

PLANT AND EQUIPMENT ACCOUNTING CHEAT SHEET

CONSTRUCTION PROJECT DEFINITIONS & ACCOUNT CODES - REPAIRS, MAINTENANCE, AND NON-CAPITAL CONSTRUCTION VS CAPITAL PROJECTS				EQUIPMENT DEFINITIONS & ACCOUNT CODES - NON-CAPITAL VS CAPITAL							
GENERAL REPAIRS/MAINTENANCE		NON-CAPITAL PROJECTS		REAL ESTATE PURCHASES		CAPITAL PROJECTS		NON-CAPITAL EQUIPMENT		CAPITAL FURNITURE/EQUIPMENT	
Use if building/infrastructure project: (1) Does not extend the useful life or capacity of a building/infrastructure, regardless of total cost or (2) Project is not an addition or expansion of the space		Use if building/infrastructure project: (1) Total cost < \$50K or (2) Project does not extend the useful life of bldg/infrastructure capacity of the bldg/infrastructure or		Use for any land or building purchase regardless of the cost		Use if building/infrastructure project: (1) Total cost > \$50K and (2) Is new construction or Is a building expansion/addition or Is a major upgrade/improvement (i.e. new use or modernization) or Is an infrastructure update/replace project that extends the useful life/capacity of building/infrastructure		Use if all criteria are met: (1) Stand alone item (movable) (2) It is not part of a capital project (3) Total cost (including shipping & installation) is < \$5,000		Use if all criteria are met: (1) Stand alone item (movable) (2) Total cost (including shipping & installation) is >= \$5,000	
<u>Account</u>	<u>Account Description</u>	<u>Account</u>	<u>Account Description</u>	<u>Account</u>	<u>Account Description</u>	<u>Account</u>	<u>Account Description</u>	<u>Account</u>	<u>Account Description</u>	<u>Account</u>	<u>Account Description</u>
716000	Maint & Repairs-General	71NC99	NC construction cost share offset	7404A1	Real Estate Purchase	71NCC5	NC Abatement of Haz Materials (a)	715000	Non-Cap Equip-General	740000	Cap Equipment
716003	Maint & Repairss-Carpentry	71NCC1	NC Construction- Primary	7404A2	Real Estate Closing Costs	71NCP6	NC Indust Hygienist Cons Serv (a)	715005	Non-Cap Equip-Comp Hardware	740005	Cap Equip-Fabricated
716006	Maint & Repairss-Electrical	71NCC5	NC Abatement of Haz Materials			7404C1	Construction- Primary	715010	Non-Cap Equip-Furn & Fixture	740015	Cap Equip-Comp Hardware
716007	Maint & Repairs- Plants & Shrubs	71NCC6	NC Temporary Utility Consumption			7404C6	Temporary Utility Consumption	715030	Non-Cap Equip-Telecom	740020	Cap Equip-Comp Software
716008	Maint & Repairs- Topsoil & Mulch	71NCC7	NC Campus Construction Support			7404C7	Campus Construction Support	715035	Non-Cap Equip-Comp Software	740025	Cap Equip-Client Server
716009	Maint & Repairss-Locks	71NCC8	NC Landscaping			7404C8	Landscaping	715040	Non-Cap Equip-Audio Visual	740030	Cap Equipment-Office
716010	Maint & Repairss-Direct Expenses	71NCF1	NC Furniture and Furnishings (b)			7404F1	Furniture and Furnishings (c)	740010	Sponsor Deliverable Equipment	740035	Cap Equipment-Furniture
716012	Maint & Repairss-Painting	71NCF2	NC Equip under Facility Project (b)			7404F2	Equipment under Facility Projects (c)			740040	Cap Equipment-Vehicles
716015	Maint & Repairss-Plumbing	71NCF3	NC Telecommunications Systems			7404F4	Signage			740045	Cap Equip-Audio/Visual (e)
716018	Mnt Agreem- Baseline & Supp	71NCF4	NC Signage			7404F5	Window Treatment			740050	Cap Equipment- Medical
716021	Maint & Repairss-Equipment	71NCF6	NC Carpeting			7404P2	AE Design Fee			740060	Cap Equip- Telecom System
716024	Maint & Repairss-Custodial Services	71NCIK	NC construc in-kind cost share			7404P3	AE Special Studies & Extra Service				
716027	Maint & Repairss-Vehicle-Gas-Oil	71NCP1	NC Pre-Design Planning			7404P4	AE Reimbursable Costs				
716031	Maint. & Repairs- Flooring	71NCP2	NC AE Design Fae			7404P5	Direct Hire Consultants				
716033	Maint & Repairss-Mech & Elect	71NCP3	NC AE Spec Studies & Extra Serv			7404P7	Site Survey				
716034	Maint & Repairs-Warranty Recovery	71NCP4	NC AE Reimbursable Costs			7404P8	Geotechnical Consultant Services				
716036	Maint & Repairss-Preventive Maint	71NCP5	NC Direct Hire Consultants			7404P9	Quality Control Inspect & Testing				
716039	Maint & Repairss-Grounds & Roads	71NCP6	NC Ind Hygien Consultant Serv			7404S4	Permits and Fees				
716048	Maint & Repairss-Fire & sec alarms	71NCP7	NC Site Survey			7404S6	Project Related Supplies				
716051	Maint & Repairss-Heating	71NCP8	NC Geotech Consult Svcs			7404S7	Other Costs				
716054	Maint & Repairss-Mechanical	71NCP9	NC QC Inspection & Testing			7404U1	General Contingency				
716057	Maint & Repairss-Sand-Salt	71NCS1	NC Campus Management Fee			76O180	Int All-Telecom Voice (Chg) (d)				
716060	Maint & Repairss-Computer Software	71NCS2	NC USNH Admln- Personnel			76O182	Int All-Telecom Data (Chg) (d)				
716063	Maint & Repairss-Computer Hardware	71NCS3	NC Advert/Reimbursable Exp			76O184	Int All-Telec SLA/Projects (Chg) (d)				
716072	Maint & Repairss- Tower Contracts	71NCS4	NC Permits and Fees			76O440	Int All-Constr Support(Chg) (d)				
716075	Maint & Repairss-Road Maintenance	71NCS5	NC Proj Related Moving/Storage			76O441	Int All-Project Admin Fees (Chg) (d)				
716087	Maint & Repairs - Parts & Supplies	71NCS6	NC Project Related Supplies								
716090	Parlor Chemicals & Support	71NCS7	NC Other Costs								
716091	Maint -Housekeeping Tools	71NCU1	NC General Contingency								
716092	Maint-Houskeeping Supplies	71NCXS	NC construction ext cost share								
716093	Maint -Hsekeeping Laundry Crds	717200	Other Prof Services-General								
716095	Maint & Repairs - CAM Charges	76O160	Int All-Maint&Repair-General (Chg) (d)								
717200	Other Prof Services-General	76O161	Int All-Maint&Rep-Direct Exp (Chg) (d)								
76O160	Int All-Maint&Repair-General (Chg)(d)	76O163	Int All-Maint&Rep-Vehicles (Chg) (d)								
76O161	Int All-Maint&Rep-Direct Exp (Chg)(d)	76O4NC	Int All-Campus Constr Suppt NC (d)								
76O163	Int All-Maint&Rep-Vehicles (Chg) (d)										

- (a) pollution remediation costs cannot be capitalized, and must always be expensed.
- (b) if unit cost over \$5K, see equipment section. Only use when overall project cost is under \$50K.
- (c)only use when individual items are less than \$5,000 and overall budgeted project cost is more than \$2,000,000.
- (d) used for billing USNH/ campus support to a project.
- (e) Used when unit cost or cost per room is \$5k or more

Please make sure to only use these accounts. We are in the process of inactivating several other accounts that should no longer be used.