

## **Expenditure Accounts – 536XXX Aid & Public Assistance**

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

### **5361AA Public Assistance/Entitlement Payments**

Expenditures for medical, rehabilitative and maintenance purposes to direct recipients or providers based on legal formula or special determination. (Example are: Medicaid, AFDC and WIC.)

## **GOVERNMENTAL**

### **5362AA Cost Reimbursements to Governmental Organizations**

Grants and payments to governmental entities for costs incurred on behalf of the State for administration of the public assistance programs which includes funding for discretionary grants for new programs which are continued as cost reimbursements.

### **5363AA Formula Grants to Governmental Organizations**

Funds distributed by the State to governmental organizations based upon a specific formula specified in the grant which governs the distribution amount and the performance criteria.

### **5364AA Discretionary Grants to Governmental Organizations**

Funds distributed by the State to governmental entities based upon annual application or reapplication and criteria established by the provider agency or grantor.

### **5365AA Statutory Distributions to Governmental Organizations**

Ongoing allocations of funds as mandated by General Statute. Example: Tax distributions to local governments and aid to local educational agencies.

### **5366AA Directed Grants to Governmental Organizations**

Funds allocated to governmental entities as directed by the State Legislature.

### **5367AA Loans to Governmental Organizations**

Funds provided to governmental organizations with the anticipation of being repaid as part of the loan contract.

### **536KAA Educational Awards and Scholarships to Governmental Organizations**

Payments to governmental organizations for scholarships, grants, grants-in-aid, traineeships and other similar financial awards for students enrolled in formal course work, either for credit or noncredit. It excludes compensation for services rendered and monetary loans. (Note – See Accounts 5368XX for Educational Awards and Scholarships to Students in the Nongovernmental Organizations (NGO) section)

### **5369AA Other Aids and Grants to Governmental Organizations**

This classification includes funds not classified in other categories provided to governmental organizations.

**Business-type Activities (proprietary funds) use only the following two 5369 accounts:**

536900 Other Aids and Grants to Governmental Organizations  
This is classified as an operating expense for proprietary accounting

536999 Other Aids and Grants to Governmental Organizations – Nonoperating

**NONGOVERNMENTAL ORGANIZATIONS (NGOs)**

**536CAA Cost Reimbursements to NGOs**

Grants and payments to nongovernmental entities for costs incurred on behalf of the State for administration of the public assistance programs which includes funding for discretionary grants for new programs which are continued as cost reimbursements.

**536DAA Formula Grants to NGOs**

Funds distributed by the State to nongovernmental organizations or individuals based upon a specific formula specified in the grant which governs the distribution amount and the performance criteria.

**536EAA Discretionary Grants to NGOs**

Funds distributed by the State to nongovernmental organizations or individuals based upon annual application or reapplication and criteria established by the provider agency or grantor.

**536FAA Statutory Distributions to NGOs**

Ongoing allocations of funds to nongovernmental organizations as mandated by General Statute.

**536GAA Directed Grants to NGOs**

Funds allocated to special interest groups and nongovernmental organizations as directed by the State Legislature.

**536HAA Loans to NGOs**

Funds provided to nongovernmental organizations and individuals with the anticipation of being repaid as part of the loan contract.

**5368 - Educational Awards and Scholarships – see detail accounts below**

Payments of scholarships, grants, grants-in-aid, traineeships and other similar financial awards to students enrolled in formal course work, either for credit or noncredit. It excludes compensation for services rendered and monetary loans.

- 536810 Appropriated grants
- 536820 Minority Presence Grants
- 536830 Nursing Emergency Financial Aid
- 536840 Academic Enhancement Scholarship
- 536850 Teachers Scholarships
- 536860 Medical and Dental Grants

536870 Traineeships  
536875 Graduate Assistant Tuition Awards  
536880 Incentive Scholarships  
536881 UNC Campus Scholarships  
536890 Other Educational Awards  
536898 High School Access Grants

**536JAA Other Aids and Grants to NGOs**

This classification includes funds not classified in other categories provided to nongovernmental organizations and individuals.

**Business-type Activities (proprietary funds) use only the following two 536J accounts:**

536J00 Other Aids and Grants to NGOs

This is classified as an operating expense for proprietary accounting

536J99 Other Aids and Grants to NGOs - Nonoperating