

**Fixed Asset, Rent/Lease, Repair/Maintenance, & Contracted Services**  
Expense Account Code Listing

Rev. date 12/19/23

See Expense Account Code Descriptions document under "Manuals/Guides/Procedures" on the Reporting & Fixed Assets website for comprehensive descriptions and examples of all Expense Account Codes.

Fixed Asset Accounts	Non-Capital (UNDER \$5,000)	Capital (OVER \$5,000)
PC/Workstation/Printer	942220	942720
Laptops, Netbooks, Tablets	942225	942725
LAN Networking Equipment	942211	942711
LAN Wireless Equipment	942213	942713
Server Equipment	942230	942730
Mainframe Equipment	942240	942740
WAN DP Equipment	942280	942780
IT Security Equipment	942290	942790
Other DP Equipment	942260	942770
Video Equipment	942300	942800
Voice Communications Equipment	942250	942760
OneIT Non-Billable Equipment	947060	947560
Software-PC/Printer (Capital must be >\$100,000)	942050	942550
Software-Externally Developed (Capital must be >\$100,000)	942010	942510
Software-WAN DP (Capital must be >\$100,000)	942030	942530
Software-Mainframe (Capital must be >\$100,000)	942040	942540
Software-Servers (Capital must be >\$100,000)	942060	942560
IT Security Software (Capital must be > \$100,000)	942080	942580
Software-Other DP Equip (Capital must be >\$100,000)	942020	942590
Office/Reception Furniture	940001	940501
Classrm/Library/Lab/Dining Furniture	944030	944530
Residential/Dorm Furniture	947040	947540
Office Equipment	940010	940510
Science Equipment 2-8 year life	944010	944510
Science Equipment >8 year life		944540
Engineering/Drafting Equipment 2-8 year life	944020	944520
Engineering/Drafting Equipment >8 year life		944550
Musical Equipment	944060	944560
Audio-Visual Equipment	944080	944580
Educational Equip	944090	944590
Custody/Security Equipment	947010	947510
Athletic Equipment	947020	947520
Ground/Plant Maint Equip	947030	947530
Kitchen Equipment	947050	947550
Other Equipment	947100	947600
Fabricated Equipment	N/A	944085
Bldg Fixed Equipment/Signage	947341	948341
Motor Vehicles-Road	946002	946502
Motor Vehicles-Trailers	946030	946530
Motor Vehicles-Utility	946040	946540
Motor Vehicles-Aircraft	946010	946510
Motor Vehicles-Boats	946020	946520
Motor Vehicles-Other	946090	946590
Non-Depreciable Art & Artifacts	949130	949140
Depreciable Art & Artifacts	N/A	949560
Library Books and Collections	949060	949501
Library Databases and Journals	949070	N/A
Patents	N/A	947710
Copyrights	N/A	947720
Trademarks	N/A	947730
Land Use Rights	N/A	947740
Permanent Easements	N/A	947750

Type of account to use for:	Agreement/Contract covers ≥ 1 year	One-time or Short-term basis
Repairs	Maint Contracts/Service Agreements	Repair & Maintenance Services
Maint	Maint Contracts/Service Agreements	Repair & Maintenance Services
Other support	Contracted Services	Contracted Services*

\*a contract/agreement must be in place

Color coding -- Account relates to:
Green: Information Technology
Blue: Software
Peach: General Equipment
Yellow: Motor Vehicles

Rental/Lease Accounts	
927050	Rent/Lease-Land
927060	Rent/Lease-Buildings/Offices
927070	Rent/Lease-Other Facilities
927140	Rent/Lease-PCs and Printers
927110	Rent/Lease-WAN DP Equipment
927130	Rent/Lease-LAN Equipment
927150	Rent/Lease-Servers
927160	Rent/Lease-Mainframe Equipment
927100	Rent/Lease-Other Computer Equipment
927120	Rent/Lease-Video Transmission Equip
927090	Rent/Lease-Voice Comm Equipment
927170	Rent/Lease-PC Software
927180	Rent/Lease-Server Software
927190	Rent/Lease-Mainframe Software
927220	Rent/Lease-Furniture/Furnishings
927210	Rent/Lease-General Office Equipment
927230	Rent/Lease-Other Equipment
927200	Rent/Lease-Motor Vehicles

Repair/Maintenance Accounts	
928240	Repairs/Maint-Pave Lot
928250	Repairs/Maint-Strip Lot
928330	Repairs/Maint-Grounds
928180	Repairs/Maint-Buildings
928190	Repairs/Maint-Other Structures
928310	Repairs/Maint-PC/Printer Equip
928280	Repairs/Maint-WAN Equip
928300	Repairs/Maint LAN Equip
928320	Repairs/Maint-Servers
928210	Repairs/Maint-Other Comp Equip
928290	Repairs/Maint-Video Trans Equip
928295	Repairs-Voice Communication Equip
928185	Repairs/Maint-Housekeeping Services
928260	Repairs/Maint-Electric
928265	Repairs/Maint-Elevators
928270	Repairs/Maint-HVAC
928220	Repairs/Maint-Other Equip
928200	Repairs/Maint-Motor Vehicles
928340	Preventive Maint-Buildings
928345	Repairs/Maint-FM Work Request
928360	Contractor Repairs
928450	Internal Services for Resale
928520	Deferred Maintenance - Buildings
928230	Repairs/Maint-Other

Informal Projects via FM Design Services	
928355	Prjcts-Repair/Maint/Replace-Noncap
948355	Prjcts-Constr/Renov/Imprv-Captize

**Repair & Maintenance Services:** A one-time or short-term agreement between the University and a vendor 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 in the same account. Note that repairs are corrective and restorative following wear and deterioration; maintenance is preventive and anticipatory.

**Maintenance Contracts/Service Agreements:** Contracts between the University and a vendor specifying a level of ongoing support for a product or piece of equipment. Maintenance agreements often cover a one-year or longer time period.

**Contracted Services:** Services purchased from independent contractors or external organizations for professional and consultative personal services. These services are needed for maintenance and/or ongoing operations and cannot be provided by the current staff.

Maintenance Contract/Service Agreement Accounts	
927440	Maint Contract-Buildings
927450	Maint Contract-Other Structures
927320	Maint Contract - PC/Printer Equip
927290	Maint Contract - WAN Equipment
927310	Maint Contract - LAN Equipment
927350	Maint Contract - Servers
927360	Maint Contract - Mainframe Computer
927280	Maint Contract - Other DP Equipment
927300	Maint Contract - Video Transmit Equip
927330	Maint Contract - PC/Printer Software
927270	Maint Contract - WAN Software
927340	Maint Contract - Server Software
927370	Maint Contract - Mainframe Software
927260	Maint Contract - Other Software
927240	Maint Contract-Elevator
927250	Maint Contract-Filterduct
927380	Maint Contract - Other Equipment

Contracted Services Accounts	
921050	Legal Fees
921060	Litigation Expense
921100	Accounting Fees
921120	Contract Svcs-Financial Costs
920500	Medical Fees-Hospital
920550	Medical Fees-Other
920350	Consult Fees IT Support Svcs
920360	Electronic Distribution Svcs
920370	IT Subscription Support
920100	Consult Fees WAN Support Services
920150	Consult Fee Video Support Svcs
920200	Consult Fee LAN Support Svcs
920250	Consult Fee PC/Printer Supp Svc
920300	Consult Fee Server Support Svcs
920050	Consult Fee Mainframe Supp Svcs
920060	Application Development Services
920070	IT Project Mgmt Analysis Services
921250	Academic Instruct Research Svc
920400	Consultant Fees Engineering
920450	Consultant Fees Administration
922650	Worker Comp Fees
922060	Dining Services Declining Bal
922150	Contract Svc-Special Food Svc Event
922050	Dining Services Meal Plan
922300	Service Agreement-Laboratory
928175	Service Agreement-Lab Animal Care
922250	Service Agreement-Laundry Svc
922350	Service Agreement-Janitorial
922400	Service Agreement-Waste Svcs
922450	Service Agreement-Security
922460	Service Agreement-Fire Protection
922500	Service Agreement-Pest Control
922550	Service Agreement-Lawn/Grounds
922605	Service Agreement-Parking
922610	Service Agreement-Warehousing
922620	Inspection Fee-Elevators
922630	Inspection Fee-Boiler Room Equip
920600	Employee On Loan Payment
920650	Honorariums
920700	Other Contracted Services
920750	NRA Other Contracted Services
920770	Temporary Contractor Labor
922600	Service Agreement-Other

**Employee & Travel Expenses, Purchases for Resale, Supplies, Communications, Other Services, Administrative, and Other Costs**  
Expense Account Code Listing

Rev. date 12/19/23

Travel & Registration Expenses		In-State	Out of State	Out of Country	
Employee Travel	Transportation-Air	925120	925280	926070	<b>Note:</b> Research-related Participant travel expenses should be recorded to account 930260 <i>Participant Costs</i> .
	Transportation-Ground	925140	925300	926090	
	Transportation-Other	925160	925320	926110	
	Subsistence-Lodging	925180	925340	926130	
	Subsistence-Meals	925200	925360	926150	
Subsistence-Other/Tip/Etc	925220	925380	926170		
Registration Fees		925240	925400	926210	
Student Study Abroad Expenses				926190	
Board/Non-Employee Transportation			925440		
Board/Non-Employee Subsistence			925460		

Employee Benefit Expenses	
919800	Empl Educ Assistance Prog Taxble
919850	Empl Training Expenses Non-Taxable
919550	Employee Moving Expense Taxable
919580	Housing Allowance
919310	Non-NC State Benefit Expense
919325	Dept Employee Awards Expense

Purchases for Resale	
931200	Purchases for Resale-Service Costs
931300	Printing Supplies-Resale
931400	Duplication/Copy Supplies-Resale
931450	Stores Partner Clearing
931550	Purchases for Resale-Food & Drinks
931660	Medical Supplies/Drugs - Resale
931700	Purchases for Resale-Special Events
931800	Purchases for Resale-Miscellaneous
931810	CATS All Access Pass for Resale
932020	Postage for Resale CPU
932025	Mail Ctr Supplies for Resale
932030	NinerMac Equipment - Resale
932035	NinerMac Misc Supply - Resale
932040	Ninermac Repair Supplies-Resale
932250	Sales Tax Expense

Research/Grant & Contract Accounts	
921160	Subject Incentive Fee
921300	Govt Subcontract
921325	Govt Subcontract Over \$25K
921330	NGO Subcontract
921335	NGO Subcontract Over \$25K
930260	Participant Costs
953050	Indirect Overhead Costs

Scholarship Accounts	
960525	Health Insurance - Scholarships-F&A
960530	Educ Participant Stipends Non-F&A
960540	Travel Scholarships
960541	Non Qualified Scholarships
960550	Other Educational Awards
960900	Student Emergency Relief COVID-19

Supplies	
Carpentry & Hardware Supplies	
930300	Repair Supplies
930350	In House Maint Supplies
930400	Repair Supplies Technical Svc
930450	Electrical Supplies
930500	Heating & Air Conditioning Supp
930550	Furnishings Supplies
930600	Ground Supplies
930650	Preventive Maint Supplies
930750	Plumbing Supplies
930800	Locksmith Supplies
930900	Project Material Supplies
930950	Carpentry Supplies
Other Supplies	
931100	Office Supplies
931150	Data Processing Supplies
930270	Security and Safety Supplies
930050	Household Supplies-Janitorial
932350	Non-Educ Agriculture/Animal Supp
930640	Other Facility & Hardware Supplies
931025	Vehicle/Equipment Supplies-Gasoline
931050	Motor Vehicle Parts/Supplies
931060	Equipment Replacement Parts
930200	Food Supplies
930210	Unallowable F&A - Alcohol
930100	Clothing and Uniforms
932450	Drugs/Pharmaceutical Supplies
932460	Medical Supplies
930251	Laboratory Supplies
930252	Animal Purchases
932400	Non-Educational Scientific Supplies
930250	Educational Supplies
932300	Non-Educational Misc Supplies
932310	COVID-19 Materials and Supplies
932320	Athletic Supplies

Communications Expenses - Telecom, Data Processing, and Other	
Telephone Services	
928030	Telephone Service - Long Distance
For Use by ITS/Telecom Depts ONLY	
928091	ITS Only-Campus Data Svc
928390	ITS/Telecom Only-Data Processing
928400	OneIT Data Cabling Svc Charge-IP
928405	OneIT Data Cabling Svc Charge-OP
928410	Telephone Wiring Service Charge
928420	Managed LAN Service Charge
928480	Managed WAN Services
Internet/Network Device Svcs-Dept. Use	
919900	MCD Allowances (via payroll)
928110	Cell/Satellite Phone Svc-Vendor
928140	Misc Internet Charges
928141	Telecommuting Internet Reimbrsmnts
928150	Teleconference Charges
928160	Email/Calendar Services
928130	Video Transmission Charges
928460	Authentication & Autorizatr Svcs
928470	Managed Server Services
928490	Software Subscriptions
928500	Electronic Services
928510	Managed Desktop Services
Other Communications	
928040	Postage
928050	Communications Courier
928370	Freight & Express
928170	Printing, Binding, & Duplicating
928100	Communication-TV/Cable Services
928380	Advertising
928385	Personnel Recruitment Ads

Other Costs	
951160	Collection Costs-Debt Owed to State <sup>1</sup>
951270	Online Processing Services Fee
951280	Cashiers CC fees chgd to Aux <sup>2</sup>
951290	Credit Card Fees - Dept <sup>2</sup>
951600	Svc Chg/Sale Surplus Property

**Note 1:** For fees paid to a vendor to collect debt owed to the state. These fees may be fixed or calculated as a % of the debt amount collected.

**Note 2:** For Electronic Payment Processing Fees (pmnts by charge card, credit card, debit card, or EFT). Includes transaction and processing fees that the statewide credit card processor will charge for processing electronic payments.

**Note 3:** Also see "Contracted Services Accounts" for Legal Fees (Account 921050) and Litigation Expenses (Account 921060).

Other Administrative Expenses	
Membership Dues and Subscriptions	
952100	Subscriptions
952150	Membership Dues
Service and Other Awards	
950150	Employee Gifts, Awards & Prizes
951440	Non-employee Gifts, Awards & Prizes
Other	
951010	Unrelated Business Tax Expense
951240	On-campus moving exps
951250	Locksmith Services
951260	FM Event/Staff Support
951320	Officials
951360	Administrative Meals
951400	Guarantees
951410	Public Relations
951560	Photography
951640	Cashiers Short & Over
951680	Armored Car Services
951720	Department Over & Short
951750	Student Entertainment Expenses
951760	Other Current Services
951770	COVID-19 Service Expenses
951800	Student Reengagement
952200	Other Fixed Charges
952250	Life & Income Annuity Distributions
952275	Property Tax Expense
953100	Other Administrative Expenses
107500	Insurance Recovery Revenue
107270	Procurement Card Rebates
107280	Rebates

Other Services	
Insurance	
927390	Insurance-Property
927400	Insurance-Motor Vehicle
927410	Insurance-Liability
927430	Insurance-Other
927420	Insurance Bonding Payments
Legal <sup>3</sup> , Licenses and Permit Costs	
951080	Legal/Financial Settlement
950050	Tort Claims
951040	Expert Witness Fees
952040	Royalties
952050	License & Permit Cost
Pensions and Benefit Claim Payments	
950101	LEO Special Separation Allowance

**Chart of Accounts: Expenditures** (9xxxxx)

Rev. date 12/19/23

WHEN TO USE THESE ACCOUNTS:	Account Name/Short Description	Banner Account		Long Description	Examples
	<b>(532) Purchased Services</b>	<b>92xxxx</b>	<b>532xxx</b>		
	<b>(5328) Other Purchased Services</b>	<b>928xxx</b>	<b>5328xx</b>		
Use this account when we access and use vendor software for a period of time (this is typically software accessed via the web).	Software Subscriptions	928490		On-demand software supplied by a vendor in which the software and associated data are centrally hosted on the cloud/off-site. Software is maintained by the vendor, but can only be accessed by licensed users.	SaaS (Office 365, Innotas, Salesforce)

**(534) Property, Plant and Equipment** **94xxxx** **534xxx**

Includes payments for acquiring legal ownership to real property, to construct additions to buildings, and to furnish buildings with equipment, furniture, furnishings and machinery. Equipment should possess both of the following characteristics: 1) it is not consumable or expendable and 2) it has an expected useful life of longer than one year. This property may require entry into the fixed asset system if the capitalization criteria are met.

	<b>(f) Intangible Assets - Software</b>				
	Non-cap	Capital			
Use these accounts when we purchase software. This pertains to the purchase of software licenses that are perpetual and not limited to a period of time.	Software-PC/Printer	942050	942550	Software purchased for PCs (including laptops) and Printers	These accounts should only be used by ITS or with their guidance
	Software-Externally Developed	942010	942510	Software that is developed outside of the University	
	Software-WAN DP	942030	942530	Software purchased separately from a WAN equipment purchase (See #942780)	
	Software-Mainframe	942040	942540	Commercial off the shelf software installed on a mainframe	
	Software-Servers	942060	942560	Commercial off the shelf software installed on a server. To include Database software.	
	IT Security Software	942080	942580	To record the purchase of IT Security Software (Licenses for filtering, malware, antivirus, Botnet, etc.)	
	Software-Other DP Equip	942020	942590	Other commercial off the shelf software that cannot be more specifically categorized in the software accounts above.	

**MAs on Software<sup>1</sup>:**

For maintenance of software. These are Service accounts and should be recorded separately from the software itself.	Maint Contract- PC/Printer Software	927330		Contractual maintenance services on various types of software. <sup>1</sup>	Maintenance is often included with the software purchase, and should be split out if possible.
	Maint Contract- Other Software	927260			
	Maint Contract- WAN Software	927270			
	Maint Contract- Server Software	927340			
	Maint Contract- Mainframe Software	927370			

**Information Technology Equipment and Software<sup>1</sup>:**

Includes payments for the limited-term use, or right to possession and use, of electronic or automatic data processing equipment. Includes costs of leasing central processing units, storage, working control units, peripheral equipment, terminals, software, time sharing, and word processors.

For software that is obtained under a rental or lease agreement.	Rent/Lease- PC/Printer Software	927170		Rent/lease payments for various types of software. <sup>1</sup>	These would only be used if the contract identifies the software as a rental or lease agreement, and are not common.
	Rent/Lease- Server Software	927180			
	Rent/Lease- Mainframe Software	927190			

**Note 1:** See Data Processing & Telecommunications Equipment assets on page 5345b of the Expense Account Code Descriptions document for more detailed descriptions of each type of information technology equipment (e.g., Server equipment v. LAN equipment, etc.) and software.

**Food & Meal Costs**  
**Expense Account Code Listing**

Rev. date 12/19/23

<b>Travel &amp; Registration Expenses</b>	<b>In-State</b>	<b>Out of State</b>	<b>Out of Country</b>	<b>Long Description</b> <i>(from UNCCExpAcctDescriptions.xlsm doc)</i>	<b>Examples</b>
Employee Subsistence-Meals	925200	925360	926150	Costs incurred for legitimate food/meal expenses while in authorized travel status in service to the University. Meal expenses include gratuities on food purchases.	Lunch meal during training conference that is not included in registration fees.
Board/Non-Employee Subsistence		925460		Payments for travel expenses to board members on official State business, as well as reimbursements to other non-University employees for meals (includes gratuities).	Lunch meal for out-of-town University interview candidate while traveling to Charlotte
<b>Purchases for Resale</b>					
Purchases for Resale-Food & Drinks		931550		Food and drink resale items.	Candy, soft drinks for sale
<b>Supplies</b>					
Food Supplies		930200		Includes payments for foods, beverages, and condiments for human consumption. Does not include prepared meals, catering, foods and beverages purchased while in travel status, or food purchased for resale. Note: An Entertainment Expenditure Form is required for these	Snacks and beverages purchased for a training session, deli meats and cheeses to make sandwiches, etc.
Unallowable F&A - Alcohol		930210		For the purchase of alcoholic beverages, which are unallowable for Facilities & Administrative Costs.	Includes any expense for alcoholic beverages.
<b>Other Administrative Expenses</b>					
Administrative Meals		951360		Payments for prepared administrative meals, <i>and other food costs not classified elsewhere</i> . Does not include food supplies, catering, foods and beverages purchased while in travel status, or food	Business-related meals; Recruitment meals; prepared box lunches (not catered)
<b>Contracted Services Accounts</b>					
Contract Svc-Special Food Svc Event		922150		For food services provided for a special event under a contract/service agreement. Note: An Entertainment Expenditure Form is required for these types of expenses. See link below.	Catering provided through <a href="https://uncc.catertrax.com">https://uncc.catertrax.com</a> via Chartwells for an event; Catering provided by off-campus vendor

For Business Meals and Recruitment Meals (e.g., when using accounts 930200, 951360, and 922150), an "Entertainment Expenditure" form is required:  
<http://finance.charlotte.edu/resources/forms>

Employee Education/Training Expenses

FS Classification	Banner Account	Banner Account Description	Long Description	Notes/Examples
Benefit Exp	919800	Empl Educ Assistance Program - Taxable	Educational Assistance Program payments, as defined in IRC Sec. 127, to or on behalf of employees and which are taxable as income to employees. Program information is provided in the OSHR State Human Resources Manual, Academic Assistance.	Faculty/staff tuition waivers should be charged to the Tuition Waiver accounts (919870 or 919880) regardless of taxability. This account would only be used for non-work related educational assistance to an employee outside of the faculty/staff tuition waiver program; <b>thus, use of this account should be extremely rare.</b>
Benefit Exp	919850	Employee Training Expenses - Non-Taxable	Expenses for employee training and/or staff development courses that are directly related to the employee's work duties and responsibilities, with the exceptions noted below. See OSHR State Human Resources Manual, Personnel Training and Development. Note: All Conference, seminar, workshop, and webinar registration expenses should be charged to Registration Fees, regardless of direct relationship to work duties. See related FAQ in Expense Account Codes FAQ section of the Financial Services website.	Used for Academic Assistance/Tuition Reimbursement program, local training expenses, etc.  Courses given by Fred Pryor and The Employer Association are examples of these training expenses.  All <b>conference</b> , seminar, workshop, and webinar registration expenses should be charged to Registration Fees accounts, regardless of any direct relationship to work duties.
Benefit Exp	919870	Resident Staff Tuition Waiver	To record the amount of tuition waived for employees under the Tuition Waiver program. See the below website and University Policy 101.1 Tuition Privileges for Certain Faculty and Staff for more information.	All tuition waiver expenses should be recorded here, regardless of taxability.
Benefit Exp	919880	Non-Resident Staff Tuition Waiver		
Service Exp	925240	Registration Fees - In state	To record fees charged to attend workshops, webinars, 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. See related FAQ in Expense Account Codes FAQ section of the Financial Services website.	Record all conference registration fees to these accounts, even if the conference is directly related to the employee's job and/or provides continuing education credits.
Service Exp	925400	Registration Fees - Out of state		
Service Exp	926210	Registration Fees - Out of country		

Rev date:  
12/19/23

For more information  
about Educational  
Benefits at UNC  
Charlotte, see this site:

<https://hr.charlotte.edu/learning-and-organizational-development/education-benefits>