

Chart of Accounts: Code Structure

UGA Accounting Department



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Objectives

Chart of Accounts Code Structure

1. Identify correct Fund/Class combinations in financial transactions
2. Understand certain Fund limitations when using Revenues and Expenditures

Revenue and Expense Chart of Accounts

3. Identify sources for locating Revenue and Expense account codes
4. Identify the different types of accounts

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The Chart of Accounts Code Structure

Chart of Accounts: Code Structure



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COA Code Structure Organization

On the Chart of Accounts Code Structure document:

Term	Description
Fund Number	Each fund is separately identifiable by the number and description.
Fund Group Description	
Class Code	Provides a more detailed classification of the funding source
Program Code	Defines the purpose of the transaction
Department ID matrix	Shows the “family” number



Chart of Accounts Code Structure



USG Chart of Accounts Manual

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Using the COA Code Structure

Fund Number and Fund Group

- Funds are grouped by “**Family Units** (budgetary funding unit).”
 - Family Units are made up of various types of revenue sources (e.g., State Appropriations, Tuition, or DSS) that are all used for the Unit’s purpose.

Resident Instruction (10)	
Fund Group	
10500	Tuition
10000	State Appropriations
10600	Other General
10800	GRU/UGA Medical Partnership State Appropriations
14000	Continuing Education
14100	Departmental Sales and Service
15000	Indirect Cost Recoveries
16000	Technology Fees

Example 1

Marine Extension (27)	
Fund Group	
11330	UGA-Marine Extension Service-State Approp
11630	UGA - Marine Extension Service-Other General
14330	UGA-Marine Extension Service-DSS
15330	UGA-Marine Extension Service-IDCR
21330	UGA-Marine Extension Service - Restricted

Example 2

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Using the COA Code Structure

Fund Number and Fund Group

- Funds are grouped by “**Family Source** (similar type of activity).”
 - Family Sources are made up of various sources for one purpose (e.g., Capital Outlay, Research, or Auxiliary Services).

Other Restricted	
Fund Group	
20000	Restricted and Sponsored Programs
20100	Student Financial Aid
20200	Restricted - Foundation
20300	Restricted - Research Organization (UGARF)
20400	Restricted - Non-Sponsored
20500	Restricted-UGA Endowment Funds

Related due to
restrictions
imposed by
Grants &
Contracts

Example 1

Unexpended Plant Funds	
Fund Group	
50000	Unexpended Plant - Lapsing
50100	Unexpended Plant - Non-lapsing
50200	Unexpended Plant - GSFIC Non-MRR
50300	Unexpended Plant-MRR

Capital Outlay
related Expenditures

Example 2

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Using the COA Code Structure

What type of information do I need to get started?

- What FUND are you using to buy the good/service?
- If the FUND is a Restricted Fund:
 - CLASS Code – What is the Grantor/Sponsor's code?



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Using the COA Code Structure

Class Codes

- Many funds have **ONLY one Class Code** that is allowable.

Resident Instruction (10)		
	Fund Group	Class
10500	Tuition	11800 Tuition
		119XX (According to Semester)
10000	State Appropriations	11200 State App
10600	Other General	11300 Other General
10800	GRU/UGA Medical Partnership State Appropriations	11200 State App
14000	Continuing Education	40000 Continuing Education
14100	Departmental Sales and Service	41XXX (DSS by Type)
15000	Indirect Cost Recoveries	11500 Indirect Cost Recovery
16000	Technology Fees	11600 Technology Fees

Examples:
Funds with
only one
Class Code

When there is only one Class Code associated with a Fund, you will ALWAYS use that FUND/CLASS combination.

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Using the COA Code Structure

Correct

- Fund 10000/Class 11200
 - Fund 10000 = State Appropriations
 - Class 11200 = State Appropriations
- Fund 15000/Class 11500
 - Fund 15000 = Indirect Cost
 - Class 11500 = Indirect Cost

Incorrect

- Fund 10000/Class 11800
 - Fund 10000 = **State Appropriations**
 - Class 11800 = **Tuition**
 - The State Appropriations FUND would not have Tuition related revenues located in Fund 10000.
- Fund 15000/Class 11200
 - Fund 15000 = **Indirect Cost**
 - Class 11200 = **State Appropriations**
 - The Indirect Cost FUND would not have State Appropriations related revenues located in Fund 15000.

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Using the COA Code Structure

Class Code Exceptions

- Exception 1: Funds that record Student Fees may report by semester (10500/10600/13000/12xxx)
 - Class Code “119xx” should ONLY be used for Revenues.
 - Most fees processed with “119xx” will be from an automated process
 - ALL EXPENDITURES would use the normal class code

Resident Instruction (10)		
	Fund Group	Class
Exception 1	10500 Tuition	11800 Tuition 119XX (According to Semester)
	10000 State Appropriations	11200 State App
	10600 Other General	11300 Other General
	10800 GRU/UGA Medical Partnership State Appropriations	11200 State App
	14000 Continuing Education	40000 Continuing Education
	14100 Departmental Sales and Service	41XXX (DSS by Type)
	15000 Indirect Cost Recoveries	11500 Indirect Cost Recovery
	16000 Technology Fees	11600 Technology Fees

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Using the COA Code Structure

Expenditures

- Fund 10500 - Tuition
 - Class 11800 – Tuition
- Fund 10600 OR 11630 – Other General
 - Class 11300 – Other General
- Fund 122xx – Auxiliary Units
 - Class 42100 – Institution Operated
 - Class 42200 – Contracted Operations
- Fund 13000 – Student Activities
 - Class 11980 – Fees-Undergraduate

Revenues

- Fund 10500 - Tuition
 - Class 11800 – Tuition
 - Class 119xx – Fees by Semester
- Fund 10600 OR 11630 – Other General
 - Class 11300 – Other General
 - Class 119xx – Fees by Semester
- Fund 122xx – Auxiliary Units
 - Class 42100 – Institution Operated
 - Class 42200 – Contracted Operations
 - Class 119xx – Fees by Semester
- Fund 13000 – Student Activities
 - Class 11980 – Fees-Undergraduate
 - Class 119xx – Fees by Semester

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Using the COA Code Structure

Class Code Exceptions

- Exception 2: Departmental Sales and Services (14100/143xx) can use any number in the 41xxx series
 - Usually DSS departments use Class Code “41500”
 - Caveat – Studies Abroad should always be Class Code “41507”

Resident Instruction (10)		
	Fund Group	Class
	10500 Tuition	11800 Tuition
		119XX (According to Semester)
	10000 State Appropriations	11200 State App
	10600 Other General	11300 Other General
	10800 GRU/UGA Medical Partnership State Appropriations	11200 State App
	14000 Continuing Education	40000 Continuing Education
Exception 2	14100 Departmental Sales and Service	41XXX (DSS by Type)
	15000 Indirect Cost Recoveries	11500 Indirect Cost Recovery
	16000 Technology Fees	11600 Technology Fees

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Using the COA Code Structure

Correct

- Fund 14000/Class 40000
 - Fund 14000 = Continuing Education
 - Class 40000 = Continuing Education
- Fund 14100 OR 143xx/Class 41500
 - Fund 14100 OR 143xx – Departmental Sales and Services (DSS)
 - Class 41500 – DSS Other
- Fund 14100 or 143xx/Class 41507
 - Class 41507 – DSS Studies Abroad or Field Studies ONLY

Incorrect

- Fund 14000/Class 41500
 - Fund 14000 = Continuing Education
 - Class 41500 = DSS Other
- Fund 14100 OR 143xx/Class 40000
 - Fund 14100 = DSS
 - Class 40000 = Continuing Education
- Fund 14100 OR 143xx/Class 6xxxx
 - Fund 14100 = DSS
 - Class 6xxxx = Grantor/Sponsor code (not DSS)

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COA: Code Structure Layout

Class Codes

- Funds with multiple Class Codes require analysis to determine what funding source the activity relates to.
 - Example: Restricted Funds (20xxx/213xx)
 - Restricted Class Codes ending in “xxx” are specific to Sponsors/Grantors or other source classification

Other Restricted		
	Fund Group	Class
20000	Restricted and Sponsored Programs	61XXX Sponsored Federal 62XXX Sponsored State 625XX Sponsored State Other Than GA 63XXX Sponsored Local 64XXX Sponsored Private
20100	Student Financial Aid	61XXX Sponsored Federal 62XXX Sponsored State 625XX Sponsored State Other Than GA 63XXX Sponsored Local 64XXX Sponsored Private
20200	Restricted - Foundation	67XXX Foundation
20300	Restricted - Research Organization (UGARF)	64ICR UGARF IDC Return 64RYT UGARF IDC Return 64URF UGARF - Royalty 64FXX UGARF Faculty Research Grants
20400	Restricted - Non-Sponsored	64XXX Sponsored Private
20500	Restricted-UGA Endowment Funds	65XXX Endowment

Single numbering series.
Only one type of funding source should be in this fund.

Multiple Class codes dependent on funding source

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COA: Code Structure Layout

Queries to assist in finding class codes:

UGA_GL_VALID_CLASS

SetID	Class	Eff Date	Status	Descr	Short Desc	Descr
18000	0	01/01/1901	I	Class Codes	CLASS	All Class Codes
18000	00000	01/01/1901	A	Class Codes	CLASS	
18000	11000	01/01/1901	A	General Operations	GEN OPS	General Operations - General
18000	11200	01/01/1901	A	State Appropriations	STATE APPR	State Appropriations
18000	11300	01/01/1901	A	Other General Revenue	OTHER GEN	Other General Revenue

UGA_GL_CF_CLASS_CF_TBL

SetID	CLASS_FLD	Eff Date	Status as of Effective Date	Descr	Short Desc	Descr
18000	0	01/01/1901	Inactive	Class Codes	CLASS	All Class Codes
18000	00000	01/01/1901	Active	Class Codes	CLASS	
18000	11000	01/01/1901	Active	General Operations	GEN OPS	General Operations - General
18000	11200	01/01/1901	Active	State Appropriations	STATE APPR	State Appropriations
18000	11300	01/01/1901	Active	Other General Revenue	OTHER GEN	Other General Revenue
18000	11500	01/01/1901	Active	Indirect Cost Recovery	IDCR	Indirect Cost Recovery

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Fund Limitations

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Fund Limitations

Certain Funds are specific as to **Revenue** Funding Source.

These statements are true for all of the following examples:

- ✓ No other revenue should be posted to each of these funds.
- ✓ No deposits, journal entries, or Accounts Receivable billings
- ✓ Refunds from outside vendors for return of goods should be deposited to an expense account code in this fund.

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Fund Limitations

10000/113xx State Appropriations

- State Appropriations revenues are received from the Board of Regents in lump sums.
 - No checks are ever sent individually to departments for this type of funding.
- ONLY State Appropriations will be posted as revenue in this fund by central offices.

10500 Tuition

- Tuition revenue is **automatically generated** during the registration process and posted through BANNER.
- There should be NO independent Departmental activity related to Tuition that would require posting of revenue to this Fund.

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Fund Limitations

15000/153xx Indirect Cost Recoveries

- Indirect Cost (IDC) revenue is **automatically generated** during the month-end IDC process for Sponsored Projects.

16000 Technology Fees

- Similar to Tuition revenues, Technology Fees are automatically generated during the registration process with revenue posted through BANNER.

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Fund Limitations

20000/213xx Restricted and Sponsored Funds

- Sponsored project/grant revenue is *AUTOMATICALLY* generated during the month-end revenue generation process.
 - The system reviews current month expenditures and generates revenue to equal the monthly expenditure activity.
- For *FIXED PRICE* grants/contracts, SPA will make a deposit to revenue.
- Some grants allow program income to be earned on the grant activity.
 - In these *LIMITED* instances, sales and service or miscellaneous revenue is allowed, and the CLASS CODE should ALWAYS reflect 64PGI.
 - No deposits (except by SPA for Fixed Price agreements)

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Fund Limitations

20200 Restricted – Foundation

- Revenue for this fund is received from the UGA Foundation *ONLY*.
- No other outside funds, received by UGA, should be coded to this fund.
- **Class Code should always begin with “67” (67xxx)**

20300 Restricted – Research Foundation

- Revenue for this fund is received *ONLY* from UGA Research Foundation.
- No other outside funds, received by UGA, should be coded to this fund.

20500 Restricted – UGA Endowments

- Revenue for this fund is received from the UGA Endowments *ONLY*.
- No other outside funds, received by UGA, should be coded to this fund.

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Account Code Resources

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Account Code Resources



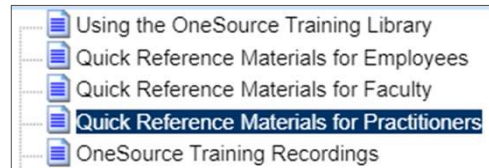
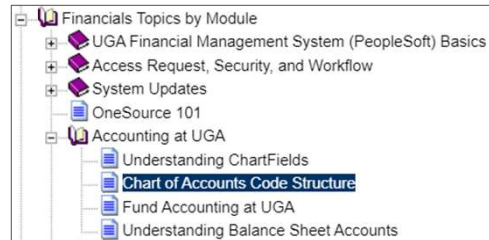
OneSource Training Library (training.onesource.uga.edu)



Chart of Accounts Code Structure



Quick Reference Materials for Practitioners



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Account Code Resources



Account Codes Quick Reference Guide

- Provides a list of the most commonly used account codes across campus.



Account Codes for Equipment

- Provides a list of equipment related expense account codes with descriptions.

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Account Code Resources



OneSource Resources

https://onesource.uga.edu/resources/chart_of_accounts/



Chart of Accounts
Reference Document

Tools:

- [Chart of Account Reference Document - Excel Format](#) (Updated November 7, 2019)

*Provides a detailed list of **ALL Revenue and Expense Account Codes**.

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Account Code Resources – Balance Sheet

Account Codes-Transactional

- Identifies all accounts that are active.

Account Codes All

- Shows listing of all account codes.

<ul style="list-style-type: none"> • Assets start with a “1” 	<ul style="list-style-type: none"> • 11xxxx Cash and Cash Equivalents • 12xxxx Accounts Receivable • 13xxxx Prepaid Expense • 14xxxx Inventories • 15xxxx Investments • 16xxxx Capital Assets
<ul style="list-style-type: none"> • Liabilities start with a “2” 	<ul style="list-style-type: none"> • 21xxxx Accounts Payable • 22xxxx Payroll Payables • 23XXXX – 29XXXX Various Payables specific to individual departments or transactions
<ul style="list-style-type: none"> • Generally, most activity posted to a balance sheet account occurs through an automated process. DO NOT USE THESE UNLESS INSTRUCTED 	

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Account Code Resources – Revenue/Expense

Account Codes-Transactional

- Identifies all accounts that are active.

Account Codes All

- Shows listing of all account codes.

- Revenues start with a “4”
- 4xxxxx**

Account	Description
400000	Revenue
401000	Resident Tuition-Budget only
401100	Resident Tuition
401180	MOWR Tuition
401300	Fee Waivers - Resident Tuition

- Expenditures start in the “5” series and run through “9”
- 500000 – 999999**

Account	Description
500000	Personal Services Expense
510000	Per Serv Faculty (Budget)
511000	Salaries-Regular Faculty (Bud)
511100	Salaries-Regular Faculty
511115	Salaries-Faculty Overload

Account	Description
900000	Transfers
911000	Transfers-Mandatory (Budget)
911100	Transfers-Mandatory
921000	Trans-Non-Mandatory (Budget)
921100	Transfers-Non-Mandatory

- Pay attention to the account number that you are using.**
 - Generally, departments should only be using revenue or expense account numbers.

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Selecting Account Codes

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Revenue COA

How can I tell that a revenue is specific to a certain fund?

Look at the range of revenue account codes.
Numbers in a series will generally belong to the same type of revenue:

ACCOUNT CODES				
Account codes align with the USG standard values for the Account Chart Field.				
Note: Control Accounts can not be entered on transactions. They are used to record system or module generated entries.				
Account	Description	Control Account	Budget Only	
431354	Late Fees Payment Emerg	N	N	
431399	Recovery-Prev Write-Off	N	N	
440000	Sales and Service (Budget)	Y	Y	Budget ONLY
441000	Sales & Service Fees	N	N	
441100	Continuing Education Course Fe	N	N	
441900	Other Sales & Services Fees	N	N	
441910	Subscription Revenue	N	N	
441924	Elective Memberships	N	N	
441934	Fitness Programs	N	N	
441944	Locker and Towel	N	N	
441964	Aquatic Programs	N	N	
441998	Allow Doubt Rev-Other Sales	N	N	
442000	Fines (Budget)	N	Y	
442100	Fines	N	N	
442110	Parking Fines	N	N	
442116	Immobilization Charge	N	N	

Budget only is the beginning of a "series".

Chart of Accounts Reference Document

OneSource Chart of Accounts Reference page.

Look in this tab

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Expense COA

Consider specific wording of expense descriptions.

If you can't find an **expense account** that is specific

Use the **highest level** (number ends in "100") of the expense code in the "family."

Account	Description	Control Account	Budget Only
714000	Supplies and Materials (Budget)	N	Y
714100	Supplies and Materials	N	N
714101	S&M-Office Supplies	N	N
714102	S&M-Research/Lab Supply	N	N
714103	S&M-Paper	N	N
714104	S&M-Copier Supplies	N	N
714105	S&M-Copier Overages	N	N
714110	S&M-Postage	N	N
714111	S&M-Shipping/Handling/Fr	N	N
714112	S&M-Licenses (Non-Softw	N	N
714113	S&M-Books/E-Books	N	N
714114	S&M-IT Related	N	N
714115	S&M-Hazardous Materials	N	N
714116	S&M-Entertainment/Unallo	N	N
714117	S&M-Bark-Mulch	N	N
714118	S&M-Fertilizer/Herbicide	N	N
714119	S&M-Small Tool Fuel Oil	N	N
714120	S&M-Fungicide	N	N
714121	S&M-Mechanical Supplies	N	N
714122	S&M-Pine Straw	N	N
714123	S&M-Plants, Trees, Flow &	N	N
714124	S&M-Sand & Gravel	N	N
714125	S&M-Sod & Seed	N	N
714126	S&M-Tee & Green Access	N	N
714127	S&M-Uniforms & Personal S	N	N
714128	S&M-Keys & Supplies	N	N
714129	S&M-Custodial Paper Prod	N	N
714130	S&M-Custodial Clean Supp	N	N
714131	S&M-Custodial Small Tools	N	N
714200	S&M-Exempt Clothing	N	N
714210	S&M-Nonexempt Clothing	N	N

"Y" indicates Budget ONLY. NO ACTUAL expense transactions should be posted to this account code.

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Wrap Up

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Today, you have learned to



- 1** Identify correct Fund/Class combinations in financial transactions
- 2** Understand certain Fund limitations when using Revenues and Expenditures
- 3** Identify sources for locating Revenue and Expense account codes
- 4** Identify the different types of accounts

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Resources



Course materials and links to tutorials mentioned today can be found in the **Training Library** ([Chart of Accounts Code Structure](#); [Quick Reference Materials for Practitioners](#)).



For additional assistance, please contact the **OneSource Service Desk** at onesource@uga.edu or at 706-542-0202 (option 2).

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Thanks for your attendance!

Still Have Questions?

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Photo/Joshua L. Jones (The Red & Black)



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