501110  Resident Tuition  
This account includes tuition charged to North Carolina resident students enrolled in courses or academic programs during regular and summer terms and sessions.

501120  Resident Staff Tuition Waivers  
This account 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.

501130  Resident Older Citizen Tuition Waivers  
This account includes waivers or remissions of tuition charged to North Carolina resident students enrolled in courses or academic programs during regular and summer terms and sessions after such persons have attained the age of sixty-five.

501160  Resident Tuition Surcharge  
This account includes the special tuition surcharge imposed on resident undergraduate students who do not earn a first baccalaureate degree 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.

501210  Nonresident Tuition  
This account includes tuition charged to nonresident students enrolled in courses or academic programs during the regular and summer terms and sessions.

501220  Nonresident – Special Talent Tuition Waivers  
This account includes waivers or remissions of tuition charged to nonresident undergraduate students enrolled in courses of academic programs during regular terms and sessions when such persons are solicited for special talents which are utilized or developed by the institution.

501230  Nonresident – Graduate Assistants Tuition Waivers  
This account includes waivers or remissions of tuition charged to nonresident graduate students enrolled in courses or academic programs during regular and summer terms or sessions when such persons are serving as graduate teaching assistants, graduate research assistants or in comparable instructional or research assignments and are concurrently enrolled as graduate students at the same institution.

501240  Nonresident – Staff Tuition Waivers  
This account includes waivers or remissions of tuition charged to nonresident students enrolled in courses or academic programs during regular and summer terms and sessions while such persons are full-time faculty or staff employees of the institution.
501250  Nonresident – Military Tuition Waivers
This account includes waivers or remissions of tuition charged to nonresident members of the
amiled forces (and their dependents) incident to their serving on active military duty while
enrolled in the University and abiding in North Carolina.

501260  Nonresident – Tuition Surcharge
This account includes the special tuition surcharge imposed on nonresident under-graduate
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.

501300  Extension Instruction Fees
This account includes registration and tuition fees charged to recipients of the institutions
extension instruction services and is only compatible with Purpose Code 103.

501400  Application Fees
This account includes fees charged to individuals submitted applications for admission as
students to the institution and is only compatible with Purpose Code 160.

501410  Summer School Application Fees
This account includes fees charged to individuals submitted applications for admission
as students to the institution’s summer school program and is only compatible with Purpose
Code 160.

501500  Campus Security Fees
This account includes fees charged to students for provisions of campus safety and Title IX
and is only compatible with Purpose Code 160.

501600  Health Service Fees
This account includes fees charged to students for provision of health and medical services
and is only compatible with Purpose Code 304.

501700  Student Activity Fees
This account includes fees charged to students for provision by the institution of certain
nonacademic services. It includes the orientation fees charged to incoming high school and
first year college students. It is only compatible with the Student Activities Funds in
Institutional Trust Funds.

501800  Indebtedness Fees
This account 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. This account is only
Compatible with purposes under the general activity 300-Student Auxiliaries.
501850  Educational and Technology Fees
This account includes fees charged to students for provision of specialized instructional supplies and services for scientific and data processing equipment which are not related to specific courses. Its use is compatible only with Instruction purposes 101, 102, and 102 and with General Academic Support purpose 152.

501900  Special Fees
This account includes special, incidental, and miscellaneous fees charged to students not identified by account codes 0130 through 0185. It includes fees for specific courses that require supplies, materials, or services not covered by fees of general applicability. Instructional supplies that are not related to specific courses are provided by the Educational and Technology Fee (account 0185). Other special fees include course-audit fees, special academic examination fees, lab fees and charges. It also includes miscellaneous student service fees and charges for library usage, registration fees, transcript fees, ID card fees, graduation fees, and parking decal fees.

501910  Transcript Fees
This account includes fees charged to students who request transcripts of classes.

501940  Graduate Fees
This account includes fees charged to high school or college seniors for expenditures relating to the purchase of diplomas and other charges incurred for graduation.

501950  Tuition and Fees – Bad Debt

501960  High School Text Book Rental
This account includes fees charged to students who rent text books.

501980  Late Registration Fees
This account includes fees charged to student who register for classes after the registration deadline.

502150  Federal Contracts and Grants-Non-Exchange
This account includes financial resources provided by federal government and are restricted by the federal government to specific projects, programs, or services. UNCSA receives something of value while the grantor (sponsor) does not receive something of value. Example: Federal Aid (Pell, SEOG, etc.)

502210  State Contracts and Grants Non-Exchange
This account includes financial resources provided by entities of the State and are restricted by the State to specific projects, programs, or services.

502250  Out-of-State Grants
This account includes financial resources provided by entities outside of the State that are restricted by the entity to specific projects, programs, or services.
502410  Federal Contracts and Grants-Exchange
This account includes financial resources provided by federal government and are restricted by the federal government to specific projects, programs, or service. Both parties of grant receive something of value while the grantor also receives something of value.

502430  Federal Contracts and Grants, Administrative Cost Allowance
This account includes financial resources 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. This account is only compatible with Purpose Code 160 - Student Services.

502510  Local Contracts and Grants Restricted
This account includes financial resources provided by local governments and is restricted by local governments to specific projects, programs or services.

502610  Private Grants and Contracts (related to instruction, research and public service)
This account includes unrestricted and restricted sources from nongovernmental organizations and individuals that are related to instruction, research or public service. In addition, instruction, research or public service related grants and contracts from foreign governments should be recorded here.

502700  Non-Capital Gifts
This account includes financial resources donated to the institution for unrestricted or restricted institutional purposes that are not capital in nature.

502710  Additions to Permanent Endowments (Cash)
This account includes financial resources donated to the institution for the establishment of or addition to a permanent endowment.

502720  Additions to Permanent Endowments (Non-Cash)
This account includes financial resources donated to the institution for the establishment of an endowment that are non-cash in nature such as stocks.

502750  Capital Gifts (Non-Cash)
This account includes financial resources donated to the institution that are capital assets such as land, buildings, or equipment.

502760  Capital Gifts (Cash)
This account includes financial resources donated to the institution that are for capital purposes only such as to purchase, construct, or renovate capital assets owned by the institution.

502910  Endowment Income
This account includes financial resources provided for the institution’s current operations by Endowment funds for specific uses indicated in endowment agreements as a precondition to acceptance of endowment corpus by the institution.
502920  Endowment Income Distribution  
This account includes income received from the institution’s endowment funds’ investments.

503200  Physical Plant Revenues  
This account includes revenue received from users of services provided by physical plant. 
It is only compatible with Purpose Code 180.

503900  Other Supporting Revenues  
This account includes revenue generated by the sales of merchandise and rendering of services. 
This includes sales of non-departmental publications, interdepartmental sales, 
community service registration fees, copy machine fees, film and tape rental fees, and 
locker rental fees.

50390A  Internal Sales Revenues  
This account includes revenue generated by sales from sales to other departments within the institution.

503910  Other Revenues - Foundation

503950  Transportation Fees  
This account includes fees charged to students for provision by the institution of transportation 
to various venues for entertainment purposes including shopping mall, movie theaters, etc. 
Its use is compatible only with the Transportation Fund in Institutional Trust Funds.

503960  Wellness Fees  
This account includes fees charged to students for provision of wellness activities including 
use of the counseling services. Its use is compatible only with Purpose Code 304 – Student Health.

503970  Mail Center Fees  
This account includes fees charged to student for use of the institution Mail Center fund in Institutional Trust Funds.

503980  One Card Fees  
This account includes fees charged to students for provision by the institution of the One Card which is used for security, entrance to school facilities and as a debit card.

504000  Sales and Service Revenues of Auxiliary Enterprises and Independent Operations  
This account includes revenue from sales of merchandise and rendering of services by student auxiliaries, institutional auxiliaries, and independent operations and is only compatible with these purposes. It is not to be used with Budget Code 16092.

504010  Vending Sales  
This account includes revenue generated from the use of vending machines.

504100  Forfeited Housing Deposit
504520 Damage Receipts
This account includes revenue generated from charges for damages done to institutional property by students (i.e. room damages, etc.).

504900 Sales Tax Collected
This account includes revenue generated from the collection of sales tax.

504980 Sales Services – Bad Debt Offset

507100 Bad Receivables Collected
This account includes revenue received from the collection or recovery of accounts that have been written-off as uncollectible. It includes gross recoveries without any reduction for collection expenses. In Budget Code 16092 this account is compatible only with Purpose 170 (Institutional Support). In auxiliaries this account is compatible only purposes associated with related write-offs.

507200 Investment Income – STIF Account
This account is used to record the monthly interest earned on investments in the Short Term Investment Fund (STIF).

507210 Investment Income – Non-STIF Accounts
This account is used to record earnings of interest and dividends on investments outside of The Short Term Investment Fund (STIF). It also includes the realization of capital gains and incurrence of capital losses on investments sold.

507240 Interest Income – Perkins Loan Fund
This account is used to record interest income received from the borrowers of Loan Program.

507300 Rental of Real Property
This account includes revenue received from rentals and leases of real property such as buildings or land owned by the institution.

507310 Rental of Equipment
This account includes revenue received from rentals and leases of equipment owned by the institution.

507400 Surplus Property Sales
This account includes revenue from the sale of disposed surplus property owned by the institution.

507500 Forfeited Tuition Deposits
This account includes revenue received from forfeitures of student's tuition deposits and is compatible only with Purpose Code 230 - Student Financial Aid.

507700 Returned Check Fee
This account includes revenue received from fees assessed for checks returned to the institution for insufficient funds.
507800  Interest Income

507810  Late Payment Penalty

507900  Miscellaneous Income – Other
This account includes revenue not identified elsewhere.

507910  Miscellaneous Income – Health Services
This account is to be used by Health Services only.

507920  Fines Post 12-14-01
This account includes revenue received from fines that were assessed after December 14, 2001. Revenue may include library fines, late payment fines, motor vehicle fines and parking fines.

507930  Insurance Recovery

507950  Miscellaneous Revenue Non operating

507960  Procurement Card Rebates
This account includes revenue received for rebates from procurement cards.

507970  Other Rebates
This account includes revenue received for rebates other than procurement cards.

509000  Non-Revenues
This source of revenue includes receipts that technically ensure accountability of all assets and receipts. Examples of non-revenue are salary reimbursements for dual employment, petty cash redeposit, change in receivables, and non-expendable refunds of expenditures that revert to the state. This class consists of the following accounts:
  509100  Salary Reimbursement for Dual Employment
  509300  Imprest (Petty) Cash Re-Deposit
  509400  Change in Receivables
  509530  Add to Plant Facility – CI Only
  509890  Gain on Sale of Property
  509900  Other Non Revenue
  509910  Interest Income Cancelled
  509920  Interest Income Assign – DOE
  509930  Late Fees Assign – DOE
  509940  Retirement of Indebtedness
  509950  Realized Gain Sale of Investments
  509960  Unrealized Gain Sale of Investments
  509970  Proceeds of Refunding Debt
  509980  Special Items – Gains
  509990  Extraordinary Items - Gains
808400  Y/E Carryforward 16092
This account includes transmissions-in of revenue carried forward in Budget Code 16092
From one fiscal year to the next fiscal year. The revenue is transferred out using account

808410  Non-Mandatory Trans - All Fund
This account includes transmission in of revenue concurrently recognized as transmissions
out in the 884400 account. This account represents a non-mandatory transfer in and is
intra-institutional in nature (within the institution).

808710  Mandatory Transfer – All Funds
This account includes transmissions-in of revenue concurrently recognized as
transmissions-out in the 884400 account. This account represents a mandatory transfer in
and is intra-institutional in nature (within the institution).

808900  Inter-Institutional Transfers
This account includes transmissions-in of revenue from other institutions.