



Chart of Accounts and Descriptions

ACCOUNT CODES AND DESCRIPTIONS

Effective October 1, 2023, all agencies in the State of North Carolina were converted from NCAS to a new online accounting system called the North Carolina Financial System (NCFS). The new accounting system (NCFS) will use the same expenditure account numbers as NCAS with the exception that the original expenditure accounts had six digits and NCFS will only require five digits. The second digit from the original NCAS expenditure accounts is being dropped (example: the '3' in 532714) from all expenditure accounts to accommodate the conversion to NCFS.

Upon this account change, this document is a representation of the expenditure account numbers commonly used by the NC Department of Labor (NCDOL) along with definitions, descriptions, and examples. Its purpose is to aid NCDOL staff in setting up expenditure accounts which meet their business operational needs as well as coding purchases to the proper account for financial reporting purposes.

Expenditures are classified into one of the following account groupings:

<u>ACCOUNT GROUPS</u>	<u>GROUP CODE NUMBERS</u>
Personal Services	51XXX – 51999
Purchased Services	52XXX – 52999
Supplies	53XXX – 53999
Property, Plant and Equipment	54XXX – 54999
Other Expenses and Adjustments	55XXX – 55999
Aid & Public Assistance	56XXX – 56999
Reserves	57XXX – 57999
Intra-Governmental Transactions	58XXX – 58999

Specific accounts under the Account Groups are used to record the expenditure(s). Specific account codes should be used in coding purchases to most appropriate account.

PERSONAL SERVICES – 51XXX through 51999

This includes costs of all compensation for permanent and part-time employees. The costs of compensation include the employer's cost of staff benefits corresponding to compensation. Also included are the costs of services performed by board members as well as workers' compensation payments.

PURCHASED SERVICES – 52XXX through 52999

This includes costs incurred for services required to ensure the ongoing operation of state government facilities and government services. These services may be provided by external commercial firms, and



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other state agencies. Also included in this account group are reimbursements for travel costs related to official state business.

SUPPLIES – 53XXX through 53999

All payments for the purchase of supplies and/or materials expected to be consumed within the normal course of daily operations. This account group should exclude purchases of tangible items which are more properly classified elsewhere.

PROPERTY, PLANT, AND EQUIPMENT – 54XXX through 54999

This account class 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: it is not consumable or expendable and has an expected useful life of longer than one year. This property may require entry into the fixed asset system if the capitalization criterion is met.

OTHER EXPENSES AND ADJUSTMENTS – 551XX through 55999

These are expenditures incurred for other miscellaneous operational costs such as legal or permit costs, pension payments, debt service, depreciation/amortization, and other financial reporting adjustment.

AID & PUBLIC ASSISTANCE – 56XXX through 56999

Allocations or distributions of funds to direct recipients, providers or other agencies for some designated program, assistance, or special project. Funding provided to Governmental or Nongovernmental Organizations.

RESERVES – 57XXX through 57999

Statewide and agency specific reserves used to earmark funding for budgetary purposes only.

INTRA-GOVREMENTAL TRANSACTIONS – 58XXX through 58999

This account group consists of operating transfers, reimbursements, residual equity transfers and transfers of appropriations.

If there are any questions on selecting the most appropriate account to utilize or if the account needs validated, please send an email to DOL.Budget@labor.nc.gov for assistance.



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Personal Services

These are 51XXX – 51999 expenditures incurred for the costs of full-time and part-time permanent and temporary employees occupying authorized non-teaching, administrative, research or other positions subject to or exempt from the State Personnel Act. These costs also include overtime, holiday, longevity, fringe benefit, severance, disability, workers' comp payments for personal services to full-time and part-time permanent employees occupying positions subject to the state wage-hour policy.

51111	EPA Regular Salaries & Wages
51141	EPA Secretary / Council of State Salaries
51211	SPA Regular Salaries – Appropriations
51212	SPA Regular Salaries – Receipts
51411	Salaries and Wages – Overtime – Appropriations
51411001	Salaries and Wages – Straight-time Overtime – Appropriations
51412	Salaries and Wages – Overtime – Receipts
51412001	Salaries and Wages – Straight-time Overtime – Receipts
51421	Salaries and Wages – Holiday Pay - Appropriations
51422	Salaries and Wages – Holiday Pay Receipts
51461	EPA & SPA – Longevity Pay – Appropriations
51462	EPA & SPA – Longevity Pay Receipts
51511	Social Security Contributions – Appropriations
51512	Social Security Contributions – Receipts
51521	Regular Retirement Contributions – Appropriations
51522	Regular Retirement Contributions – Receipts
51561	Medical Insurance Contributions – Appropriations



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51562	Medical Insurance Contributions – Receipts
51572	Unemployment Compensation Payments to ESC
51575	Employee Assistance Program
51576	Flexible Spending Savings
51577	Unemployment Insurance Payment
51621	Severance Salary Continuation – Appropriations
51622	Severance Salary Continuation – Receipts
51627	Short Term Disability Payments – Appropriations
51628	Short Term Disability Payments – Receipts
51631	Workers Comp – Medical Payments
51632	Workers Comp – Temporary Disability Payments
51633	Workers Comp – Permanent Disability Payments
51639	Other Workers Comp Costs
51651	Compensation to Board Members

Purchased Contractual Services

These are 521XX expenditures incurred for services purchased from independent contractors and/or external organizations for contracted professional and consultative personal services. These services are needed for ongoing operations and cannot be provided by the current staff, such as, legal consultants or services, sheriff fees for serving subpoenas, financial or audit costs, temporary employment, laboratory, drug testing, janitorial, security, IT support, waste removal services, recycling, foreign and sign language interpreters can have expenditures charged to the below accounts.

52110	Legal Services
52110002	Court Reporters
52110016	Sheriff Fees



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52110032	Transcripts, Records & Briefs
52120	Financial /Audit Services
52133	Employee Physical
52140	Information Technology Services
5214B	IT Subscription Support
52141	WAN Support Services
52142	Video Transmission Support Services
52143	LAN Support Services
52144	Personal Computer, Telecommunications, and Printer Support Services
52145	Server Support Services
52146	Mainframe Support Services
52148	Application Development
52170	Administrative Services
52170002	Temporary Agency
52170015	Accreditation
52170019	Employee Background Check
52181	Food Service Agreements
52181900	Workshop/Conference Expense
52182	Laundry Service Agreement
52183	Laboratory Services
52184	Janitorial Service
52185	Waste Removal / Recycling Services



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52186	Security Services
52187	Pest Control Services
52199	Miscellaneous Contractual Services
52199004	Interpreter Services – Foreign Language
52199023	Photography Services
52199028	Training
52199032	Interpreter Services – Telephone
52199034	Interpreter Services – Hearing Impaired
52199037	Employee Drug Testing

Operation Services and Expenses

These are 522XX – 526XX expenditures incurred for the purchase of services for repairs, maintenance, and rental agreements to ensure the ongoing operation of the State's buildings and equipment or other property requirements. These services may be provided by external commercial firms and/or other state agencies.

52210	Electrical Service
52220	Natural Gas / Propane
52230	Water and Sewer
52310	Repairs – Building
52331	Repairs – Motor Vehicles
52331001	Car Wash – Motor Vehicles
52332	Repairs – Computer Equipment
52333	Repairs – Other Equipment
52334	Repairs – WAN Equipment



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52335	Repairs – Video Transmission Equipment
52336	Repairs – LAN Equipment
52337	Repairs – Personal Computers and Printers
52338	Repairs – Servers
52339	Repairs – Voice Communications Equipment
52390	Repairs – Other
52430	Maintenance Agreement – Equipment
52430001	Maintenance Agreement – Office Equipment
52441	Maintenance Agreement – Other Software
52442	Maintenance Agreement – WAN Software
52443	Maintenance Agreement – Other Data Processing Equipment
52444	Maintenance Agreement – WAN Equipment
52445	Maintenance Agreement – Video Transmission Equipment
52446	Maintenance Agreement – LAN Equipment
52447	Maintenance Agreement – Personal Computers and Printers
52448	Maintenance Agreement – Personal Computer Software
52449	Maintenance Agreement – Server Software
52450	Maintenance Agreement – Servers
52451	Maintenance Agreement – Mainframe Computer
52452	Maintenance Agreement – Mainframe Software
52490	Maintenance Agreement – Other Equipment
52512	Rent / Lease – Buildings / Offices



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52513	Rent / Lease – Other Facilities
52513900	Workshop / Conference Room Rental
52521	Rent / Lease – Motor Vehicles
52523	Rent / Lease – Communications Equipment
52524	Rent / Lease – General Office Equipment
52524001	Rent / Lease – Postage Meter Rental
52530	Rent / Lease – Other Computer Equipment
52531	Rent / Lease – WAN Equipment
52532	Rent / Lease – Video Transmission Equipment
52533	Rent / Lease – LAN Equipment
52534	Rent / Lease – Personal Computers and Equipment
52590	Rent / Lease – Other Property

Travel and Other Employee Expenses

These are 5271X – 52799 expenditures incurred that include the reimbursement of travel and subsistence (lodging, meals and miscellaneous) for employees traveling in-state and within the United States. Submit pre-approved DOLB-8 and travel reimbursement form to be eligible for reimbursement. Prior approval by agency DOLB-8 form is required before travel is commenced.

52711	Air Transportation – In-State
52712	Air Transportation – Out-of-State
52714	Ground Transportation – In-State
52715	Ground Transportation – Out-of-State
52717	Transportation – Other In-State
52718	Transportation – Other Out-of-State



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52721	Lodging – In-State Subsistence
52722	Lodging – Out-of-State Subsistence
52724	Meals – In-State Subsistence
52724900	Workshop / Conference – Meals – In-State
52725	Meals – Out-of-State Subsistence
52727	Miscellaneous In-State Travel
52728	Miscellaneous Out-of-State
52731	Non-Employee Transportation
52732	Non-Employee Subsistence
52799	Travel Advance

Communications, Data Processing, and Other Services

These are 5281X – 52999 expenditures incurred that include telephone, telecommunication services, and postage expenses, printing, binding, and duplicating. Include all forms of insurance and bonding except unemployment, hospitalization, and workers' comp.

52811	Telephone Services
52812	Telecommunications Data Charge
52813	Teleconference Charges
52814	Cellular Telephone Services
52815	Email and Calendaring
52816	Video Transmission Charge
52817	Internet Service Provider Charge
52818	Data Wiring Service Charge
52819	Telephone Wiring Service Charge



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52821	Computer / Data Processing Services
52822	Managed LAN Service Charge
52823	Authentication & Authorization Services
52824	Manages Server Services
52826	Software Subscriptions
52827	Electronic Services (e-Learning)
52840	Postage
52840001	Non-Metered Postage
52840002	Freight and Delivery Services
52840003	Postage / Postal Meter Charges
52850	Printing, Binding and Duplicating
52860	General Advertising
52860007	Advertising – Newspaper
52860008	Advertising – Outdoor Billboards
52870	Cable TV
52911	Property Insurance
52912	Motor Vehicle Insurance
52913	Liability Insurance
52919	Other Insurance
52930	Registration Fees
52941	Education Assistance Program (Taxable)
52942	Other Employee Training Expenses (Non-Taxable)



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52950 Employee Moving Expenses (Taxable)

Supplies

These are 531XX – 53999 expenditures incurred that include the purchase of supplies and/or materials expected to be consumed within the normal course of operations, such as, paper, stationery, envelopes, paper, pencils, notebooks, calendar pads, forms, file folders and other small items normally used in offices or a print shop. Other supply items are computer and printer related supplies including, printer cartridges, toner for copiers and fax machines. Includes other supply items are general cleaning and janitorial items as well as first aid kits. Includes all locksmith and key costs, purchases of light bulbs, ballasts, power cords, batteries, access badges, uniforms, and fuel.

53110	General Office Supplies
53120	Data Processing Supplies
53130	Photographic Supplies
53150	Security & Safety Supplies
53190	Other Administrative Supplies
53210	Janitorial Supplies
53240	Carpentry and Hardware Supplies
53250	Agricultural Supplies
53290	Other Facility & Hardware
53310	Gasoline
53320	Diesel Fuel
53510	Clothing and Uniforms
53640	Optical Supplies – Safety Glasses
53710	Scientific Supplies
53720	Educational Supplies
53900	Other Materials & Supplies



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53900004 Incentives and Promotions (pens, pencils, tote-bags, etc.)

Property, Plant, and Equipment

These are 54XXX – 54999 expenditures incurred that include payments for acquiring legal ownership to real property, to construct additions to buildings, and to furnish buildings with equipment, furniture, furnishings, and machinery. This includes expenditures for the purchase of chairs, desks, copiers, printers, computers, scientific devices, and other like items which may be expected to have a service period of a year or more. Expenses are recorded against the accounts listed below. Equipment should possess both of the following characteristics: it is not consumable or expendable and has an expected useful life of longer than one year. This property may require entry into the fixed asset system if the capitalization criterion is met.

54511	Office Furniture
54513	Classroom and Library Furniture
54521	Office Equipment
54523	Scientific / Medical Equipment
54528	Voice Communications Equipment
54529	Security Equipment
54530	Other Data Processing Equipment
54531	WAN Equipment
54532	Video-Transmission & Projection Equipment
54533	Land Area Network Equipment
54534	Personal Computer and Printer
54535	Server Purchases
54536	Mainframe Purchases
54537	IT Security Equipment
54539	Other Equipment
54539001	Audio / Visual Equipment



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54541	Autos & Trucks
54542	Aircrafts / Drones
54549	Other Motorized Vehicles
54620	Textbooks
54630	Library Books and Learning Materials Collections
54711	Non-WAN Computer Software
54712	WAN Computer Software
54713	Personal Computer Software
54714	Server Software
54715	IT Security Software
54720	Mainframe Software
54730	Externally Developed Software

Other Expenses and Adjustments

These are 551XX – 55999 expenditures incurred that are for other miscellaneous operational costs such as legal or permit costs, pension payments, debt service, depreciation/amortization, and other financial reporting adjustment.

55111	Legal Settlement
55112007	Court Filing Fees
55113	Court Costs
55120	Licenses and Permit Costs
55640	Indirect (Overhead) Costs
55675	P-Card Clearing
55680	Vendor Refund



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55830	Membership Dues and Subscriptions
55840	Service and Other Awards
55890	Other Administrative Expense
55900	Other Expenses
55940	Collection Costs
55960	Electronic Payment Processing Fees