor and the agency to use a product or piece of equipment and required software for a specified length of time. If an ongoing maintenance charge is specified as part of the rent/lease agreement, record the maintenance cost in the same account as the rent/lease charge.		
		14304	Rental Other Equipment	A contract between the vendor and the agency to use a product or piece of equipment and required software for a specified length of time. If an ongoing maintenance charge is specified as part of the rent/lease agreement, record the maintenance cost in the same account as the rent/lease charge.		
		14310	Rent/Lease Other Comp Equip	To record costs of a rent/lease agreement on other data processing equipment not recorded in a more specific account.		
		14320	Rent/Lease Wan Equipment	A contract between the vendor and the agency to use a product or piece of equipment and required software for a specified length of time. If an ongoing maintenance charge is specified as part of the rent/lease agreement, record the maintenance cost in the same account as the rent/lease charge.		
		14330	Rent/Lease Video Tran Equip	A contract between the vendor and the agency to use a product or piece of equipment and required software for a specified length of time. If an ongoing maintenance charge is specified as part of the rent/lease agreement, record the maintenance cost in the same account as the rent/lease charge.		
		14331	Rent/Lease Lan Equipment	A contract between the vendor and the agency to use a product or piece of equipment and required software for a specified length of time. If an ongoing maintenance charge is specified as part of the rent/lease agreement, record the maintenance cost in the same account as the rent/lease charge.		
		14332	Rent/Lease PC and Printer	A contract between the vendor and the agency to use a product or piece of equipment and required software for a specified length of time. If an ongoing maintenance charge is specified as part of the rent/lease agreement, record the maintenance cost in the same account as the rent/lease charge.		
		14333	Rent/Lease Servers	A contract between the vendor and the agency to use a product or piece of equipment and required software for a specified length of time. If an ongoing maintenance charge is specified as part of the rent/lease agreement, record the maintenance cost in the same account as the rent/lease charge.		
		14334	Rent/Lease Mainframe Equip	A contract between the vendor and the agency to use a product or piece of equipment and required software for a specified length of time. If an ongoing maintenance charge is specified as part of the rent/lease agreement, record the maintenance cost in the same account as the rent/lease charge.		
		14335	Rent/Lease PC Software	To record costs of a rent/lease agreement for personal computer software.		
	14336	Rent/Lease Server Software	To record costs of a rent/lease agreement for computer server software.			

**Elizabeth City State University  
Expense Account Usage**

Expense Category	Old Account Code	New Account Code	Account Code Title	Account Usage Detail Description	Budget Pool	Budget Pool Description
<b>PURCHASED SERVICES FIXED CHARGES</b>		14337	Rent/Lease Mainframe Software	To record costs of a rent/lease agreement for mainframe computer software.	140000	Pool - Purch Svcs Fixed Charges Exp
		14401	Maint Agr-Other Software	A contract between the vendor and the agency specifying a level of ongoing support for a product or piece of equipment. Maintenance agreements often cover a one-year or longer time period.		
		14402	Maint Contracts-Other	A contract between the vendor and the agency specifying a level of ongoing support for a product or piece of equipment. Maintenance agreements often cover a one-year or longer time period.		
		14410	Maint Agr-Wan Software	A contract between the vendor and the agency specifying a level of ongoing support for a product or piece of equipment. Maintenance agreements often cover a one-year or longer time period.		
		14420	Maint Agr-Other DP Equip	A contract between the vendor and the agency specifying a level of ongoing support for a product or piece of equipment. Maintenance agreements often cover a one-year or longer time period.		
		14430	Maint Agr-Wan Equipment	A contract between the vendor and the agency specifying a level of ongoing support for a product or piece of equipment. Maintenance agreements often cover a one-year or longer time period.		
		14440	Maint Agr-Video Tran	A contract between the vendor and the agency specifying a level of ongoing support for a product or piece of equipment. Maintenance agreements often cover a one-year or longer time period.		
		14441	Maint Agr-PC and Printer	A contract between the vendor and the agency specifying a level of ongoing support for a product or piece of equipment. Maintenance agreements often cover a one-year or longer time period.		
		14442	Maint Agr-PC Software	A contract between the vendor and the agency specifying a level of ongoing support for a product or piece of equipment. Maintenance agreements often cover a one-year or longer time period.		
		14443	Maint Agr-Server Software	A contract between the vendor and the agency specifying a level of ongoing support for a product or piece of equipment. Maintenance agreements often cover a one-year or longer time period.		
		14444	Maint Agr-Servers	A contract between the vendor and the agency specifying a level of ongoing support for a product or piece of equipment. Maintenance agreements often cover a one-year or longer time period.		
		14445	Maint Agr-Mainframe Computers	A contract between the vendor and the agency specifying a level of ongoing support for a product or piece of equipment. Maintenance agreements often cover a one-year or longer time period.		
		14446	Maint-Agr-Mainframe Software	A contract between the vendor and the agency specifying a level of ongoing support for a product or piece of equipment. Maintenance agreements often cover a one-year or longer time period.		
		14447	Maint Agr-Lan Equipment	A contract between the vendor and the agency specifying a level of ongoing support for a product or piece of equipment. Maintenance agreements often cover a one-year or longer time period.		
		14500	Insurance-Property	To record payments for insurance on non-motor vehicle property.		
		14501	Insurance-Motor Vehicle	To record payments for insurance on motor vehicles.		
		14502	Insurance-Liability	To record payments for liability insurance.		
		14503	Insurance-Other	To record payments for other types of insurance not separately identified above.		
	14504	Bonding	For an insurance contract by which a bonding agency guarantees payment of a specific sum to the State in the event of a financial loss caused by an employee of the State			

**Elizabeth City State University  
Expense Account Usage**

Expense Category	Old Account Code	New Account Code	Account Code Title	Account Usage Detail Description	Budget Pool	Budget Pool Description
<b>UTILITIES</b>	13301	14831	Electrical Service	Electrical service payment (light bill).	148000	Pool - Utilities
	13302	14832	Fuel Oil	Expenditures incurred for Fuel Oil.		
	13303	14833	Propane Gas	Expenditures incurred for Natural Gas/Propane.		
	13304	14834	Water and Sewer	Water and Sewer payment (water and sewer bill).		
	13305	14835	Utilities-Coal Fuel	Expenditures incurred for Coal Fuel.		
	13306	14836	Utilities-Wood Fuel	Expenditures incurred for Wood Fuel.		
	13307	14837	Utilities-Chemical/Add	Expenditures incurred for chemicals & additives to treat boiler, chiller, swimming pool.		

**Elizabeth City State University  
Expense Account Usage**

Expense Category	Old Account Code	New Account Code	Account Code Title	Account Usage Detail Description	Budget Pool	Budget Pool Description
<b>CAPITAL OUTLAY - EQUIPMENT</b>		15101	Office Furn/Furnish	Expenditures incurred for desk, chairs, tables, carpet, drapes, computer workstations, cash registers, credenzas, casings, cabinets.	150000	Pool - Capital Outlay (Equipment)
		15111	Office Equipment	Expenditures incurred for copies, fax machines, typewriter, time clocks telephones.		
		15220	Other DP Equipment	Expenditures incurred for NON-WAN data processing equipment purchased.		
		15230	Wan Equipment	Expenditures incurred for WAN data processing equipment purchased by IT.		
		15240	Video Trans Equipment	Expenditures incurred for Video Transmission Equipment purchased.		
		15241	Lan Equipment Purchase	To record costs of purchasing local area network equipment not recorded in a more specific account.		
		15242	PC and Printer Purchase	To record costs of purchasing personal computer and printer equipment.		
		15243	Server Purchase	To record costs of purchasing computer server equipment.		
		15244	Mainframe Purchase	To record costs of purchasing computer mainframe equipment.		
		15250	Other Computer Software	To record the purchase of commercial off the shelf software not recorded in a more specific account.		
		15260	Wan Software	To record charges for software purchased separately from a WAN equipment purchase.		
		15261	PC Software Purchase	To record purchase of commercial off the shelf software loaded on a laptop or desktop personal computer.		
		15262	Server Software Purchase	To record purchase of commercial off the shelf software installed on a server.		
		15270	Mainframe Software	To record purchase of commercial off the shelf software installed on a mainframe.		
		15301	Class/Library Furniture	Expenditures incurred for any furniture and furnishings for the classroom and libraries; audiovisual, projectors, electronic boards.		
		15311	Scientific/Lab Equipment	Expenditures incurred for scientific lab, classroom equipment.		
		15321	Other EDU Equipment	This account includes payments for purchasing and installing other computer software. This account is for use by Information Technologies.		
		15401	Autos Trucks and Buses	To record purchases of autos, trucks, and buses.		
		15402	Boats	To record purchases of boats.		
		15403	Aircraft	To record purchases of aircraft.		
		15405	Other Motor Vehicles	To record purchases of motor vehicles not separately identified above.		
		15500	Other Equipment	Includes payments for purchasing specialized equipment, furnishings and furniture not separately identified by other accounts. It includes the cost of athletic equipment, furnaces, house trailers, storage sheds, water coolers/fountains, etc.		
		15501	Agricultural Equipment	To record purchases of agricultural related equipment.		
		15511	Athletic Equipment	To record purchases of athletic related equipment.		
		15521	Voice Comm Equipment	This account includes payments for purchases of communications equipment. It includes costs of telephone systems, fax equipment, pages, and other such communication devices for which inventory controls will be maintained.		
		15531	Other Equipment	Includes the costs of specialized, motorized equipment, unsuited for general use by the institution.		

**Elizabeth City State University  
Expense Account Usage**

Expense Category	Old Account Code	New Account Code	Account Code Title	Account Usage Detail Description	Budget Pool	Budget Pool Description
<b>ART LIBRARY</b>		15601	Library Paper/Microfilm	<p>These accounts include payments to acquire additions to library and learning resource collections. It includes the cost of books, magazines, newspapers, manuals, journals, manuscripts, musical scores, musical recordings, photographs, maps, films, tapes, records, compact discs, and microfilms. It also includes the costs of binding library periodicals, journals, pamphlets, and paperback books. It excludes costs of accounts purchased for resale.</p> <p>These accounts are to be used only by the Library.</p>	156000	Pool - Art Library Learning Resource
		15602	Library Electronic			
		15603	Sub Paper/Microfilm			
		15604	Lib Sub Electronic			
		15605	Library Audio/Visuals			
		15606	Lib Inter-Lib Loans			
		15607	Library Preservation			
		15608	Library Other Material			
		15610	Art and Artifacts			

**Elizabeth City State University  
Expense Account Usage**

Expense Category	Old Account Code	New Account Code	Account Code Title	Account Usage Detail Description	Budget Pool	Budget Pool Description
<b>CAPITAL OUTLAY CONSTRUCTION IMPROVEMENTS</b>		15700	Land	This account includes payments to acquire legal ownership of or title to real property in the name of the State or the institution.	157000	Pool - Capital Outlay - CI
		15701	Land-Acquisition Costs	To record actual cost of land acquisitions.		
		15702	Land-Legal and Recording Fee	This account includes payments for legal and recording fees incurred when acquiring ownership of or title to real property in the name of the State or the institution. This account is used only in capital improvement budgets.		
		15703	Land-Appraisal Fees	This account includes payments for appraisal fees incurred when acquiring ownership of or title to real property in the name of the State or the institution. This account is used only in capital improvement budgets.		
		15801	Contingency Res-Phase 1	To record contingency Res expenses.		
		15802	Design Fee-Phase 1	To record design contract cost related to constructed buildings.		
		15803	General Contr-Phase 1	To record general contractor cost related to constructed buildings.		
		15804	Electrical Contract-Phase 1	To record electrical contractor cost related to constructed buildings.		
		15805	Plumbing Contract-Phase 1	To record plumbing contractor cost related to constructed buildings.		
		15806	HVAC Contract-Phase 1	To record HVAC contractor cost related to constructed buildings.		
		15807	Elevator Contract-Phase 1	To record elevator contractor cost related to constructed buildings.		
		15808	Landscaping Contract-Phase 1	To record landscape contractor cost related to constructed buildings.		
		15809	Utility Contract-Phase 1	To record Utility Contract related expenses.		
		15810	Refrig'n Contract-Phase 1	To record Refrig'n Contract related expenses.		
		15816	Misc Expenses-Phase 1	To record constructed miscellaneous building contractor cost not separately identified above.		
		15817	Fixed Equipment-Phase 1	To record Fixed Equipment related expenses.		
		15822	Planning Expenses	To record planning cost related to constructed buildings.		
		15823	Masonry Contracts	To record masonry contractor cost related to constructed buildings.		
		15824	Roofing Contracts	To record roofing contractor cost related to constructed buildings.		
		15825	Mechanical Contracts	To record mechanical contractor cost related to constructed buildings.		
		15826	Erosion Control Contract	To record Erosion Control contract expenses.		
		15827	Grading Filling and Clearing Cont	To record grading, filling, and clearing cost related to other structures.		
		15828	Asbestos Removal Contract	To record asbestos removal contractor cost related to constructed buildings.		
		15829	Sprinkler Contract	To record sprinkler systems contractor cost related to constructed buildings.		
		15830	Comm Cable Contract	To record cost related to installation of communication cables.		
		15831	Testing and Boring	To record site testing and boring fees related to constructed buildings.		
		15832	Legal Fees and Adver	To record Legal Fees and Advertising expenses related to construction improvement projects.		
		15833	Construction Site Survey	To record fees for construction site surveys.		
	15834	Project Inspection Fees	To record project inspection fees related to construction improvement projects.			



**Elizabeth City State University  
Expense Account Usage**

Expense Category	Old Account Code	New Account Code	Account Code Title	Account Usage Detail Description	Budget Pool	Budget Pool Description
<b>CAPITAL OUTLAY CONSTRUCTION IMPROVEMENTS</b>		15900	Other Capital Outlay	To record other capital outlay expenses related to construction improvement projects.	157000	Pool - Capital Outlay - CI
		15901	Other Struct-Plan	To record cost related to planning expenses on other structures.		
		15902	Other Struct-Design	This account includes payments for limited-term service and maintenance contracts covering other structures owned or leased by the School. It includes the cost of servicing and maintaining bridges, tunnels, roads, sidewalks, and parking lots.		
		15903	Other Struct-General Contract	To record general contract cost on other structures.		
		15904	Other Struct-Electrical Contract	To record Other Struct-Electrical Contract costs.		
		15905	Other Struct-Plumbing Contract	To record Other Struct-Plumbing Contract Costs.		
		15906	Other Struct-Masonry Contract	To record Other Struct-Masonry Contract costs.		
		15907	Other Struct-Roofing Contract	To record cost related to roofing contracts on other structures.		
		15908	Other Struct-Erosion Contract	To record Other Struct-Erosion Contract cost.		
		15909	Other Struct-Mechanical Contract	To record Other Struct-Mechanical Contract costs.		
		15910	Other Struct-Landscaping Cont	To record Other Struct-Landscaping Cont costs.		
		15911	Other Struct-Grading Filling Clear	To record grading, filling, and clearing cost related to other structures.		
		15912	Other Struct-Asbestos Removal Con	To record Other Struct-Asbestos Removal ConCosts.		
		15913	Other Struct-HVAC Contract	To record cost related to HVAC contracts on other structures.		
		15914	Other Struct-Refrig Contract	To record Other Struct-Refrig Contract Costs.		
		15915	Other Struct-Elevator Contract	To record Other Struct-Elevator Contract Costs.		
		15916	Other Struct-Sprinkler Contract	To record Other Struct-Sprinkler Contract Costs.		
		15917	Other Struct-Testing BORING	To record Other Struct-Testing BORING Costs.		
		15918	Other Struct-Legal Fees ADVER	To record Other Struct-Legal Fees ADVER costs.		
		15919	Other Str-Construction Site Survey	To record Other Str-Construction Site Survey Costs.		
	15920	Oth Struct-Project Inspection Fees	To record Oth Struct-Project Inspection Fees.			
	15921	Other Struct-Miscellaneous Costs	To record Other Struct-Miscellaneous Costs.			

**Elizabeth City State University  
Expense Account Usage**

Expense Category	Old Account Code	New Account Code	Account Code Title	Account Usage Detail Description	Budget Pool	Budget Pool Description
<b>Educational Awards</b>		16515	Appropriated Grants	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. Effective July 1, 2003.	165150	Pool - Appropriated Grants
		16570	Traineeships	Payments of traineeships to students enrolled in formal course work, either for credit or noncredit. It excludes compensation for services rendered and monetary loans.	165700	Pool - Traineeships
		16581	UNC Campus Scholarships	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. Effective July 1, 2003.	165810	Pool - UNC Campus Scholarships
		16590	Other Education Awards	Includes financial awards to students other than those awards identified in other accounts. It excludes Work-Study Transfers, Loan Program Transfers , Other Financial Aid Transfers, compensation for services rendered, and monetary loans.	165000	Pool - Other Educational Awards
	16930	16591	Foundation Awards Scholarships	Payments of Foundation scholarships to students enrolled in formal course work, either for credit or noncredit. It excludes compensation for services rendered and monetary loans.		
	16902	16592	Stipends	Includes payments from accounts servicing training grants and contracts, and also those servicing seminars and conferences, for stipends (participant support) and dependency allowances.		
	16903	16593	Scholarship Awards	Payments of scholarships to students enrolled in formal course work, either for credit or noncredit. It excludes compensation for services rendered and monetary loans. Includes payments for scholarships and awards not already identified.		
	16904	16594	Financial Aid Awards	Includes financial aid use for financial aid awards, such as Pell, SEOG, ACG, Direct loans, other loans, etc.		
		16595	Citi-Financial Aid	Payments of awards to students enrolled in formal course work, either for credit or noncredit. It excludes compensation for services rendered and monetary loans.		
<b>Aids/Grants</b>		16900	Other Aids and Grants	This account includes payments for contracts, grants, subsidies, state aid, and allocations not identified by other accounts. It includes legal or court-ordered indemnifications and financial settlements for injuries, losses, and damages (excluding tort claims), and grants to faculty members for research purposes.	169000	Pool - Other Aids and Grants
		16901	Faculty Study Grants	This account includes payments for grants distribute for faculty.		
		16911	Room and Board	To pay for room and board expenses for recipients in some designated program or special project.		
		16912	Student Activity Fee	To pay for student fees for programs through contracts and grants.		
		16913	Tuition	Includes payments for tuition for programs offers to students.		

**Elizabeth City State University  
Expense Account Usage**

Expense Category	Old Account Code	New Account Code	Account Code Title	Account Usage Detail Description	Budget Pool	Budget Pool Description	
<b>Mandatory Transfers</b>		18140	Mandatory Debt Service Tran	This account classification includes: transfer of funds from one fund to another fund within the same institution; transfer of funds from one institution to another institution for Debt Service payments.	181000	Pool - Mandatory Transfers	
		18150	Mandatory Work Study Tran	This account classification includes: transfer of funds from one fund to another fund within the same institution; transfer of funds from one institution to another institution for Work Study transactions.			
		18453	18153	Mandatory Trsfr Energy Savings			This account classification includes: transfer of funds from one fund to another fund within the same institution; transfer of funds from one institution to another institution for Energy Savings transactions.
		18465	18165	Mandatory Transfer Out - Other			This account classification includes: transfer of funds from one fund to another fund within the same institution; transfer of funds from one institution to another institution for Other Mandatory Transfers not specifically identified.
<b>Appr</b>		18191	Transfer Appr-Budget Flex	For Accounting Department used ONLY; to record budget flexibility transfers.	181910	Pool-Transfer Appropriations Budget	
<b>Other Inter Transfers</b>		18290	Other Inter Transfers	This account classification includes transfer of funds from one institution to another institution.	182000	Pool-Inter-Institutional Transfers	
<b>Non Mandatory Transfers</b>		18441	Non Mandatory Transfer Out - Other	This account classification includes: Non Mandatory Transfers of funds from one fund to another fund within the same institution.	184000	Pool - Non-Mandatory Transfers	
		18473	Non Mand Transfer to General Schsh	This account classification includes: transfer of funds from one fund to another fund within the same institution; transfer of funds from one institution to another institution for Non Mandatory Transfers to General Scholarship.			
<b>Reserve</b>		18961	Transfer to Contingency Reserve	Component Unit Transfer to Statewide Contingency Reserve – Nonoperating Expense For universities and other component units to account for the transfer of funds appropriated for contingency by SL 2011-145 (sect. 20.4(a)).	189610	Pool-Com Unit Trsfr to Conting Res	
<b>Indirect</b>	14810	19001	Adm Exp-Fin Aid Grants	Used to track administrative costs in grant accounting for Pell, Perkins and Direct Lending Loan programs in Financial Aid related funds.	190000	Pool-Indirect and Administrativ Cost	
	18960	19002	Indirect Overhead Cost	Used to track indirect/overhead receipt costs in grant accounting.			