



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 (6) digits and NCFS will now require eight (8) 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	51XXXXXX – 51999999
Purchased Services	52XXXXXX – 52999999
Supplies	53XXXXXX – 53999999
Property, Plant and Equipment	54XXXXXX – 54999999
Other Expenses and Adjustments	55XXXXXX – 55999999
Aid & Public Assistance	56XXXXXX – 56999999
Reserves	57XXXXXX – 57999999
Intra-Governmental Transactions	58XXXXXX – 58999999

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 – 51XXXXXX through 51999999

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 – 52XXXXXX through 52999999

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



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SUPPLIES – 53XXXXXX through 53999999

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 – 54XXXXXX through 54999999

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 – 551XXXXX through 55999999

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 – 56XXXXXX through 56999999

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 – 57XXXXXX through 57999999

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

INTRA-GOVREMENTAL TRANSACTIONS – 58XXXXXX through 58999999

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 51XXXXXX – 51999999 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.

51111000	EPA Regular Salaries & Wages
51141000	EPA Secretary / Council of State Salaries
51211000	SPA Regular Salaries – Appropriations
51212000	SPA Regular Salaries – Receipts
51411000	Salaries and Wages – Overtime – Appropriations
51411001	Salaries and Wages – Straight-time Overtime – Appropriations
51412000	Salaries and Wages – Overtime – Receipts
51412001	Salaries and Wages – Straight-time Overtime – Receipts
51421000	Salaries and Wages – Holiday Pay - Appropriations
51422000	Salaries and Wages – Holiday Pay Receipts
51461000	EPA & SPA – Longevity Pay – Appropriations
51462000	EPA & SPA – Longevity Pay Receipts
51511000	Social Security Contributions – Appropriations
51512000	Social Security Contributions – Receipts
51521000	Regular Retirement Contributions – Appropriations
51522000	Regular Retirement Contributions – Receipts
51561000	Medical Insurance Contributions – Appropriations
51562000	Medical Insurance Contributions – Receipts



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51572000	Unemployment Compensation Payments to ESC
51575000	Employee Assistance Program
51576000	Flexible Spending Savings
51577000	Unemployment Insurance Payment
51621000	Severance Salary Continuation – Appropriations
51622000	Severance Salary Continuation – Receipts
51627000	Short Term Disability Payments – Appropriations
51628000	Short Term Disability Payments – Receipts
51631000	Workers Comp – Medical Payments
51632000	Workers Comp – Temporary Disability Payments
51633000	Workers Comp – Permanent Disability Payments
51639000	Other Workers Comp Costs
51651000	Compensation to Board Members

Purchased Contractual Services

These are 521XXXXX 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.

52110000	Legal Services
52110002	Court Reporters
52110016	Sheriff Fees
52110032	Transcripts, Records & Briefs



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52120000	Financial /Audit Services
52133000	Employee Physical
52140000	Information Technology Services
5214B000	IT Subscription Support
52141000	WAN Support Services
52142000	Video Transmission Support Services
52143000	LAN Support Services
52144000	Personal Computer, Telecommunications, and Printer Support Services
52145000	Server Support Services
52146000	Mainframe Support Services
52148000	Application Development
52170000	Administrative Services
52170002	Temporary Agency
52170015	Accreditation
52170019	Employee Background Check
52181000	Food Service Agreements
52181900	Workshop/Conference Expense
52182000	Laundry Service Agreement
52183000	Laboratory Services
52184000	Janitorial Service
52185000	Waste Removal / Recycling Services
52186000	Security Services



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52187000	Pest Control Services
52199000	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 522XXXXX – 526XXXXX 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.

52210000	Electrical Service
52220000	Natural Gas / Propane
52230000	Water and Sewer
52310000	Repairs – Building
52331000	Repairs – Motor Vehicles
52331001	Car Wash – Motor Vehicles
52332000	Repairs – Computer Equipment
52333000	Repairs – Other Equipment
52334000	Repairs – WAN Equipment
52335000	Repairs – Video Transmission Equipment



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52336000	Repairs – LAN Equipment
52337000	Repairs – Personal Computers and Printers
52338000	Repairs – Servers
52339000	Repairs – Voice Communications Equipment
52390000	Repairs – Other
52430000	Maintenance Agreement – Equipment
52430001	Maintenance Agreement – Office Equipment
52441000	Maintenance Agreement – Other Software
52442000	Maintenance Agreement – WAN Software
52443000	Maintenance Agreement – Other Data Processing Equipment
52444000	Maintenance Agreement – WAN Equipment
52445000	Maintenance Agreement – Video Transmission Equipment
52446000	Maintenance Agreement – LAN Equipment
52447000	Maintenance Agreement – Personal Computers and Printers
52448000	Maintenance Agreement – Personal Computer Software
52449000	Maintenance Agreement – Server Software
52450000	Maintenance Agreement – Servers
52451000	Maintenance Agreement – Mainframe Computer
52452000	Maintenance Agreement – Mainframe Software
52490000	Maintenance Agreement – Other Equipment
52512000	Rent / Lease – Buildings / Offices
52513000	Rent / Lease – Other Facilities



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52513900	Workshop / Conference Room Rental
52521000	Rent / Lease – Motor Vehicles
52523000	Rent / Lease – Communications Equipment
52524000	Rent / Lease – General Office Equipment
52524001	Rent / Lease – Postage Meter Rental
52530000	Rent / Lease – Other Computer Equipment
52531000	Rent / Lease – WAN Equipment
52532000	Rent / Lease – Video Transmission Equipment
52533000	Rent / Lease – LAN Equipment
52534000	Rent / Lease – Personal Computers and Equipment
52590000	Rent / Lease – Other Property

Travel and Other Employee Expenses

These are 5271XXXX – 52799999 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.

52711000	Air Transportation – In-State
52712000	Air Transportation – Out-of-State
52714000	Ground Transportation – In-State
52715000	Ground Transportation – Out-of-State
52717000	Transportation – Other In-State
52718000	Transportation – Other Out-of-State
52721000	Lodging – In-State Subsistence



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52722000	Lodging – Out-of-State Subsistence
52724000	Meals – In-State Subsistence
52724900	Workshop / Conference – Meals – In-State
52725000	Meals – Out-of-State Subsistence
52727000	Miscellaneous In-State Travel
52728000	Miscellaneous Out-of-State
52731000	Non-Employee Transportation
52732000	Non-Employee Subsistence
52799000	Travel Advance

Communications, Data Processing, and Other Services

These are 5281XXXX – 52999999 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.

52811000	Telephone Services
52812000	Telecommunications Data Charge
52813000	Teleconference Charges
52814000	Cellular Telephone Services
52815000	Email and Calendaring
52816000	Video Transmission Charge
52817000	Internet Service Provider Charge
52818000	Data Wiring Service Charge
52819000	Telephone Wiring Service Charge
52821000	Computer / Data Processing Services



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52822000	Managed LAN Service Charge
52823000	Authentication & Authorization Services
52824000	Manages Server Services
52826000	Software Subscriptions
52827000	Electronic Services (e-Learning)
52840000	Postage
52840001	Non-Metered Postage
52840002	Freight and Delivery Services
52840003	Postage / Postal Meter Charges
52850000	Printing, Binding and Duplicating
52860000	General Advertising
52860007	Advertising – Newspaper
52860008	Advertising – Outdoor Billboards
52870000	Cable TV
52911000	Property Insurance
52912000	Motor Vehicle Insurance
52913000	Liability Insurance
52919000	Other Insurance
52930000	Registration Fees
52941000	Education Assistance Program (Taxable)
52942000	Other Employee Training Expenses (Non-Taxable)
52950000	Employee Moving Expenses (Taxable)



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Supplies

These are 531XXXXX – 53999999 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.

53110000	General Office Supplies
53120000	Data Processing Supplies
53130000	Photographic Supplies
53150000	Security & Safety Supplies
53190000	Other Administrative Supplies
53210000	Janitorial Supplies
53240000	Carpentry and Hardware Supplies
53250000	Agricultural Supplies
53290000	Other Facility & Hardware
53310000	Gasoline
53320000	Diesel Fuel
53510000	Clothing and Uniforms
53640000	Optical Supplies – Safety Glasses
53710000	Scientific Supplies
53720000	Educational Supplies
53900000	Other Materials & Supplies
53900004	Incentives and Promotions (pens, pencils, tote-bags, etc.)



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Property, Plant, and Equipment

These are 54XXXXXX – 54999999 expenditures incurred that include payments for acquiring legal ownership of 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.

54511000	Office Furniture
54513000	Classroom and Library Furniture
54521000	Office Equipment
54523000	Scientific / Medical Equipment
54528000	Voice Communications Equipment
54529000	Security Equipment
54530000	Other Data Processing Equipment
54531000	WAN Equipment
54532000	Video-Transmission & Projection Equipment
54533000	Land Area Network Equipment
54534000	Personal Computer and Printer
54535000	Server Purchases
54536000	Mainframe Purchases
54537000	IT Security Equipment
54539000	Other Equipment
54539001	Audio / Visual Equipment
54541000	Autos & Trucks



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54542000	Aircrafts / Drones
54549000	Other Motorized Vehicles
54620000	Textbooks
54630000	Library Books and Learning Materials Collections
54711000	Non-WAN Computer Software
54712000	WAN Computer Software
54713000	Personal Computer Software
54714000	Server Software
54715000	IT Security Software
54720000	Mainframe Software
54730000	Externally Developed Software

Other Expenses and Adjustments

These are 551XXXXX – 55999999 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.

55111000	Legal Settlement
55112007	Court Filing Fees
55113000	Court Costs
55120000	Licenses and Permit Costs
55640000	Indirect (Overhead) Costs
55675000	P-Card Clearing
55680000	Vendor Refund
55830000	Membership Dues and Subscriptions



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55840000	Service and Other Awards
55890000	Other Administrative Expense
55900000	Other Expenses
55940000	Collection Costs
55960000	Electronic Payment Processing Fees