

NDSU Chart of Accounts

Expenses

Account	Account Descr	Bud. Only	Type
500000	Expenses	Y	E
501000	Total Direct	Y	E
510000	Salaries and Benefits	Y	E
511000	Salaries-Regular - Benefitted	Y	E
511002	Salaries - Regular -Benefitted	N	E
511005	Staff Overload	N	E
511060	Vacation and Sick Accrual	N	E
512000	Salaries - Other	Y	E
512005	Salaries - Other	N	E
512015	Unassigned Payroll	N	E
512020	Salaries-Other-Participant Sup	N	E
513000	Temp-Salaries-NonBenefitted	Y	E
513005	Temp-Salaries-NonBenefitted	N	E
513020	Temp-Sal-NonBen-Participant Sup	N	E
514000	Overtime	Y	E
514005	Overtime	N	E
515000	Salaries - Faculty	Y	E
515005	Salaries - Faculty	N	E
515010	Faculty Overload	N	E
515015	Salaries-NonTchg Fac-Ext Serv	N	E
516000	Fringe Benefits	Y	E
516005	Disability Insurance	N	E
516010	Vacation/Sick Leave (VSL)	N	E
516015	Employee Assist Program	N	E
516020	Employee Tuition Waivers	N	E
516025	Graduate Assistant Waivers	N	E
516030	Federal Health Insurance	N	E
516035	Federal Life Insurance	N	E
516040	Federal Retirement	N	E
516050	Great West Life Retirement	N	E
516055	Health Insurance	N	E
516056	Health Insurance GRA GTA GSA	N	E
516060	HMO Insurance	N	E

Account	Account Descr	Bud. Only	Type
516075	Life Insurance	N	E
516080	Medicare	N	E
516085	Oasis	N	E
516090	Medical Leave Insurance	N	E
516160	Risk Management Premium	N	E
516165	Section 125 Adm Fee	N	E
516170	Social Security	N	E
516175	State Retirement	N	E
516190	Teacher Insurance & Retirement	N	E
516198	Pension Expense	N	E
516199	OPEB Expense	N	E
516200	TIAA/CREF	N	E
516205	Unemployment Insurance	N	E
516210	Workers Comp Premium	N	E
516215	Fringes-Unassigned	N	E
516220	Other Payroll Taxes	N	E
517000	Salaries - Graduate Assistants	Y	E
517005	Salaries - Graduate Assistants	N	E
518000	Other Taxable Compensation	Y	E
518005	Other Taxable Compensation	N	E
519000	Salaries Other Benefitted	Y	E
519010	Salaries Medical Resident	N	E

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Account	Account Descr	Bud. Only	Type
520000	Operating Expenses	Y	E
521000	Travel	Y	E
521010	In State - Air Transportation	N	E
521015	In State - Lodging	N	E
521020	In State - Meals	N	E
521030	In State - Vehicle Mileage	N	E
521035	Meals Taxable	N	E
521045	Motor/Aircraft Pool	N	E
521055	Moving - Taxable	N	E
521065	Other Transportation & Misc Ex	N	E
521070	Out of State-Air Transportatio	N	E
521075	Out of State - Lodging	N	E
521080	Out of State - Meals	N	E
521090	Out of State - Vehicle Mileage	N	E
521095	Recharge - Travel	N	E
521103	Travel -Team	N	E
521105	Travel - Students	N	E
522000	Travel International	Y	E
522010	Intl Air Transportation	N	E
522015	Intl Lodging	N	E
522020	Intl Meals	N	E
522025	Intl Mileage	N	E
522030	Intl Meals Taxable	N	E
522035	Intl Other Trans & Misc Exp	N	E
531000	Supplies - IT Software	Y	E
531005	Data Processing Supply - Misc.	N	E
531010	Network Supplies	N	E
531015	Software/License/Maint Non Cap	N	E
531020	Variable SBITA payments	N	E
531025	Software/License Capitalized	N	E
532000	Supply/Material - Professional	Y	E
532010	Athletic Supplies	N	E
532015	Audio Visuals	N	E

Account	Account Descr	Bud. Only	Type
532020	Books	N	E
532045	Films/Video	N	E
532050	Instructional Supplies	N	E
532060	Lab Supplies	N	E
532061	Chemical and/or Biological Sup	N	E
532062	Animal Per Diem	N	E
532065	Maps & Plats	N	E
532070	Microfilm Supplies	N	E
532075	Multimedia Supplies	N	E
532080	Nursing Supplies	N	E
532085	Periodicals	N	E
532090	Library Continuations	N	E
532091	Library Approval Plans	N	E
532095	Photography Supplies	N	E
532100	Publications	N	E
532101	InterLibrary Loan/Publications	N	E
532105	Purchasing Cards	N	E
532110	Recharge-Instructional Supply	N	E
532115	Reference Materials	N	E
532120	Research Supplies/Materials	N	E
532121	Electronic Resrces Non-SBITA	N	E
532130	Subscriptions Non-SBITA	N	E
532145	Video Audio Cassettes/Tapes	N	E
533000	Food and Clothing	Y	E
533005	Banquet and Meeting Food & Bev	N	E
533010	Clothing	N	E
533015	Smallwares	N	E
533020	Athletic Food Non-Travel	N	E
533025	Food Supplies	N	E
533040	Interdepartmental-Smallwares	N	E
533045	Interdepart-Uniforms&Linens	N	E
533065	Uniforms & Linens	N	E
533070	Uniforms & Linens - Interdept.	N	E

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Account	Account Descr	Bud. Only	Type
534000	Bldg, Grounds, Vehicle Supply	Y	E
534020	Building Supplies	N	E
534025	Custodial Supplies	N	E
534030	Electrical Supplies	N	E
534035	Equipment Repair Parts	N	E
534040	Fuel & Oil - Vehicle	N	E
534045	Hardware & Bldg Supply	N	E
534050	Interdepart-Sanitatio	N	E
534065	Landscaping & Ground Supplies	N	E
534070	Maintenance Supplies	N	E
534105	Paint	N	E
534110	Part Supplies	N	E
534115	Plumbing Supplies	N	E
534120	Recharge- Fuel and Oil Vehicle	N	E
534145	Sanitation Supplies	N	E
534155	Shop Supplies	N	E
535000	Miscellaneous Supplies	Y	E
535025	Farm & Livestock Supplies	N	E
535045	Other Supplies	N	E
535050	Name Tags, Bus Cards, ID Cards	N	E
535055	Plaques & Trophies	N	E
535060	Promotional Supply Unlicensed	N	E
535070	Promotional Supply Licensed	N	E
535080	Seed, Feed & Fertilizer Suppli	N	E
535090	Veterinarian Supplies	N	E
535100	Expendable Equip Not Tagged	N	E
535105	Tool Crib (EERC) Recharge	N	E
535110	Recharge - Facilities Supplies	N	E
535205	MineralWaterTimberRightNonCap	N	E
535210	Copyright-NonCap	N	E
535215	Patent-NonCap	N	E
535220	Trademark-NonCap	N	E
535225	Website-NonCap	N	E

Account	Account Descr	Bud. Only	Type
535230	Other Easement-NonCap	N	E
535235	Right of Way-NonCap	N	E
535240	Logos-Non Capitalized	N	E
536000	Office Supplies	Y	E
536010	Interdepartmental-Paper	N	E
536015	Office Supplies	N	E
536020	Paper Products	N	E
536025	Recharge - Paper	N	E
536030	Recharge - Office Supplies	N	E
541000	Postage	Y	E
541005	Bulk Mailing Charges	N	E
541015	Postage or P.O. Box Rental	N	E
541020	Postage Due	N	E
541025	Postage Meter	N	E
541030	Postage Stamps	N	E
541035	Recharge - Mailing Services	N	E
542000	Printing	Y	E
542010	Copier Supplies	N	E
542025	Printing	N	E
542030	Copies/Duplicating	N	E
542040	Recharge - Copying	N	E
542045	Recharge - Printing	N	E
551000	IT Equipment – Non Cap	Y	E
551005	Computer Equip – Non Cap	N	E
551020	Other IT Equip – Non Cap	N	E
551025	Printer Equip – Non Cap	N	E
551030	Recharge-IT Equip – Non Cap	N	E
551035	Telecomm Equip – Non Cap	N	E

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552000	Other Equip – Non Cap	Y	E
552005	Office Equip – Non Cap	N	E
552010	Athletic Equip – Non Cap	N	E
552015	Audio/Visual Equip – Non Cap	N	E
552020	Maint/Constr Equip – Non Cap	N	E
552025	Musical Equip – Non Cap	N	E
552030	Other Equip – Non Cap	N	E
552035	Vending/Food Equip – Non Cap	N	E
552095	Recharge-Equip – Non Cap	N	E
553000	IT Equip >=\$5K <\$10K	Y	E
553005	Computer Equip >=\$5K <\$10K	N	E
553020	Other IT Equip >=\$5K <\$10K	N	E
553025	Printer Equip >=\$5K <\$10K	N	E
553030	Recharge-IT Equip >=\$5K <\$10K	N	E
553035	Telecomm Equip >=\$5K <\$10K	N	E
554000	Other Equip >=\$5K <\$10K	Y	E
554005	Office Equip >=\$5K <\$10K	N	E
554010	Athletic Equip >=\$5K <\$10K	N	E
554015	Audio/Visual Equip >=\$5K <\$10K	N	E
554020	Maint/Constr Equip >=\$5K <\$10K	N	E
554025	Musical Equip >=\$5K <\$10K	N	E
554030	Other Equip >=\$5K <\$10K	N	E
554035	Vending/Food Equip >=\$5K <\$10K	N	E
554095	Recharge-Equip >=\$5K <\$10K	N	E
561000	Utilities	Y	E
561005	Asbestos Abatement and Removal	N	E
561010	Coal	N	E
561013	Steam Heat	N	E
561015	Electricity	N	E
561020	Heating Oil	N	E
561025	Propane	N	E
561027	Glycerin	N	E
561030	Natural Gas	N	E

Account	Account Descr	Bud. Only	Type
561035	Radio/Hazard Waste Disposal	N	E
561040	Recharge-Waste Disposal/Landfi	N	E
561060	Waste Disposal and Landfill	N	E
561070	Water and Sewer	N	E
571000	Insurance	Y	E
571005	Collision & Comprehensive	N	E
571010	Fidelity Insurance	N	E
571015	Liability Insurance	N	E
571020	Other Insurance	N	E
571025	Property Insurance	N	E
571030	Risk Management Premiums	N	E
581000	Rentals/Lease-Equipment&Other	Y	E
581005	Aircraft Rental Short-Term	N	E
581015	Equipment Rental Short Term	N	E
581020	Variable Pmnts-GASB 87 Leases	N	E
581025	Equipment Lease Interest	N	E
581030	Equipment Lease Principal	N	E
581035	IT Equipment Lease Interest	N	E
581040	IT Equipment Lease Principal	N	E
581045	IT Equipment Rental Short Term	N	E
581055	OfficeEquip Rental-ShortTerm	N	E
581060	Other Rental - Short Term	N	E
581070	SBITA Principal	N	E
581075	SBITA Interest	N	E
582000	Rentals/Leases-Building/Land	Y	E
582005	Booth&Room Rental-ShortTerm	N	E
582030	Building Rental Short-Term	N	E
582035	Land Rental - Short Term	N	E
582040	Building Lease Interest	N	E
582045	Land Lease Interest	N	E
582050	Building Lease Principal	N	E
582055	Land Lease Principal	N	E

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Account	Account Descr	Bud. Only	Type
591000	Repairs	Y	E
591025	Maintenance Agreements	N	E
591040	Recharge-Deferred Maint Repair	N	E
591045	Recharge - Repairs	N	E
591070	Repairs IT	N	E
591095	Repair Services Noncapitalized	N	E
591105	Repair Supplies Noncapitalized	N	E
602000	IT - Communications	Y	E
602005	Cellular Phones	N	E
602010	Fax Charges	N	E
602015	ITD Services	N	E
602020	Long Distance	N	E
602025	Line Charges	N	E
602030	Recharge - Line Charges	N	E
602035	Recharge - Long Distance	N	E
602040	Recharge-Paging	N	E
602045	Recharge - Voice/Data	N	E
602050	Recharge-Tele Service Order	N	E
602055	Recharge-Tele Repair Order	N	E
602070	Voice/Data Telephone Service	N	E
611000	Professional Development	Y	E
611010	Dues & Memberships	N	E
611020	Professional Development	N	E
611025	Employee Education	N	E
621000	Operating Fees and Services	Y	E
621020	Advertising Services-Radio	N	E
621023	Advertising Online/Internet	N	E
621025	Advertising Services-TV	N	E
621030	Advertising Services-Print	N	E
621035	Advertising Services-Other	N	E
621040	Athletic Settlement Expense	N	E
621045	Athletic Special Assistance	N	E
621050	Athletic Guarantees	N	E

Account	Account Descr	Bud. Only	Type
621051	Athletic Conference Fee	N	E
621055	Athletic Officials/Game Person	N	E
621060	Awards, Rewards, Prizes	N	E
621065	Bad Debt Expense	N	E
621070	Bank Fees	N	E
621071	Credit Card Fees	N	E
621075	Book Binding	N	E
621080	Collection Expense	N	E
621100	Contract Services	N	E
621120	Custodial and Maintenance Cont	N	E
621145	Film Processing	N	E
621150	Freight & Express	N	E
621160	Group Concession Payments	N	E
621230	IT Contractual Services	N	E
621235	IT Services	N	E
621240	NDUS CTS Assessments	N	E
621275	Laundry & Dry Cleaning	N	E
621285	Licenses & Taxes	N	E
621290	Drilling Fees	N	E
621295	Outside Lab Fees	N	E
621300	Loan Principal Cancelled	N	E
621320	Online Database Services	N	E
621325	Other Operating Fees	N	E
621326	Cable TV	N	E
621328	Internet Services	N	E
621330	Participant Fees	N	E
621335	Passport	N	E
621345	Photo ID Services	N	E
621355	Promotional Fees - Licensed	N	E
621360	Promotional Fees - Non Liscens	N	E
621390	Royalty Payments	N	E
621395	Recharge - Computer Center	N	E
621400	Recharge - Fees	N	E

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Account	Account Descr	Bud. Only	Type	Account	Account Descr	Bud. Only	Type
621401	CTS (EERC) Recharge	N	E	623055	Engineers	N	E
621402	PC & D (EERC) Recharge	N	E	623060	Entertainers/Performers	N	E
621403	Shops/Ops (EERC) Recharge	N	E	623075	Honorarium	N	E
621404	GC/MS (EERC) Recharge	N	E	623090	IT-Consultant/Development	N	E
621405	Recharge-Graphics	N	E	623095	Lecture	N	E
621406	FMRL (EERC) Recharge	N	E	623100	Legal	N	E
621407	ARL (EERC) Recharge	N	E	623105	Land Survey Fees	N	E
621409	NMARL (EERC) Recharge	N	E	623110	Medical Professional Fees	N	E
621410	Recharge - Laundry	N	E	623155	Other Professional Fees	N	E
621411	PTC (EERC) Recharge	N	E	623165	Professional Licensing Fees	N	E
621412	Particulate (EERC) Recharge	N	E	623180	Research	N	E
621413	CFBR (EERC) Recharge	N	E	623185	Speaker	N	E
621414	Sample Trailer (EERC) Recharge	N	E	623200	Non Employee Expenses	N	E
621415	Fuel Prep (EERC) Recharge	N	E	623205	Non Employee Taxable Meals	N	E
621416	Recharge Research Information	N	E	624000	Subcontracts and Subrecipients	Y	E
621417	Software Tech Recharge	N	E	624005	Subcontracts > 25,000	N	E
621418	ERC ENG Serv Rechrge Center	N	E	624010	Subcontracts =< 25,000	N	E
621419	EERC Field Safety Recharge	N	E	624105	Subrecipients > 25,000	N	E
621420	EERC Geoscience Recharge	N	E	624110	Subrecipients =< 25,000	N	E
621435	Ticket Master Outlet	N	E	625000	Medical, Dental and Optical	Y	E
621440	Ticket Master Box Office	N	E	625005	Employee Medical Physicals	N	E
622000	Participant Support	Y	E	625010	Athletic Medical	N	E
622005	Participant Support Stipends	N	E	625015	Athletic Training	N	E
622010	Participant Support Subsistenc	N	E	625030	Medical Supplies	N	E
622015	Participant Support Travel	N	E	626000	Online Prog Manage (OPM) Fee	Y	E
622020	Participant Support Other	N	E	626005	Online Prog Manage(OPM)FeeGRAD	N	E
623000	Professional Fees and Services	Y	E	626010	Online Prog Manage(OPM)FeeUGRD	N	E
623005	Accountants	N	E	628000	Strategic Investment Fee	Y	E
623010	Architects	N	E	628005	Strategic Investment Fee	N	E
623015	Artistic & Design Service	N	E	629000	Support Allocation Costs	Y	E
623020	Audit	N	E	629005	Support Allocation Costs	N	E
623025	Consultants	N	E				
623035	Background Investigations	N	E				

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Account	Account Descr	Bud. Only	Type
631000	Miscellaneous Expenses	Y	E
631005	Cash Short	N	E
631010	Other Expenses	N	E
632000	Study Subject Expenses	Y	E
632110	Study Subject Activity Fee	N	E
632115	Study Subject Clinic Fee	N	E
632120	Study Subject Travel	N	E
632125	Study Subject Supplies	N	E
632130	Study Subject Other	N	E
641000	Interest Expense	Y	E
641005	Interest Expense	N	E
651000	Cost of Goods Sold	Y	E
651005	Purchases for resale	N	E
651006	Prchs for Resale-Health/Beauty	N	E
651010	Purchases for resale-Meat	N	E
651015	Purchases for resale-Produce	N	E
651020	Purchases for resale - Bakery	N	E
651025	Purchases resale-Consignment	N	E
651030	Purchases resale-Dairy	N	E
651035	Purchases for resale - Labor	N	E
651040	Purchases for resale - Materia	N	E
651045	Purchases for resale - Supplie	N	E
651050	Purchases for resale-Dry Food	N	E
651051	Purchases for Resale-Food	N	E
651052	Purchases for Resale-Candy/Pop	N	E
651055	Purchases for resale-Used Book	N	E
651056	Purchases for Resale-New Books	N	E
651057	Purchases for Resale-Gift Item	N	E
651058	Purchases for Resale-Clothing	N	E
651060	Prchs Resale-Telephone Materia	N	E
651065	Purchases for Resale-Telecom	N	E
651070	Purchases for Resale-Phone Car	N	E
651075	Purchases for Resale-Telecom S	N	E

Account	Account Descr	Bud. Only	Type
651076	Prchs for Resale-Computer/Soft	N	E
651080	Recharge - Purchases for resal	N	E
651085	Recharge-Purchases resale-Meat	N	E
651090	Rchrg-Purchases resale-Produce	N	E
651095	Rchrg-Purchases resale-Bakery	N	E
651100	Rchrg-Prch resale-Consignment	N	E
651105	Rchrg- Purchases resale-Dairy	N	E
651115	Rchrg-Prchs resale - Labor	N	E
651120	Rchrg-Prchs resale - Materials	N	E
651125	Rchrg-Prchs resale - Supplies	N	E
651130	Rchrg-Prchs resale-Dry Food	N	E
651135	Purchases Discounts	N	E
651140	Purchases Returns & Allowances	N	E
651145	Inventory Adjustment	N	E
651150	Freight In	N	E
661000	Waivers/Scholarships/Fellowshi	Y	E
661005	Scholarships	N	E
661007	Tuition Remission	N	E
661010	Fellowships	N	E
661015	Other Waivers	N	E
661020	Title IV Grants - Stdtd Fin Aid	N	E
661025	Stipends	N	E
661200	HEERF Aid to Students	N	E
670000	Non Operating Expenses	Y	E
671000	Non Operating Expenses	Y	E
671005	Non Operating Expenses	N	E
671010	CARES Act Aid to Students	N	E
671205	Bond Issuance Cost Expense	N	E
671206	COP Issuance Costs	N	E

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Expenses

Account	Account Descr	Bud. Only	Type
680000	Capital Asset Expense	Y	E
681000	Capital Assets	Y	E
681005	Building/Leasehold Impr Additi	N	E
681010	Long-term lease additions	N	E
681015	CIP Additions	N	E
681020	Infrastruct/Land Impr Addition	N	E
681025	Intangible Asset Additions	N	E
681026	SBITA DIP Additions	N	E
681030	Land Additions	N	E
681035	Library Book Additions	N	E
681040	Machinery/Equipment Additions	N	E
681045	Motor Vehicles Additions	N	E
681050	Building/Leasehold Impr Del	N	E
681055	Long-term lease deletions	N	E
681060	CIP Deletions	N	E
681065	Infrastructur/Land Impr Deleti	N	E
681070	Intangible Asset Deletions	N	E
681071	SBITA DIP Deletions	N	E
681075	Land Deletions	N	E
681080	Library Book Deletions	N	E
681085	Machinery/Equipment Deletions	N	E
681090	Motor Vehicles Deletions	N	E
682000	Land and Buildings	Y	E
682005	Architect Fees Capitalized	N	E
682007	Consulting Capitalized	N	E
682015	Engineering Fees Capitalized	N	E
682020	Building Impr Capitalized	N	E
682030	Electrical Contractor Capitali	N	E
682040	General Contractor Capitalized	N	E
682050	Heating/Ventilation Capitalize	N	E
682060	Land & Site Preparation Capita	N	E
682070	Surveying Capitalized	N	E
682075	Testing Services Capitalized	N	E

Account	Account Descr	Bud. Only	Type
682080	Internal Labor Capitalized	N	E
682085	Internal Materials Capitalized	N	E
682090	Othr Capital Pymnts Capitalize	N	E
682100	Mechanical Contractor Capi	N	E
682110	Special Assessments	N	E
682113	Furniture Capitalized	N	E
682115	Asbestos Capitalized	N	E
682120	Software Subscription Cap	N	E
683000	Other Capital Payments	Y	E
683055	Special Assessment Principal	N	E
683060	Special Assessment Interest	N	E
691000	Equipment >=\$10K	Y	E
691005	Office Equipment >=\$10K	N	E
691010	Athletic Equipment >=\$10K	N	E
691015	Audio Visual Equip >=\$10K	N	E
691020	Equipment Fabrication	N	E
691025	Maintenance/Constr Equip>=\$10K	N	E
691030	Musical Equipment >=\$10K	N	E
691035	Other Equipment >=\$10K	N	E
691040	Vending/Food Equip >=\$10K	N	E
691045	Mineral,Water,TimberRightsInta	N	E
691050	Copyright Intangible	N	E
691055	Patent Intangible	N	E
691060	Trademark Intangible	N	E
691065	Website Intangible	N	E
691070	Other Easements Intangible	N	E
691075	Right of Way Intangible	N	E
691080	Logos Intangible	N	E
691085	Not Owned Equip/Fabrication	N	E

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Account	Account Descr	Bud. Only	Type
693000	IT Equipment >=\$10K	Y	E
693005	Computer Equipment >=\$10K	N	E
693015	IT Printers >=\$10K	N	E
693020	Other IT Equipment >=\$10K	N	E
693025	Telecommunications >=\$10K	N	E
693030	Internally Dev Software Intang	N	E
693035	Capitalized Software Intangibl	N	E
700000	Other Bond Pymnt, Depr, Etc.	Y	E
700001	Other	Y	E
701000	Bond Payments	Y	E
701005	Bond Interest Pymts	N	E
701006	COP Interest Payments	N	E
701010	Bond Principal Pymts	N	E
701011	COP Principal Payments	N	E
701015	Notes Payable - Interest Pymts	N	E
701020	Notes Payable - Principal Pymt	N	E
702000	Depreciation Expense	Y	E
702005	Depreciation Expense	N	E
702010	Amortization Expense	N	E
715000	Other Additions/Deductions	Y	E
715001	Other Additions/Deductions	Y	E
715015	Other Additions/Other Deduct	N	E
721000	Interdept Transfer	Y	E
721005	Interdept Service	N	E
721010	Interdept Inst Support	N	E
721015	Interdept Investment	N	E
722000	Transfers Out	Y	E
722001	Transfers Out	Y	E
722005	Intertransfer	N	E
722010	Intratransfer	N	E
722015	Mandatory Transfers	N	E
722020	Gen&SpecGrantExp(NDUSuseonly)	N	E
722024	InterInst Trnsfr-NDUSOapproval	N	E

Account	Account Descr	Bud. Only	Type
722025	Tr to Bldg Auth (NDUSuseonly)	N	E
722026	PriorPeriod NetPosition Adjust	N	E
730000	Facilities & Administration	Y	E
730001	Facilities & Administration	Y	E
730002	Facilities & Administration	Y	E
730005	Admin Allowance 90% Federal	N	E
730010	Admin Allowance 10% State	N	E
730015	Admin Allowance	N	E
730016	Admin Allowance 5%	N	E
730020	Facilities & Administration	N	E