Indicates FRS Object Codes

R01000 Tuition and Fees Revenues 0100

This major source of revenue includes degree credit tuition charged to students enrolled in courses or academic programs during regular terms, summer terms, summer sessions, or through off-campus extension and fees charged to enrolled students as authorized, established, and/or set by the Board of Governors of The University of North Carolina. Also, it includes, in contra revenue accounts, waivers or remissions of tuition. The components of this account are measured by the accrual method, rather than the cash method, of accounting. The write-off of uncollectible amounts of tuition and fees must be charged to major object of expenditure 561000 Receivables Written-Off and not to this major source of revenue or any of its constituent accounts. The recovery of previously written-off amounts of tuition and fees must be credited to minor source of revenue R07100 Bad Receivables Collected and not to this account or any of its constituent accounts. For cash basis reporting, regular term degree credit tuition and tuition waivers are compatible only with activity 990 Multiactivity and 107 for Degree Credit Distance Education, summer term tuition and tuition waivers are compatible only with purpose 102 Summer Term Instruction and extension tuition is compatible only with purpose 103 Extension Instruction. (For accrual basis reporting, student waivers should be reflected in purpose 230 – Student Financial Aid. Faculty and staff waivers should be reflected in the functional area where the employees worked.) Other constituents of this account (i.e., objects R01300 through R01900) are compatible only with the activity or purpose which provides the service or performs the function related to the revenue.

R011xx Resident Tuition, Net of Waivers 011x

This minor source of revenue includes degree credit tuition charged to North Carolina resident students enrolled in courses or academic programs of the institution during regular terms, summer sessions or through off-campus distance education. It includes, as a contra amount, waivers or remissions of tuition applicable to resident students.

R01110 Resident Tuition 0111

This subsidiary source of revenue includes degree credit tuition charged to North Carolina resident students enrolled in courses or academic programs during regular terms, summer sessions or through off-campus distance
education, as required by North Carolina General Statutes 116-143.1 and University policies and procedures established pursuant thereto.

**R01120 Resident Staff Tuition Waivers 0112**

This subsidiary source contra revenue includes waivers or remissions of tuition charged to North Carolina resident students enrolled in courses or academic programs during regular terms and sessions while such persons are full-time faculty or staff employees of the institution, as authorized by North Carolina General Statutes 116-143 including amendments, and University policies and procedures established pursuant thereto. (For accrual reporting, this negative revenue should be classified as Other Current Services – expenditure object 3900 – and reflected in the functional area where the employees worked.)

**R01130 Resident Older Citizen Tuition Waivers 0113**

This subsidiary source contra revenue includes waivers or remissions of tuition charged to North Carolina resident students enrolled in courses or academic programs during regular and summer sessions after such persons have attained the age of sixty-five, as authorized by North Carolina General Statutes 115B-2 and University policies and procedures established pursuant thereto. (For accrual reporting, this negative revenue should be reclassified as Other Educational Awards – expenditure object 689036 – and reflected in Purpose 230 – Student Financial Aid.)

**R01140 Resident Survivor Tuition Waiver 0114**

**R01160 Resident Tuition Surcharge 0116**

This subsidiary source of revenue includes the special tuition surcharge imposed on resident undergraduate students who do not earn a first baccalaureate degree in a four-year program within 140 hours; or who do not earn a first baccalaureate degree in a BOG approved five-year program within 110% of the minimum credit hours required; or who do not earn an additional baccalaureate degree within 110% of the minimum credit hours required. This surcharge is not subject to tuition waivers and does not apply to required fees. (Refer to Chart of Accounts Memorandum #54 and Administrative Memorandum #348 for additional information.)
R012Xx Non-resident Tuition, Net of Waivers

This minor source of revenue includes degree credit tuition charged to non-resident students enrolled in courses or academic programs during regular terms, summer sessions or through off-campus distance education. It includes, as a contra amount, waivers or remissions of tuition provided to non-resident students.

R01210 Non-resident Tuition

This subsidiary source of revenue includes degree credit tuition charged to non-resident students enrolled in courses or academic programs during regular terms, summer sessions or through off-campus distance education, as required by North Carolina General Statutes 116-143.1 and University policies and procedures established pursuant thereto.

R01220 Non-resident Special Talent Tuition Waivers

This subsidiary source contra revenue includes waivers or remissions of tuition charged to non-resident undergraduate students enrolled in courses or academic programs during regular terms and sessions when such persons are solicited for special talents which are utilized or developed by the institution, as authorized by North Carolina General Statutes 116-143 and University policies and procedures established pursuant thereto. (For accrual reporting, this negative revenue should be reclassified as Other Educational Awards – expenditure object 6590 – and reflected in Purpose 230 – Student Financial Aid.)

R01230 Non-resident Graduate Assistants Tuition Waivers

This subsidiary source contra revenue includes waivers or remissions of tuition charged to non-resident graduate students enrolled in courses or academic programs during regular and summer terms and sessions when such persons are serving as graduate teaching assistants, graduate research assistants, or in comparable instructional or research assignments and who are concurrently enrolled as graduate students at the same institution, as authorized by North Carolina General Statutes 116-144 and University policies and procedures established pursuant thereto. (For accrual reporting, this negative revenue should be reclassified as Other Educational
Awards – expenditure object 689036 – and reflected in Purpose 230 – Student Financial Aid.)

R01240 Non-resident Staff Tuition Waivers 0124

This subsidiary source contra revenue includes waivers or remissions of tuition charged to non-resident students enrolled in courses or academic programs during regular terms and sessions while such persons are full-time faculty or staff employees of the institution, as authorized by North Carolina General Statutes 116-143, including amendments, and University policies and procedures established pursuant thereto. (For accrual reporting, this negative revenue should be reclassified as Other Current Services – expenditure object 219915 – and reflected in the functional area where the employees worked.)

R01250 Non-resident Military Tuition Waivers 0125

This subsidiary source contra revenue includes waivers or remissions of tuition charged to non-resident members of the armed services (and their dependents) incident to their serving on active military duty while enrolled in The University and abiding in North Carolina. This waiver is authorized by North Carolina General Statute 116-143.3 and is administered according to applicable University policies and procedures. (For accrual reporting, this negative revenue should be reclassified as Other Educational Awards – and reflected in Purpose 230 – Student Financial Aid)

R01260 Non-resident Tuition Surcharge 0126

This subsidiary source of revenue includes the special tuition surcharge imposed on non-resident undergraduate students who do not earn a first baccalaureate degree in a four year program within 140 hours; or who do not earn a first baccalaureate degree in a BOG approved five year program within 110% of the minimum credit hours required; or who do not earn an additional baccalaureate degree within 110% of the minimum credit hours required. This surcharge is not subject to tuition waivers and does not apply to required fees. (Refer to Chart of Accounts Memorandum #54 and Administrative Memorandum #348 for additional information.)

R01270 North Carolina Teachers Tuition Waivers 0127
This subsidiary source contra revenue includes waivers or remissions of the difference between regular in-state tuition and out-of-state tuition charged to North Carolina teachers who are taking courses relevant to teacher certification or to professional development as a teacher. This waiver is authorized by North Carolina General Statute 116-143.5 and is administered according to applicable University policies and procedures. (Refer to Administrative Memorandum #375 for additional information.)

R01300  Extension Non-credit Instruction Fees  0130

This minor source of revenue includes non-tuition fees and non-credit registrations charged to recipients of the institution's extension instruction services. Its use is compatible only with purpose 103 Extension Instruction.

R01400  Application Fees  0140

This minor source of revenue includes fees charged to individuals submitting applications for admission as students at the institution. Its use is compatible only with activity 160 Student Services.

R01500  Athletic Fees  0150

This minor source of revenue includes fees charged to students for provision of intercollegiate athletic services and for maintenance and operation of physical plant facilities, including equipment, which are used in conjunction with these athletic services. Its use is compatible only with purpose 207 Recreational services.

R01600  Health Service Fees  0160

This minor source of revenue includes fees charged to students for provision of health and medical services and for maintenance and operation of physical plant facilities, including equipment, which are used in conjunction with these health services. Its use is compatible only with purpose 204 Health Services.

R01700  Student Activities Fees  0170

This minor source of revenue includes fees charged to students for provision of certain non-academic student services and for maintenance and operation of
physical plant facilities, including equipment, which are used in conjunction with these student services. Its use is compatible only with activities or purposes which provide the related services to students. Compatible activity or purpose codes and titles for some activity fees are:

202 Campus Center:
   Campus center fees

160 Student Services and 207 Recreational Services:
   Intramural athletics fees
   Student organization fees
   Student newspaper fees
   Student yearbook fees

R01710 Conference Activity Fee 0171

R01800 Indebtedness Fees 0180

This minor source of revenue includes fees charged to students for retirement and servicing of physical plant indebtedness at the coverage levels established in, and to meet the requirements of, the Board of Governors resolutions and documents authorizing the debt. Its use is compatible only with the purposes under activity 200 Student Auxiliaries.

R01850 Education And Technology Fee 0185

This minor source of revenue includes fees charged to students for provision of specialized instructional supplies and services and for scientific and data processing equipment which are not directly related to specific courses. Its use is compatible only with Instruction purposes 101, 102, and 103 and with General Academic Support purpose 152.

R01900 Special Fees 0190

This minor source of revenue includes special, incidental, and miscellaneous fees charged to students and not identified by minor sources R01300 through R01850. It includes fees for specific courses which require supplies, materials, or services not covered by fees of general applicability. Instructional supplies, materials and services which are not directly related to specific courses are provided by the
Educational and Technology Fee (object R01850). It excludes tuition which is the subject of other revenue accounts. Appropriate activity/purpose codes for some special fees are indicated within parenthetical marks. Other special fees are compatible with the activity or purpose which provides the service or performs the function related to the charge. Such fees include course audit fees (101,102,103,105), credit-by-exam fees (101,102,103,105), special academic examination and test fees (101,102,103,105) and laboratory fees and charges (101,102,103). Also, it includes miscellaneous student service fees and charges for library usage (151), registrations (160), late registrations (160), special non-academic examinations and tests (160), transcripts (160), identification cards (170), activity cards (170), diplomas (170), degrees (170), caps and gowns (170), graduation (170), commencement (170), and maintenance and operation of physical plant facilities and equipment when the fees are not authorized or required by borrowing agreements (180).

R01910 Graduation Fee 0191

R01950 Tuition & Fees – Bad Debt Offset 0195
For Controller’s Office Use Only

R01960 Tuition & Fees – Scholarship Allowance 0196
For Controller’s Office Use Only

R02xxx Governmental, Private, and Endowment Revenues 02xx

This major source of revenue includes financial resources provided by branches, departments, agencies, offices and other entities of state, federal, and local governments, from individuals and non-governmental organizations, and from endowment and similar funds.

R02100 State Appropriations 0210

This minor source of revenue includes financial resources provided through legislative actions of the North Carolina General Assembly. It excludes revenue provided by state government contracts and grants.

R022XX State Contracts and Grants 022x

This minor source of revenue includes financial resources provided by
departments, agencies, and other entities of state governments as direct and indirect costs of contracts and grants.

R02210  State Research Grants  0221

To account for research grants and any other similar grants or contracts awarded by another North Carolina state agency that are exchange or exchange-like transactions. This is considered operating revenue for proprietary accounting. (NCAS 4328AA)

R02220  State Overhead Receipts  0222

To account for revenues received from another North Carolina state agency as reimbursements of institutional indirect costs allocated to contracts and grants. Institutional uses of resources are not restricted by awarding entities. These resources are usually identified as overhead receipts. (NCAS 437300)

R02230  State Grants  0223

To account for revenue received from grants awarded by another North Carolina state agency that are non-exchange transactions. This is considered non-operating revenue for proprietary accounting. (NCAS 4325AA)

R0225  State Capital Grants  0225

To account for non-exchange North Carolina state grants that are restricted for capital purposes only – to purchase, construct, or renovate capital assets owned by the agency and associated with a specific program. This is considered other revenues shown below non-operating revenue for proprietary accounting. Exclude grants that may be used for either operating or capital purposes at the discretion of the University. (NCAS 432EAA)

R02260  State Aid – Bond Proceeds  0226

To convert the budgetary bond transactions in the capital projects budget codes to GAAP basis. (NCAS 432994)
R02270  Out-of-State Research Grants 0227

To account for research or similar grants or contracts awarded by a governmental unit outside the state of NC that are exchange or exchange-like transactions. This is considered operating revenue for proprietary accounting. (NCAS 432CAA)

R02280  Out-of-State Grants 0228

To account for grants awarded by a governmental unit outside the state of NC, that are non-exchange transactions. This is considered non-operating revenue for proprietary accounting. (NCAS 4326AA)

R02290  Out-of-State Capital Grants 0229

To account for non-exchange out-of-state grants that are restricted for capital purposes only – to purchase, construct, or renovate capital assets owned by the University and associated with a specific program. This is considered other revenues shown below non-operating revenue for proprietary accounting. Exclude grants that may be used for either operating or capital purposes at the discretion of the University. (NCAS 432LAA)

R02300  Federal Appropriations 0230

This minor source of revenue includes financial resources provided directly and indirectly to the institution through legislative actions of the United States Congress. These resources may be received directly from a federal disbursing agency or indirectly through an intermediary agency. It includes monies provided to land-grant institutions for institutional programs. It excludes resources provided by federal government contracts and grants. (NCAS 432997)

R024XX  Federal Contracts and Grants 024x

This minor source of revenue includes financial resources provided by departments, agencies, and other entities of the federal government as direct and indirect costs of contracts and grants.
R02410  Federal Research Grants  0241

To account for research grants and any other similar grants or contracts awarded by a federal agency that are exchange or exchange-like transactions. This is considered operating revenue for proprietary accounting. Pell, SEOG, and College Work Study grants are recorded in this object code due to the UNC system electing to reflect these non-exchange transactions as operating revenues. (NCAS 4327AA)

R02420  Federal Overhead Receipts  0242

To account for revenues provided by departments, agencies and other entities of the federal government as reimbursement of institutional indirect costs allocated to contracts and grants. Institutional uses of resources are not restricted by awarding entities. These resources are usually identified as overhead receipts. (NCAS 437300)

R02430  Federal Administrative Cost Allowances  0243

To account for revenues provided by federal government contracts and grants and identified as allowances, repayments, or reimbursements of administrative costs associated with administering federal student financial aid programs, including programs identified with the Veterans Administration. Institutional uses of resources are not restricted by the awarding federal agency. The use of this revenue account is compatible only with activity 160 Student Services. (NCAS 437300)

R02460  Federal Grants  0246

To account for grants awarded by a federal agency that are non-exchange transactions. This is considered non-operating revenue for proprietary accounting. (NCAS 4321AA)

R02490  Federal Capital Grants  0249

To account for non-exchange federal grants that are restricted for capital purposes only – to purchase construct, or renovate capital assets owned by the agency and associated with a specific program. This is considered other revenue shown below non-operating revenue for proprietary
accounting. Exclude grants that may be used for either operating or capital purposes at the discretion of the agency. (NCAS 432DAA)

R025XX  Local Government Contracts and Grants  025X

This minor source of revenue includes financial resources provided by departments, agencies, and other entities of local governments as direct and indirect costs of contracts and grants.

R02510  Local Government Funds  0251

To account for grants or other funds received from cities, towns, or other local governments that are non-exchange transactions. This is considered non-operating revenue for proprietary accounting. (NCAS 4323AA)

R02520  Local Government Overhead Receipts  0252

To account for revenues provided by departments, agencies, and other entities of local governments as reimbursement of institutional indirect costs allocated to contracts and grants. Institutional uses of resources are not restricted by awarding entities. These resources are usually identified as overhead receipts. (NCAS 437300)

R02530  Local Government Research Grants  0253

To account for research grants and other contracts and grants from cities, towns, and other local governments that are exchange or exchange-like transactions. This is considered operating revenue for proprietary accounting. (NCAS 432HAA)

R02540  County Funds  0254

To account for grants or other funds received from a county government that are non-exchange transactions. This is considered non-operating revenue for proprietary accounting. (NCAS 4322AA)

R02550  County Overhead Receipts  0255

To account for revenues provided by departments, agencies, and other
entities of county governments as reimbursement of institutional indirect costs allocated to contracts and grants. Institutional uses of resources are not restricted by awarding entities. These resources are usually identified as overhead receipts. (NCAS 437300)

**R02560  County Research Grants 0256**

To account for research grants and other contracts and grants from county governments that are exchange or exchange-like transactions. This is considered operating revenue for proprietary accounting. (NCAS 432FAA)

**R02580  County Capital Grants 0258**

To account for county appropriations that are restricted for capital purposes only – to purchase, construct, or renovate capital assets owned by the agency and associated with a specific program. This is a non-exchange transaction and is considered other revenues shown below non-operating revenue for proprietary accounting. Exclude grants that may be used for either operating or capital purposes at the discretion of the agency. (NCAS 432GAA)

**R02590  Local Capital Grants 0259**

To account for city, town, or other local non-exchange grants that are restricted for capital purposes only – to purchase, construct, or renovate capital assets owned by the agency and associated with a specific program. This is considered other revenues shown below non-operating revenue for proprietary accounting. Exclude grants that may be used for either operating or capital purposes at the discretion of the agency. (NCAS 432JAA)

**R02600  Non-capital Gifts & Donations – Cash 0260**

To record a non-capital gift, contribution, or donation of cash. This is a non-exchange transaction and is considered non-operating revenue for proprietary accounting. (NCAS 436200)

**R02610  Non-capital Gifts & Donations – Non-cash 0261**
To record a non-cash non-capital gift, contribution, or donation. This is a non-exchange transaction and is considered non-operating revenue for proprietary accounting. (NCAS 436200)

**R02630 Non-capital Gifts – Bad Debt Offset 0263**

This account will carry a debit balance and is used to record the uncollectible portion of the non-capital gifts and donations. (NCAS 436202)

**R02650 Catathon Contributions 0265**

**R02670 Permanent Endowment – Non-cash 0267**

To account for a non-cash gift for which the donor requires that the principal of the gift shall remain intact in perpetuity; this is a permanently nonexpendable addition to net assets. This is a non-exchange transaction and is reported below non-operating revenue for proprietary accounting. (NCAS 436205)

**R02680 Term Endowment – Non-cash 0268**

To account for a non-cash gift for which the donor stipulates that after a certain time period or event, the principal of the gift may be expended. This is a non-exchange transaction and is reported below non-operating revenue for proprietary accounting. (NCAS 436206)

**R02710 Capital Gifts & Donations – Cash 0271**

To account for a donation restricted for capital purposes only – to purchase, construct, or renovate capital assets owned by the agency and associated with a specific program. This is a non-exchange transaction and is reported with capital grants below non-operating revenue for proprietary accounting. For donations that may be used for either operating or capital purposes at the discretion of the agency, record as non-capital gifts & donations. (NCAS 436203)

**R02720 Capital Gifts – Non- Cash 0272**
To record a gift of a capital asset such as land, a building, equipment, etc. This is a non-exchange transaction and is reported with capital grants below non-operating revenue for proprietary accounting.

**R02730**  
Permanent Endowments- Cash 0273

To account for a cash gift for which the donor requires that the principal of the gift shall be expended. This is a non-exchange transaction and is reported below non-operating revenue for proprietary accounting. (NCAS 436205)

**R02740**  
Term Endowments – Cash 0274

To account for a cash gift for which the donor stipulates that after a certain time period or event, the principal of the gift may be expended. This is a non-exchange transaction and is reported below non-operating revenue for proprietary accounting. (NCAS 436206)

**R02750**  
Capital Gifts Bad Debt Offset 0275

This account will carry a debit balance and is used to record the uncollectible portion of the capital gifts and donations. (NCAS 436204)

**R02780**  
WCU Athletics 0278

**R02790**  
WCU Development Foundation 0279

**R028XX**  
Private/Non-governmental Grants and Contracts 028x

Private/non-governmental grants and contracts include grants from individuals, foreign governments, and organizations that are not governments. They may be exchange or non-exchange transactions.

**R02810**  
Private Research Grants 0281

To account for non-governmental (including grants from individuals, foreign governments, and organizations that are not governments) related to research or similar grants or contracts that are exchange or exchange-like transactions. This is considered operating revenue for proprietary accounting. (NCAS 432BAA)
R02820  Private Overhead Receipts 0282

To account for revenues provided by non-governmental contracts and grants as reimbursement of institutional indirect costs allocated to non-governmental contracts and grants. Institutional uses of resources are not restricted by awarding entities. (NCAS 437300)

R02850  Private Grants (related to instruction or public service) 0285

To account for non-governmental (including grants from individuals, foreign governments, and organizations that are not governments) that are non-exchange transactions. Universities use this account to reflect non-governmental grants and contracts related to instruction or public service. This is considered non-operating revenue for proprietary accounting. (NCAS 4324AA)

R02870  Private Grants (NOT related to instruction or public service) 0287

To reflect non-governmental (including grants from individuals, foreign governments, and organizations that are not governments) grants and contracts not related to instruction or public service that are non-exchange transactions. This is considered non-operating revenue for proprietary accounting. (NCAS 432995)

R02890  Private Capital Grants 0289

To account for non-exchange private/non-governmental (including grants from individuals, foreign governments, and organizations that are not governments) grants that are restricted for capital purposes only – to purchase, construct, or renovate capital assets owned by the agency and associated with a specific program. This is considered other revenues shown below non-operating revenue for proprietary accounting. Exclude grants that may be used for either operating or capital purposes at the discretion of the University. (NCAS 432KAA)

R02900  Endowment Income 0290

To account for revenues provided for the institution's current operations by
endowment funds. The use of endowment funds must be in accordance with guidelines provided by the governing board of trustees of the endowment. (NCAS 433300)

R03xxx Supporting Services Revenues 03xx

This major source of revenue includes financial resources generated by sales of merchandise and rendering of services not identified elsewhere. It is not associated with auxiliary enterprises, independent operations, and medical and veterinary services. (See major sources of revenue R04000 Sales and Services Revenues of Auxiliary Enterprises and Independent Operations an R06000 Medical and Veterinary Services Revenues.)

R03100 Electronic Data Processing Service Revenues 0310

This minor source of revenue includes financial resources received from users of electronic data processing services. Its use is compatible only with purpose 152 General Academic Support and activity 170 Institutional Support.

R03200 Physical Plant Service Revenues 0320

This minor source of revenue includes financial resources received from users of services provided by the physical plant division. Its use is compatible only with activity 180 Physical Plant Operations.

R03300 Service and Repair Shop Revenues 0330

This minor source of revenue includes financial resources received from users of services provided by service and repair shops. Its use is compatible only with activity 180 Physical Plant Operations.

R03400 Telephone Service Revenues 0340

This minor source of revenue includes financial resources received from users of central telephone services and the institutional telephone network/system. Its use is compatible only with activity 170 Institutional Support.

R03500 Utility Service Revenues 0350

This minor source of revenue includes financial resources received from users of
the various non-telephone utility services. Its use is compatible only with activity 180 Physical Plant Operations.

### R03900 Other Supporting Services Revenues 0390

This minor source of revenue includes financial resources received from sales of merchandise and rendering of services, excluding revenues identified by minor sources R03100 through R03500. It includes revenues from sales of departmental publications, interdepartmental sales, non-auxiliary motor pool fees, community services registration fees, copy machine fees, veterans' reporting fees, installment payment fees, film and tape rental fees, and locker rental fees.

#### R03910 Miller Anagogy Test 0391 CAP Center Only

#### R03920 Institutional SAT 0392 CAP Center Only

#### R03940 Reserve for Operations 0394 Gifts Program

#### R03950 Administrative Copying – Chancellor 0395

### R04xxx Sales & Services Revenues of Aux Enterprises & Independent Operations 04xx

This major source of revenue includes financial resources from sales of merchandise and rendering of services by student auxiliaries (see activity 200 Student Auxiliaries and its constituent purposes), institutional auxiliaries (see activity 210 Institutional Auxiliaries and its constituent purposes), and independent operations (see activity 220 Independent Operations and its constituent purposes). Its use is compatible only with those operations. It excludes revenues which meet definitions of other revenue accounts and which are indicated as compatible with auxiliary operations. Such revenue accounts include R01500 Athletic Fees, R01600 Health Service Fees, R01700 Activity Fees, R01800 Indebtedness fees, R07100 Bad Receivables Collected, and R07200 Investment Income.

#### R04010 Motor Pool Revenue 0401 Motor Pool Only

#### R04020 Central Store Rev 0402 Central Store Only

#### R04040 Printing Ser Rev 0404 Print Shop Only

#### R04050 Rental Property Rev 0405
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<td>Volleyball Guarantees</td>
<td>Athletics Only</td>
</tr>
<tr>
<td>R04790</td>
<td>Volleyball Discovery</td>
<td>Athletics Only</td>
</tr>
<tr>
<td>R04800</td>
<td>Volleyball Game Day</td>
<td>Athletics Only</td>
</tr>
<tr>
<td>R04810</td>
<td>Women's Basketball Guarantee</td>
<td>Athletics Only</td>
</tr>
<tr>
<td>R04820</td>
<td>Women's Basketball Season Tickets</td>
<td>Athletics Only</td>
</tr>
<tr>
<td>R04830</td>
<td>Women's Basketball Game Day</td>
<td>Athletics Only</td>
</tr>
</tbody>
</table>
R04840 Basketball Guarantees 0484 Athletics Only
R04850 Basketball Season Tickets 0485 Athletics Only
R04860 Basketball Advance 0486 Athletics Only
R04870 Basketball Game Day 0487 Athletics Only
R04880 Basketball Chancellor 0488 Athletics Only
R04890 Basketball Tournament 0489 Athletics Only
R04900 Sports Information Prog Sales 0490 Athletics Only
R04950 Sale of Publications 0495
R04960 Gate/Admission Fee 0496
R04980 Other Auxiliary Sales and Services 0498
R04990 Other Sales of Goods 0499

R05000 through R05990 Non-uniform Usage 0500

This major source of revenue is reserved for use as authorized by the University of North Carolina General Administration and is not currently assigned a uniform title and definition in the Chart of Accounts. These accounts, including the minor and subsidiary sources, are available for non-uniform usage by individual institutions of The University. This major source of revenue and its account components should not appear on external financial reports and statements.

R07xxx Other Revenue 07XX

This major source of revenue includes financial resources received by the institution and not identified elsewhere in the Chart of Accounts.

R07050 Insurance Recoveries (Non-operating) 0705
R07060 Damage Recoveries 0706
R07070 Other Licenses/Fees/Permits 0707

To record revenues from licenses, fees, and permits including entry fees, vendor fees, miscellaneous resale electric charges, customer surcharges, etc.

R07080 Processing/ Administrative Fee 0708

To record revenues from fees charged for late return of Health Services supplies, rental books and other similar fees.

R07090 Rebates 0709

R07100 Bad Receivables Collected 0710

This minor source of revenue includes financial resources received from the collection or recovery of accounts and notes receivable subsequent to write-off as uncollectible. It includes gross recoveries without any reduction for collection expenses; collection expenses are charged to 219910 Other Contracted Services. In an academic budget this minor source of revenue is compatible only with activity 170 Institutional Support. In auxiliaries and independent operations this account is compatible only with purposes associated with related write-offs.

R07210 Non-operating Interest/Dividend Income on Investments Program Revenue 0721

To record non-operating interest and dividend income received by proprietary funds.

R07270 STIF Interest Income – Non-operating – Program Revenue 0727

Used by proprietary funds to record non-operating monthly interest earned on funds invested in the Short Term Investment Fund.

R07300 Rental of Real Property 0730

This minor source of revenue includes rental and lease income and excludes such earnings realized in minor sources R07310 (Rental of Equipment) and R07320 (Rental of Parking Lot), in major source R04000 Sales and Services Revenues of
Auxiliary Enterprises and Independent Operations, in minor source R03900 Other Supporting Services Revenues, and in minor source R072XX Investment Income.

R07310 Rental of Equipment 0731
R07320 Rental of Parking Lot 0732
R07350 Sale of Land 0735
R07370 Interest Earnings on Loans – Program Revenue 0737
To record interest earnings that are used within the loan program Student Loans Only
R07390 Construction Period Interest 0739
R07400 Sale of Surplus Property – Non—operating 0740
To record revenues received by proprietary funds from sales of disposed surplus properties.
R07500 Forfeited Tuition Deposits 0750
This minor source of revenue includes financial resources received from forfeitures of students' tuition deposits. Its use is compatible only with activity 230 Student Financial Aid.
R07610 Commissions 0761
R07620 Sponsorships 0762
R07630 Late Fees-AR and NR 0763
To record fees charged due to late payment on accounts and notes receivable accounts.
R07650 Returned Check Fees 0765
To record the $25 fee charged for checks returned to the University unpaid.
R07660  Electronic & Digital Transaction Fees  0766
To record the fee the University charges to cover the costs of permitting a person to complete a transaction through the World Wide Web or other means of electronic access.

R07680  Other Miscellaneous Revenues – Non-operating – Program  0768
To record non-operating miscellaneous revenues of proprietary funds from sources not classified elsewhere.

R07710  Registration Fees  0771
To record revenue collected from participants to attend workshops, seminars, conferences, and like meetings, used to defray the costs of speakers, course materials, building use, breaks and lunches.

R07880  Accrued Late Charges – Cancellations  0788  Student Loans Only
R07890  HHS Write-Off-Penalty  0789  Student Loans Only
R07900  Miscellaneous Income  0790
This minor source of revenue includes financial resources received from sources not identified elsewhere. Invalid effective 7/1/02 – Must use more specific revenue object code or 0768 (Other Misc Revenues-Non-operating) for revenues not identified elsewhere.

R07910  Southern Conf. Rev  0791  Controller's Office Only
R07920  Interest Assigned  0792  Student Loans Only
R07930  Interest Write Off  0793  Student Loans Only
R07940  Reimb Amt Can 7-72a  0794  Student Loans Only
R07950  Fines and Penalties  0795
To record parking and library fines.

R07960  Int Cancelled 10%  0796  Student Loans Only
R07970  Int Cancelled 15%  0797  Student Loans Only
R07980  Int Cancelled 20%  0798  Student Loans Only
R07990  Int Cancelled-Death  0799  Student Loans Only

R08000  Transfers-In  0800
This major source of revenue includes transmissions-in of financial resources concurrently recognized as transmissions-out in major objects of expenditure numbered 860005, 8200, and 860013. It includes both intra-institutional and inter-institutional transfers-in.

R08100  Transfers of Overhead Receipts for General Institutional Support  0810
This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to an academic budget, purpose 180 Physical Plant Operations, from an overhead receipts budget for general institutional support. Normally the rate of transfer is legislatively prescribed, and applicable to gross overhead receipts, earned from sources outside the institution on contracts and grants. This account is used only with intra-institutional transactions. Also, these transfers are identified concurrently as transfers-out in activity 990 Multiactivity and minor object of expenditure 860010 Overhead Transfer-General Institutional Support.

R08200  Transfers of Overhead Receipts for Continuing Obligations  0820
This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to an academic budget from an overhead receipts budget for continuing obligations of the institution. This account is used only with intra-institutional transactions. Such transfers are identified concurrently as transfers-out in activity 990 Multiactivity and minor object of expenditure 860011 Overhead Transfers-Continuing Obligations.

R08300  Transfers of Overhead Receipts for Non-recurring Obligations  0830
This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to an institution's budget from the same institution's overhead receipts budget for non-recurring obligations. This account is used only with intra-institutional transactions. These transfers are identified concurrently as transfers-out in activity 990 Multiactivity and minor object of expenditure 860012 Overhead Transfers -Non-Recurring Obligations.

R08350 Endowment Transfers 0835

R08400 Other Intra-transfers 0840

This minor source of revenue is used with transmissions-in of financial resources for purposes not identified in minor sources of revenue R08100, through R08300. This minor source is not used with transfers of overhead receipts and includes only intra-institutional transactions. These transfers are identified concurrently as transfers-out in minor object of expenditure 8401 through 8499. Also, this account is used with institutional receipts excluding state appropriations) approved for carry-forward in operating budgets.

R08410 Intra-Mandatory Tfr 0841 (Cont. Office Only)
R08420 Transfer from Perkins 0842
R08430 Transfer from Auxiliaries 0843
R08440 Transfer from CI to CI 0844
R08450 Transfer from Housing Services (CI Only) 0845
R08460 Transfer from Food Services (CI Only) 0846
R08470 Transfer W/I same GASB – Do Not Use effective 7/1/002. Use 0840.0847
R08480 Transfer From Debt Service 0848
R08490 Transfer From CI Funds 0849
R08500 Transfers of Overhead Receipts for General Administration

This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to the overhead receipts budget, activity 990 Multiactivity, of The University of North Carolina General Administration from other University of North Carolina institutions' overhead receipts budget. The current rate of this inter-institutional transfer is five percent of gross overhead receipts earned by transferor institutions. These transfers are identified concurrently as transfers-out in the disbursing institution's overhead receipts budget, activity 990 Multiactivity, minor object of expenditure 980650 Overhead Transfers to General Administration.

R08600 Non-recurring Inter-institutional Transfers of Overhead Receipts

This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to a University institution's budget for non-recurring obligations from another University institution's overhead receipts budget. It is used only with inter-institutional transactions. These transfers are identified concurrently as transfers-out in the disbursing institution's overhead receipts budget, activity 990 Multiactivity and minor object of expenditure 980705 Non-Recurring Inter-institutional Transfers.

R08610 Transfer in 49389
R08620 Transfer in 49429
R08630 Transfer in 49529
R08640 Transfer in 49629
R08650 Transfer in 49729
R08660 Transfer in 49829
R08670 Transfer in 49929
R08680 Transfer in 40029
R08690 Transfer in Bond 2000

R08700 Continuing Inter-institutional Transfers of Overhead Receipts

This minor source of revenue is used only with transmissions-in of indirect cost reimbursements (overhead receipts) to an academic budget of a University of North Carolina institution from the overhead receipts budget of another University of North Carolina institution for continuing obligations of the receiving institution. It is used only with inter-institutional transactions. These transfers are identified
as transfers-out in the disbursing institution's overhead receipts budget under activity 990 Multiactivity and minor object of expenditure 980750 Continuing Inter-institutional Transfers.

**R0880 Transfer OH NC Govt. Cost 0880**

**R08900 Other Inter-transfers 0890**

This minor source of revenue is used with transmissions-in of financial resources transferred to one institution from another institution for purposes not identified in minor sources of revenue numbered R08500 through R08700. This minor source is not used with the transfers of overhead receipts and includes only inter-institutional transactions. These transfers are identified concurrently as transfers-out in the disbursing institution's minor object of expenditure 980805 Other Inter-Transfers.

**R09000 Non—Revenues 0900**

This major source of revenue includes receipts of financial resources which technically are not revenues but require classification in order to insure accountability of all assets and receipts.

**R09100 Salary Reimbursement 0910**

This minor source of revenue includes receipts of salary reimbursements from other state agencies for employees’ services rendered to other state agencies. It is used only with reimbursements subject to the State policy on dual employment, and represents a recovery of expenditures for salaries, wages, and staff benefits for employees and teachers on loan.

**R09200 Retained Appropriations 0920**

This minor source of revenue accommodates the institution's retention of unexpended prior year's state appropriations. These carry-forwards are identified as expenditures (expenditure object 8190) in the prior year. In addition, these transfers should be reclassified as Cash Carried Forward during the current year’s 13th month accrual cycle.

**R09210 Retained Appropriations—Budget Flexibility 0921 (Cont. Office Only)**
This subsidiary object is used only with the carry-forward of prior year's appropriations by institutions designated as Special Responsibility Constituent Institutions by the UNC Board of Governors. This transfer is authorized by the UNC Fiscal Accountability/Flexibility legislation (Chapter 689, House Bill 83 enacted by the 1991 General Assembly). This revenue object is compatible with Purpose 252 only. Refer to Chart of Accounts Memorandum #45 for additional information.

**R09220 Retained Appropriations – Deferred Obligations 0922**

(Cont. Office Only)

This subsidiary object is used only with the carry-forward of prior year's appropriations for deferred obligations as authorized by the Office of State Budget and Management.

**R09400 Change in Receivables 0940**

This minor source of revenue includes the institution's change in the amount of accounts receivable outstanding during the fiscal reporting period. This account is used in financial reports only when the institution converts the amount of revenues earned on the accrual basis of accounting to the amount of receipts on the cash basis.

**R09500 Change in Fund Balance 0950**

This minor source of revenue includes the amount of change in fund balance during the fiscal reporting period. This classification is used in state budgets which report fund balances and changes therein.

**R09520 Additional Plant Facility 0952** (Cont. Office Only)

**R09600 Non-expendable Refunds 0960**

This minor source of revenue includes refunds of expenditures which remain unbudgeted, unspent, and revert to the General Fund of the State of North Carolina at the end of the fiscal year.

**R09700 Extraordinary Gain 0970**
To record an extraordinary gain. Losses are recorded in object code 8940 – Extraordinary Loss. Extraordinary items are transactions or other events that are both unusual in nature and infrequent in occurrence.

R09710  Special Items Gain  0971

To record significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence (GASB 34 Par. 56). Use object code 8944 for Special Items – Loss.

R09720  Gain on Sale of Property and Equipment  0972

This account is used by proprietary funds only to record the gain on sales of property or equipment. Losses are recorded to object code 565010- Loss on Sale of Property & Equipment.

R09960  Realized Gain on Sale of Investments – Non-operating Program Revenue  0996

Used by proprietary funds to record non-operating gains when the net proceeds from the sale of an investment are greater than the cost of the investment.

R09980  Unrealized Gain on Investments – Non-operating Program Revenue  0998

Used by proprietary funds to record non-operating unrealized gains when the fair market value of an investment is greater than the cost of the investment.

R09990  State Health Plan – Reserve Operating Transfer  0999

The End