



Account Codes Quick Reference Guide

UGA Account Codes List

This document provides a quick look at the most commonly used account codes across campus. It displays account codes per category (Codes for Personal Services, Travel, Supplies and Expenses, and Equipment) in addition to per budget for each category. Please note the following:

- You can use the **UGA_GL_CF_GL_ACCOUNT_TBL** query to view all account codes with a long description relating to the purpose of the account.
- Access the [Account Codes for Equipment](#) document for additional information on equipment-related account codes.

PERSONAL SERVICES CODES	
500000	Personal Services Expense (<i>Budgetary Account</i>)
522000 Salaries – Staff (Budgetary Account)	
522100	Salaries – Staff <ul style="list-style-type: none"> • Includes all salaries or wages for staff employees.
524000 Salaries – Student Assist (Budgetary Account)	
524100	Salaries – Student Assistants <ul style="list-style-type: none"> • Includes personal services for students employed by the institution. • This account <i>should not</i> include expenditures for the College Work-Study Program.
565000 Relocation Assistance (Budgetary Account)	
565100	Relocation Assistance (Taxable) <ul style="list-style-type: none"> • Includes payment of relocation expenses of a set or “not to exceed” amount that is specified in the original written offer of employment.
TRAVEL CODES	
641000 Travel – Employee (Budgetary Acct – ORG level)	
641100	Travel – Employee – Excluding mileage <ul style="list-style-type: none"> • Includes travel expenses incurred by employees other than mileage within the United States.
641110	Travel – Employees – Ground Transportation <ul style="list-style-type: none"> • Includes all expenses for ground transportation, including use of personal vehicles, incurred by employees within the United States.
641120	Travel – Employees – Air Travel <ul style="list-style-type: none"> • Includes all expenses for airline transportation incurred by employees within the United States.
641130	Travel – Employees – Meals <ul style="list-style-type: none"> • Includes all meal expenses incurred by employees within the United States.
641140	Travel – Employees – Lodging <ul style="list-style-type: none"> • Includes all lodging expenses incurred by employees within the United States.
641150	Travel – Employees – Miscellaneous <ul style="list-style-type: none"> • Includes all miscellaneous travel expenses incurred by employees within the United States.



Account Codes Quick Reference Guide

641160	<p>Travel – Employees – Rental Car</p> <ul style="list-style-type: none">• Includes all expenses incurred by employees for rental and leased vehicles within the United States.• Rentals paid to DOAS for motor pool vehicles would also be included here and charged to the expense account of the individual who checked out the vehicle.• Operating cost of agency-owned vehicles should be classified to correct cost accounts.
641170	<p>Travel – Employees – Parking</p> <ul style="list-style-type: none">• Includes all parking expenses incurred by employees within the United States.
641210	<p>Intl Travel – Employees – Ground Transportation</p> <ul style="list-style-type: none">• Includes all expenses for ground transportation incurred by employees outside of the United States.
641220	<p>Intl Travel – Employees – Air Travel</p> <ul style="list-style-type: none">• Includes all expenses for airline transportation incurred by employees outside of the United States.
641230	<p>Intl Travel – Employees – Meals</p> <ul style="list-style-type: none">• Includes all meal expenses incurred by employees outside of the United States.
641240	<p>Intl Travel – Employees – Lodging</p> <ul style="list-style-type: none">• Includes all lodging expenses incurred by employees outside of the United States.
641250	<p>Intl Travel – Employees – Miscellaneous</p> <ul style="list-style-type: none">• Includes all miscellaneous travel expenses incurred by employees outside of the United States.
641260	<p>Intl Travel – Employees – Rental Car</p> <ul style="list-style-type: none">• Includes all expenses for rental and leased vehicles incurred by employees outside of the United States.
641270	<p>Intl Travel – Employees – Parking</p> <ul style="list-style-type: none">• Includes all parking expenses incurred by employees outside of the United States.
641290	<p>Intl Travel – Employees – VISAPAS</p> <ul style="list-style-type: none">• Includes all expenses for visas and passports incurred by employees for travel outside of the United States.
641510	<p>Travel – Employee Mileage</p> <ul style="list-style-type: none">• Includes all expenses for use of personal vehicle incurred by employees in job-related activities within the United States.
651000 Travel – Non-Employee (Budgetary Account)	
651100	<p>Travel – Non-Employee/Team</p> <ul style="list-style-type: none">• Includes all expenses for lodging, meals, use of personal vehicles, leased vehicles, or other costs incurred by nonemployees/teams in activities approved by the institution within the United States.
651120	<p>Travel – Non-Employee/Team Air</p>
651160	<p>Travel – Non-Employee/Team Rental</p>
651510	<p>Travel – Non-Employee Mileage</p> <ul style="list-style-type: none">• Includes all expenses for use of personal vehicle incurred by non-employees in job-related activities.



Account Codes Quick Reference Guide

SUPPLIES AND EXPENSE CODES

714000 Supplies and Materials (Budgetary Account)

714100	Supplies & Materials Expense <ul style="list-style-type: none"> Includes the cost of all types of supplies and materials used in the operation of the institution.
714101	S&M – Office Supplies
714102	S&M – Instructional/Lab supplies
714103	S&M – Paper
714104	S&M – Copier Supplies
714105	S&M – Copier Overages
714110	S&M Expense – Postage <ul style="list-style-type: none"> Includes the cost of all postage used in the operation of the institution.
714111	S&M Expense – Shipping/Handling/Freight
714112	S&M Expense – Licenses (Non-Software)
714113	S&M Expense – Books/E-Books
714114	S&M Expense – IT Related
714116	S&M Expense – Entertainment/Unallowable
714128	S&M Expense – Keys & Supplies

715000 Repairs & Maintenance (Budgetary Account)

715100	Repairs & Maintenance <ul style="list-style-type: none"> 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.
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727000 Other Operating Expense (Budgetary Account)

727100	Other Operating Expense <ul style="list-style-type: none"> Includes all expenditures for costs not properly included in any of the preceding accounts or in one of the specific classes established in appropriation acts. 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. Account 727800 must be used to record Other Operating Expense for Royalties.
727105	Research Subject Incentives <ul style="list-style-type: none"> Includes incentives (cash, gift cards, etc) provided to motivate individuals to participate in a grant/state-supported project/program or an instruction, research, or public service project or study.



Account Codes Quick Reference Guide

727110	Other Operating Expense – Registration <ul style="list-style-type: none">Includes all expenditures for registration activities.
727111	Other Expense – Conferences
727112	Relocation Expense
727115	Tests & Analysis
727120	Other Operating Expense – Subscriptions <ul style="list-style-type: none">Includes all expenditures for subscriptions to periodicals.
727130	Other Operating Expense – Memberships <ul style="list-style-type: none">Includes all expenditures for memberships to professional and other organizations.
727200	Advertising
727225	Advertising – Employee Recruitment
727275	Advertising – Promotional Items
727710	Group Meals – Employees <ul style="list-style-type: none">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.
727720	Group Meals – Non-Employees
727730	Group Meals – Students
733000 Software (Budgetary Account)	
733100	Software – Purchased <ul style="list-style-type: none">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.
742000 Publications & Printing (Budgetary Account)	
742100	Publications and Printing <ul style="list-style-type: none">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.Notes:<ul style="list-style-type: none">Does not include cost of books, pamphlets, brochures, booklets, manuals, handbooks, etc. that is not published by the institution. These publications should be charged to the appropriate account in 7141xx Supplies and Materials.Books or volumes of books, if maintained in a library, should be charged to the appropriate account in 8432xx Library Collections.Subscriptions or subscription services should be charged to account 727120 Other Operating Expenses – Subscriptions
743000	Equipment/Furniture Purchase – Small Value



Account Codes Quick Reference Guide

743200	Equip Purchase – Small Value – Inventory <ul style="list-style-type: none">• 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.
743500	Furniture/Fixtures – Small Value – Inventory
744000 Information Technology Equipment Purchase – Small Value/Non Inventory (Budgetary Account)	
744100	IT Equipment Purchases – Small Value/Non Inventory
744200	IT Equipment Purchases – Small Value/Inventory <ul style="list-style-type: none">• Includes Information Technology equipment costing more than \$3,000.00, and less than \$5,000.00.
751000 Per Diem & Fees (Budgetary Account) <ul style="list-style-type: none">• 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 company, 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.	
751108	Honorariums/speakers <ul style="list-style-type: none">• Payments of Per Diem and Fees to individuals for honorariums or payment for speeches.
751111	Grant Participant – Subsistence <ul style="list-style-type: none">• Subsistence, travel allowances, or registration fees paid to participants/trainees (not employees) <i>in connection with a conference or training project</i> related to a sponsored project when the sponsored project requires segregation of expenses.
751112	Grant Participant Support Other <ul style="list-style-type: none">• Includes all other expenses paid to participants/trainees (not employees) in connection with a conference or training project related to a sponsored project when the sponsored project requires segregation of expenses.
752000 Per Diem & Fees – Reimbursement & Direct Expense (Budgetary Account)	
752100	Reimbursable Expense <ul style="list-style-type: none">• Payments to reimburse for expenses incurred in the execution of duties while performing services covered under the definition of Per Diem and Fees.
771000 Telecommunications (Budgetary Account)	
771300	Telecommunications – Cellular <ul style="list-style-type: none">• Includes all charges for cellular phone service.



Account Codes Quick Reference Guide

EQUIPMENT CODES

818000 Lease/Purchases (Budgetary Account)

818100	<p>Lease/Purchases – Principal</p> <ul style="list-style-type: none">• 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.• Notes:<ul style="list-style-type: none">○ Items costing less than \$5,000 should not be lease/purchased.
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833000 Software (Budgetary Account)

833100	<p>Software</p> <ul style="list-style-type: none">• 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.
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841000 Motor Vehicle Equipment Purchases (Budgetary Account)

841100	<p>Motor Vehicle Equipment Purchases</p> <ul style="list-style-type: none">• 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.
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843000 Other Capital Purchases (Budgetary Account)

843100	<p>Equipment Purchase – Inventory</p> <ul style="list-style-type: none">• 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.• Notes:<ul style="list-style-type: none">○ All equipment purchases in this account must be inventoried in the institution's inventory control system.○ Computer Purchases should NOT be included in this account, but should be recorded in Account 8433xx (Computer Purchase).
843140	Equipment Purchases – Other
843300	<p>Computer Purchases</p> <ul style="list-style-type: none">• Includes material electronic data processing items of a nonexpendable 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.
843320	Computer Hardware – Components



Account Codes Quick Reference Guide

843390	Other IT Purchases <ul style="list-style-type: none">Includes all other capitalizable Information Technology Equipment purchases not included in 8433xx (Computer Purchases).
843400	Capitalized Collections <ul style="list-style-type: none">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.

Additional Information

- The [Account Codes for Equipment](#) document contains a list of account codes used in asset management, along with additional important information on each account code. It can be accessed in the OneSource Training Library on the [Quick Reference Materials for Practitioners](#) page.
- If you have questions, please contact the OneSource Service Desk at onesource@uga.edu or 706-542-0202 (option 2).