

**AFTERNOON SESSION B, HANDOUT 3**

**State of South Carolina  
Grant Revenues - New STARS Object Codes  
Effective July 1, 2001**

**1. The following object codes replace object code 2801 (Federal Revenue):**

**2821 Federal Grants – Unrestricted:** To designate Federal grant monies that are *not* restricted for use in a particular program.

**2822 Federal Operating Grants – Restricted:** To designate Federal operating grant monies that are restricted by the grantor for use in a particular program. A grant is considered to be an operating grant if the funds may be used for *either* operating expenses or capital expenses at the discretion of the grantee. If a grant provides funding for multiple programs, it should be reported as restricted only if the amounts restricted to each program are specifically identified in the grant application or award.

**2823 Federal Capital Grants – Restricted:** To designate Federal capital grant monies that are restricted by the grantor for use in a particular program. A grant is considered to be a capital grant if the grantor requires the funds to be used only for capital expenses. If a grant provides funding for multiple programs, it should be reported as restricted only if the amounts restricted to each program are specifically identified in the grant application or award.

**2. The following object codes replace object code 7502 (Grants and Contracts – Private Sector):**

**7505 Other Grants – Unrestricted:** To designate grant monies received from an entity other than the Federal government that are *not* restricted by the grantor for use in a particular program.

**7506 Other Operating Grants – Restricted:** To designate operating grant monies received from an entity other than the Federal government that are restricted by the grantor for use in a particular program. A grant is considered to be an operating grant if the funds may be used for *either* operating expenses or capital expenses at the discretion of the grantee. If a grant provides funding for multiple programs, it should be reported as restricted only if the amounts restricted to each program are specifically identified in the grant application or award.

**7507 Other Capital Grants – Restricted:** To designate capital grant monies received from an entity other than the Federal government that are restricted by the grantor for use in a particular program. A grant is considered to be a capital grant if the grantor requires the funds to be used only for capital expenses. If a grant provides funding for multiple programs, it should be reported as restricted only if the amounts restricted to each program are specifically identified in the grant application or award.

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3. The following object codes replace object code 7601 (Contributions and Donations – General Public):

**7604 Contributions and Donations – Unrestricted:** To designate contributions and donations that are *not* restricted by the contributor for use in a particular program.

**7605 Operating Contributions and Donations – Restricted:** To designate operating contributions and donations that are restricted by the contributor for use in a particular program. A contribution/donation is considered to be operating if the funds may be used for *either* operating expenses or capital expenses at the discretion of the recipient. If a contribution/donation provides funding for multiple programs, it should be reported as restricted only if the amounts restricted to each program are specifically identified by the contributor.

**7606 Capital Contributions and Donation – Restricted:** To designate capital contributions and donations that are restricted by the contributor for use in a particular program. A contribution/donation is considered to be capital if the contributor requires the funds to be used only for capital expenses. If a contribution/donation provides funding for multiple programs, it should be reported as restricted only if the amounts restricted to each program are specifically identified by the contributor.