University of Georgia Chart of Accounts

Introduction

The University of Georgia (UGA) uses the University System of Georgia’s standardized chart of accounts that provides a structure designed to allow uniform reporting. The chart allows for 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 is comprised of the following chart fields:

- Fund Group
- Program
- Class
- Department
- Operating Unit
- Project
- PC Business Unit
- Activity ID
- Chart Field 1
- Account Code
- Budget Reference

These chart fields must reflect a proper combination to ensure that the financial information is both useful and accurate.

Structure and Definitions

**Fund Group** A self-balancing set of accounts in which cash and other financial resources (assets), all related liabilities and residual equities, or fund balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations. A fund group is designated by a 5-digit numeric code.

**Education and General – 10xxx**
Assets, liabilities, fund balances, revenues, and expenditures supporting the resident instruction program of University.

10000  State Appropriations
10500  Tuition
10600  Other General
10800  GRU/UGA Medical Partnership

**Other Organized Activities – 11xxx**
Fund groups provided to record assets, liabilities, 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 should use the codes.
11300 UGA-Agricultural Experiment Stations – State Appropriations
11310 UGA-Cooperative Extension Service – State Appropriations
11320 UGA-Forestry Cooperative Extension-State Appropriations
11330 UGA – Marine Extension Service – State Appropriations
11335 UGA – Skidaway Institute – State Appropriations
11340 UGA – Marine Institute – State Appropriations
11360 UGA – Vet Med Ag Research – State Appropriations
11370 UGA – Vet Med Teaching Hospital – State Appropriations
11380 UGA – Vet Med Experiment Station – State Appropriations
11390 UGA – Athens/Tifton Vet Labs – State Appropriations
11600 UGA – Agricultural Experiment Stations – Other General
11610 UGA – Coop Extension Services – Other General
11620 UGA – Forestry Research – Other General
11625 UGA - Forestry Coop Extension – Other General
11630 UGA – Marine Extension Service – Other General
11640 UGA - Marine Institute – Other General

Auxiliary Funds – 12xxx
Fund groups provided to record assets, liabilities, revenues, expenditures, and fund balances of the various business operations conducted on campus that provide services to students, faculty, and staff. Revenue is directly related to costs, but not necessarily equal per business 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.

12210 Auxiliary Housing
12220 Auxiliary Food Services
12230 Auxiliary Stores and Shops
12240 Auxiliary Health Services
12250 Auxiliary Parking
12260 Auxiliary Transportation
12270 Auxiliary Other Organizations
12280 Auxiliary Athletics

Student Activities – 13000
A fund group provided to record assets, liabilities, revenues, expenditures, and balances of the student activities program.

Departmental Sales and Services – 14xxx
The Departmental Sales and Service (DSS) fund group are those activities that provide a service to other UGA units and/or external clients where a fee is charged for those services. Departmental sales accounts are considered institutional (state) funds and should only cover costs for providing the sale or service. Revenue from external, non-exempt clients will be assessed Georgia sales and use tax.
Revenues and expenditures in this fund group, 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, 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.

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.

Tuition 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.

14000 Continuing Education
14100 Departmental Sales and Services
14310 UGA - Cooperative Extension Service – DSS
14320 UGA - Forestry Research-DSS
14325 UGA - Forestry Cooperative Extension – DSS
14330 UGA - Marine Extension Service – DSS
14335 UGA - Skidaway Institute – DSS
14340 UGA – Marine Institute – DSS
14370 UGA – Vet Med Teaching Hospital - DSS
14390 UGA – Athens/Tifton Vet Labs – DSS

**Indirect Cost Recovery-15xxx**
A fund group for indirect cost recoveries from sponsored programs to units to cover some of the indirect costs incurred by the department.

Revenues for Fund Group 15xxx 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, operations and maintenance, general administration, departmental administration, library, and student services. These revenues must be reconcilable back to the original grant or contract.
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 only may be used to offset administrative costs of these programs.

15000 Indirect Cost Recoveries
15300 UGA – Agricultural Experiment Stations – IDCR
15310  UGA – Cooperative Extension Service – IDCR
15320  UGA – Forestry Research – IDCR
15325  UGA – Forestry Cooperative Extension – IDCR
15330  UGA – Marine Extension Service – IDCR
15335  UGA – Skidaway Institute – IDCR
15340  UGA – Marine Institute – IDCR
15390  UGA – Athens/Tifton Vet Labs – IDCR

Technology Fees – 16000
A fund group for the recording of assets, liabilities, fund balances, revenues, and expenditures associated with the mandatory student technology fee. These funds are used to fund new computer labs, replacement of machines in existing labs, technology-based course development, student technical support and training, etc. These funds are distributed by the Office of the Vice President for Information Technology.

Restricted and Sponsored Programs – 20xxx
A fund group that is used to record restricted assets, liabilities, revenues, expenditures, and fund balances of funds earmarked for current operations of the educational program of the University. Restricted expenditures are to be separately identified and matched in amount with restricted revenues.

20000  Restricted – Sponsored Resident Instruction
20100  Student Financial Aid
20200  Restricted - Foundation
20300  Restricted - Research Organization
20400  Restricted - Non-Sponsored
20500  Restricted-UGA Endowment Funds

Restricted and Sponsored Programs Other Organized Activities – 21xxx
A fund group provided to record restricted sponsored assets, liabilities, 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.

21300  UGA- Agricultural Experiment Stations - Restricted
21310  UGA-Coop Extension Service - Restricted
21320  UGA-Forestry Research - Restricted
21325  UGA - Forestry Coop Extension-Restricted
21330  UGA-Marine Extension Service - Restricted
21335  UGA-Skidaway Institute - Restricted
21340  UGA-Marine Institute-Restricted
21390  UGA-Athens/Tifton Vet Labs - Restricted

Federal Loan Funds – 30000
A fund group provided to record receipts, disbursements, and balances of funds that are to be loaned to students. This fund group houses funds that are predominately federally funded.
Institutional Loan Funds – 31000
A fund group provided to record receipts, disbursements, and balances of funds that are to be loaned to students. This fund group houses funds that are predominately funded by the institution.

Endowment Funds - 40000
A fund group containing funds that 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.

Term Endowment Funds - 41000
A fund group 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.

Quasi Endowment Funds - 42000
A fund group containing 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 the plan is 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 for long-term investment. The income from these investments is for unrestricted purposes. The invested funds can, at any time, be approved for unrestricted use.

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

Unexpended Plant Funds – 50xxx
A fund group 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.

50000 Unexpended Plant – Lapsing
50100 Unexpended Plant – Non-Lapsing
50200 Unexpended Plant – GSFIC Non-MRR
50300 Unexpended Plant – MRR
Agencies

**Agency – Funds on Deposit - 60000**
A fund group 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.

**Agency – Designated Scholarships - 61000**
A fund group 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.

**Agency – Payroll Operations – 62000**
A fund group that contains funds resulting from the accounting for payroll deductions and/or payroll matching funds.

**Program Code** The program code is required when recording an expenditure in all fund groups. Program codes are standardized, and departments may utilize only the program codes that are defined in this section. A program code is designated by a 5-digit numeric code.

**11xxx Instruction**
This program code shall include expenditures for all activities for instructional programs, including credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction; and regular, special and extension sessions. Expenditures for departmental research and public services that are not separately budgeted should also be included in this classification. This category includes expenditures for academic instruction when the primary assignment is, for example, administration - academic deans. Expenditures for department chairpersons and administrators for whom instruction is an important role are also included. The codes are as follows:

- **Instruction**
  - 11100 General Academic Instruction
  - 11110 Instruction (Cost Sharing)
  - 11111 Summer School Instruction
  - 11140 Instruction – Departmental Admin
  - 11200 Instruction – Vocational/Tech
  - 11300 Instruction – Community Education
  - 11400 Instruction – Preparatory/Remedial

**12xxx Research**
This program 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 program codes are as follows:

**Research**
- 12100 Research – Individual or Project
- 12110 Research – (Cost Sharing)
- 12200 Research Institutes and Centers
- 12212 Indirect Research – Start-Up
- 12220 Cost Sharing – Institute & Research Center
- 12400 Departmental Research
- 12500 Service Centers

**13xxx Public Service**
This program code shall include all expenditures for activities that are established primarily to provide non-instructional services to individuals and groups external to the Institution. These activities include community service programs, excluding instructional activities, and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to particular sectors of the community. The program codes are as follows:

**Public Service**
- 13100 Public Service – Community Services
- 13110 Public Service – Cost Sharing
- 13200 Cooperative Extension Services
- 13210 Cooperative Extension Cost Share
- 13300 Public Service – Broadcasting Services
- 13500 Service Centers

**14xxx Academic Support**
This program shall include those funds expended primarily to provide support services for the University’s primary missions: instruction, research, and public service. It includes:
- 1. Retention, preservation, and display of educational materials, for example, libraries, museums, galleries;
- 2. Provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education;
- 3. Media such as audio-visual services, and technology such as computing support;
- 4. Academic administration, including academic deans but not department chairpersons, and personnel development providing administration support and management direction to the three primary missions (instruction, research, public service); and,
- 5. Separately budgeted support for course and curriculum development.
The program codes are as follows:

**Academic Support**
14100  Academic Support – Libraries
14200  Academic Support – Museums and Galleries
14300  Academic Support – Educational Media Services
14400  Academic Support – Computing
14500  Academic Support – Ancillary
14600  Academic Support – Administration
14700  Academic Support – Personnel Development
14800  Academic Support – Course Curriculum Development

**15xxx Student Services**
This program shall include funds expended for all those activities whose primary purpose is to contribute to the physical, social, and cultural welfare of students outside of the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspapers, intramural athletics, student organizations, counseling and career guidance (excluding informal academic counseling by the faculty), and student aid administration. In recent years, some institutions have created an office of enrollment management. Expenditures for such an office are best categorized in Student Services. The program codes are as follows:

**Student Services**
15100  Student Services – Administration
15200  Student Services – Social & Cultural Development
15300  Student Services – Counseling and Career Guidance
15400  Student Services – Financial Aid Administration
15500  Student Services – Admissions
15600  Student Services – Records/Registrar
15900  Student Services – Student Activities Program
15910  Student Services – Intramural Athletics
15920  Student Services – Social – Entertainment Activity
15930  Student Services – Student Government
15940  Student Services – Student Publications
15990  Student Services – Other Student Activities

**16xxx Institutional Support**
This program shall include expenditures that provide activities whose primary purpose is general operational support of the institution. The Institutional Support category includes expenditures for:

1. Central executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming, and legal services;
2. Fiscal operations, including the investment office;
3. Administrative data processing;
4. Space management;
5. Employee personnel and records;
6. Logistical activities that provide procurement, storerooms, safety, security, and printing services to the institution;
7. Support services to faculty and staff that are not operated as auxiliary enterprises;
8. Audit services; and,
9. Activities concerned with community and alumni relations, including development and fund raising.

The program codes are as follows:

**Institutional Support**
16100 Institutional Support – Executive Management
16200 Institutional Support – Fiscal Operations
16300 Institutional Support – Gen Admin – Logistical Services
16400 Institutional Support – Administrative Computing
16500 Institutional Support – Public Relations
16600 Institutional Support - Development
16700 Institutional Support – General

**17xxx Operations and Maintenance**
This program shall include all expenditures of funds for the operation, maintenance, and procurement of assets of physical plant, in all cases net of the amount charged to auxiliary enterprises, hospitals, and independent operations. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities included are utilities, fire protection, property insurance, and similar items.

The program codes are as follows:

**Operations & Maintenance**
17100 Operations & Maintenance of Plant – Administration
17200 Operations & Maintenance of Plant – Building Maintenance
17300 Operations & Maintenance of Plant - Custodial Services
17400 Operations & Maintenance of Plant - Utilities
17500 Operations & Maintenance of Plant – Landscape/Grounds Maintenance
17600 Operations & Maintenance of Plant – Plant Funds
17610 Operations & Maintenance of Plant – Plant Funds - Land
17620 Operations & Maintenance of Plant – Plant Funds - Buildings
17630 Operations & Maintenance of Plant – Plant Funds – Improvements Non Building
17640 Operations & Maintenance of Plant – Library Collections
17650 Operations & Maintenance of Plant – Plant Funds - Equipment
17660 Operations & Maintenance of Plant – Plant Funds – Construction and WIP
17670 Operations & Maintenance of Plant – Plant Funds – Non Capital
17680 Operations & Maintenance of Plant – Building Lease Rentals
17800 Operations & Maintenance of Plant – Safety and Security

**18xxx Scholarships and Fellowships**
This program code includes expenditures for scholarships, grants and fellowships, from restricted or unrestricted current funds, to students enrolled in credit and non-credit courses, resulting from selection by the institution or from an entitlement program. The category also includes trainee stipends, prizes, and awards. Trainee stipends awarded to individuals who are
not enrolled in formal course work should be charged to instruction, research, or public service. This program shall be used except where another program more appropriately describes the cost, such as Athletic Scholarships that should be classified in Auxiliary Enterprises using program 28xxx Athletics.

Scholarships & Fellowships
18100 Scholarships
18200 Fellowships

2xxx Auxiliary Enterprises
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 program codes are provided for the proper classification within the Auxiliary Enterprises Fund Group. The program codes are as follows:

Housing
21100 Student Housing
21199 Student Housing (R&R)
21200 Faculty and Staff Housing
21299 Faculty and Staff Housing (R&R)

Food Services
22100 Cafeteria
22199 Cafeteria (R&R)
22200 Snack Bars
22299 Snack Bars (R&R)

Stores and Shops
23100 Stores and Shops
23199 Stores and Shops (R&R)

Health Services
24100 Health Services
24199 Health Services (R&R)

Transportation & Parking
25100 Campus Transportation
25199 Campus Transportation (R&R)
25200 Campus Parking
25299 Campus Parking (R&R)

Other Organizations
27100 Other Service Units
27199 Other Service Units (R&R)

Athletics
28100 Intercollegiate Athletics
**Class Code** The class code provides more detail 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. A program code is designated by a 5-digit numeric code.

The General Operations class codes 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 or from Sponsored Operations. The class codes are as follows:

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>11000</td>
<td>General Operations - General</td>
</tr>
<tr>
<td>11200</td>
<td>State Appropriations</td>
</tr>
<tr>
<td>11300</td>
<td>Other General Revenue</td>
</tr>
<tr>
<td>11500</td>
<td>Indirect Cost Recovery</td>
</tr>
<tr>
<td>11600</td>
<td>Technology Fees</td>
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<tr>
<td>11800</td>
<td>Tuition</td>
</tr>
<tr>
<td>11980</td>
<td>Fees - Undergraduate</td>
</tr>
<tr>
<td>11981</td>
<td>Fall Semester - Undergrad</td>
</tr>
<tr>
<td>11982</td>
<td>Fall Semester Waivers - Undergrad</td>
</tr>
<tr>
<td>11983</td>
<td>Spring Semester - Undergrad</td>
</tr>
<tr>
<td>11984</td>
<td>Spring Semester Waivers - Undergrad</td>
</tr>
<tr>
<td>11985</td>
<td>Summer Semester - Undergrad</td>
</tr>
<tr>
<td>11986</td>
<td>Summer Semester Waivers - Undergrad</td>
</tr>
<tr>
<td>11987</td>
<td>Maymester - Undergrad</td>
</tr>
<tr>
<td>11988</td>
<td>Maymester Waivers - Undergrad</td>
</tr>
<tr>
<td>11990</td>
<td>Fees - Graduate</td>
</tr>
<tr>
<td>11991</td>
<td>Fall Semester - Grad</td>
</tr>
<tr>
<td>11992</td>
<td>Fall Semester Waivers - Grad</td>
</tr>
<tr>
<td>11993</td>
<td>Spring Semester - Grad</td>
</tr>
<tr>
<td>11994</td>
<td>Spring Semester Waivers - Grad</td>
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<tr>
<td>11995</td>
<td>Summer Semester - Grad</td>
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<tr>
<td>11996</td>
<td>Summer Semester Waivers - Grad</td>
</tr>
<tr>
<td>11997</td>
<td>Maymester - Grad</td>
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<tr>
<td>11998</td>
<td>Maymester Waivers – Grad</td>
</tr>
</tbody>
</table>

**General Operations – Special Funding Initiative (13xxx)**
This source of funding indicates that the funding came from general operations special funding initiative.

**Major Repair and Rehabilitation Funds (16000)**
This source of funding is used to classify State Appropriations or allocations that are made for major repairs and rehabilitations.

**Georgia State Finance and Investment Commissions (GSFIC) Funds (16500)**
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.
18000 - Loan Fund Operations
This source of funding is used for revenues and expenditures of Loan Funds to facilitate reporting.

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.

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. Class codes for DSS are:

- 41500 Dept. Sales/Svcs - Other
- 41501 Dept. Sales/Svcs – Federal
- 41502 Dept. Sales/Svcs - State
- 41503 Dept. Sales/Svcs - Local
- 41504 Dept. Sales/Svcs – Private Industry
- 41505 Dept. Sales/Svcs – Private Foundation
- 41507 Dept. Sales/Svcs – Study Abroad
- 41900 Quasi – Revenues from Distribution of Cost

42xxx Auxiliary Enterprises
These are sources of funding for use within the Auxiliary Enterprise Fund Group (Fund 12xxx).

- 42100 Auxiliary Enterprises - Institution Operated
- 42200 Auxiliary Enterprises - Contracted Operations
- 43000 Auxiliary Enterprises – Athletics

6xxxx Sponsored Operations
This source of funding is used to classify both revenues and expenditures within restricted and 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.

62xxx Sponsored Operations State Government
This source of funding is used to classify both revenues and expenditures within sponsored operations funded by state government.

625xx Sponsored Operations State Other Than Georgia
This source of funding is used to classify both revenues and expenditures within sponsored operations funded by other state governments.
63xxx Sponsored Operations Local Government
This source of funding is used to classify both revenues and expenditures within sponsored operations funded by local government.

64xxx Sponsored Operations Private
This source of funding is used to classify both revenues and expenditures within restricted or sponsored operations funded by private sources.

65xxx Sponsored Operations Endowment
This source of funding is used to classify both revenues and expenditures within restricted or sponsored operations funded by endowments.

67xxx Sponsored Operations UGA Foundation
This source of funding is used to classify both revenues and expenditures within restricted operations funded by UGA Foundation. Should be used with Fund Code 20200.

**Department** The department chart string is a specialized academic or operational unit responsible for one or more support functions or programs. Combined with other chart field values, they can form the basis for department budgets that track expenditures.

The department values will be defined uniformly and consistently across the university and represent an independent organizational unit as defined in an organizational hierarchy and roll-to various hierarchical levels such as department, college, organization, division, executive and presidential.

This field will be an 8-digit alphanumeric value. The first two digits represent the intermediate unit with budgetary responsibility for the department (unit) ID. The next three digits represent the department/unit and the last three digits can be assigned to facilitate needs for sub-departments or groupings. **Note:** See Chart of Account Document for full listing of departments.

**Example:**

Department 20198118 – TCB-ACC – Phd Programs
Intermediate Unit = 20 – Terry College of Business
Department Unit = 198 – Accounting
Sub-Department/grouping = 118 Phd Programs

**Operating Unit** The operating unit chart field can be used to identify locations for financial tracking and reporting. This chart field is not a mandatory chart field. **Note:** See Chart of Account Document for full listing of departments.

**Examples:**

007 Barrow County
008 Bartow County
Project The Project chart field is used for identifying sponsored projects/grants, capital projects, and non-sponsored projects. It provides for additional functionality unique to projects accounting (project life, defined period, defined activities, etc.) as defined in the PeopleSoft Project Costing module. The chart field should be used in revenue and expenditure coding for these type transactions, and may also be used, if desired, in coding for balance sheet transactions. For capital and non-sponsored projects, the chart field will provide additional functionality in tracking expenditures for special purposes.

Characteristics of a project value typically include the following:

- Defined begin and end dates
- Designated budget or funding support
- Specific group of participants
- One time event or initiative
- May cross fiscal years
- May have distinct reporting requirements

For sponsored projects, the project id will begin with an S to designate Sponsored Project – UGA and R to designate a Sponsored Project – UGARF. The next 4 characters will represent the sponsor designation. The next 8 digits will be the ClickID. This is a unique number generated by the eResearch Portal. The last 2 digits will be defaulted to “01” with the understanding that these characters are reserved for potential use on future scenarios.

For capital projects, the project id will begin with a C and contain between 9 and 15 characters.

For non-sponsored projects, the project id will begin with an N and contain between 2 and 15 characters. A non-sponsored project ID should be used for tracking projects or events that have:

- A budget
- A specific start and end date

There are two project specific chart fields that are unique to the project costing module. Those are:

PC Business Unit The Project Costing Business Unit is an operational subset of an organization to organize project activity independently of the constraints of the standard accounting procedures for the financial posting and reporting in the organization. UGA uses the following PC:

- 18000 – Non-sponsored Projects
- 18002 – Construction Projects
- 18003 – University of Georgia Sponsored Projects
- 18400 – UGA Research Foundation Sponsored Projects

Activity Identifies activities and specific tasks that make up a project. The activity chart field should be used for the following:

- At least one activity per project ID is required by PeopleSoft.
- In most cases, sponsored projects will have one activity that may cover multiple years.
An example is a multiyear National Science Foundation (NSF) grant with one activity budget spanning multiple years.

- Multiple activity ID’s should be used for multiple year sponsored projects where we must:
  - Track years/ increments of funding separately per sponsor guidelines such as National Institutes of Health (NIH) carryforward restricted grants.
  - Segregate multiple year segments with each year subject to approval and or release of funds. Some United States Department of Agriculture (USDA) grants will provide a multiple year budget with the initial award, but modifications may be received that may modify the later budget period amounts with the release of funds.

- Multiple activity ID’s should be used for tasks reported separately as required by sponsored project grant/ contract guidelines. There are sponsored projects that have separate budgets for very specific tasks that must be tracked separately. One example: Savannah River Ecology Laboratory (SREL).

- Multiple activity ID’s should be used for budget category amounts tracked separately per agency guidelines such as National Science Foundation (NSF) grant with participant support. Participant Support budgets must be tracked separately because of restrictions in re-budgeting.

The Activity ID field will support multiple budgets and can accommodate multiple facility & administrative cost rates under one project. All of the activity ID scenarios above will support sponsored projects with multiple departments and PIs.

**ChartField1** Chartfield1 is an optional chart field that can be used if there is a need to track specific expenses for departmental or institution wide activities. Chartfield1 is a ten digit alpha numeric field. For Capital Projects, Chartfield1 will be used to designate the bond allocation number.

Institutionally, UGA will have mandatory usage of Chartfield1 to track specific expenses. Those values are being determined at this time and this document will be updated to include those values when they are finalized. An example would be to use Chartfield1 to capture graduation expenses across all University departments.

**Account Code** Account code is used to identify asset, liability, fund balances, revenue, and expenditure classifications for each transaction. See Chart of Accounts document for a full listing of account codes.

**Budget Reference** The budget reference chart field is the budget fiscal year of when funds were allocated. The Budget Reference value coincides with the State of Georgia fiscal year for budget basis accounting to reflect the year the funding was allocated or budgeted. The value in the budget reference chart field will be the four digit budget fiscal year. For UGA, a prior year budget reference would be used for spending funds from a prior year similar to how liability conversion funds were used in the legacy system.