

Sales & Service Fees Revenue

441xxx

Acct	Description	Status	Example
441100	Continuing Educ Course Fee	A	Continuing Education Departmental Sales. Only used with Fund 14000 and Class 41200
441901	Other Sales & Services	A	Departmental Sales Revenue other than Continuing Education. Used with Funds 10000 and 14000, Class 19000 or 41100, respectively.

Quasi Revenue

471100

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.

Acct	Description	Status	Example
471100	Quasi-Rev/Distrib of Costs	A	Used for IDR (Interdepartmental Requests) revenue only. Used with funds 10000 and 14000, Class 19000 or 41100. Respectively. Should not be used in the Cashiers office to cash receipt revenue.

Personal Services – Faculty

51xxxx

Includes salaries for regular faculty, part-time faculty and summer faculty. **Personal Service account codes should only be used through payroll. Cash receipts should not be received against these account codes, since it will affect W-2s; and the reporting of the Continuous Audit to the State.**

Acct	Description	Status	Example
511100	Salaries-Regular Faculty	A	This category includes all regular faculty whose work commitment is half-time or greater and who are eligible for benefits . This category does not include administrative faculty; they are reported in the Professional/Administrative category – See below.
511120	Salaries-Faculty Extra Pay	A	This account is used to process extra payments made to faculty members who have been approved for extra pay under the Extra Duty Compensation for Faculty policy, 2.2.14.
511150	Leave Pay Out Regular Faculty	A	This account is used when a faculty member terminates from MCG and has an annual leave balance that is eligible for pay out up to 45 days under the policy on Accrual and Use of Annual Leave, 1.4.24.
512100	Salaries – Part-Time Faculty	A	This category includes all part-time and temporary faculty whose work commitment is less than half-time and who are not eligible for benefits.
513100	Salaries – Summer Faculty	A	This category will be used only for faculty who teach in the Summer. This is only used during the term of the summer contract and you should not see it at any other time. This is a limited population (School of Nursing and Allied Health) and will include those faculty who have a 9 month work commitment and then receive a summer teaching contract.

Personal Services – Non Faculty

52xxxx

Includes Salaries, wages, overtime and other amounts for professional, administrative, staff, graduate assistants, and student assistants (not including expenditures for the College Work Study Program). **Personal Service account codes should only be used through payroll. Cash receipts should not be received against these account codes, since it will affect W-2s; and the reporting of the Continuous Audit to the State.**

Personal Services – Professional/Administrative - Exempt

521xxx

Acct	Description	Status	Example
521110	Salaries-Prof/Adm Shift Diff	A	This account is used to process Shift Differential Pay for Exempt employees, which includes Evening, Night and Weekend Shift Pay as well as Call Time Pay.
521120	Salaries-Professional-Extra Pay	A	This account is used to process extra payments made to exempt employees who have been approved for extra duty or

			extra pay under the Employment of Extra Duty Personnel policy, 1.4.02 and Compensation Policies for Classified Employees, 1.4.14.
521150	Leave Pay Out Prof/Admin	A	This account is used when an exempt employee terminates from MCG and has an annual leave balance that is eligible for pay out up to 45 days under the policy on Accrual and Use of Annual Leave, 1.4.24.

Personal Services – Staff - NonExempt

522xxx

522100	Salaries-Staff	A	This category includes all regular bi-weekly paid, non-exempt employees whose work commitment is half-time or greater and who are eligible for benefits .
522110	Salaries-Staff Shift Diff	A	This account is used for personal services expenditures for employees whose job allows for a shift differential to be paid. These are associated by earn code in the payroll system.
522120	Sal-Staff-NonExempt-ExtraPay	A	This account is used to process extra payments made to non-exempt employees who have been approved for extra duty or extra pay under the Employment of Extra Duty Personnel policy, 1.4.02 and Compensation Policies for Classified Employees, 1.4.14.
522150	Leave Pay Out Staff	A	This account is used when a classified employee terminates from MCG and has an annual leave balance that is eligible for pay out up to 45 days under the policy on Accrual and Use of Annual Leave, 1.4.24.
522800	Salaries-Staff-Overtime	A	For payments made to employees who work more than 40 hours in one week. Overtime expenses are associated by earn code in the payroll system.

Personal Services – Graduate Assistants

523xxx

523100	Salaries-Graduate Assistants	A	This category includes any MCG student who is also employed as some form of Graduate Assistant, i.e. Graduate Assistant, Graduate Teaching Assistant, or Graduate Research Assistant. This category should not include individuals that you may have hired using one of these titles but who are not MCG students. Such employees are technically temporary employees and are reported under 525100 for Salaries – Casual Labor.
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Personal Services – Student Assistants

524xxx

This account should not include expenditures for the College Work-Study Program, 723100 should be used for College Work-Study.

524100	Salaries-Student Assistants	A	This category includes any MCG student who is also employed as some form of Student Assistant, i.e. Student Assistant. This category should not include individuals that you may have hired using one of these titles but who are not MCG students. Such student employees are technically temporary employees and are reported under 525100 for Salaries – Casual Labor.
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Personal Services – Casual Labor

525xxx

This includes payments for casual labor on special projects not included under regular salaries or per diem and fees.

525100	Salaries-Casual Labor	A	This category includes all temporary employees who are not in regular positions and who are not eligible for benefits . Please be advised that if you have student assistants or graduate assistants who are not MCG students, we have attempted to identify them and they should already show in this category.
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Personal Services – Housing Allowance

528xxx

This 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.

528100	Housing Allowance	A	This account is used if the President of the University is provided with a Housing Allowance. (For Payroll Use only.)
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Personal Services – Subsistence Allowance

529xxx

This 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.

529100	Subsistence Allowance	A	This account is used if the President of the University is provided with a Subsistence Allowance. (For Payroll Use only.)
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Personal Services – Shared /Joint Staffed

5391xx

This account receives charges or credits arising out of more than on institution, usually Augusta State University, utilizing the service of an employee. Refer to Section 5.3.3, Joint Staffing, http://www.usg.edu/fiscal_affairs/bpm_acct/bpm-sect05.pdf, for further information.

Acct	Description	Status	Example
539100	Salaries-Joint Staffed	A	Use business procedure manual

Personal Services – Compensated Absences

54xxxx

The value of employee vacation and compensatory time that has not been taken as of the end of the fiscal year. Only used in the GAAP Ledger.

Acct	Description	Status	Example
541100	Compensated Absences	A	Accounting Use Only

Personal Services – Fringe Benefits

55xxxx

Includes employer matching cost (expenses) associated with employee participation. **Personal Service account codes should only be used through payroll. Cash receipts should not be receipted against these account codes, since it will affect W-2s; and the reporting of the Continuous Audit to the State.**

Acct	Description	Status	Example
551100	FICA-Employer	A	For Payroll use only
551200	FICA-Employer Medicare	A	For Payroll use only
552100	Teac hers Retirement System	A	For Payroll use only
552200	Optional Retirement Plans	A	For Payroll use only
552299	ERP-Early Ret Annuity	A	For Payroll use only
552300	EMPLOYEES RETIREMENT SYSTEM	A	For Payroll use only
552400	RETIREMENT SYSTEMS-OTHER	A	For Payroll use only
552410	President’s Deferred Comp Plan	A	For Payroll use only
553100	Group Insurance – Health	A	For Payroll use only
553200	Group Insurance – Life	A	For Payroll use only
553300	Group Insurance – LTD Residents	A	For Payroll use only
554100	Personal liability Insurance	A	For Payroll use only
555100	Unemployment Insurance	A	For Payroll use only
556100	Workers Compensation	A	For Payroll use only
557100	Employee Tuition Reimbursement	A	For Payroll use only
557200	Employee Tuition Remission	A	For Payroll use only

Personal Services – Other

56xxxx

Includes various employer cost (expenses). **Personal Service account codes should only be used through payroll. Cash receipts should not be receipted against these account codes, since it will affect W-2s; and the reporting of the Continuous Audit to the State.**

Acct	Description	Status	Example
560100	Tort Claims	A	For Payroll use only
561100	Employee Drug Testing	A	For Payroll use only
561200	Phys Exams of Employ-Statute	A	For Payroll use only
561300	Other Employee Testing	A	For Payroll use only
569100	Miscellaneous Personal Service	A	For Payroll use only

Travel of Employees

64xxxx

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. **Cash receipts should only be receipted against these account codes, after information was been provided to Financial Accounting, since this is report on the Continues Audit submitted to the State.**

Acct	Description	Status	Example
640100	Travel of Employees	A	Excludes Mileage
640120	Foreign Travel of Employees	A	Excludes Mileage
640500	Mileage - Employee	A	
650100	Non Employee Travel - Interviewee	A	Excludes Mileage
650101	Non Employee Travel - Student	A	Excludes Mileage
650500	Non Employee Mileage - Interviewee	A	
650501	Non Employee Mileage - Student	A	

Motor Vehicle Expenses

712xxx

Includes expenses for service, repair, cleaning, or other costs of vehicles owned and operated by the institution. If an individual or independent contractor provides a service, the service should be classified as 751110. This account code has been subdivided as follows:

Acct	Description	Status	Example
712101	Motor Vehicle Exp	A	Auto Parts
712102	Motor Vehicle Exp-Gas & Oil	A	Fuel, Motor Oil

Supplies and Materials

714XXX

Includes all types of consumable materials used in the operations of the institution. This account also includes expendable equipment items, which do not meet the definitions of equipment for purposes of control. Inventories should be established for supply items if they are significant in amount. This account code has been subdivided as follows:

Acct	Description	Status	Example
714100	Supplies and Materials	A	
714102	Supplies & Materials-Office	A	Xerox Paper, Pens, Highlighters, Tape, Scissors, Purchases from Office Depot. Generally not chargeable to sponsored projects.
714103	Supplies & Mat-Technical	A	Lab Animal purchases. Not used to charge office supplies or computers.
714104	Supplies & Materials-Postage	A	USPS only. Generally not chargeable to sponsored projects. Use 727101 for Fed Ex and UPS charges.
714107	Supplies & Materials-Reprints	A	Generally not chargeable to sponsored projects- Brochures
714108	Supplies & Mat - Patient Care	A	MCGHI Hospital, MCGHI pharmacy & PPG physician charges only. Excluded from IDC on sponsored projects.
714109	Supplies & Mat-Bks/Non-Library	A	Manuals, Catalogs. Generally not allowed on Sponsored projects.
714110	Sup & Mat-Painting Materials	A	Dulux Paints, Paint Shop. Generally not allowed on Sponsored projects.
714111	Supplies & Mat-AnestSup&MedGas	A	Oxygen, Liquid Nitrogen
714112	Supplies & Mat-Nursing Sup	A	Supplies for patient care, such as Band-Aids, drapes, needles-Syringe, Gloves, Stethoscopes
714113	Sup & Mat - Lab Animals - PCar	A	Lab Animal Services
714114	Supplies & Mat-HIV Medication	A	GCHC only
714115	Sup & Mat-Mental Hlth Medic	A	GCHC only
714118	Supplies & Mat - IT	A	CD's, Computer Cables, Speaker, Keyboard, Mouse. Generally not allowed on Sponsored projects.
714119	Supplies & Mat - Wireless Equi	A	Cell Phone. Generally not allowed on Sponsored projects.
714120	Sup & Mat-Uniforms & Access	A	Scrub Jackets, Shirts. Generally not allowed on Sponsored projects.
714121	Sup & Mat-Pat Care/Pedodontics	A	Dental School only
714122	Sup & Mat-Patt Care/Perio	A	Dental School only-Mouth guard material

714123	Sup & Mat-Pat Care/Orthod	A	Dental School only-Anterior torquing spring ware, band cement kit, ortho bracket, alastik chain
714124	Sup & Mat-Dental-Bone Purchase	A	Dental School only-Biomed membrane
714125	Sup & Mat-Pat Care/Endodontics	A	Dental School only-Calasept, Obtura Spartan
714126	Sup&Mat-Patient Care/Dental Fo	A	Dental School only-Premise Composite, Diamond Bur
714127	Sup & Mat-Dental-Implants	A	Dental School only
714128	Sup&Mat-Exp Excluded from F&A	A	Expenses excluded from F&A calculations such as artwork for reception areas.
714130	Supplies & Mat-Food Supplies	A	Snacks for subjects, when necessary for clinical trial
714132	Supplies & Mat-Meals/Others	A	Catering
714133	Sup & Mat-Meals/Housestaff	A	Housestaff Services only
714134	Sup & Mat-Haz Bio Agents	A	
714136	Sup & Mat-Entl & Suptal Feedgs	A	GCHC only-Glucerna, Ensure
714137	Sup & Mat-Research Chemicals	A	
714138	Supplies & Materials-Labware	A	Syringes, PCR Tube Strips, Test Tubes, Bottles, Centrifuge Tube.
714140	Supplies & Materials-Filters	A	
714142	Supplies & Materials-Marketing	A	
714143	Sup & Mat-Radioactive Mat	A	
714145	Supplies & Mat-Dental Sup	A	AH-Dental Science, Dental School, & GCHC only.- crown & gold scissors, excavator, dressing pliers, articulating paper forceps, dewaxing instrument
714146	Sup & Mat-Patient Care/Prosth	A	Dental School only
714147	Sup & Mat-Misc Surgical Sup	A	GCHC only
714148	Sup & Mat-Patient Care/GPR	A	Dental School only
714149	Sup & Mat-Surgical Instruments	A	Scalpels, Tweezers, etc.
714151	Sup & Mat-Patient Care/Oral Surgery	A	Dental School only -Dry Socket Dressing
714152	Sup & Mat-Orthopedic Supplies	A	GCHC only-Hose
714153	Sup & Mat-Patient Care/Oral Diagnosis	A	Dental School only
714154	Sup & Mat-Patient Care/Oral Biology	A	Dental School only
714155	Sup & Mat-Patient Care/Oral Rehab/Clinic	A	Dental School only
714156	Sup & Mat-Patient Care/Precious Metals	A	Dental School only
714157	Sup & Mats-Locksmith Materials	A	Facilities use only
714161	Supplies & Mat-Repair Parts	A	Lab Equipment repairs, Lawnmowers
714162	Supplies & Mat-Optical Sup	A	GCHC only-Eyeglasses
714163	Supplies & Materials-Signs	A	Used by Facilities & Public Safety
714164	Supplies & Materials-Vaccines	A	
714170	Supplies & Mat-Drugs & Pharm	A	Do not use for payments to MCGHI Pharmacy if expense should be excluded from IDC on sponsored projects.
714171	Supplies & Mat-Blood Fractions	A	GCHC only
714172	Supplies & Mat-Chemo Meds	A	GCHC Only
714175	Sup & Mat-Radio Film & Chem	A	
714179	Sup&Mat-Syrges&Ndles-DiseRe-U	A	Used by GCHC & Student Health-Luer Lock Syringe
714183	Sups & Mat-Molec BioDNATesting	A	DNA testing core lab charge -DNA Sequencing, ES Cell Charges
714185	Sup & Mat-Floor Care Materials	A	Generally not allowed on Sponsored Project.
714188	Sup & Mat-Other Cleaning Mat	A	Cleaning supplies, paper towels, tissue, etc. Generally not allowed on Sponsored Project.
714190	Supplies & Mats-Plumbing Mat	A	Generally not allowed on Sponsored Project.
714195	Supplies & Mat-Electrical Mat	A	Generally not allowed on Sponsored Project.

Repairs and Maintenance

715xxx

Expenditures of parts, repairs, maintenance and alterations of buildings, grounds, or equipment, performed by departmental personnel or contracted to outside agencies. Included are expenditures for replacement of fixtures when the fixtures are attached to a building, or are parts of the building; such as water heaters, furnaces, boilers, exhaust fans, etc.

Examples of charges also include janitorial service contracts, insect protection contracts, protective service contracts, and maintenance service contracts on equipment including computer and radio equipment. Maintenance contracts or charges for maintenance service should be charged to this account regardless of whether the department owns, rents, leases, or is lease-purchasing the equipment or other assets. This account code has been subdivided as follows:

Acct	Description	Status	Example
715101	Repairs And Maintenance	A	Regular repairs and maintenance expenses (including copier maintenance/excess copies). If an independent contractor (individual or sole proprietor) is providing the repair/maintenance service, use account 751110-Other Per Diems.
715105	R & M-IT Hardware Maintenance	A	If an individual consultant is providing the maintenance service, use account 751109-IT Consultant
715106	R & M-Maintenance Contracts	A	Associated w/Capital Assets
715107	R & M-Extended Warranty	A	Associated w/Equipment
715110	R & M-IT-Software Maint/Sup	A	Programming Support

Utilities

717xxx

Includes monthly billings by regulated public service organizations. Cost of an organizational unit that produces utility services to the institution should be classified under normal cost accounts such as personal services and supplies. This account code has been subdivided as follows:

Acct	Description	Status	Example
717200	Electricity	A	Accounting & Facilities Use Only
717300	Fuel Oil	A	Accounting & Facilities Use Only
717400	Natural Gas/Propane Gas	A	Accounting & Facilities Use Only
717500	Water	A	Accounting & Facilities Use Only

Rents other than Real Estate

719100

Includes expenditures for rental of equipment, furniture, meeting rooms or exhibition halls by the day or week, post office box rentals, and rental of State-owned aircraft. Payments on multi-year installment purchase agreements should be charged to lease/purchases of equipment (see Account Code 8181xx for Principal and 8182xxx for Interest).

Acct	Description	Status	Example
719100	Rents- Non-Real Estate	A	Rental Fees/Agreements

Insurance and Bonding

720100

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 554100. And Workers' Compensation insurance should be charged to Account code 556100.

Acct	Description	Status	Example
720100	Insurance And Bonding	A	Risk Management, Vehicle

College Work-Study Program

723100

Includes the cost of the College Work-Study Program.

Acct	Description	Status	Example
723100	College Work Study Program	A	Should only be processed in Payroll

Other Operating Expenses

727xxx

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
- Tests

This account code has been subdivided as follows:

Acct	Description	Status	Example
727101	Other Oper Exp-Frgt Expr&Stg	A	Expedited delivery services-UPS, Fed Ex
727102	Other Oper Exp-Bkstore Frgt	A	Bookstore use only

727103	Other Operating Expense-Refuse	A	Used by Facilities & SOM Biomed Safety only.- Medical Waste, Compactor
727104	Other Oper Exp-Cable Serv	A	Used for fiber optics cable only & GWVNH Comcast only. Not used for licensing.
727106	Other Oper Exp-IT-Dues/Reg	A	
727107	Other Oper Exp-Dues/Registr	A	Annual dues to professional organizations. Generally not chargeable to sponsored projects.
727108	Other Oper Exp-Accred Prog Fee	A	Accreditation fees
727109	Other Oper Exp-Manu Proc Fee	A	Manuscript fees
727110	Other Oper Exp-Misc Fee	A	Various miscellaneous fees & Study Manager software fee-Study Manager Fee, TimeWare Maintenance,
727111	Other Oper Exp-Linen Outsource	A	Laundry services. Generally not allowed on Sponsored Projects.
727112	Other Operating Exp-Vet Serv	A	Lab Animal Service use only.
727113	Other Oper Exp-Inpatient Cost	A	GCHC & GWVNH only.
727114	Other Oper Exp-Outpatient Cost	A	Lab work & patient care services external to MCG Health System. Also, incentive gifts for subjects in clinical trials
727115	Other Oper Exp-Patient Trans	A	Patient transports-Ambulance Service
727117	Other Oper Exp-IT Compute Serv	A	Extra Disk Space, Website Updates, AV Tech Support
727118	Other Oper Exp-Subscriptions	A	Generally not chargeable to sponsored projects- Magazine Subscriptions
727120	Other Oper Exp-Advert/Promo	A	Employment ads & ads for subject recruitment-If expense is for services of creating advertising, promotion, or public service and work is performed by an individual independent contractor, freelancer, or consultant (sole proprietor), classify as 751110-Other Per Diems.
727121	Other Oper Exp-Conf/Class Registration	A	
727122	Other Operating Exp-Tutorial	A	Generally not allowed on Sponsored Projects.
727123	Other Oper Exp-Spch & Hearing	A	GCHC & GWVNH only.
727125	Other Oper Exp-Mrch Part Fees	A	Monthly Credit Card/Bank Charges
727127	Service Charge	A	OCIS financial management & coordination service for clinical trials
727128	Other Oper Exp-Patient Parking	A	
727129	Other Oper Exp - Patient Care	A	Inpatient or outpatient care at MCG Health System only. Excluded from IDC on sponsored projects.
727130	Other Oper Exp-Core Lab Servic	A	Used on IDRs for Core Lab Services, Flow Cytometry Charges
727140	Ot Op Ex-Sub Con <25,000 Grant	A	Use only for subcontracts for work performed on sponsored grants awarded to MCG
727141	Ot Op Exp-SubCon >25,000 Grant	A	Use only for subcontracts for work performed on sponsored grants awarded to MCG. Excluded from IDC on sponsored projects.
727170	Other Oper Exp-Cr Bureau Chg	A	Accounting use only
727180	Other Oper Exp-Labor-Not Inc	A	Used for construction projects--billed by Facilities or Project accounting.
727181	OtherOperExp-NonEffortRelated	A	Any non-effort service, such as subject reimbursement & other related fees such as mileage, lodging, etc.

Other Operating Expenses – Special Group Meals

727700

Used to purchase meals for a group of employees when such employees may not be on travel status or otherwise eligible for payments for meals. **This expenditure account should only be used for such meal purchases.** Refer to Board of Regents Business Procedure section 19.7, http://www.usg.edu/fiscal_affairs/bpm_acct/bpm-sect19.pdf.

Acct	Description	Status	Example
727700	Other-Employee Group Meals	A	

Other Operating Expenses

728100

Expense for write-off of bad debts. This is limited by Georgia Code 50-16-18 to \$3,000.00. **Accounting Use Only.**

Acct	Description	Status	Example
728100	Bad Debt Expense	A	Accounting Use Only

Software**7331xx**

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, 751109-IT Consultant. This account has been subdivided as follows:

Acct	Description	Status	Example
733100	Software	A	
733110	Software-IT Software Purch/Lic	A	

Publications and Printing**742100**

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 Code 7141xx, Supplies and Materials.

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

NOTE 3: Subscriptions or subscription services should be charge to Account Code 727118, Other Operating Expenses.

Acct	Description	Status	Example
742100	Publications And Printing	A	Charges for copy center services. Normally not direct charged to grants.

Equipment Purchase-Small Value- Inventory**743xxx/744xxx**

Includes equipment costing \$1,000.00 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. All equipment for which charges are made to this account should be recorded in the Asset Management System and for the total acquisition price. This account has been subdivided as follows:

Acct	Description	Status	Example
743200	Equip Purch-Small Value-Inv	A	
743300	Equip-Sponsor Retains Title	A	Used only with fund 2XXXXXX, and can be over \$5,000.
744200	IT Equip Purch-Sml Val Inv.	A	

Real Estate Rentals**748100**

Includes monthly rentals and lease contracts for office space, warehousing, and storage other than the 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.

Acct	Description	Status	Example
748100	Real Estate Rentals	A	Excluded from IDC on sponsored projects.

Per Diem and Fees**751xxx**

Includes compensation on a per diem, hourly, fee, or consultant basis from which the employer makes no payroll deductions. These expenses are reported to the State. Examples of expenditures classified here would be architects, attorneys, consultants, or consulting firms, physicians, engineers, etc. This account has been subdivided as follows:

Acct	Description	Status	Example
751101	Architect	A	Accounting assigns codes-Require SAR and W-9 form
751103	Consultant	A	Accounting assigns codes-Require SAR and W-9 form
751104	Engineer	A	Accounting assigns codes-Require SAR and W-9 form
751105	Physician	A	Accounting assigns codes-Require SAR and W-9 form
751106	Interpreters	A	Accounting assigns codes-Require SAR and W-9 form
751107	Veterinarian	A	Accounting assigns codes-Require SAR and W-9 form
751108	Honorariums Speakers	A	Accounting assigns codes-Require SAR and W-9 form
751109	IT Consultant	A	Accounting assigns codes-Require SAR and W-9 form
751110	Other Per Diems	A	Accounting assigns codes-Require SAR and W-9 form- Temp Services, freelancers, artists, car detail service

Reimbursable Expense for Non-Employee Consultants**752xxx**

This account should be used to reimburse expenses to consultants under the definition of Per Diem and Fees. These expenses are reported to the State. Reimbursable expenses include items such as travel, postage, phone and copy services.

Acct	Description	Status	Example
752100	Reimbursable Exp- FEI # req'd	A	Accounting assigns codes-Payments paid directly to an individual for expenses. Require SAR and W-9 form
752200	Direct Expense	A	Accounting assigns codes- Payments made directly to vendors on behalf of individuals or corporations for expenses. Require SSN and address for individual associated w/expense

Contracts

7531xx

Includes contracts with units of state or local governments, units of the 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. Contractual agreements for goods and services for which specific expenditure accounts are provided should be classified to such accounts. Examples of such contracts would be maintenance and repairs, printing, computer maintenance agreements, grants, and capital outlay projects. This account code has been subdivided as follows:

Acct	Description	Status	Example
753100	Contracts	A	
753101	Contract-Nursing Home Services	A	
753102	Contract-Transcription Svcs	A	
753103	Contract-Temp Help-Emp Agency	A	
753104	Contract-Temporary Physician	A	
753105	Contract-Temporary Nurses	A	
753106	Contract-Temporary Pharmacists	A	
753107	Contract-GCHC Physicians	A	GCHC Only
753108	Contract-GCHC Dental Services	A	GCHC Only
753109	Contract-GCHC Prof(non-phys)	A	GCHC Only
753110	Contract-GCHC-Dialysis Svcs	A	GCHC Only
753120	Contract-GCHC-Optometry Svcs	A	GCHC Only
753130	Contract-GCHC-Radiology/X-Ray	A	GCHC Only
753135	Contract-GCHC-Radiology Proced	A	GCHC Only
753140	Contract-GCHC-Laboratory Svcs	A	GCHC Only
753160	Contract-GCHC-Hepatitis C-Med	A	GCHC Only
753170	Contract-GCHCProsthetic Device	A	GCHC Only
753190	Contract-GCHC-Med/Outside	A	GCHC Only

Telecommunications

771xxx

Includes all telecommunications expenditures. This account code has been subdivided as follows:

Acct	Description	Status	Example
771100	Telecom- Local	A	Generally not chargeable to sponsored projects.
771200	Telecom- Long Distance/GIST	A	
771300	Telecom- Cellular	A	Generally not chargeable to sponsored projects.
771400	Telecom- Pager	A	Generally not chargeable to sponsored projects.
771500	Telecom- Radio	A	
771600	Telecom- Video/GSAMS	A	
771700	Telecom- Wire & Cable	A	
771800	Telecom- Data	A	
771801	Telecom- Data Circuits	A	
771900	Telecom- Other	A	
771901	Telecom-Direct Billing	A	
771902	Telecom-Personnel	A	
771903	Telecom-Mail	A	

Scholarships

781100

Includes those amounts awarded to 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.

Acct	Description	Status	Example
781100	Scholarships	A	Accounting Use Only

Stipends**783100**

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 when such 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 charging the appropriated Personal Services account.

Acct	Description	Status	Example
783100	Stipends	A	

Tuition**784100**

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. From fund code 2XXXX.

Acct	Description	Status	Example
784100	Tuition	A	

Indirect Plant Overhead**798100**

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 Dund Group being relieved by the allocation and will house the expense debit in the Fund Group receiving the cost allocation.

Acct	Description	Status	Example
798100	Ind Plant OH-Op Exp	A	Accounting Use Only. Only used in funds 10000, 10500 & 12XXX.

Operating Expenses-Allocated Costs**798300**

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.

Acct	Description	Status	Example
798300	Operating Expenses-Allocated C	A	Accounting Use Only. Currently only used in Fund 12XXX.

Lease/Purchases - Principal**8181xx**

Includes the principal portion of payments made on multi-year lease/purchase or installment purchase agreements. Equipment having a useful life greater than 3 years (even when interest constitutes a portion of the payment) and costing \$5,000 or more (including the interest charges) should use this account code. All equipment for which charges are made to this account should be recorded in the Asset Management module using Business Process AM31. Also refer to section 7.0 of the Board of Regents Business Procedures Manual, http://www.usg.edu/fiscal_affairs/bpm_acct/.

Acct	Description	Status	Example
818100	Lease/Purchase: Principal	A	

Lease/Purchases – Interest**8182xx**

Includes the interest portion of payments made on multi-year lease/purchase or installment purchase agreements.

Acct	Description	Status	Example
818200	Lease/Purchase: Interest	A	

Motor Vehicle Purchase**841100**

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.

Acct	Description	Status	Example
841100	Motor Vehicle Equip Purchase	A	

Equipment Purchases/Inventory**843100**

The definition of equipment is:

-Individual equipment items costing more than \$5,000.00 will be budgeted as Equipment.

-Item has a life expectancy of more than 3 years.

-Item is not permanently attached to a building.

Includes expenditures for a material item of a non-expendable nature, such as a movable unit of furniture or furnishings, and 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 class. Also includes motorized vehicles not used on the public roads; such as aircraft, boats, lawn mowers, farm tractors, road building equipment, etc.

Note 1: All equipment purchases in this account **must be** inventoried in Asset Management.

Note 2: Computer Purchases should **not** be included in this account, but should be recorded in Account Code 843300 (Computer Purchases).

Acct	Description	Status	Example
843100	Equipment Purch-Inventory	A	

Computer Purchase**843300**

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.

Acct	Description	Status	Example
843300	Computer Purchases	A	

Building and Building Improvements**860100**

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. Program 17620 (Buildings) or 17660 (Construction Work in Progress) should be used.

Acct	Description	Status	Example
860100	Buildings & Bldg Improvements	A	

If you have any additional examples, suggestions, or comments please contact Laura Craft at lcraft@mail.mcg.edu.

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