

Financial Coding - Chart of Accounts

Project Range	Budget Code & Fund Type	Project Range	Budget Code & Fund Type
LOWER Ledger		UPPER Ledger	
2xxxxx - 249999	16030 State Appropriations	25xxxx - 299999	91000 Trust - Facilities & Admin. (F&A)
3xxxxx - 349999	16030 State Appr. Receipts	35xxxx - 399999	91000 Trust - Aux, Sales & Service, Discr.
4xxxxx - 439999	16031 Agricultural Research Service	44xxxx - 499999	16032 Cooperative Extension Service
Ledger			
5xxxxx - 599999	91000 Trust - Contracts & Grants		
6xxxxx - 699999	91000 Trust - Foundations Projects		
6xxxxx-F	078xx Foundations - Foundations Projects		
7xxxxx - 799999	91000 Trust - Gifts (not class 72xx)		
7xxxxx - 799999	91000 Trust - Endowments (class 72xx)		
8xxxxx - 899999	4xxxx Capital Improvements (CI)		
8xxxxx - 899999	91000 Trust - Debt Service		
9xxxxx - 999999	91000 Trust - Agency Funds		

[yellow] = Budget Office

[blue] = Cost Analysis

[green] = both

Account Range	Account Type	Program	Program Description (samples)
40XXX - 40999	Revenue Code	101	Regular Term Instruction
51XXX - 59999	Expense Code	102	Summer Term Instruction
51000 - 51999	Personnel Compensation	103	Extension Instruction/Non-Credit
52000 - 52999	Supplies	106	NCSU Veterinary Medicine
53000 - 53999	Current Service	110	Organized Research
54000 - 54999	Fixed Charges	121	Ag Research Administration
55000 - 55999	Equipment	122	Ag Research
56000 - 56999	Educational Awards	131	Ag Cooperative Administration
57000 - 57999	Debt Service	133	Ag County Programs Operations
58000 - 58999	Transfers	142	Community Services
OUC ID	Org. Unit Code (OUC) Name	151	Libraries
2-digit = division		152	General Academic Support
14xxxx	College of Engineering	160	Student Services
4-digit = department		170	Institutional Support
1404xx	Electrical & Computer Engr.	180	Physical Plant Operations
6-digit = section		230	Student Financial Aid
140440	Elec & Comp Engr Cntg & Grants	3xx	Capital Improvement
		990	Multi Activity

Project ID Numbers:

	LL2	UL2	LL3
Prgm	St Appr	F&A	Appr Rcpt
101 →	201xxx	251xxx	301xxx
102 →	202xxx	252xxx	302xxx
103 →	203xxx	253xxx	303xxx
106 →	204xxx	254xxx	304xxx
110 →	307xxx	257xxx	307xxx
	-	-	-
	-	-	-
	-	-	-
	-	-	-
142 →	211xxx	261xxx	311xxx
151 →	214xxx	264xxx	314xxx
152 →	215xxx	265xxx	315xxx
160 →	218xxx	268xxx	318xxx
170 →	221xxx	271xxx	321xxx
180 →	224xxx	274xxx	324xxx
230 →	227xxx	277xxx	n/a
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