

Fund Code – is designated by a 5 digit numeric code, which identifies the source of the funds.

1. 10XXX – Education and General. Funds are generated from the following sources:
 - 10000 – State Appropriations and Quasi Revenue (Departmental Sales activities in which 50% or more of the revenue is received from internal sources. The majority of the revenue is processed using account code 471100 (Quasi-Revenue) used on IDRs (Interdepartmental Requests) and should use class code 19000.)
 - 10500 – Tuition & Fees
 - 10600 – Other General should be used for any student fees not reported in another fund.
2. 11240 – Student Educational Enrichment Program, also known as SEEP. These funds are mainly generated from State Appropriations.
3. 122XX – Auxiliary Enterprises Funds. These funds are generated by the institution’s retail activities. Revenues must be sufficient to cover costs on an overall basis, including funding the reserve for depreciation. All Chart fields, except Project/Grant ID, must be populated in the use of this fund. A Program code beginning with “2” is required.
 - 12210 – Auxiliary Housing used with a program code of 21XXX.
 - 12220 – Auxiliary Food Services used with a program code of 22XXX.
 - 12230 – Auxiliary Stores and Shops used with a program code of 23XXX.
 - 12240 – Auxiliary Health Services used with a program code of 24XXX.
 - 12250 – Auxiliary Transportation and parking used with a program code of 25XXX.
 - 12270 – Auxiliary Other Organizations used with a program code of 27XXX.
4. 13000 – Student Activities.
5. 1400X – Continuing Education. Georgia Code 20-3-86 allows for these funds to be exempt from state law concerning lapsable funds. The X designates what year the revenue was earned. Departmental Sales and Services revenues and expenditures, which include Continuing Education, have the following characteristics:
 - Activity should generally be self-supporting.
 - Activity should not normally use State appropriated funds.
 - Revenue and associated expenses for each DSS activity should be readily identifiable; e.g., by class code, department, project indicator, etc. Class codes 41100 should be used for departmental sales and services in fund 1400X and class code 41200 should be used for Continuing Education.
 - At least 50% of the revenue must be from external sources; e.g., student, faculty, staff, general public, grantors, other institutions/agencies, etc.
6. 1500X – Indirect Cost Recovery. Georgia Code 20-3-86 allows for these funds to be exempt from state law concerning lapsable funds. The X designates what year the revenue was earned. This fund uses a Project/Grant ID when the funds are earned, but it is not required when the funds are expended. These are funds received from Grants to reimburse administrative costs.
7. 1600X - Technology Fees - Georgia Code 20-3-86 allows for these funds to be exempt from state law concerning lapsable funds. The X designates what year the revenue was earned. Revenue is collected from the mandatory technology fee provided for under section 704.021 of the Board of Regents policy manual.
8. 200XX – Restricted Educational and General. These funds carry forward from year to year.

Fund #	Fund Description	Financial Area Responsible for Administering
20000	Restricted, Educational & General	Sponsored Program Administration
20010	GA Correctional Health Care	Controller Division
20020	GA War Veterans Nursing Home	Controller Division
20030	MCG Dental Foundation	Controller Division
20040	MCG Health, Inc.	Controller Division
20050	Physicians Practice Group	Controller Division
20060	Scholarships and Endowments	Controller Division
20070	Restricted, Other	Sponsored Program Administration & Controller Division
20080	MCG Foundation, Inc.	Controller Division

9. 21021 -- MCG Research Institute, administered by Sponsored Program Administration.
10. 30000 & 31000 -- Federal and Institutional Loan Funds, respectively.
11. 40000, 41000, & 42000 -- Endowment, Term Endowment, and Quasi Endowment, respectively.
12. 50000 -- Unexpended Plant

13. 60000 -- Agency-Funds on Deposit. The only account code that can be used with this fund is 241100. Department IDs must end with A. No Program, Class, or Proj/Grt ID are needed.
14. 61000 -- Agency-Designated Scholarships. The only account code that should be used with this fund is 2511XX. No Program, Class, or Proj/Grt ID are needed.
15. 62000 -- Agency-Payroll Operations. Only an account code is needed when using this fund.

If you have any questions please contact Laura Craft, lcraft@mcg.edu.