



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM
H. Martin Lancaster, President

January 13, 2000

IMPORTANT REMINDER

MEMORANDUM

TO: Business Officers

FROM: Annette H. Dishner, State-Aid Accountant

SUBJECT: VOED Equipment Expenditure Coding

Colleges that have been approved to expend VOED funds for capital outlay must code their VOED capital expenditures to objects 25370 (Educational Equipment – Basic Grant) or 25516 (Minor Equipment – Basic Grant) along with vocational code 19.

If these expense objects have not been used, but VOED capital outlay funds have been budgeted and expended in other capital expense objects, please make the necessary journal entries to recode budgets and expenditures to the correct capital objects. Corrections must be reflected on your January 2000 monthly 112 report.

If you have questions, please contact me.

/ahd

Attachment

pc: Presidents
Kennon Briggs
Larry Morgan
Alice Smith

CC00-011
Paper Copy