Account Code Structure

FRS identifies an account by a sequence of numbers called an account number. The University’s account code structure consists of a 10-digit account number made up of three sets of identifiers.

Example

Account Number 2-32020-2311-1-101-3202

<table>
<thead>
<tr>
<th>Ledger Number</th>
<th>Account Identifier</th>
<th>Object Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>-32020-</td>
<td>2311</td>
</tr>
</tbody>
</table>

Identifies the type of account.
In this example, Current Unrestricted State Funds Expenditures.

Identifies the specific account number assigned by one of the following departments:
- Financial Planning & Budgets Office
- Office of Sponsored Research
- Accounting Services Department

Used to record expenditures and revenues in the subsidiary ledger.
In this example, Educational Supplies.

Ledger: X-xxxx-xxxx The first account identifier is the ledger number. Each ledger number coincides with a type of account.

<table>
<thead>
<tr>
<th>Ledger Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Ledger</td>
<td>General Ledger Accounts for all funds</td>
</tr>
</tbody>
</table>

Subsidiary Ledger

<table>
<thead>
<tr>
<th>Ledger Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Current Unrestricted State Funds Revenues</td>
</tr>
<tr>
<td>2</td>
<td>Current Unrestricted State Funds Expenditures</td>
</tr>
<tr>
<td>3</td>
<td>Totally Receipt Supported Activities (Auxiliaries, Institutional Trust Funds, State Funds and Overhead Receipts)</td>
</tr>
<tr>
<td>4</td>
<td>Contractual Agreements</td>
</tr>
<tr>
<td>5</td>
<td>Contract and Grant Funds</td>
</tr>
<tr>
<td>6</td>
<td>Current Restricted and Unrestricted Funds</td>
</tr>
<tr>
<td>7</td>
<td>Agency Funds</td>
</tr>
<tr>
<td>8</td>
<td>Plant Funds</td>
</tr>
</tbody>
</table>

Account Identifier: x-XXXXX-xxxx An assigned value which, along with the first digit (ledger), indicates a unique account.

Object code: x-xxxx-XXXX Object codes are used to record expenditures and revenues in the subsidiary ledger. In fact, all expenditures and revenues must be recorded down to the object code level. These object codes are categorized by type to help you understand the reporting requirements of the University. Revenue object codes are assigned by the University Controller, and are not selected for use by University departments. Expense object codes are classified using the following structure:

- **X000 - Class Object**
  - 1000 - Personnel
  - 2000 - Supplies & Materials
  - 3000 - Current Services
  - 4000 - Fixed Charges
  - 5000 - Capital Outlay
- **XX00 - Major Object**
- **XXX0 - Minor Object**
- **XXXX - Object Code**

Example:

3xxx = Current Services (Class Object level)
31xx = Travel (Major Object level)
311x = In-State Travel (Minor Object level)
3119 In-State Registration Fees (Object Code level)
Class Objects and Major Objects

The following frequently used Class Objects and Major Objects are provided as a reference tool. Please refer to Accounting Services web site for more specific object codes and descriptions. http://www.ais.unc.edu/busman/act/actapp3.html

1xxx Personnel Compensation
   11xx EPA Employees
   12xx SPA Employees
   13xx EPA Teaching
   14xx Temporary Employees
   15xx Other Compensation
   18xx Benefits
   19xx Contracted Services

2xxx Supplies and Materials
   21xx Household
   22xx Food
   23xx Educational
   24xx Repair
   25xx Motor Vehicle
   26xx Office
   29xx Other

3xxx Current Services
   31xx Travel
   32xx Communication
   33xx Utilities
   34xx Printing and Binding
   35xx Repairs and Maintenance
   36xx Freight and Express
   37xx Advertising
   38xx Data Processing
   39xx Other Current Services

4xxx Fixed Charges
   41xx Rental/Lease of Real Property
   42xx Rental of Other Equipment
   44xx Maintenance Contracts
   45xx Insurance and Bonding
   49xx Dues & Memberships

5xxx Capital Outlay
   51xx Office Furniture & Equipment
   52xx EDP Equipment
   53xx Educational Equipment
   54xx Motor Vehicles
   55xx Other Equipment
   56xx Library Books & Journals

6xxx Aids and Grants
   65xx Educational Grants
   69xx Other Aids and Grants
Account Attributes

Account attributes further define the account. Attributes are characteristics of FRS accounts that enable the University to classify accounts in different ways for reporting and other needs. The account attributes also place restrictions on how funds are used. They are not used to record transactions, for data manipulation or for posting purposes. Attributes are composed of three sets of digits.

Example

2-32020-2311-1-101-3202

<table>
<thead>
<tr>
<th>Budget Code</th>
<th>Purpose Code</th>
<th>Department Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>- 101 -</td>
<td>3202</td>
</tr>
</tbody>
</table>

- Only used for state funds to identify the division. In this example, Academic Affairs.
- Identifies the purpose of the major activity of the account. In this example, Regular Term Instruction.
- Identifies the department to which the account belongs.

Budget Code: X-xxx-xxxx identifies various state funds and represents a five-digit University budget code assigned by the Office of State Budget. The University budget codes and corresponding state budget codes are:

<table>
<thead>
<tr>
<th>Budget Code</th>
<th>Budget Division Code</th>
<th>University Division</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>16020</td>
<td>Academic Affairs</td>
</tr>
<tr>
<td>2</td>
<td>16021</td>
<td>Health Affairs</td>
</tr>
<tr>
<td>8</td>
<td>16022</td>
<td>Area Health Education Center Programs</td>
</tr>
<tr>
<td>0</td>
<td>N/A since this code represents non-state funds</td>
<td>University Trust Funds, Endowment Funds, and Other Funds</td>
</tr>
</tbody>
</table>

Purpose Code: x-XXX-xxxx Identifies the broad University purpose to which a transaction relates. The Office of State Budget and/or the University, designates purpose codes that apply uniformly to state, trust, and contract and grant funds. The following are examples of commonly used Purpose Codes. See the Accounting Services section of the Business Manual for a complete listing of General Purpose Code definitions. <http://www.ais.unc.edu/busman/act/actapp1.html>

101 Regular Term Instruction
102 Summer Term Instruction
110 Organized Research
142 Community Services
152 General Academic Support
170 Institutional Support
230 Student Financial Aid

Department number: The department four-digit attribute segment of the account number identifies the activity of the department or the departmental cost center. A department number is used for all funds in the FRS system.