



## 2.0 Chart of Accounts

### Introduction

The University System of Georgia (USG) uses a uniform coding scheme for the Chart of Accounts at all institutions. This uniform coding scheme is designed to allow standardized reporting for the entire system. The coding scheme was developed to allow classification of revenues and expenditures in accordance with guidelines developed by the National Association of College and University Business Officers (NACUBO).

The chart of accounts coding scheme is comprised of the following Account Number Segments:

- Fund Group
- Function Code
- Funding Source Code
- Department
- Project Indicator
- Account Code
- Budget Period

These Account Number Segments are not prescribed to be used in any certain order. The accounting software being utilized by the institution will probably determine the order. \*

**\* Note:** Since the majority of the USG institutions utilize the PeopleSoft Financials software, this manual will also describe the Account Number Segments (chartfields) as they are referenced within PeopleSoft Financials:

- Fund Group is referenced as “Fund Group”
- Function Code is referenced as “Program Code”
- Funding Source Code is referenced as “Classification Code”
- Department is referenced as “Department”
- Project Indicator is referenced as “Project ID”
- Account Code is referenced as “Account”
- Budget Period is referenced as “Budget Period”

Topics in this section include:

- Account Coding Scheme
- Fund Groups



- ❑ Function and Sub-Function (Program) Codes
- ❑ Funding Source (Classification) Codes
- ❑ Departments
- ❑ Project Indicator (Project ID)
- ❑ General Ledger Accounts – Balance Sheet Accounts
- ❑ General Ledger Accounts – Revenue Accounts
- ❑ General Ledger Accounts – Expenditure Accounts



## 2.1 Account Coding Scheme

The chart of accounts coding scheme is comprised of the following Account Number Segments.

### 2.1.1 Fund Group

**Fund Group** is designated by a 5 digit numeric code. These standard Fund Group codes will be defined in Section 2.2, starting on page 5. Institutions may use **only** the Fund Group Codes defined in this manual.

### 2.1.2 Function Code

**Function Code** (PeopleSoft reference **Program Code**) is designated by a 5 digit numeric code. The Function Code corresponds to functional area as defined by NACUBO. These standard Function Codes will be defined in Section 2.3, starting on page 13. Institutions may use **only** the Function (Program) Codes defined in this manual.

### 2.1.3 Funding Source Code

**Funding Source Code** (PeopleSoft reference **Classification Code**) is designated by a 5 digit numeric code. This classification is used to denote the specific source of funding for both Revenues and Expenditures. These standard Funding Source Codes will be defined later in Section 2.4, starting on page 26. Institutions may use only the Funding Source (Classification) Codes defined in this manual, or those published by the University System Office – Budget Department. It should be noted that the requirement for tracking funding source is unique to the State of Georgia and is not a part of NACUBO accounting standards.

### 2.1.4 Department

**Department** is designated by a seven digit numeric code. This classification is used to denote the identity of an operating unit or budget unit. The role of Department numbering shall be that of identifying organizational structure. In all instances these digits will be assigned by the institution. There is no attempt within the University System of Georgia to standardize or control department identification.

### 2.1.5 Project Indicator

**Project Indicator** (PeopleSoft reference **Project ID**) is used for the identification of projects, which may be either general or sponsored. \*

\* **Note:** The PeopleSoft Financials software allows this chartfield to be up to 15 characters in length.



### 2.1.6 Account

**Account** is used for detailed breakdown of types of revenues, expenditures, or balance sheet accounts. Coding for the accounts will be defined in Section 2.7, 2.8, and 2.9, starting on pages 34, 48, and 59, respectively. Although most of the codes are standardized, some flexibility is granted the institution for further breakdown where the account code ends in one or more “x” values.

When the account code is depicted in this manual as having one or more “x” values, any numeric digit may be substituted for the “x”. \* For example, the Account Code 112xxx Petty Cash may be used as illustrated below:

- **112000 Petty Cash**
- **112001 Petty Cash – Business Office**
- **112002 Petty Cash – Bookstore**
- **112003 Petty Cash – Plant Operations**

\* **Note 1:** The PeopleSoft Financials software defines account codes to a lower level than this manual.

\* **Note 2:** Institutions using the Georgia*FIRST* model of the PeopleSoft Financials software should refer to the Georgia*FIRST* Financials web site at <http://www.usg.edu/gafirst/fin/project/coa/> for additional information about the Chart of Accounts for the Georgia*FIRST* implementation.

### 2.1.7 Budget Period

**Budget Period** is the budget year in which revenues, expenses, and encumbrances originate. Budget period coincides with the State of Georgia fiscal year for budget basis accounting. Note that this is not the same as GAAP basis fiscal year.



## 2.2 Fund Group

The Fund Group numbering scheme is standard, and must be used by all USG institutions. If large research institutions need additional fund groups to accomplish internal reporting, approval must be obtained from the Vice Chancellor for Fiscal Affairs at the University System Office (USO) for use of non-standard fund groups. These non-standard fund groups must be mapped into and reported consistent with the standard fund groups.

### 2.2.1 Current Funds

#### **10xxx EDUCATION and GENERAL**

An accounting entity in which are recorded revenues, expenditures, and balances of funds earmarked for current operations of the educational program of the college or university. Restricted revenues and expenditures are to be recorded in Fund Group 20000, separately identified and matched in amount with restricted revenues.

#### **10000 State Appropriations**

This accounting entity should **only** be used for state appropriated revenue and expenses.

#### **10500 Tuition**

This accounting entity should be used **only** for tuition.

#### **10600 Other General**

This accounting entity should be used for any student fees not reported in another fund.

#### **11xxx OTHER ORGANIZED ACTIVITIES**

A series of accounting entities provided to record revenues, expenditures, and fund balances of specific programs unique to the State of Georgia. Only those units responsible for the operation of the activities included in this group shall make use of these codes.

#### **11021 Georgia Tech Research Institute**

#### **11023 Center for Assistive Technology and Environmental Access**

#### **11024 Advanced Technology Development Center**

#### **11027 Agricultural Research**

#### **11240 Student Educational Enrichment**

#### **11300 Experiment Stations**

#### **11310 Cooperative Extension Service**

#### **11320 Forestry Research**

#### **11325 OOA – Forestry Cooperative Extension**

#### **11330 Marine Extension Service**



- 11340 Marine Institute - UGA**
- 11350 Minority Business Enterprises**
- 11360 Veterinary Medicine Agricultural Research**
- 11370 Veterinary Medicine Teaching Hospital**
- 11380 Veterinary Medicine Experiment Station**
- 11390 Athens/Tifton Veterinary Laboratories**
- 11810 Skidaway Institute**
- 11920 University System Office**
- 11921 University System Office - State Appropriations Delivery**
- 11922 University System Office - Health Reporting**
- 11930 Public Libraries**
- 11940 State Medical Education Board**

**12000 AUXILIARY ENTERPRISES FUNDS**

An accounting entity in which are recorded revenues, expenditures, and balances of the various business operations conducted on a campus which have as their expressed purpose the provision of services to students, faculty, and staff. Revenue is directly related to costs but not necessarily equal per operating unit. However, revenues must be sufficient to cover costs on an overall basis, including funding the reserve for depreciation. This accounting entity is a Business Enterprise Activity that must be self-supporting in overall operations. The depreciation policy in this fund group must result in funds becoming available for property replacement.

**12210 Auxiliary Housing**

An accounting entity used for expenditures of funds for institution-owned housing.

**12220 Auxiliary Food Services**

An accounting entity used for funds expended to provide food service to students, faculty, and staff.

**12230 Auxiliary Stores and Shops**

An accounting entity used for funds expended to provide for the operation stores and shops such as bookstores, gift shops, uniform stores, etc.

**12240 Auxiliary Health Services**

An accounting entity used for funds expended to provide for the operation of clinics and other health services.

**12250 Auxiliary Transportation and Parking**

An accounting entity used for funds expended to provide for the operation campus transportation systems.

**12260 Auxiliary Plant Operations****12270 Auxiliary Other Organizations**

An accounting entity used for those funds expended that cannot be logically categorized in any other defined function.

**12280 Athletics**

An accounting entity used for those funds expended to provide for the operation of an intercollegiate athletics program.

**13000 STUDENT ACTIVITIES FUNDS**

An accounting entity in which are recorded the revenues, expenditures, and balances of the student activities program.

**14000 DEPARTMENTAL SALES AND SERVICES REVENUES AND EXPENDITURES**

Georgia Code 20-3-86 allows for Departmental Sales and Services (DSS) year-end fund balances to be exempt from state law concerning lapsable funds. DSS Revenues and Expenditures shall be contained in Fund Group 14000\*.

**\* Note:** Institutions not using the Georgia *FIRST* model of the PeopleSoft Financials software may use some other acceptable means that allows for reporting of net operating balances at year-end.

Departmental Sales and Services revenues and expenditures, which include Continuing Education, have the following characteristics:

- Activity should generally be self-supporting.
- Activity should not normally use State appropriated funds.
- Revenue and associated expenses for each DSS activity should be readily identifiable; e.g., by class code, department, project indicator, etc.
- At least 50% of the revenue source must be from external sources; e.g., student, faculty, staff, general public, grantors, other institutions/agencies, etc.

**Note:** Revenues classified as Quasi-Revenue are **definitely not** Departmental Sales and Services.

Institutions should use the appropriate class codes to distinguish DSS activities/programs. Classification codes are listed under section 2.4.2, starting on page 2-29. If there are multiple activities within a class code, such as print shop, post office, etc., each one should be distinguished by department or project indicator.

Continuing Education revenues for Fund Group 14000 shall include only those fees collected for the purpose of providing non-credit instructional courses and programs designed primarily to meet the educational needs of professional and non-traditional



students, as defined in the Board of Regents policy manual section 501, section 704.0226 and section 704.016.

Tuitions collected for regular instructional programs, which are subject to approval by the Board of Regents, and state general fund appropriations shall not be included in Fund Group 14000. The tuition categories are defined in sections 704.011 through 704.015 of the Board of Regents Policy manual.

Each institution shall report annually on year-end balances of available funds in Departmental Sales and Services and how they will be used to meet institutional needs. This report will be in a format to be prescribed by the Vice Chancellor for Fiscal Affairs and Treasurer. All reporting, including submission of data to the USO Financial Information System, from these systems must contain appropriate fund group identification.

#### **15000 INDIRECT COST RECOVERY AND ADMINISTRATIVE COST ALLOWANCE REVENUES AND EXPENDITURES**

Georgia Code 20-3-86 allows for indirect cost recovery year-end fund balances to be exempt from state law concerning lapsable funds. Indirect Cost Recovery Revenues and Expenditures shall be contained in Fund Group 15000\*. Indirect Cost Recovery Revenues that are contained in Fund 10000 are subject to lapsing.

**\* Note:** Institutions not using the Georgia*FIRST* model of the PeopleSoft Financials software may use some other acceptable means that allows for reporting of net operating balances at year-end. All reporting, including submission of data to the USO Financial Information System, from these systems must contain appropriate fund group identification.

Revenues for Fund Group 15000 may include:

1. Reimbursements to institutions that represent a percentage of direct costs charged to federal, state and other grants and contracts for administrative expenses including depreciation and use allowances, operations and maintenance, general administration, departmental administration, library and student services. These revenues must be reconcilable back to the original grant or contract\*.

**\* Note:** Institutions using the Georgia*FIRST* model of the PeopleSoft Financials software must include the project indicator in the transactions for revenues.

2. Administrative cost allowance (ACA) that represents a fixed amount per financial aid recipient or a percentage of financial aid expenditures related to campus administered financial aid programs, such as Federal Pell Grant, Federal Supplemental Educational



Opportunity Grant, Federal Work-Study and Federal Perkins Loan programs. ACA funds may only be used to offset administrative costs of these programs.

All indirect cost recovery and ACA revenues and expenditures against those revenues should be recorded using this fund code in order that institutions can carry forward funds. Each institution shall report annually on year-end balances of available funds in indirect cost recovery and how they will be used to meet institutional needs. This report will be in a format to be prescribed by the Vice Chancellor for Fiscal Affairs and Treasurer.

### **16000 TECHNOLOGY FEE REVENUES AND EXPENDITURES**

Georgia Code 20-3-86 allows for Technology Fee year-end fund balances to be exempt from state law concerning lapsable funds. Technology Fee Revenues and Expenditures shall be contained in Fund Group 16000\*.

**\* Note:** Institutions not using the Georgia *FIRST* model of the PeopleSoft Financials software may use some other acceptable means that allows for reporting of net operating balances at year-end. All reporting, including submission of data to the USO Financial Information System, from these systems must contain appropriate fund group identification.

Revenues for Fund Group 16000 includes only those fees collected from the mandatory technology fee provided for under section 704.021 of the Board of Regents policy manual.

All technology fee revenues and expenditures against those revenues must be recorded using this fund code in order that the institutions can carry forward funds. Each institution shall report annually on year-end balances of available funds in technology fees and how they will be used to meet institutional needs in accordance with the guidelines established for technology fees. This report will be in a format to be prescribed by the Vice Chancellor for Fiscal Affairs and Treasurer.

### **20000 RESTRICTED EDUCATIONAL and GENERAL**

An accounting entity in which are recorded restricted revenues, expenditures, and balances of funds earmarked for current operations of the educational program of the Institution. Restricted expenditures are to separately identified and matched in amount with restricted revenues.

### **21xxx RESTRICTED OTHER ORGANIZED ACTIVITIES**

A series of accounting entities provided to record restricted revenues, expenditures, and fund balances of specific programs unique to the State of Georgia. Only those units responsible for the operation of the activities included in this group shall make use of these codes.

### **21021 Georgia Tech Research Institute**



- 21023 Center for Assistive Technology and Environmental Access**
- 21024 Advanced Technology Development Center**
- 21027 Agricultural Research**
- 21240 Student Educational Enrichment**
- 21300 Experiment Stations**
- 21310 Cooperative Extension Service**
- 21320 Forestry Research**
- 21325 ROOA – Forestry Cooperative Extension**
- 21330 Marine Extension Service**
- 21340 Marine Institute - UGA**
- 21350 Minority Business Enterprises**
- 21360 Veterinary Medicine Agricultural Research**
- 21370 Veterinary Medicine Teaching Hospital**
- 21380 Veterinary Medicine Experiment Station**
- 21390 Athens/Tifton Veterinary Laboratories**
- 21810 Skidaway Institute**
- 21920 University System Office**
- 21921 University System Office - State Appropriations Delivery**
- 21922 University System Office - Health Reporting**
- 21930 Public Libraries**
- 21940 State Medical Education Board**

## **2.2.2 Public Trust Funds**

### **30000 FEDERAL LOAN FUNDS**

An accounting entity in which are recorded receipts, disbursements, and balances of funds, which are to be loaned to students. This fund group houses funds that are predominately federally funded.

### **31000 INSTITUTIONAL LOAN FUNDS**

An accounting entity in which are recorded receipts, disbursements, and balances of funds, which are to be loaned to students. This fund group houses funds that are predominately funded by the institution.

### **40000 ENDOWMENT FUNDS**

An accounting entity containing funds which a donor or an outside agency has stipulated, as a condition of the gift, that the principal is to remain intact and only the income derived from investment of the funds may be expended.

**41000 TERM ENDOWMENT FUNDS**

An accounting entity containing funds that are recorded as temporarily restricted net assets because their expendability is restricted by donors for a period of time. During that time, the resources are temporarily restricted. At the time specified in the agreement, funds are released from the temporary restrictions, either for institutional purposes, which may be restricted or unrestricted, or to the donor or some beneficiary designated by the donor.

**Note:** Also refer to Section 19.3, Gifts and Donations, for more information.

**42000 QUASI ENDOWMENT FUNDS**

An accounting entry containing Board-designated funds that are treated like an endowment where only earnings are used. The principal is not permanently restricted as is the case with endowment funds, but it is the plan of the Board to use only the investment earnings from the fund for current programs. The intention is to provide a growing source of additional unrestricted income. This is consistent with many donors' wishes to support programs for the long run. The principal is increased annually by the amount of bequest donations received over the budgeted amount.

Quasi Endowment funds may be either Unrestricted or Restricted. **Unrestricted** Quasi-endowment funds are unrestricted funds that have been designated by the Board for long-term investment. The income from these investments is for unrestricted purposes. The Board can, at any time, approve expenditures of these invested funds for unrestricted use.

**Restricted** Quasi-Endowment Funds are expendable Restricted Funds that have been designated by the Board for long-term investment. The income from these investments is restricted to specific operating purposes which the donor has specified. The Board can, at any time, approve expenditures of these invested funds in accordance with specific donor restrictions.

**2.2.3 Plant Funds****50000 UNEXPENDED PLANT FUNDS**

An accounting entity in which the funds derived from internal and external sources are to be used for construction, maintenance, and/or acquisition of Capital Assets. The intended use of fund 50000 is to allow construction funds to be set aside for future use. When assets are purchased, the money should be transferred to the appropriate fund (i.e. fund 10000 for Educational and General assets, 12000 for Auxiliary assets, etc.) and the assets should be purchased from that fund. An alternative is to transfer assets to the appropriate fund when placed in service.

**52000 INVESTMENT IN PLANT FUNDS**

An accounting entity in which is displayed the book value of Capital Assets owned or in control of the various units of the university system. This fund contains all E & G



buildings that cannot be associated with other funds. This fund is used in the Capital ledger only.

## **2.2.4 Agency Funds**

### **60000 AGENCY-FUNDS ON DEPOSIT**

An accounting entity that contains funds received and administered for others. Disposition of these funds are in accord with designations and instructions of the entity for which the institution is serving as agent.

### **61000 AGENCY-DESIGNATED SCHOLARSHIPS**

An accounting entity that contains funds for designated scholarships. These funds are primarily provided by entities other than the institution, and the institution does not make the determination of who receives the scholarship.

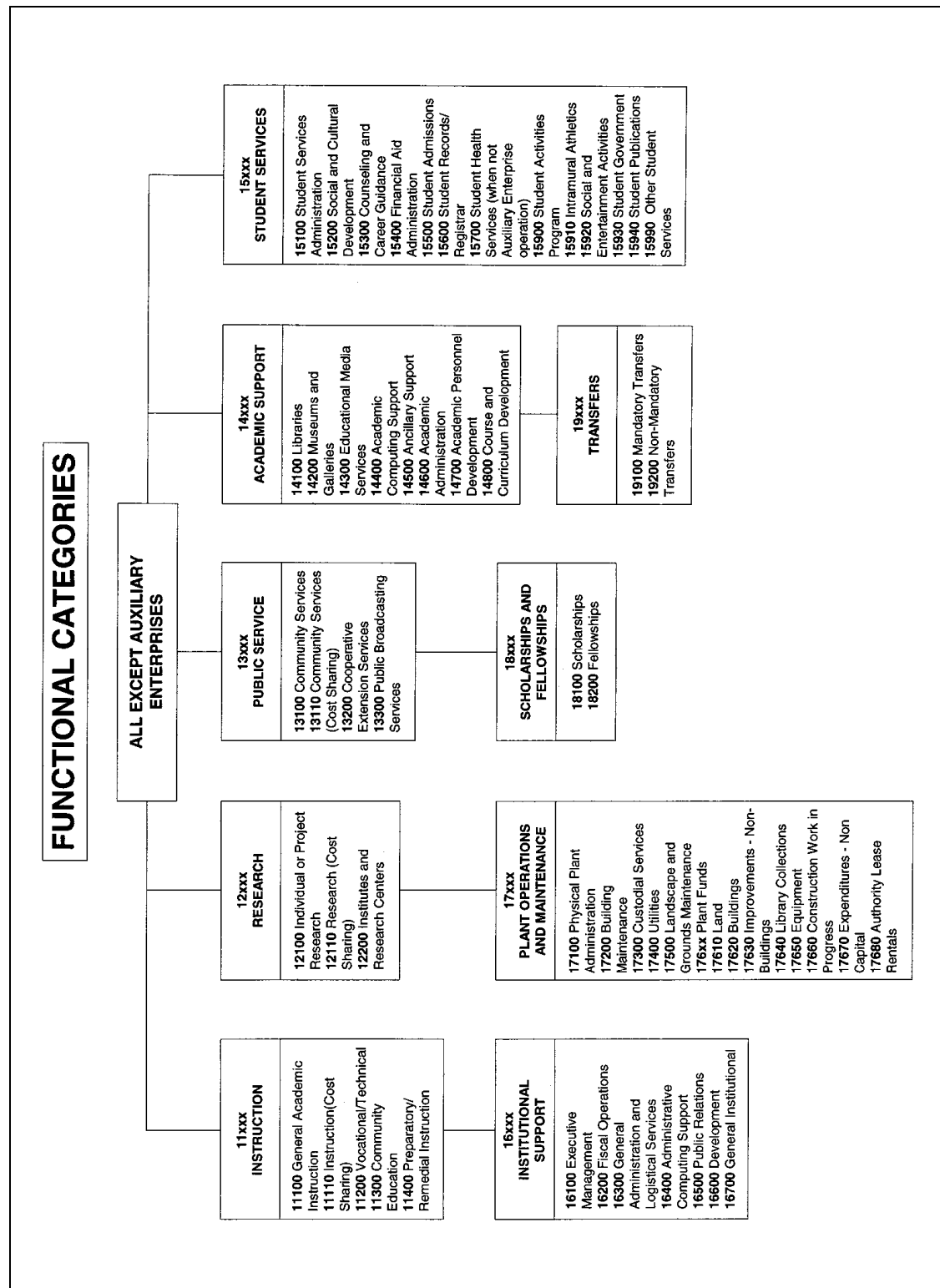
### **62000 AGENCY-PAYROLL OPERATIONS**

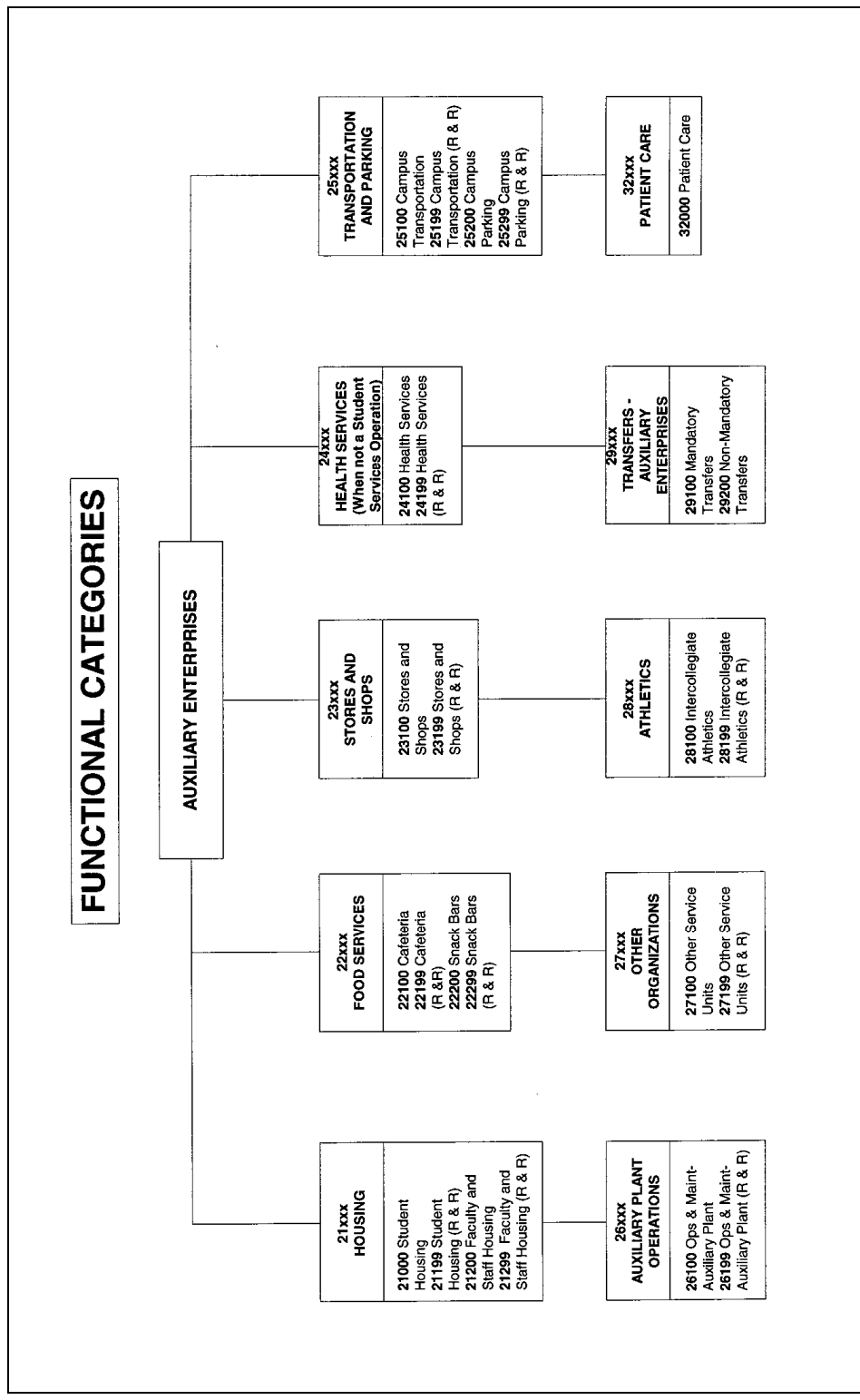
An accounting entity that contains funds resulting from the accounting for payroll deductions and/or payroll matching funds.



## 2.3 Function and Sub-Function (PeopleSoft Financials - Program) Codes

The use of the function and sub-function codes is required when recording an expenditure in all fund groups, and is also required when recording a revenue in the Auxiliary Enterprises Fund Group. Function and sub-function codes are standardized, and institutions may utilize only the function and sub-function codes that are defined in this section. The charts on the following two pages illustrate the overall coding structure used for function and sub-function. Definitions for the function and sub-function codes begin with Section 2.3.1







## 2.3.1 Function and Sub-Function Codes for All Fund Groups except Auxiliary Enterprises

### 11xxx INSTRUCTION

This function code shall include expenditures for all activities that are a part of the Institution's conventional academic subdivisions, including remedial instruction. The sub-function codes are as follows:

#### 11100 General Academic Instruction

This sub-function includes expenses for formally organized and/or separately budgeted instructional activities that are carried out during the academic year and offered for credit as part of a formal post-secondary education degree or certificate program.

#### 11110 Instruction (Cost Sharing)

This sub-function was established to track and report cost sharing to various federal agencies and to be able to identify those expenses when preparing the Facilities and Administrative rate proposal.

#### 11200 Vocational/Technical Instruction

This sub-function includes expenses for formally organized and/or separately budgeted vocational/technical instructional activities that are carried out during the academic year and offered for credit as part of a formal postsecondary education degree or certificate program. This is usually associated with IPEDS instructional program categories.

#### 11300 Community Education

This sub-function includes expenses for formally organized and/or separately budgeted instructional activities that do not generally result in credit toward any formal postsecondary degree or certificate.

#### 11400 Preparatory/Remedial Instruction

This sub-function includes expenses for formally organized and/or separately budgeted instructional activities that give students the basic knowledge and skills required by the institution before they can undertake formal academic course work leading to a postsecondary degree or certificate.

### 12xxx RESEARCH

This function code shall include all expenditures for activities specifically organized to produce research outcomes. The research category includes all expenses for activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, the category includes expenses for individual and/or project research as well as that of institutes and research centers.



This category does not include all sponsored programs nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, would be included in this category. Expenses for departmental research that are separately budgeted are included in this category. However, the research category does not include expenses for departmental research that are not separately budgeted. Such expenses are included in the instructional category.

The sub-function codes are as follows:

**12100 Individual or Project Research**

This sub-function includes expenses for research activities that are managed within academic departments.

**12110 Research (Cost Sharing)**

This sub-function is used to track and report cost sharing to various federal agencies and to be able to identify those expenses when preparing the Facilities and Administrative rate proposal.

**12200 Institutes and Research Centers**

This sub-function includes expenses for research activities that are part of a formal research organization created to manage a number of research efforts.

**13xxx PUBLIC SERVICE**

This function code shall include all expenditures for activities that are established primarily to provide non-instructional services to individuals and groups external to the Institution.

The sub-function codes are as follows:

**13100 Community Services**

This sub-function includes expenses for activities organized and carried out to provide general community services, excluding instructional activities.

**13110 Community Services (Cost Sharing)**

This sub-function is used to track and report cost sharing to various federal agencies and to be able to identify those expenses when preparing the Facilities and Administrative rate proposal.

**13200 Cooperative Extension Services**

This sub-function includes expenses for non-instructional public service activities established as the result of cooperative extension efforts between the institution and outside agencies.

**13300 Public Broadcasting Services**

The sub-function includes expenses for operation and maintenance of broadcasting services operated outside the context of the institution's instruction, research, and academic support programs.



**14xxx ACADEMIC SUPPORT**

This function code shall include those funds expended primarily to provide support services for the institution's primary missions: instruction, research, and public service. The sub-functions, and appropriate codes, are as follows:

**14100 Libraries**

This sub-function includes expenses for organized activities that directly support the operation of a catalogued or otherwise classified collection.

**14200 Museums and Galleries**

This sub-function includes expenses for organized activities that provide for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc.

**14300 Educational Media Services**

This sub-function includes expenses for organized activities providing audiovisual and other services that aid in the transmission of information in support of the institution's instruction, research, and public service programs.

**14400 Academic Computing Support**

This sub-function includes expenses for formally organized and/or separately budgeted academic support information technology.

**14500 Ancillary Support**

This sub-function includes expenses for organized activities that provide support services to the three primary programs of instruction, research, and public service, but are not appropriately classified in the previous subcategories.

**14600 Academic Administration**

This sub-function includes expenses for activities specifically designed and carried out to provide administrative and management support to the academic programs.

**14700 Academic Personnel Development**

This sub-function includes expenses for activities that provide the faculty with opportunities for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted.

**14800 Course and Curriculum Development**

This sub-function includes expenses for activities established either to significantly improve or to add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.

**15xxx STUDENT SERVICES**

This function shall include funds expended for all those activities whose primary purpose is to contribute to the physical, social, and cultural welfare of students. The sub-functions, and appropriate codes, are as follows:

**15100 Student Services Administration**

This sub-function includes expenses for organized administrative activities that provide assistance and support (excluding academic support) to the students.

**15200 Social and Cultural Development**

This sub-function includes expenses for organized activities that provide for students' social and cultural development outside the formal academic program.

**15300 Counseling and Career Guidance**

This sub-function includes expenses for formally organized placement, career guidance, and personal counseling services for students.

**15400 Financial Aid Administration**

This sub-function includes expenses for activities that provide financial aid services and assistance to students.

**15500 Student Admissions**

This sub-function includes expenses for activities related to the identification of prospective students, the promotion of attendance at the institution, and the processing of applications for admission.

**15600 Student Records/Registrar**

This sub-function includes expenses for activities to maintain, handle and update records for students.

**15700 Student Health Services (when not an Auxiliary Enterprises operation)**

This sub-function includes expenses for organized student health services that are not self-supporting. Health services that are self-supporting are reported as auxiliary enterprises.

**15900 Student Activities Program**

This sub-function includes expenses of the Student Activities Program.

**15910 Intramural Athletics**

This sub-function includes expenses for support of intramural sports.

**15920 Social and Entertainment Activities**

This sub-function includes expenses for support of Student Social and Entertainment Activities.

**15930 Student Government**

This sub-function includes expenses for support of Student Government Programs.



**15940 Student Publications**

This sub-function includes expenses for Student Publications.

**15990 Other Student Services**

This sub-function includes expenses that cannot be logically categorized in any other Student Services function.

**16xxx INSTITUTIONAL SUPPORT**

This function shall include expenditures that provide activities whose primary purpose is general operational support of the institution. The sub-functions, and appropriate codes, are as follows:

**16100 Executive Management**

This sub-function includes expenses for all central, executive-level activities concerned with management and long-range planning for the entire institution.

**16200 Fiscal Operations**

This sub-function includes expenses for operations related to fiscal control and investments.

**16300 General Administration and Logistical Services**

This sub-function includes expenses for activities related to general administrative operations and services.

**16400 Administrative Computing Support**

This sub-function includes expenses for formally organized and/or separately budgeted administrative information technology.

**16500 Public Relations**

This sub-function includes expenses for activities to maintain relations with the community, alumni, or other constituents.

**16600 Development**

This sub-function includes expenses to conduct activities related to institution-wide development and fund raising.

**16700 General Institutional**

This sub-function includes expenses that cannot be logically categorized in any other Institutional Support function.

**17xxx PLANT OPERATIONS & MAINTENANCE**

This function shall include all expenditures of funds for the operation, maintenance, and procurement of assets of the educational plant. The sub-functions, and appropriate codes, are as follows:



**17100 Physical Plant Administration**

This sub-function includes expenses for administrative activities that directly support physical plant operations.

**17200 Building Maintenance**

This sub-function includes expenses for activities related to routine repair and maintenance of buildings.

**17300 Custodial Services**

This sub-function includes expenses related to custodial services in buildings.

**17400 Utilities**

This sub-function includes expenses related to heating, cooling, light and power, gas, water, and any other utilities.

**17500 Landscape and Grounds Maintenance**

This sub-function includes expenses related to the operation and maintenance of landscape and grounds.

**17600 Plant Funds**

This sub-function shall include expenditures in the context of Plant Funds as indicated below:

**17610 Land**

This sub-function shall include those funds expended to purchase land, including incidental costs such as appraisal fees, title fees, legal fees, surveys, razing dilapidated structures, etc.

**17620 Buildings**

This sub-function shall include those funds expended to purchase buildings, or to provide major additions and renovations.

**17630 Improvements – Non-Buildings**

This sub-function shall include those funds expended for various land improvements and for other campus installations not properly classified as buildings. Examples would be landscaping, walkways, roadways, parking lots, markers, utility installations, etc.

**17640 Library Collections**

This sub-function shall include those funds expended to purchase books, periodicals, microfilm, micro cards, catalog cards, and other material making up the collection of resource material maintained in a library.

**17650 Equipment**

This sub-function shall include expenditures for items of material value and of long enough life to be classified as equipment. See the definition of equipment in Section 2.9.4 on page 72.

**17660 Construction Work in Progress**

This sub-function shall include expenditures for construction projects that will become a capitalizable asset(s) when completed.

**17670 Expenditures - Non Capitalized**

This sub-function shall include those expenditures that have been funded in the context of Plant Funds, but do not meet the definition of “capital expenditures.”

**17680 Authority Lease Rentals**

This sub-function shall include funds expended in payment of Authority Lease Rentals.

**18xxx SCHOLARSHIPS AND FELLOWSHIPS**

This function includes expenditures of funds provided for outright grants and stipends to students enrolled in credit or non-credit courses. This function shall be used except where another function more appropriately describes the cost, such as Athletic Scholarships that should be classified in Auxiliary Enterprises using function 28xxx Athletics.

**18100 Scholarships**

This sub-function includes grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students.

**18200 Fellowships**

This sub-function includes grants-in-aid and trainee stipends to graduate students. It does not include funds for which services to the institution must be rendered, such as payments for teaching.

**19xxx TRANSFERS****19100 Mandatory Transfers**

This sub-function includes transfers that are mandated by an external entity, such as the Federal government.

**19200 Non-Mandatory Transfers**

This sub-function includes transfers that are not mandated by an external entity.

**2.3.2 Function and Sub-Function Codes for the Auxiliary Enterprises Fund Group**

An auxiliary enterprise exists to furnish goods or services to students, faculty, staff, other institutional departments, or incidentally to the general public, and charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. Auxiliary enterprises are managed as essentially self-supporting activities. These functional codes



are provided for the proper classification within the Auxiliary Enterprises Fund Group. The sub-functions, and appropriate codes, are as follows:

**Note:** R & R denotes Reserve for Renewal and Replacement.

**2xxxx AUXILIARY ENTERPRISES**

**21xxx HOUSING**

This function includes expenditures of funds for institution-owned housing.

**21100 Student Housing**

This sub-function includes expenditures of funds for providing housing for students.

**21199 Student Housing (R & R)**

This sub-function is used to classify renovation and repair projects within the Student Housing function.

**21200 Faculty and Staff Housing**

This sub-function includes expenditures of funds for providing housing for Faculty and Staff.

**21299 Faculty and Staff Housing (R & R)**

This sub-function is used to classify renovation and repair projects within the Faculty and Staff Housing function.

**22xxx FOOD SERVICES**

This function shall include those funds expended to provide food service to students, faculty, and staff.

**22100 Cafeteria**

This sub-function shall include those funds expended to provide cafeteria food service to students, faculty, and staff.

**22199 Cafeteria (R & R)**

This sub-function is used to classify renovation and repair projects within the Cafeteria function.

**22200 Snack Bars**

This sub-function shall include those funds expended to provide snack bar food service to students, faculty, and staff.

**22299 Snack Bars (R & R)**

This sub-function is used to classify renovation and repair projects within the Snack Bar function.



**23xxx STORES AND SHOPS**

**23100 Stores and Shops**

This sub-function shall include those funds expended to provide for the operation stores and shops such as bookstores, gift shops, uniform stores, etc.

**23199 Stores and Shops (R & R)**

This sub-function is used to classify renovation and repair projects within the Stores and Shops function.

**24xxx HEALTH SERVICES (When not a Student Services Operation)**

**24100 Health Services**

This sub-function shall include those funds expended to provide for the operation of clinics and other health services.

**24199 Health Services (R & R)**

This sub-function is used to classify renovation and repair projects within the Health Services function.

**25xxx TRANSPORTATION AND PARKING**

This function shall include those funds expended to provide for the operation of campus transportation and parking.

**25100 Campus Transportation**

This sub-function shall include those funds expended to provide for the operation campus transportation systems.

**25199 Campus Transportation (R & R)**

This sub-function is used to classify renovation and repair projects within the Campus Transportation function.

**25200 Campus Parking**

This sub-function shall include those funds expended to provide for the operation of campus parking.

**25299 Campus Parking (R & R)**

This sub-function is used to classify renovation and repair projects within the Campus Parking function.

**26xxx AUXILIARY PLANT OPERATIONS**

**26100 Ops & Maint-Auxiliary Plant**

**26199 Ops & Maint-Auxiliary Plant (R & R)**



**27xxx OTHER ORGANIZATIONS**

**27100 Other Service Units**

This sub-function shall include those funds expended that cannot be logically categorized in any other defined function.

**27199 Other Service Units (R & R)**

This sub-function is used to classify renovation and repair projects within the Other Service Units function.

**28xxx ATHLETICS**

**28100 Intercollegiate Athletics**

This sub-function shall include those funds expended to provide for the operation of an intercollegiate athletics program.

**28199 Intercollegiate Athletics (R & R)**

This function is used to classify renovation and repair projects within the Intercollegiate Athletics function.

**29xxx TRANSFERS – AUXILIARY ENTERPRISES**

**29100 Mandatory Transfers**

This sub-function is used in Auxiliary Enterprises to classify transfers mandated by an external entity, such as the Federal Government.

**29200 Non-Mandatory Transfers**

This sub-function is used in Auxiliary Enterprises to classify transfers not mandated by an external entity

**32xxx PATIENT CARE**

**32000 PATIENT CARE**

This function shall include those funds expended for Patient Care in a hospital operated by the institution. It is not intended for use for student health services.



## 2.4 Funding Source (PeopleSoft Financials – Classification) Codes

This part of the account number is to serve as an indicator of the source of funding. The breakdown of the funding source for Student Fees has been further subdivided to provide classifications for revenues by semester and by graduate/undergraduate level. Funding source is used in both revenues and expenditures.

### 2.4.1 General Operations (1xxxx)

This source of funding indicates that the funding came from State Appropriations, Student Fees, or other general revenues. Note that this does not include revenues from Departmental Sales and Services and from Sponsored Operations. The sub-functions, and appropriate codes, are as follows:

#### 11xxx GENERAL OPERATIONS - GENERAL

- 11000 General Operations – General
- 11510 General Operations – Special Purpose – RPG
- 11520 General Operations – Special Purpose – Nursing Instruction
- 1198x Fees Undergraduate
- 11981 Fees Fall Semester – Undergraduate (Revenue coding only)
- 11982 Fee Waivers Fall Semester-Undergraduate (Revenue coding only)
- 11983 Fees Spring Semester – Undergraduate (Revenue coding only)
- 11984 Fee Waivers Spring Semester – Undergraduate (Revenue coding only)
- 11985 Fees Summer Semester – Undergraduate (Revenue coding only)
- 11986 Fee Waivers Summer – Undergraduate (Revenue coding only)
- 1199x Fees Graduate
- 11991 Fees Fall Semester – Graduate (Revenue coding only)
- 11992 Fee Waivers Fall Semester – Graduate (Revenue coding only)
- 11993 Fees Spring Semester – Graduate (Revenue coding only)
- 11994 Fee Waivers Spring Semester – Graduate (Revenue coding only)
- 11995 Fees Summer – Graduate (Revenue coding only)
- 11996 Fee Waivers – Graduate (Revenue coding only)

#### 12xxx GENERAL OPERATIONS – RESEARCH CONSORTIUM

Research Consortium codes will be assigned, as needed, by the Regents Budget Office.

- 12100 Georgia Research Alliance
- 12101 Georgia Research Alliance – Tobacco Funds



- 12102 Traditional Industries Program**
- 12103 Georgia Environmental Partnership**
- 12104 Yamacraw**
- 12105 Tobacco Funds**
- 12106 UGA – Biorefinery**
- 12107 Georgia Research Alliance – Eminent Scholar**
- 12108 Georgia Research Alliance – Innovation Fund**

**13xxx GENERAL OPERATIONS – SPECIAL INITIATIVE PROGRAMS**

Special Initiative codes will be assigned, as needed, by the Regents Budget Office.

- 13100 Graduate Initiatives**
- 13101 ICAPP**
- 13102 SW Georgia Consortium**
- 13103 Eminent Scholar**
- 13104 Nurse Anesthetist**
- 13105 Regional Engineering (GTREP)**
- 13106 Hispanic Program Initiative**
- 13107 Historically Black Colleges & Universities**
- 13108 GALILEO**
- 13109 UGA-MCG**
- 13110 Accountability Plus**
- 13111 CEISMC**
- 13112 CDEP-Fort Valley State**
- 13113 IT Program-Georgia Southern**
- 13114 Match for Federal Grant for Mentor Teachers**
- 13115 Mission related Initiatives**
- 13116 Social Studies Curriculum**
- 13117 Medical College of Georgia-Mission Related**
- 13120 Education Go Get It!**
- 13121 GAMES**
- 13122 Griffin Extension Teaching**
- 13123 Medical College of Georgia-Mission Related-Tobacco**
- 13124 Georgia Leadership Institute**
- 13200 Partners in Success (P-16)**
- 13201 PREP**



- 13202 PREP Mentoring**
- 13203 Teacher PREP**
- 13204 Ph.D in Education**
- 13300 Prior Year Salary Increases & Annualizers**
- 13304 ICAPP Health Professions**
- 13306 Water Policy Research**
- 13307 Enhancing Access**
- 13308 SREB Minority Doctoral Scholars Program**
- 13309 Leadership Mission-North Georgia College**

**14xxx GENERAL OPERATIONS – LOTTERY FUNDS**

Lottery Funds codes will be assigned, as needed, by the Regents Budget Office.

- 14100 Advanced Learning Technology**
- 14101 Connecting Students & Services**
- 14102 GALILEO**
- 14103 Partners in Success (P-16)**
- 14104 Internet Connectivity**
- 14105 ETACT**

**15000 DOAS INDIRECT FUNDING**

This source of funding is used in those years where a portion of the Institution’s State Appropriation has been funded directly to the Department of Administrative Services (DOAS) for operation of the statewide communications system. As telecommunications bills are received that are to be offset by this unique state appropriation, the journal entry to recognize the revenue and expenses will debit the appropriate expense account(s) and will credit revenue using this “15000 DOAS Indirect Funding” source.

**16000 MAJOR REPAIR AND REHABILITATION FUNDS**

This source of funding is used to classify State Appropriations that are made for major repairs and rehabilitations.

**16500 GEORGIA STATE FINANCE AND INVESTMENT COMMISSIONS (GSFIC) FUNDS**

This source of funding is used to classify funds received from GSFIC from the sale of general obligation bonds. These funds are reimbursement for expenditures made by the institution for major repair and rehabilitation. The reimbursement is treated as gift revenue.



**17000 GOVERNOR’S EMERGENCY FUND**

This source of funding is used to classify State Appropriations that are made from the governor’s emergency fund.

**18000 LOAN FUND OPERATIONS**

This source of funding is used for revenues and expenditures of Loan Funds to facilitate reporting. \*

\* **Note:** Institutions utilizing the Georgia *FIRST* model of the PeopleSoft Financials software should use this code in the GAAP Ledger only.

**19000 QUASI REVENUE (NOT DSS)**

This source of funding is used for Quasi Revenue not associated with Department Sales and Services.

**2.4.2 Continuing Education**

**40000 CONTINUING EDUCATION**

This source of funding is used to classify both revenues and expenditures associated with providing continuous education programs, including continuous education program fees and sales support program costs.

**2.4.3 Departmental Sales and Services**

**41xxx DEPARTMENTAL SALES AND SERVICES**

This source of funding is used to classify both revenues and expenditures for sales and services operations that are supported by sales or fees collected for services on a self-supporting basis. Departmental Sales and Services operations are not normally supported by state appropriations.

**41100 Departmental Sales and Services – General**

**41200 Departmental Sales and Services – Community Education**

**41300 Departmental Sales and Services – Public Services**

**41400 Departmental Sales and Services – Computer Operations**

**41500 Departmental Sales and Services – Other**

**41900 Departmental Sales and Services – Quasi-Revenues from Distribution of Cost**

**42xxx AUXILIARY ENTERPRISES**

These are sources of funding for use within the Auxiliary Enterprise Fund Group (Fund 12000).

**42100 Auxiliary Enterprises – Institution Operated**



- 42181 Fees Fall Semester – Undergraduate (Revenue coding only)**
- 42182 Fee Waivers Fall Semester – Undergraduate (Revenue coding only)**
- 42183 Fees Spring Semester – Undergraduate (Revenue coding only)**
- 42184 Fee Waivers Spring Semester – Undergraduate (Revenue coding only)**
- 42185 Fees Summer Semester – Undergraduate (Revenue coding only)**
- 42186 Fee Waivers Summer – Undergraduate (Revenue coding only)**
- 42191 Fees Fall Semester – Graduate (Revenue coding only)**
- 42192 Fee Waivers Fall Semester – Graduate (Revenue coding only)**
- 42193 Fees Spring Semester – Graduate (Revenue coding only)**
- 42194 Fee Waivers Spring Semester – Graduate (Revenue coding only)**
- 42195 Fees Summer Semester – Graduate (Revenue coding only)**
- 42196 Fee Waivers Summer – Graduate (Revenue coding only)**
- 42200 Auxiliary Enterprises – Contracted Operations**
- 42281 Fees Fall Semester – Undergraduate (Revenue coding only)**
- 42282 Fee Waivers Fall Semester – Undergraduate (Revenue coding only)**
- 42283 Fees Spring Semester – Undergraduate (Revenue coding only)**
- 42284 Fee Waivers Spring Semester – Undergraduate (Revenue coding only)**
- 42285 Fees Summer Semester – Undergraduate (Revenue coding only)**
- 42286 Fee Waivers Summer – Undergraduate (Revenue coding only)**
- 42291 Fees Fall Semester – Graduate (Revenue coding only)**
- 42292 Fee Waivers Fall Semester – Graduate (Revenue coding only)**
- 42293 Fees Spring Semester – Graduate (Revenue coding only)**
- 42294 Fee Waivers Spring Semester – Graduate (Revenue coding only)**
- 42295 Fees Summer Semester – Graduate (Revenue coding only)**
- 42296 Fee Waivers Summer – Graduate (Revenue coding only)**
- 43000 Departmental Sales and Services – Athletics**
- 43981 Fees Fall Semester – Undergraduate (Revenue coding only)**
- 43982 Fee Waivers Fall Semester – Undergraduate (Revenue coding only)**
- 43983 Fees Spring Semester – Undergraduate (Revenue coding only)**
- 43984 Fee Waivers Spring Semester – Undergraduate (Revenue coding only)**
- 43985 Fees Summer Semester – Undergraduate (Revenue coding only)**
- 43986 Fee Waivers Summer – Undergraduate (Revenue coding only)**
- 43991 Fees Fall Semester – Graduate (Revenue coding only)**
- 43992 Fee Waivers Fall Semester – Graduate (Revenue coding only)**
- 43993 Fees Spring Semester – Graduate (Revenue coding only)**
- 43994 Fee Waivers Spring Semester – Graduate (Revenue coding only)**



**43995 Fees Summer Semester – Graduate (Revenue coding only)**

**43996 Fee Waivers Summer – Graduate (Revenue coding only)**

## **2.4.4 Sponsored Operations**

### **6xxxx SPONSORED OPERATIONS**

This source of funding is used to classify both revenues and expenditures within sponsored operations.

### **61xxx SPONSORED OPERATIONS – FEDERAL GOVERNMENT**

This source of funding is used to classify both revenues and expenditures within sponsored operations funded by the Federal Government. Further breakdowns of the 61xxx code may be utilized as needed by the institutions.

### **62xxx SPONSORED OPERATIONS – STATE GOVERNMENT**

This source of funding is used to classify both revenues and expenditures within sponsored operations funded by state government. Further breakdowns of the 62xxx code may be utilized as needed by the institutions.

### **63xxx SPONSORED OPERATIONS – LOCAL GOVERNMENT**

This source of funding is used to classify both revenues and expenditures within sponsored operations funded by local government. Further breakdowns of the 63xxx code may be utilized as needed by the institutions.

### **64xxx SPONSORED OPERATIONS – PRIVATE GOVERNMENT**

This source of funding is used to classify both revenues and expenditures within sponsored operations funded by private sources. Further breakdowns of the 64xxx code may be utilized as needed by the institutions.

### **65xxx SPONSORED OPERATIONS – ENDOWMENT**

This source of funding is used to classify both revenues and expenditures within sponsored operations funded by endowments. Further breakdowns of the 65xxx code may be utilized as needed by the institutions.



## 2.5 Departments

Each institution shall develop a system of departments that will properly embrace its organization. There is no standardization within the USG of coding for departments. Due to differing sizes and organizational structures of the various institutions, it would not be possible to have standardized department numbers. Standardized reporting is facilitated through the use of standardized function and sub-function codes, as noted in section 2.3, starting on page 13.



## 2.6 Project Indicator (PeopleSoft Financials - Project ID)

The Project Indicator is used for identifying sponsored projects/grants. The Project Indicator should be used in Revenue and Expenditure coding for sponsored transactions, and may also be used, if desired, in coding for Balance Sheet transactions. Additionally, the Project Indicator may be used in coding for non-sponsored projects. This will provide additional functionality in tracking expenditures for special purposes.



## 2.7 General Ledger Accounts – Balance Sheet Accounts

General Ledger Accounts are used to identify balance sheet classifications, revenue classifications, or expenditure classifications. Balance Sheet accounts include Asset accounts, Liability accounts, and Net Assets and Reserves.

### 2.7.1 Asset Accounts (1)

#### Current Assets

#### 11xxxx CASH, CASH EQUIVALENTS, & SHORT TERM INVESTMENTS

##### 111xxx Cash on Hand

Funds undeposited at the close of a financial period. This account is to be used when volume of cash handled is large and time limitation prohibits making a deposit. It is normally assumed that all cash received is deposited on a day-to-day basis. See Account 112xxx for Petty Cash.

##### 112xxx Petty Cash

Definite funds established for small purchases, controlled and accounted for as imprest funds, the total composition of which must always equal the amount of the fund. The composition of a Petty Cash Fund usually includes cash, petty cash vouchers representing disbursements from the funds, and checks. Included also in this account would be the various change funds on campus; e.g., Bookstore, Dining Hall, Vending Machines, Change Machines, etc.

##### 1181xx Cash in Bank General Operations-Demand Deposits

Funds deposited in bank(s) for checking purposes.

##### 1185xx Cash In Bank Payroll-Demand Deposits

Funds deposited in bank(s) for payroll operations.

##### 1191xx Cash In Bank – Time Deposits (Cash Equivalent)

Includes cash in bank(s) placed in short-term interest bearing instruments or saving accounts. Payroll checks to employees are issued from this account.

##### 1193xx Cash In Local Government Investment Pool (LGIP) (Cash Equivalent)

Includes cash placed in the interest-bearing Local Government Investment Pool (State Investment Pool).

##### 1194xx Contracted Investment Pool (Cash Equivalent)

Includes cash placed in the interest-bearing Contracted Investment Pool (BOR Short Term Fund).

##### 1198xx Short Term Investments (90 Days – 13 Months)

Includes cash invested for less than 13 months, including CDs.

**12xxxx RECEIVABLES****121xxx Student Accounts**

Unpaid student fees, tuition, room and board charges, and other expenses on a deferred payment; i.e., vocational rehabilitation, etc.

**121x99 Allowance for Doubtful Accounts – Student Accounts**

Specifically identified Student Accounts Receivable likely to become uncollectible.

**122xxx Receivables – Student Notes**

Unpaid student loans secured by promissory notes.

**122x99 Allowance for Doubtful Accounts – Student Notes**

Specifically identified Student Notes Receivable likely to become uncollectible.

**123xxx Receivables – General Appropriation Allotments**

State appropriations due at the close of a reporting period.

**123x99 Allowance for Doubtful Accounts – Appropriations**

Specifically identified Appropriations Receivable likely to become uncollectible.

**124xxx Receivables – Federal Funds**

Amounts due from federal agencies for earned portions of approved grants, contracts, or programs.

**124x99 Allowance for Doubtful Accounts – Grants and Contracts Federal**

Specifically identified Federal Funds Receivable likely to become uncollectible.

**125xxx Due From Other State Agencies**

Receivables due from other state agencies.

**125x99 Allowance for Doubtful Accounts – Grants and Contracts, State and Other**

Specifically identified State Funds Receivable likely to become uncollectible.

**126xxx Due From Other Funds (Detail)**

Amounts of funds loaned temporarily to other fund groups; for example, general funds loaned to Plant Funds group.

**1268xx Due from Component Units, Current**

Funds due from one or more component units of the College or University. Current portion.

**Note:** This does not include lease payments.

**1269xx Due from Component Units, Noncurrent**

Funds due from one or more component units of the College or University.



Noncurrent portion.

**Note:** This does not include lease payments.

**127xxx Receivables – Other**

Any other receivable not properly classified in the codes listed above.

**127x99 Allowance for Doubtful Accounts – Receivables Other**

Specifically identified Receivables – Other likely to become uncollectible.

**128xxx Clearing Accounts**

An intermediate account used when:

1. Reimbursing the payroll bank account and recording payroll expense; or
2. Matching accounting transactions in the primary accounting system to transactions interfaced from another major software system, such as the student information system.

The following accounts have been standardized in this area:

**128001 AR Clearing – Retired Employees**

Used to match transactions from the payroll system for amounts owed by retired employees\*.

**128002 AR Clearing – COBRA**

Used to match transactions from the payroll system for amounts owed by COBRA participants\*.

**128003 AR Clearing – Banner**

Used to match transactions from the Banner Student System for amounts owed to the institution\*

**\*Note:** For institutions using the Georgia*FIRST* model of the PeopleSoft Financials software:

- Accounts 128001 and 128002 are populated by the GL interface and the AR interface for retirees and COBRA participants. The GL interface credits the accounts and the AR interface debits the accounts. These accounts should not have manual journal entries made to it.
- Account 128003 is used for payments made through the Banner Student Information System to post these payments into the PeopleSoft AR module, and is populated by the Banner interface and the AR interface. This account should not have manual journal entries made to it.

**128998 AR Clearing – Banner Suspense**

Used to match transactions from the Banner Student System for amounts owed to the institution\*

**128999 AR Clearing – Conversion**

Used to match transactions from the Banner Student System for amounts owed to the institution\*

**129xxx Receivables in Subsidiary Ledger**

Use this account series for receivables in subsidiary ledgers, such as the PeopleSoft Financials Accounts Receivable module. The following accounts have been standardized in this area:

**129010 AR – Retired Employees**

Used to record amounts due from retired employees.

**129020 AR – COBRA**

Used to record amounts due from COBRA participants.

**129030 AR – Employees**

Used to record amounts due from employees.

**129040 AR – Students**

Used to record amounts due from students.

**129050 AR – Auxiliary Services**

Used to record amounts due from Auxiliary Services.

**129060 AR – Scholarships**

Used to record amounts due the institution related to scholarship transactions.

**129800 AR – Other**

Used to record other amounts due the institution.

**129x99 Allowance for Doubtful Accounts – Subsidiary Ledger**

An estimated value of the Receivables in Subsidiary Ledger likely to become uncollectible.

**13xxxx PREPAID ITEMS****131xxx Prepaid Rents and/or Leases**

Amounts paid in advance on leases or rents of buildings. Use of this account is primarily for situations in Auxiliary Enterprises where it is desired to record the expense in the proper accounting period.

**1321xx Prepaid Expenses**

Amounts paid in advance for expenses. The expense should be recorded in the proper accounting period by debiting the proper expense account and crediting prepaid expenses.

**1323xx Travel Advance – Employees**

Amounts advanced to employees to cover expenses on pre-approved authorizations to travel on institutional business.

**1324xx Travel Advance – Students**

Amounts advanced to students to cover expenses on pre-approved authorizations to travel on institutional business. Normally, these travel advances are paid from Student Activity or Athletic type funds.

**1329xx Other Advances**

Includes other advances not covered elsewhere.

**139xxx Other Prepays (Specify)**

Includes other prepaids not covered elsewhere.

**1391xx P-Card Clearing Account**

Used in matching the payment to bank for purchasing card activity to the interface posting from the purchasing card detail.

**14xxxx INVENTORIES****141xxx Inventories**

Office supplies, fuel, building supplies, and other materials not yet charged as expense but carried in stock in general storerooms for future issue. This account is also to include pharmaceutical and dietary foodstuffs as would be unique to a hospital and clinic operation. A physical count of stores should be taken as of June 30<sup>th</sup>, each year. This account should be adjusted so that it reflects actual dollar amount on hand, and may be adjusted as appropriate to balance with perpetual inventory systems.

**142xxx Merchandise For Resale:** Merchandise purchased for resale in various units within Auxiliary Enterprises; e.g., food services, bookstores, vending machine operations, etc. A physical count of merchandise for resale should be taken as of June 30<sup>th</sup>, each year. This account should be adjusted so that it reflects actual dollar amount on hand, and may be adjusted as appropriate to balance with perpetual inventory systems.

**Non-Current Assets****15xxxx INVESTMENTS****151xxx Government Securities**

Cash invested in U.S. Treasury Bills would be classified here.

**152xxx Common And Preferred Stock**

The value of common and preferred stock owned by the institution.

**153xxx Bonds**

The value of bonds owned by the institution.

**154xxx Real Estate Mortgages**

The value of real estate mortgages owned by the institution.

**155xxx Real Estate**

The value of real estate owned by the institution.

**156xxx University System Buildings**

The value of University System buildings owned by the institution.

**157xxx Contracted Investment Pool-Non Current**

The value of the institution's share of the University System's Contracted Investment Pool that is considered non current. Includes the BOR Legal Fund, the BOR Balanced Income Fund, and the BOR Total Return Fund.

**158xxx Cash – Non-Current**

Cash that is externally restricted and cannot be used to pay current liabilities.

**159xxx Other Investments**

Includes the value of all other investments not recorded elsewhere.

**16xxxx INVESTMENT IN PLANT\***

- **Note:** For institutions using the Georgia *FIRST* model of the PeopleSoft Financials software, these account codes (all 16xxxx codes) are only used in the Capital ledger.

**161xxx Land & Land Improvements**

Includes actual contract price of land purchased and costs incidental to acquisition, preparation, and improvement for use; i.e., appraisal fees, title fees, surveys, razing dilapidated structures, etc.

Land is the surface or crust of the earth, which can be used to support structures, and may be used to grow crops, grass, shrubs, and trees. Land is characterized as having an unlimited life (indefinite).

Land improvements consist of betterments, site preparation, and site improvements (other than buildings) that ready land for its intended use. The costs associated with improvements to land are added to the cost of the land.

**1611xx Leased Land & Land Improvements**

Includes Land and Land Improvements otherwise meeting the description of 161xxx, but obtained through capital lease instead of direct purchase. A land lease is a capital lease if the lease transfers ownership to the lessee by the end of the lease term, or meets other qualifying conditions.

**162xxx Buildings & Building Improvements**

Includes initial costs of buildings plus major additions and renovations.

A Building is a structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be



transportable or moveable.

Building Improvements are capital events that materially extend the useful life of a building or increase the value of a building, or both. Care should be taken to exclude any costs that by definition are to be included in operation and maintenance of physical plant.

**1629xx Accumulated Depreciation - Buildings & Building Improvements**

Includes the total amount of depreciation expense charged to Buildings & Building Improvements.

**163xxx Facilities and Other Improvements**

Includes assets (other than general use buildings) built, installed or established to enhance the quality or facilitate the use of land for a particular purpose.

Other Improvements are depreciable improvements made to a facility or to land that should be capitalized as a betterment if the improvement is at the capitalization threshold, or the expenditure increases the life or value of the asset by 25% of the original cost or life period.

**1639xx Accumulated Depreciation - Facilities and Other Improvements**

Includes the total amount of depreciation expense charged to Facilities and other Improvements.

**164xxx Library Collections**

Includes all costs of books, journals, periodicals, microfilm, microcards, audio/visual media, computer-based information, manuscripts, maps, documents, catalog cards, and similar items that provide information essential to the learning process or which enhance the quality of academic, professional or research libraries.

**1649xx Accumulated Depreciation – Library Collections**

Includes the total amount of depreciation expense charged to Library Collections.

**165xxx Equipment**

Fixed or movable tangible assets to be used for operations, the benefits of which extend beyond one year from date of acquisition and rendered into service.

**Note:** Only equipment having a value of \$5,000 or greater shall be capitalized. Equipment having a value of \$3,000 to \$4,999 shall be expensed, but not capitalized, and tracked in an inventory system.

**1659xx Accumulated Depreciation – Equipment**

Includes the total amount of depreciation expense charged to Equipment.

**166xxx Capital Leases**

Leased fixed or movable tangible assets to be used for operations if the lease transfers ownership to the lessee by the end of the lease term, or certain other



qualifying conditions.

**Note:** Only leased machinery and equipment having a value of \$5,000 or greater shall be capitalized. Equipment having a value of \$3,000 to \$4,999 shall be expensed, but not capitalized, and tracked in an inventory system.

**1669xx Accumulated Depreciation – Capital Leases**

Includes the total amount of depreciation expense charged to Capital Leases.

**167xxx Infrastructure**

Long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets are often linear and continuous in nature.

**1679xx Accumulated Depreciation-Infrastructure**

Includes the total amount of depreciation expense charged to Infrastructure.

**168xxx Capitalized Collections**

Includes Works of Art, Historical Treasures, and Intangible Assets owned by the institution.

**1681xx Works of Art/Historical Treasures**

Collections or individual items of significance owned by an institution that are not held for financial gain, but rather for public exhibition, education, or research in furtherance of public service.

**1682xx Intangible Assets**

Software or Intellectual Property assets that do not necessarily have a physical presence.

**1689xx Accumulated Depreciation - Capitalized Collections**

Includes the total amount of depreciation expense charged to Capitalized Collections.

**169xxx Construction Work In Progress**

The economic construction activity status of buildings and other structures, infrastructure, additions, alterations, reconstruction, installation, and maintenance and repairs that are substantially incomplete.

**1699xx Software Development in Progress:**

The economic development activity status of software development for internal use of the institution. See AICPA SOP-98-1 for further information.



## 2.7.2 Liability Accounts (2)

### Current Liabilities

#### 21xxxx LIABILITIES - GENERAL

**211xxx Accounts Payable**

Includes all unpaid obligations as evidenced by purchase orders, contracts, and confirmations for materials and services.

**211800 Accounts Payable – AR Refunds**

**211900 Construction Contracts Payable/Construction Retainage Payable**

The amount of Construction Contracts Payable and Construction Retainage Payable at the end of the fiscal year. This account will be utilized for GAAP ledger entries at the end of the fiscal year.

**2121xx Accrued Expenses – Personal Services**

Includes any amounts accrued as of the end of a fiscal period for personal services. It is appropriate to accrue Personal Services on any fraction of a payroll transpiring on and prior to June 30<sup>th</sup>.

**2122xx Accrued Expenses – Non Personal Services**

Includes any amounts accrued as of the end of a fiscal period for non personal services.

**213xxx Spending Accounts - IRS Section 125**

This account functions as a control account for those funds generated from salary reductions of employees electing to participate in the "125" program. A subsidiary account for each participating employee is to be maintained which "books" all transactional detail\*.

\* **Note:** Institutions using the Georgia *FIRST* model of the PeopleSoft Financials software will use the detailed accounts specified by calendar year by project support.

**214xxx Deposits**

Includes receipts for various purposes which institutions may be required to repay in whole or in part. They include deposits for breakage, room rental contracts, keys, library books, and reservations for admission to the institution or to the resident halls.

**215xxx Sales Tax Payable**

Sales Tax collected and not yet forwarded to the State Department of Revenue.

**216xxx Deferred Revenue – Tuition And Fees**

Payments made to the institution in advance for tuition and fees of a subsequent period.

**217xxx Deferred Revenue – Other**

Includes payments made to the institution in advance for services to be rendered in a subsequent period. Examples are amounts collected in advance for services by the infirmary, residence halls, dining halls, and other Auxiliary Enterprises.

**Note:** Use Account 216000 for advance payment of tuition and fees.

**2179xx Deferred Revenue – Research**

Includes payments made to the institution in advance for services to be rendered in a subsequent period for Research.

**218xxx Due To Other Funds (Detail)**

Includes amounts that have been borrowed temporarily from other fund groups and will be repaid.

**Note:** See Account 126xxx for funds due from other funds.

**2188xx Due to Component Units, Current**

Funds due to one or more component units of the College or University. Current portion.

**Note:** This does not include lease payments.

**2189xx Due to Component Units, Noncurrent**

Funds due to one or more component units of the College or University. Noncurrent portion.

**Note:** This does not include lease payments.

**219xxx Other Liabilities****2191xx Other Liabilities (Detail)**

Includes any items not recorded above.

**2194xx Other Liabilities - Lease Purchase Obligations**

Includes unpaid obligations on Lease Purchase contracts – Current Portion.

**2195xx Notes and Loans Payable, Current**

Liability for notes and loans incurred by the College or University. Current Portion.

**Note:** Limited use. Discuss with USO before using.

**2198xx Other Liabilities - Banner Clearing**

Used for matching accounting transactions in the primary accounting system to transactions interfaced from the Banner Student Information System.

**2199xx Other Liabilities - Miscellaneous Clearing**

Used for matching accounting transactions in the primary accounting system to transactions interfaced for other major software systems.



**22xxxx LIABILITIES - PAYROLL**

**2211xx Payroll Deduction – FICA**

Deductions from Employees for FICA taxes.

**2215xx Payroll Deduction – FICA/Medicare**

Deductions from employees for FICA/Medicare taxes.

**2221xx Payroll Deduction – Fed Income Taxes**

Deductions from employees for federal income taxes.

**2225xx Payroll Deduction – Advanced Income Credit**

Payments to employees via payroll for the Advanced Income Credit (a reverse deduction).

**2230xx Payroll Deduction – State Taxes**

Deductions from employees for state income taxes.

**2231xx Payroll Deduction – Other City/Local Taxes**

Deductions from employees for other city/local taxes.

**224xxx Retirement Deductions**

Deductions from employees for contributions to retirement plans.

**225xxx Tax Sheltered Annuity Deductions**

Deductions from employees for contributions to Tax Sheltered Annuity (TSA) plans.

**226xxx Insurance Deductions**

Deductions from employees for payments for insurance programs.

**227xxx Garnishments**

Deductions from Employees as mandated by federal or state authorities.

**228xxx Other Payroll Deductions**

Deductions from Employees not specified above.

**23xxxx LIABILITIES – PAYROLL – EMPLOYER MATCHING**

**2311xx Employer Matching – FICA**

Liability for employer matching for FICA taxes.

**2335xx Employer Matching – FICA/Medicare**

Liability for employer matching for FICA/Medicare taxes.

**2341xx Retirement – Teachers Retirement System**

Liability for employer matching for Teachers Retirement System (TRS).

**2342xx Retirement – Employees Retirement System**

Liability for employer matching for Employees Retirement System (ERS).



**2343xx Optional Retirement Plans**

Liability for employer matching for Optional Retirement Plans (ORP).

**2351xx Insurance Matching**

Liability for employer matching for insurance programs.

**24xxxx LIABILITIES - FUNDS HELD FOR OTHERS**

**241xxx Funds Held for Others**

Liability for funds held for others; i.e., Agency funds.

**25xxxx LIABILITIES - FUNDS FOR DESIGNATED SCHOLARSHIPS**

**251xxx Designated Scholarships**

Liability for funds held for designated scholarships.

**28xxxx LIABILITIES – COMPENSATED ABSENCES**

**2871xx Compensated Absences – Current**

Liability for the current portion value of compensated absences. Includes the value of employee vacation and compensatory time that has not been taken as of June 30<sup>th</sup>.

**Note:** In PeopleSoft Financials, this is used only in the GAAP Ledger.

**Non-Current Liabilities**

**29xxxx LIABILITIES – NON-CURRENT**

**2911xx Other Liabilities - Lease Purchase Obligations**

Liability for the non-current portion of lease purchase obligations.

**291150 GFSIC Payback Bonds**

Liability for the non-current portion of GFSIC payback bonds.

**2912xx Notes and Loans Payable, Noncurrent**

Liability for notes and loans incurred by the College or University. Noncurrent Portion.

**Note:** Limited use. Discuss with USO before using.

**2913xx Deferred Revenue – Other**

Liability for the non-current portion of Deferred Revenue – Other.

**2914xx Deferred Revenue – Research**

Liability for the non-current portion of Deferred Revenue – Research.

**2971xx Compensated Absences - Non-Current**

Liability for the non-current portion of Compensated Absences. Includes the non-current portion of the value of employee vacation and compensatory time that has not been taken as of the end of the fiscal year. This is used only in the GAAP Ledger.

**2.7.3 Net Assets and Reserves (3)****31xxxx NET ASSETS - INVESTMENT IN PLANT****311xxx Investment in Plant**

An account in which is shown the total carrying value of plant properties and facilities, net of depreciation and long term debt (debt on capital leases).

**32xxxx NET ASSETS - ALLOCATED RESERVES (UNRESTRICTED)****321xxx Net Assets-Allocated Reserves (Unrestricted)**

Amounts reserved from another Net Asset account(s) that are allocated for specific purposes.

**322xxx Inventory Reserves (Unrestricted)**

This account is used to reserve funds committed to maintenance of inventories of Stores and Merchandise for Resale.

**323xxx Reserves for Renewal and Replacement (Unrestricted)**

Amounts appropriated from Unallocated Fund Balance of Auxiliary Enterprises Funds for the purpose of financing extraordinary repairs and replacement of equipment.

**329xxx Other Reserves (Unrestricted)**

Includes any reserves not properly categorized in accounts 321xxx through 324xxx described above.

**34xxxx NET ASSETS - UNALLOCATED SURPLUS (UNRESTRICTED)****341xxx Unallocated Net Asset - Prior Year (Unrestricted)**

Funds recorded in this account represent excess of revenues over expenditures from prior fiscal years.

**342xxx Unallocated Net Asset - Current Year (Unrestricted)**

Funds recorded in this account represent excess of revenues over expenditures at the end of a current fiscal year.



**36xxxx NET ASSETS - PERMANENT ENDOWMENT (RESTRICTED - NON-EXPENDABLE)**

**360xxx Net Assets - Permanent Endowment (Restricted - Non-Expendable)**

This is permanent Endowment Corpus.

**37xxxx NET ASSETS - ALLOCATED OTHER (RESTRICTED - EXPENDABLE)**

**371xxx Net Assets - Allocated Other (Restricted - Expendable)**

Used where Net assets are Restricted by externally imposed restrictions by creditors, grantors, contributors, laws, or regulations.

**38xxxx RESERVES**

**381xxx Reserve for Encumbrances**

This account represents the amount of a fund balance set apart to provide for unliquidated encumbrances.

**382xxx Reserve for Pre-Encumbrances**

This account represents the amount of a fund balance set apart to provide for unliquidated pre-encumbrances.



## 2.8 General Ledger Accounts – Revenue Accounts

### 2.8.1 Operating Revenues (40xxxx – 47xxxx)

#### 40xxxx STUDENT FEES

**4011xx Resident Tuition**

Includes charges as approved by the Board of Regents that are assessed to all regularly enrolled students.

**4013xx Fee Waivers - Resident Tuition**

Includes the cost of fees waived for Resident Tuition. Fee Waivers functions as a contra-revenue account, with the normal fee amount being booked into Resident Tuition as a credit and the fee waiver amount booked into Fee Waivers as a debit.

**4014xx Distance Learning Resident Tuition**

Includes charges as approved by the Board of Regents that are assessed to all regularly enrolled students participating in Distance Learning classes.

**4021xx Non-Resident Tuition**

Includes amounts charged to non-resident students for instruction. All such tuition charges are to be approved by the Board of Regents.

**4023xx Fee Waivers - Non-Resident Tuition**

Includes the cost of fees waived for Non-Resident Tuition. This is a contra-revenue account.

**4031xx Technology Fees**

Includes fees charged to students to supported advanced technology programs at the institution.

**4033xx Fee Waivers – Technology Fees**

Includes the cost of fees waived for Technology Fees. This is a contra-revenue account.

**4041xx Student Transportation Fees**

Includes fees charged to students to support campus-based transportation systems.

**4043xx Fee Waivers - Student Transportation Fees**

Includes the cost of fees waived for Student Transportation Fees. This is a contra-revenue account.

**4051xx Parking/Vehicle Registration**

Includes fees charged to students for Parking Services and/or Vehicle Registration purpose.



- 4053xx Fee Waivers – Parking/Vehicle Registration**  
Includes the cost of fees waived for Parking/Vehicle Registration. This is a contra-revenue account.
- 4061xx Student Health Fees**  
Includes fees charged to students to support campus-based health services.
- 4063xx Fee Waivers – Student Health Fees**  
Includes the cost of fees waived for Student Health Fees. This is a contra-revenue account.
- 4071xx Student Athletic Fees**  
Includes the cost of fees charged to students to support athletic programs.
- 4073xx Fee Waivers – Student Athletic Fees**  
Includes the cost of fees waived for Student Athletic Fees. This is a contra-revenue account.
- 4074xx Other Student Athletic Fees**  
Includes all Student Athletic Fees not defined in the accounts above.
- 4081xx Student Activity Fees**  
Includes fees charged to students used to support the institution’s Student Activities programs.
- 4083xx Fee Waivers – Student Activity Fees**  
Includes the cost of fees waived for Student Activity Fees. This is a contra-revenue account.
- 4084xx Other Student Activity Fees**  
Includes all Student Activity Fees not defined in the accounts above.
- 4091xx Late Registration Fees**  
Fees charged to students for registration accomplished after the normal registration period has been closed.
- 4092xx Distance Education Fee**  
Fees charged to students participating in a Distance Education Program. These fees help offset the additional costs involved in providing Distance Education.
- 4093xx Application Fees**  
Fees charged to students at the time of application for acceptance into the institution. Although these fees produce revenue, one of their purposes is to ensure that the applicant is serious about attending the institution.
- 4094xx Applied Music Fees**  
Fees charged to students receiving individual music instruction.
- 4095xx Applied Instruction – Other**  
Fees charged to students receiving individual or special types of instruction.



This includes lab fees.

**4096xx Transcript Fee**

A fee charged to students for providing copies of transcripts.

**4097xx Student Returned Checks Fee**

A fee charged to students who have sent checks to the institution that are returned unpaid from the bank.

**4099xx Student Fees – Other**

Any other student fee not properly classified in a previous account.

**409998 Allowance for Doubtful Revenue – Tuition and Fees**

The funding source (contra-revenue) used to fund the reserve for uncollectible accounts associated with Tuition and Fees. See section 10.4.1 for further information.

**409999 Scholarship Allowance**

A contra account used to post a “scholarship allowance” amount that eliminates the double counting of certain revenues. Public institutions, after adoption of GASB Statements 34 and 35, should report tuition discounts and allowances and scholarships generally as reductions of tuition and fees revenues. See NACUBO Advisory Report 2000-5 and the BOR spreadsheet for “Sponsored and Un-sponsored Scholarships” for calculation information.

**41xxxx APPROPRIATIONS**

**411xxx Federal Appropriations**

**4111xx Federal Appropriations**

Includes federal funds awarded as general support to specific programs.

**41119x Federal Appropriations – Non-Exchange**

Includes federal funds awarded as general support to specific programs where the appropriation is a non-exchange transaction.

**4131xx Other Appropriations**

Includes funds awarded as general support to specific programs.

**41319x Other Appropriations – Non-Exchange**

Includes other funds awarded as general support to specific programs where the appropriation is a non-exchange transaction.

**414998 Allowance for Doubtful Revenue – Appropriations**

The funding source (contra-revenue) used to fund the reserve for uncollectible accounts associated with Appropriations. See section 10.4.1 for further information.



## **42xxxx GRANTS AND CONTRACTS**

### **421xxx Federal Grants and Contracts**

Includes federal funds awarded as Grants and Contracts to the institution.

### **4211xx Federal Pell Grants**

Includes federal funds awarded as Pell Grants to the institution.

### **4212xx Federal SEOG Grants**

Includes federal funds awarded as SEOG Grants to the institution.

### **4213xx Federal College Work Study Program**

Includes federal funds awarded for operation of the College Work Study Program.

### **4214xx Federal Direct Student Loans**

Includes federal funds awarded for operation of the Direct Student Loan Program.

**Note: Valid through FY 2005. Do not use in FY 2006 or subsequent fiscal years.**

### **4219xx Other Federal Grants & Contracts**

Includes federal funds awarded to the institution for other Federal Grants and Contracts.

### **422xxx State Grants and Contracts**

Includes state funds awarded as Grants and Contracts to the institution.

### **4221xx State Hope Scholarships**

Includes state funds awarded for operation of the Hope Scholarship program.

**Note: Valid through FY 2005. Do not use in FY 2006 or subsequent fiscal years.**

### **4222xx Georgia Pre-Kindergarten**

Includes state funds awarded for operation of the Pre-Kindergarten program.

### **4229xx Other State Grants & Contracts**

Includes state funds awarded for Other State Grants and Contracts not specified elsewhere.

### **423xxx Local Grants and Contracts**

Includes local governmental funds awarded as Grants and Contracts to the institution.

### **4231xx Local Grants & Contracts**

Includes local governmental funds awarded as Grants and Contracts to the institution.



**424xxx Private Grants and Contracts**

Includes private non-governmental funds awarded as Grants and Contracts to the institution.

**4241xx Private Grants & Contracts**

Includes private non-governmental funds awarded as Grants and Contracts to the institution.

**425998 Allowance for Doubtful Revenue – Grants and Contracts**

The funding source (contra-revenue) used to fund the reserve for uncollectible accounts associated with Grants and Contracts. See section 10.4.1 for further information.

**43xxxx LOAN REVENUES**

**4311xx Loan Interest Income**

Interest earned by a Loan fund.

**4312xx Loan Collections**

Collections of Loan principles.

**4313xx Loan Fees**

Fees charged to students at time of loan origination.

**44xxxx – 45xxxx SALES AND SERVICES**

**441xxx Sales & Service Fees**

Revenues from fees charged to students and the general public for sales and services by the institution.

**4411xx Continuing Education Course Fees**

Revenues from fees charged for attending Continuing Education courses.

**4419xx Other Sales & Service Fees**

Revenues from fees charged for other sales and services.

**442xxx Fines**

Receipts of income resulting from fines imposed for violations of the institution's established regulations.

**4421xx Library Fines**

Receipts of income resulting from fines imposed for violations of the institution's established regulations for library operations.

**4429xx Other Fines**

Receipts of income resulting from fines imposed for violations of the institution's established regulations, not including library fines.



- 449xxx Other Educational Sales & Services**  
Revenues from educational sales and services not defined elsewhere.
- 4491xx Other Educational Sales & Services**  
Revenues from educational sales and services not defined elsewhere.
- 451xxx Rents**  
Revenue received for the rental of rooms, conference rooms, residence hall rooms, apartments, or rental of any other assets owned by the institution.
- 452xxx Sales**  
Revenue received from sales of all types, including advertising space in printed materials or electronic media, sales of tickets for admission to athletic or theatrical events, sales (other than room and board) of merchandise and concessions.
- 453xxx Athletic Revenue**  
Revenue received from fees charged for extracurricular activities and services not included in account “4071xx Student Athletic Fees.” An example of this type of revenue would be fees charged for Athletic Camps.
- 454xxx Health Service Revenue**  
Revenue received from fees charged for health service not included in account “4061xx Student Health Fees.” Other Health Service Revenues are from lab fees, fees for immunizations, and other fees for additional services.
- 46xxxx SALES & SERVICES OF HOSPITALS**  
Revenue received from fees charged for services and from sales of institution owned hospitals.
- Other Miscellaneous Revenues**
- 470xxx Other Miscellaneous Revenues**  
Revenue received from miscellaneous or extraordinary sources for which a specific revenue account code has not been provided elsewhere.
- 471xxx Quasi-Revenue from Distribution of Costs**  
Revenues resulting from charging operating departments for the value of services (such as printing) provided by one department where revenue is booked for the department providing the service and expense is booked for the department receiving the goods. Quasi revenue is eliminated by journal entry and does not show on the year-end financial statements.
- 472xxx Indirect Cost Recoveries**  
Revenue received as a result of indirect cost recovery from sponsors for the various types of sponsored programs.

**4721xx Indirect Cost Recovery – Federal**

Includes those amounts collected as overhead allowance on federal grants and/or contracts.

**4722xx Indirect Cost Recovery – State**

Includes those amounts collected as overhead allowance on state grants and/or contracts.

**4723xx Indirect Cost Recovery – Local**

Includes those amounts collected as overhead allowance on local grants and/or contracts.

**4724xx Indirect Cost Recovery – Private**

Includes those amounts collected as overhead allowance on private grants and/or contracts.

**473xxx Administrative Cost Allowance**

Revenue representing a fixed amount per financial aid recipient or a percentage of financial aid expenditures related to campus administered financial aid programs.

**2.8.2 Non-Operating Revenues (48xxxx – 49xxxx)****State Appropriations****4801xx State Appropriations**

Includes amounts received from Regents allocation for general operations.

**Endowment Income****4811xx Endowment Income – Interest**

Includes those funds that are received as interest from Endowment Fund Earnings and carry no specific designation.

**4812xx Endowment Income – Dividends**

Includes those funds that are received as dividends from Endowment Fund Earnings and carry no specific designation.

**4813xx Endowment Income – Realized Gain/Losses**

This account should be used for reporting the gain or loss on the sale of investments in term endowments.

**4821xx Endowment Income – Restricted**

Includes those funds that are received as income from Endowment Fund Earnings and carry specific designations as to use.

**4831xx Endowment Income – Funds Held in Trust**

Includes funds received in instances where the institution is a beneficiary of a



Trust Fund held by others.

**4841xx Endowment Income – Other**

Includes endowment income not described elsewhere.

## Gifts

**485xxx Gifts**

Contributions received by the institution for unrestricted use in daily operations, for which the institution has made no commitment of resources or services.

**4851xx Federal Gifts**

Gifts from federal sources.

**48519x Federal Gifts – Non Exchange**

Gifts from federal sources that are non-exchange transactions.

**4852xx Federal Gifts – Capitalized**

Gifts from federal sources that meet the criteria for capitalization.

**48529x Federal Gifts – Capitalized – Non Exchange**

Gifts from federal sources that meet the criteria for capitalization and that are non-exchange transactions.

**4853xx State Gifts**

Gifts from state sources. Includes MRR Non-Capitalizable Projects.

**48539x State Gifts – Non Exchange**

Gifts from state sources that are non-exchange transactions.

**4854xx State Gifts – Capitalized**

Gifts from state sources that meet or exceed the capitalization limit. Includes GSFIC completed projects and MRR Capitalizable Projects.

**48549x State Gifts – Capitalized – Non Exchange**

Gifts from state sources that meet or exceed the capitalization limit and that are non-exchange transactions.

**4855xx Local Gifts**

Gifts from local sources.

**48559x Local Gifts – Non Exchange**

Gifts from local sources that are non-exchange transactions.

**4856xx Local Gifts – Capitalized**

Gifts from local sources that meet or exceed the capitalization limit.

**48569x Local Gifts – Capitalized – Non Exchange**

Gifts from local sources that meet or exceed the capitalization limit and that are non-exchange transactions.



**4857xx Private Gifts**

Gifts from private sources.

**48579x Private Gifts - Non Exchange**

Gifts from private sources that meet or exceed the capitalization limit.

**4858xx Private Gifts – Capitalized**

Gifts from private sources that meet or exceed the capitalization limit.

**48589x Private Gifts – Capitalized - Non Exchange**

Gifts from private sources that meet or exceed the capitalization limit and that are non-exchange transactions.

**Other Income**

**486xxx Interest Income**

Includes any interest earned on short-term investments of cash.

**487xxx Short Term Investments**

Interest earned on short term investments.

**488xxx Local Government Investment Pool**

Interest earned on local government investment pools.

**489xxx Long Term Investment Income**

Interest earned on long term investment income.

**490xxx Dividend Income**

Includes any dividends earned on investments.

**491xxx Other Grants & Contracts – Non Operating**

Includes funds awarded as Grants and Contracts to the institution that are not included in other account codes and that are considered to be non-operating transactions.

**4911xx Other Federal Grants & Contracts – Non Operating**

Includes Federal Funds awarded as Grants and Contracts to the institution that are not included in other account codes and that are considered to be non-operating transactions.

**4912xx Other State Grants & Contracts – Non Operating**

Includes State Funds awarded as Grants and Contracts to the institution that are not included in other account codes and that are considered to be non-operating transactions.

**4913xx Other Local Grants & Contracts – Non Operating**

Includes Local Funds awarded as Grants and Contracts to the institution that are not included in other account codes and that are considered to be non-operating transactions.



- 4914xx Other Private Grants & Contracts – Non Operating**  
Includes Private Funds awarded as Grants and Contracts to the institution that are not included in other account codes and that are considered to be non-operating transactions.
- 4921xx Other Miscellaneous Revenues – Non Operating**  
Includes Other Miscellaneous Revenues that are not included in other account codes and that are considered to be non-operating transactions.
- 4931xx Realized Gain-Loss on Sale or Trade of Capital Asset**  
Includes the gain or loss on the sale or trade of a capital asset. This value will be the difference between the original value of the asset reduced by accumulated depreciation compared to the value received in the sale or trade.
- 4932xx Realized Gains/Losses on Sale of Non Endowment Investments**  
Includes the gain or loss on the sale or trade of non endowment investments. See also account 4951xx Unrealized Gains/Losses on Investments.
- 4933xx Realized Gain/Loss – Retirement of Capital Assets**  
Includes the gain or loss on the retirement of a capital asset. This value will be the difference between the original value of the asset reduced by accumulated depreciation. This assumes that the value of the capital asset is zero at the time of retirement.
- 4934xx Realized Gains/Losses on Sale of Endowment Investments**  
Includes the gain or loss on the sale or trade of endowment investments. See also account 4951xx Unrealized Gains/Losses on Investments.
- 4941xx Indirect Cost Recoveries – Other Federal Grants & Contracts – Non Operating**  
Includes those amounts collected as overhead allowance on federal grants and/or contracts.
- 4942xx Indirect Cost Recoveries – Other State Grants & Contracts – Non Operating**  
Includes those amounts collected as overhead allowance on state grants and/or contracts.
- 4943xx Indirect Cost Recoveries – Other Local Grants & Contracts – Non Operating**  
Includes those amounts collected as overhead allowance on local grants and/or contracts.
- 4944xx Indirect Cost Recoveries – Other Private Grants & Contracts – Non Operating**  
Includes those amounts collected as overhead allowance on private grants and/or contracts.



**4951xx Net Change in Fair Market Value of Investments**

This account is used to post the change in fair market value of investments at year end in compliance with GASB Statement #31. See also account 4932xx Gains/Losses on Sale of Non Endowment Investments.

**498998 Allowance for Doubtful Revenue – Sales/Service/Other**

The funding source (contra-revenue) used to fund the reserve for uncollectible accounts associated with Sales/Service/Other. See section 10.4.1 for further information.

**499xxx Funds from Prior Years**

This account is used for budgeting net assets for expenditure in current year operations. It is a “budget use only” account.



## General Ledger Accounts – Expenditure Accounts

### 2.9.1 Personal Services (5)

Personal Services includes all expenditures for salaries and wages to all employees and persons in the employ of the various departments, boards, commissions, institutions, and other governmental units. Also includes the employer's share of payments for FICA, retirement, group insurance, or other employer payments for employee benefits.

### Personal Services – Faculty (51)

#### 51xxxx PERSONAL SERVICES – FACULTY

**5111xx Salaries – Regular Faculty**

Includes all salaries for regular faculty.

**5121xx Salaries – Part-Time Faculty**

Includes all salaries for part-time faculty.

**5131xx Salaries – Summer Faculty**

Includes all salaries for summer faculty.

**Note:** Salaries for part-time faculty members who teach in the summer session shall be charged to this account.

### Personal Services – Non Faculty (52)

#### 52xxxx PERSONAL SERVICES – NON FACULTY

**5211xx Salaries – Professional/Administrative**

Includes all salaries for professional and administrative employees.

**5221xx Salaries – Staff**

Includes all salaries or wages for staff employees.

**5228xx Salaries – Staff – Overtime**

Includes all overtime payments to staff employees.

**5231xx Salaries – Graduate Assistants**

Includes all payments of salaries to graduate assistants.

**5241xx Salaries – Student Assistants**

Includes personal services for students employed by the institution. This account should not include expenditures for the College Work-Study Program.

**5251xx Salaries – Casual Labor**

Includes all payments of salaries to casual labor employees. Includes payments for casual labor on special projects not included under regular



salaries or per diem and fees.

**5281xx Housing Allowance**

Includes amounts paid to officials (usually presidents) who, as a condition of their employment, receive institutional provided housing or a paid housing allowance. The payment of the housing allowance shall be made through the Payroll system.

**5291xx Subsistence Allowance**

Includes amounts paid to officials (usually presidents) who, as part of their duties, entertain visitors, faculty and/or staff. The payment of the subsistence allowance shall be made through the Payroll system.

**Personal Services – Shared (53)**

**53xxxx PERSONAL SERVICES – SHARED**

**5391xx Salaries – Joint Staffed**

This account receives charges or credits arising out of more than one institution utilizing the services of an employee. Refer to Section 5.3.3, Joint Staffing, for further information.

**Personal Services – Compensated Absences (54)**

**54xxxx PERSONAL SERVICES – COMPENSATED ABSENCES**

**541xxx Compensated Absences**

The value of employee vacation and compensatory time that has not been taken as of the end of the fiscal year.

**Personal Services – Fringe Benefits (55)**

**55xxxx PERSONAL SERVICES – FRINGE BENEFITS**

**5511xx FICA – Employer**

Used to record the employer matching costs (expense) associated with FICA taxes.

**5512xx FICA – Employer Medicare**

Used to record the employer matching costs (expense) associated with FICA-Medicare taxes.

**5521xx Teachers Retirement System**

Used to record the employer matching costs (expense) associated with employee participation in the Teachers Retirement System.



- 5522xx Optional Retirement Plans**  
Used to record the employer matching costs (expense) associated with employee participation in the Optional Retirement Plans.
- 5523xx Employees Retirement System**  
Used to record the employer matching costs (expense) associated with employee participation in the Employees Retirement System.
- 5524xx Retirement Systems – Other**  
Used to record the employer matching costs (expense) associated with employee participation in Retirement Systems not included in the retirement system account codes described above.
- 5531xx Group Insurance – Health**  
Includes employer’s share of the cost of health insurance.
- 5532xx Group Insurance – Life**  
Includes employer’s share of the cost of life insurance.
- 5541xx Personal Liability Insurance**  
Includes premiums or other costs related to legal actions against employees personally for acts executed in performance of job related duties.
- 5551xx Unemployment Insurance**  
Includes payments made to Department of Labor either as contributory or reimbursable.
- 5561xx Workers Compensation**  
Includes payments made to Department of Administrative Services Fiscal Division, Workers’ Compensation Trust Fund, for workers’ compensation insurance coverage for employees.
- 5571xx Employee Tuition Reimbursement**  
Used to record the value of fee reimbursements resulting from eligible employees taking courses in the University System of Georgia under the institution’s approved fee reimbursement policy (BOR Policy # 802.20 Tuition Remission and Reimbursement).
- 5572xx Employee Tuition Remission**  
Used to record the value of fee remissions resulting from eligible employees taking courses at the institution under the institution’s approved fee waiver policy (BOR Policy # 802.20 Tuition Remission and Reimbursement). Institutions should show revenue (not contra-revenue) and fringe benefit expense to comply with GAAP reporting requirements.

**Personal Services – Other (56)****56xxxx PERSONAL SERVICES – OTHER****5601xx Tort Claims**

Includes payments made to Department of Administrative Services Fiscal Division for the institution's share of tort claims.

**5611xx Employee Drug Testing**

Payments for drug testing services for applicants and certain employees.

**5612xx Physical Exams of Employees – Statute**

Payments for physical exams for applicants and certain employees.

**5613xx Other Employee Testing**

Payments for other testing for applicants and certain employees.

**5651xx Relocation Assistance**

Includes payment of relocation expenses of a set or “not to exceed” amount that is specified in the original written offer of employment.

**569xxx Miscellaneous Personal Services**

Payments for other personal services not properly categorized in other account codes.

**Personal Services – Allocated (59)****59xxxx PERSONAL SERVICES – ALLOCATED****5981xx Indirect Plant Overhead – Personal Services**

Includes personal service costs for operation and maintenance of physical plant that have been allocated and transferred to Auxiliary Enterprises. This account will house the expense credit in the Fund Group being relieved by the allocation and will house the expense debit in the Fund Group receiving the cost allocation.

**5982xx Sponsored Benefit Charges**

Includes allocated benefit charges to sponsored and other fund sources where costs are determined by a rate negotiated between the institution and the cognizant federal audit agency.

**5983xx Personal Services – Allocated Costs**

Includes personal services costs (except plant operations) that have been allocated to other departments, such as auxiliary enterprises administration charges to operating units. This account will house the expense credit in the original department and will house the expense debit in the department(s) receiving the cost allocation.



## 2.9.2 Travel (6)

### 6401xx Travel - Employees other than Mileage

Includes all expenses for lodging, meals, use of personal vehicle, leased vehicles, or other costs incurred by employees in job related activities. Rentals paid to DOAS for motor pool vehicles would also be included here and charged to the travel expense account of the individual who checked out the vehicle. Operating cost of agency owned vehicles should be classified to correct cost accounts. Refer to Section 4.0, Travel, in this manual for more information.

**Note:** This account will be effective July 1, 2007 to exclude mileage.

### 6405xx Mileage – Employee

Includes all expenses for use of personal vehicle incurred by employees in job related activities. Refer to Section 4.0, Travel, in this manual for more information.

**Note:** This account will be effective July 1, 2007.

### 6501xx Travel – Non Employee other than Mileage

Includes all expenses for lodging, meals, use of personal vehicle, leased vehicles, or other costs incurred by non-employees in approved activities by the institution. This includes reimbursement of travel expenses for job applicants where the institution has agreed to pay the applicants travel costs. Typically, these expenses are incurred by students authorized to travel by the institution in relation to their employment or their participation in an Athletics program, but can also include interviewee reimbursement.

**Note:** This account will be effective July 1, 2007 to exclude mileage.

### 6505xx Mileage – Non Employee

Includes all expenses for use of personal vehicle incurred by non employees in job related activities. Refer to Section 4.0, Travel, in this manual for more information.

**Note:** This account will be effective July 1, 2007.

### 6981xx Indirect Plant Overhead – Travel

Includes travel costs for operation and maintenance of physical plant that have been allocated and transferred to Auxiliary Enterprises. This account will house the expense credit in the Fund Group being relieved by the allocation and will house the expense debit in the Fund Group receiving the cost allocation.

### 6982xx Travel Overhead Costs – Sponsored Agreements

Includes allocated overhead costs of sponsored agreements where the costs are determined by a rate negotiated between the institution and the granting agency.

**6983xx Travel Expense – Allocated Costs**

Includes travel costs (except plant operations) that have been allocated to other departments, such as auxiliary enterprises administration charges to operating units. This account will house the expense credit in the original department and will house the expense debit in the department(s) receiving the cost allocation.

**2.9.3 Operating Supplies & Expenses (7)****7021xx Purchases for Resale**

Includes purchases of merchandise for resale in the various units of Auxiliary Enterprises. Separate accounts should be maintained as needed to present adequate management detail. Purchases accounts should be closed to the appropriate Cost of Goods Sold account before the close of each monthly accounting period. This closing may be made on the basis of the results of perpetual inventory systems, results of taking an actual inventory, or by utilizing a percentage of gross sales to arrive at an approximate cost of goods sold value.

**7031xx Cost of Goods Sold**

Purchases for Resale and inventory adjustments are closed into this account to derive cost of goods sold in the appropriate auxiliary units. There should be a separate account to parallel “Purchases.” An actual inventory must be taken of inventories for resale to calculate an actual cost of goods sold by enterprise. This actual inventory should be taken at least annually.

**7041xx Cash Over/Short**

Includes amounts of overages and/or shortages for all fund groups. Account may be divided according to cash receiving locations when necessary.

**7121xx Motor Vehicle Expense**

Includes expenses for fuel, service, repair or other costs of vehicles owned and operated by the institution. Also includes required maintenance service or repair of DOAS leased vehicles.

**7141xx Supplies and Materials**

Includes all types of consumable materials used in operation of the institution. Account should be subdivided as required to provide accountability. An inventory should be established for each subdivision of the supply control account for expenditures. Cost of postage should be included in this account.

**7149xx Purchase Card Expense**

Includes the cost of all types of consumable materials used in the operation of the institution that has been purchased utilizing the “Purchase Card” method of procurement. An analysis of the various procurements made by “Purchase Card”, with a resulting reclassification of the account code, may be made by the institution if the amounts needing reclassification are material. It is



normally recognized that items procured via “Purchase Card” are small value consumable materials that are properly classified as Supplies and Materials and do not need further reclassification.

**7151xx Repairs and Maintenance**

Expenditures for parts, repairs, maintenance, and alterations of buildings, grounds, or equipment performed by department personnel or contracted from outside. Included are expenditures for replacement of fixtures when such fixture is attached to or a part of a building; such as water heaters, furnaces, boilers, exhaust fans, etc. Examples of charges also include janitorial service contracts, and maintenance service contracts on equipment including computer and radio equipment. Maintenance contracts or charges for maintenance services should be charged to this account regardless of whether the department owns, rents, leases, or is lease/purchasing the equipment or other asset.

**717xxx Utilities**

Includes monthly billings by regulated public service organizations. Utility costs should be further classified as indicated below by type of utility. Costs of an organizational unit that produces utility service should be classified under normal cost objects such as personal services and supplies.

**7171xx Utilities – Coal**

Includes all costs for the purchase and transportation of coal used in the operation of the institution.

**7172xx Utilities – Electricity**

Includes all costs for the purchase of electricity used in the operation of the institution.

**7173xx Utilities – Fuel Oil**

Includes all costs for the purchase and transportation of fuel oil used in the operation of the institution.

**7174xx Utilities – Natural Gas/Propane Gas**

Includes all costs for the purchase and delivery of natural gas or propane used in the operation of the institution.

**7175xx Utilities – Water**

Includes all costs for the purchase of water used in the operation of the institution.

**7176xx Other Utilities Services**

Includes all costs for the purchase other utilities not listed in the utilities account codes above used in the operation of the institution.

**7191xx Rents – Non Real Estate**

Includes expenditures for rental of equipment, furniture, meeting or exhibition



halls by the day or week, post office box rentals, and rental of State owned aircraft.

**Note:** Payments on multiyear installment purchase agreements should be charged to Lease/Purchase Capital Outlay, Accounts 8181xx for Principal and 8182xx for Interest.

**7192xx Operating Lease Payments**

Includes payments for operating leases.

**7201xx Insurance and Bonding**

Includes fidelity bonds on employees and hazard coverage on real and personal property or liability coverage where required by statute.

**Note:** Personal liability coverage of employees should be recorded in Account 5541xx.

**7211xx Claims and Indemnities**

Includes payments for medical service claims, damage to private property, and damage claims for personal injuries.

**Note:** Workers' Compensation insurance should be charged to Account 5561xx.

**7221xx Direct Benefits – Medical Care/Public Assistance**

Includes payments to or for qualified recipients in accordance with statutory and/or contractual authority.

**7231xx College Work-Study Program**

The total cost of the College Work-Study program shall be recorded under this account. The account may be further sub-divided as required to facilitate tracking of the various College Work-Study programs, such as on-campus versus off-campus, etc.

**7241xx Grants to Counties & Cities**

Payments made to local governmental units to fund services provided by such units in accordance with statutory and/or contractual authority.

**7271xx Other Operating Expenses**

Includes all expenditures for costs not property included in any of the preceding accounts or in one of the specific classes established in appropriation acts. May be subdivided to provide separate accountability of each type of cost incurred. Examples of costs included in this account are: aerial surveys; bank charges, clipping services; credit reports; evidence purchased; freight, express, and storage; linen service and outside laundry; promotion expense; subscriptions, dues, and registration fees; and tests.

**Note:** Account 7278xx must be used to record Other Operating Expense for Royalties.

**727700 Other Operating Expenses – Special Group Meals**

Used to purchase meals for a group of employees when such employees may not be on travel status or otherwise eligible for payment for meals. **This expenditure account should only be used for such meal purchases.** Refer to section 19.7 in this manual for more information.

**7278xx Other Operating Expenses – Royalties**

Includes all payments for royalties.

**7281xx Bad Debt Expense**

Expense for write-off of bad debts. This is limited by Georgia Code 50-16-18 to \$3,000.

**7331xx Software**

Includes expenditures for electronic data processing pre-packaged software systems, or programs with or without long term product licensing agreements. Services for system design and/or programming of individualized software systems or programs should be charged to the appropriate Per Diem and Fees account.

**Note:** Software purchases or development costs exceeding the capitalization threshold should be capitalized. Refer to Section 7.10.3, Computer Software Capitalization Threshold, in this manual for further information.

**7421xx Publications and Printing**

Includes costs of publications required by statute or that are deemed necessary in providing services delivered within the scope of the institution's authority. Includes all costs for printing billed by DOAS and any other costs for printing billed. Also includes cost of letterhead stationery, imprinted envelopes, imprinted forms, purchase orders, and any other billing for printed matter.

**Note 1:** Does not include cost of books, pamphlets, brochures, booklets, manuals, handbooks, etc., that are not published by the institution. These publications should be charged to Account 7141xx, Supplies and Materials.

**Note 2:** Books or volumes of books, if maintained in a library, should be charged to Account 8432xx, Library Collections.

**Note 3:** Subscriptions or subscription services should be charged to Account 7271xx, Other Operating Expenses.

**7432xx Equipment Purchases – Small Value – Inventory**

Includes equipment costing \$3,000.00 or more, and less than \$5,000.00. Also includes the cost of equipment required to be inventoried, such as guns and motor vehicles, if the cost is below \$5,000.00.

**7433xx Equipment Purchases – Sponsor Holds Title**

Includes equipment costing \$3,000.00 or more, and less than \$5000.00, purchased from sponsored funds where the sponsor retains title to the equipment purchased. Also includes the cost of equipment required to be



inventoried, such as guns and motor vehicles, if the cost is \$3,000 or more, and less than \$5,000, and purchased from sponsored funds where the sponsor retains title to the equipment purchased.

**7442xx Information Technology Equipment Purchases – Small Value – Inventory**  
Includes Information Technology equipment costing more than \$3,000.00, and less than \$5,000.00.

**7443xx Information Technology Equipment Purchases – Sponsor Holds Title:**  
Includes cost of Information Technology equipment costing \$3,000.00 or more, and less than \$5000.00, purchased from sponsored funds where the sponsor retains title to the equipment purchased.

**7481xx Real Estate Rentals**  
Includes monthly rentals and lease contracts for office space, warehousing, and storage other than Authority Lease Rental contracts. Costs of renovations and modifications of leased facilities would also be classified in this object class if such expenditures constitute rental payments in lease agreements. Account may be subdivided to show geographical location or other logical information.

**7482xx Debt Service Retirement**  
Includes repayment of debt not reported on the institutions balance sheet, such as GSFIC debt.

**7483xx Authority Lease Rentals**  
This expense shall include funds expended in payment of Authority Lease Rentals.

**751xxx Per Diem and Fees**  
Includes compensation and reimbursable expenses such as travel, postage, telephone, etc., for services rendered on a per diem, hourly, fee, or consultant basis from which the employer makes no payroll deductions. Examples of expenditures classified here would be architects, attorneys, consultants or consulting firms, board members, physicians, engineers, temporary help secured from a private agency (Kelly Girls, Incorporated), etc. Services for system design and/or programming of computer software systems, billed directly to the agency and not through DOAS Information and Computer Service billings, should be charged to this account.

Accounts will be further subdivided as follows:

**751101 Architect**  
Payments of Per Diem and Fees to architects.

**751102 Attorney**  
Payments of Per Diem and Fees to attorneys.

**751103 Consultant**  
Payments of Per Diem and Fees to consultants/consulting firms.



- 751104 Engineer**  
Payments of Per Diem and Fees to engineers.
- 751105 Physician**  
Payments of Per Diem and Fees to physicians.
- 751106 Interpreters**  
Payments of Per Diem and Fees to interpreters.
- 751107 Veterinarian**  
Payments of Per Diem and Fees to veterinarians.
- 751108 Honorariums/Speakers**  
Payments of Per Diem and Fees individuals for honorariums or for payment for speeches.
- 751109 Information Technology Consultant**  
Payments of Per Diem and Fees to Information Technology consultants/consulting firms.
- 751110 Other Per Diems**  
Payments of Per Diem and Fees not categorized in other account codes, including “Board Member” per diems.
- 752100 Reimbursable Expense**  
Payments to reimburse for expenses incurred in the execution of duties while performing services covered under the definition of Per Diem and Fees.
- 752200 Direct Expense**  
Payments made directly to vendors on behalf of individuals or corporations for expenses incurred in the execution of duties while performing services covered under the definition of Per Diem and Fees.
- 7531xx Contracts**  
Includes contracts with units of state or local governments, units of other USG institutions, authorities, public or private corporations, or private business firms. Also included are agreements for delivery of services or activities evidenced by written agreement approved in accordance with statutory approval requirements.
- 7532xx Information Technology Contracts**  
Includes contracts with units of State or local governments, units of the USG institutions, authorities, public or private corporations, or private business firms for Information Technology Contracts. Also included are agreements for delivery of services or activities evidenced by written agreement approved in accordance with statutory approval requirements.
- 7601xx Computer Charges – Other**  
Includes all expenditures for charges of a service bureau description for



computer services, except those billings for computer charges from DOAS.

**Note 1:** Accounts 7601xx and 7602xx should be used to record computer charges **only**. Charges that relate to a computer, but are not charges for computer services of a service bureau description, should be made to their proper account. Examples of these computer-related charges are:

- Data telecommunications should be charged to 7718xx.
- Computer equipment purchases should be charged to 8433xx.
- Lease/purchases or installment purchases should be charged to 8181xx & 8182xx.
- Rentals of computer equipment should be charged to 7191xx.
- Computer maintenance service charges or charges for maintenance service agreements should be charged to 7151xx.

**Note 2:** Institutions **MUST** ensure that they are duly authorized to purchase computer equipment, to rent computer equipment, or to purchase computer maintenance contracts for themselves directly rather than through DOAS.

**Note 3:** No direct personal services charges arising from employees should be charged to these accounts.

**Note 4:** No direct Per Diem and Fee activity should be charged to these accounts.

**7602xx Computer Charges – DOAS**

Includes all expenditures made for computer charges on DOAS Information and Computer Services billings. **NO** other charges should be made to this account.

**Note:** Separate billings on DOAS Information and Computer Services billings identified as data telecommunications should be charged to Account 7718xx.

**7711xx Telecommunications – Local**

Includes all charges for local service telecommunications.

**7712xx Telecommunications – Long Distance/GIST**

Includes all charges for long distance telecommunications, whether billed from the Georgia Intrastate Telephone (GIST) system or a private company.

**7713xx Telecommunications – Cellular**

Includes all charges for cellular phone service.

**7714xx Telecommunications – Pager**

Includes all charges for pager service.

**7715xx Telecommunications – Radio**

Includes all charges for radio service.

**7716xx Telecommunications – Video (GSAMS)**

Includes all charges for video services.



- 7717xx Telecommunications – Wire & Cable**  
Includes all charges for installation of wire and cable.
- 7718xx Telecommunications – Data**  
Includes all charges for data telecommunications. Also includes any charges identified on DOAS Information and Computer Service billings for data telecommunications.
- 7719xx Telecommunications – Other**  
Includes all other telecommunications expenditures.
- 7811xx Scholarships**  
Includes those amounts awarded students on the basis of scholastic achievement. Financial need may or may not be a determining factor. No service would be rendered, nor repayment made, for financial assistance classified in this account.
- 7821xx Fellowships**  
This subcategory includes grants-in-aid to graduate students. It does not include funds for which services to the institution must be rendered, such as payments for teaching.
- 7831xx Stipends**  
Includes payments to individuals under training grants that are intended to provide financial assistance during the period of training. Services are rendered by the trainee. This service is required of all students involved in the program.  
**Note:** Stipends should not be used for payment to institutional employees for additional work. Institutional employees being compensated for assuming additional duties or performing work outside of the normal duties of the position should be paid by charging the appropriate Personal Services account.
- 7841xx Tuition**  
This account code is to be used only in situations where a grant or contract specifies payment of tuition as a part of the project budget.
- 7981xx Indirect Plant Overhead**  
Includes operating expense costs for operation and maintenance of physical plant that have been allocated and transferred to Auxiliary Enterprises. This account will house the expense credit in the Fund Group being relieved by the allocation and will house the expense debit in the Fund Group receiving the cost allocation.
- 7983xx Operating Expense – Allocated Costs**  
Includes operating expense costs (except plant operations) that have been allocated to other departments, such as auxiliary enterprises administration charges to operating units. This account will house the expense credit in the



original department and will house the expense debit in the department(s) receiving the cost allocation.

### 2.9.4 Equipment/Capital Outlay (8)

#### 8181xx Lease/Purchase – Principal

Includes the principal portion of payments made on multi-year lease/purchase or installment purchase agreements. All equipment received for which charges are made to this account should be recorded in the institution's inventory control system\*.

**Note:** Items costing less than \$5,000 should not be lease/purchased.

#### 8182xx Lease Purchase – Interest

Includes the interest portion of payments made on multi-year lease/purchase or installment purchase agreements. All equipment received for which charges are made to this account should be recorded in the institution's inventory control system\*.

\* **Note:** Institutions using the PeopleSoft Financials software will record this equipment in the Asset Management module. Institutions using the Georgia *FIRST* model of the PeopleSoft Financials software should refer to Business Process AM31. Also refer to section 7.0, Capitalization, in this manual.

#### 818290 GSFIC Payback Bond Interest

Includes the interest portion of payments made on GSFIC payback bonds.

#### 8331xx Software

Includes costs of software acquired and/or internally developed or modified solely to meet the institution's internal needs. During the software's development or modification, the institution must not have a substantive plan to market the software externally to other organizations.

#### 8411xx Motor Vehicle Equipment Purchases

Includes automobiles, station wagons, vans, buses, motor homes, light duty trucks, and heavy-duty cargo carrying trucks. Aircraft or other motorized vehicles should be recorded in Account 8431xx, Equipment Purchases - Inventory.

#### 8431xx Equipment Purchase – Inventory

Includes expenditures for a material item of a non-expendable nature, such as a movable unit of furniture or furnishings, an instrument or apparatus, a machine (including attachments), or an instructional skill training device. Can include a set of small articles whose parts are replaceable or repairable, while the whole retains its identity and utility over a period of time that is characteristic of and definable for items of its class. Also includes motorized vehicles not used on



public roads; such as aircraft, boats, lawn mowers, farm tractors, road building equipment, etc. Items in this group, generally, should have a life expectancy of three years or more, cost \$5,000 or more, and be controlled by a perpetual inventory record.

**Note 1:** All equipment purchases in this account **must be** inventoried in the institution's inventory control system\*.

**Note 2:** Computer Purchases should **not** be included in this account, but should be recorded in Account 8433xx (Computer Purchase).

\* **Note:** Institutions using the PeopleSoft Financials software will record this equipment in the Asset Management module. Institutions using the Georgia *FIRST* model of the PeopleSoft Financials software should refer to Business Processes AM01, AM03, and AM33.

**8432xx Library Collections**

Library Collections consist of Library Books and Reference Materials. Library reference materials are information sources other than books which include journals, periodicals, microforms, audio/visual media, computer-based information, manuscripts, maps, documents, and similar items which provide information essential to the learning process or which enhance the quality of academic, professional or research libraries.

**8433xx Computer Purchases**

Includes material electronic data processing items of a non-expendable nature, costing \$5,000.00 or more. Items in this group would include, but not be limited to, computer mainframes, mini-computers, data storage units, printers, firmware, terminals, and personal computers.

**84339x Other Information Technology Purchases**

Includes all other capitalizable Information Technology Equipment purchases not included in 8433xx (Computer Purchases).

**8434xx Capitalized Collections**

Collections or individual items of significance that are owned by an institution which are not held for financial gain, but rather for public exhibition, education or research in furtherance of public service.

**8501xx Land and Land Improvements**

Land is the surface or crust of the earth, and is characterized as having an unlimited life. Land Improvements consist of betterments, site preparation, and site improvements (other than buildings) that ready land for its intended use. The costs associated with improvements to land are added to the cost of the land.

**8601xx Buildings and Building Improvements**

A building is a structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or moveable. Building improvements are capital events that materially extend the useful life of a building or increase the value of a building, or both.

**8701xx Facilities and Other Improvements**

Includes assets (other than general use buildings) built, installed, or established to enhance the quality or facilitate the use of land for a particular purpose. Other Improvements are depreciable improvements made to a facility or to land that should be capitalized as a betterment if the improvement is at the capitalization threshold, or the expenditure increases the life or value of the asset by 25% of the original cost or life period.

**8801xx Infrastructure**

Infrastructure are long-lived capital assets that are normally stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets are often linear and continuous in nature. Examples of Infrastructure are road systems, water systems, drainage systems, sewer systems, fiber optic and telephone distribution systems between buildings, and waterway systems.

**8901xx Depreciation Expense**

Used for writing off the annual portion of deterioration of capitalized equipment, building or land improvements. This charge is based on proration of the asset cost over its estimated life.

**2.9.5 Transfers (9)****9111xx Transfers – Mandatory**

Transfers to or from another fund group that are required by binding legal agreements.

**9211xx Transfers – Non-Mandatory**

Discretionary transfers to or from another fund group. These transfers are not required by a binding legal agreement.

**9511xx Allocated Overhead – Sponsored Agreements**

Includes facilities and administrative overhead costs charged to sponsored agreements. The use of this account should be with appropriate debits and offsetting credits to allow reporting of these overhead costs to the grant agencies, but allow normal cost reporting (without the 9511xx costs) to the system office data warehouse and on annual reports.