 UWG ACCOUNTING INFORMATION HANDOUT

I. Chartstring
   a. Made up of the following components:
      i. Fund
      ii. Department ID
      iii. Program
      iv. Class Code
      v. Project ID (optional)
      vi. Account Code

   Example:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Dept ID</th>
<th>Program</th>
<th>Class</th>
<th>Proj ID</th>
<th>Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>10500</td>
<td>1045103</td>
<td>16200</td>
<td>11000</td>
<td>Used For Grant or PPV's Only</td>
<td>714130</td>
</tr>
</tbody>
</table>

   Fund Code – five digit number indicating source of funds

   Commonly used fund codes:

   10000 – State Appropriations
   10500 – Tuition
   10600 – Other General Revenues
   12210 - Housing
   12220 – Food Service
   12230 – Stores and Shops (Bookstore)
   12240 – Health Services
   12250 – Transportation and Parking
   12270 – Other Auxiliary Operations
   12280 - Athletics
   13000 – Student Activities
   14000 – Departmental Sales & Services
   15000 – Indirect Cost Recovery and Admin Cost Allowance
   16000 – Technology Fees
   20000 – Sponsored Operations
   60000 – Agency (Funds on Deposit)
**Department ID** – seven digit number identifying the department

**Program Code** – five digit code that indicates the function of the expenditure

Program code structure:

- 11XXX – Instruction
- 12XXX – Research
- 13XXX – Public Service
- 14XXX – Academic Support
- 15XXX – Student Services
- 16XXX – Institutional Support
- 17XXX – Plant Operations & Maintenance
- 18XXX – Scholarships and Fellowships
- 19XXX – Transfers
- 21XXX – Housing
- 22XXX – Food Services
- 23XXX – Stores & Shops
- 24XXX – Health Services
- 25XXX – Transportation and Parking
- 26XXX – Auxiliary Plant Operations
- 27XXX – Other Organizations
- 28XXX – Athletics
- 29XXX – Transfers – Auxiliary Enterprises

**Class Code** – five digit code that indicates the source of funding

Class code structure

- 11XXX – General Operations – General
- 13XXX – General Operations – Special Initiative Programs
- 16000 – Major Repair and Rehabilitation Funds
- 40000 – Continuing Education
- 41XXX – Departmental Sales and Services
- 42XXX – Auxiliary Enterprises
- 43XXX – Departmental Sales and Services - Athletics
- 6XXXX – Sponsored Operations

**The appropriate program or class code to be used with a particular Fund Code and Department ID can be found on the Budget Services website.**
Account Code – six digit code that indicates whether the account is a balance sheet account, revenue or expenditure.

Overall Account Code structure:

1XXXXX – Assets
2XXXXX – Liabilities
3XXXXX – Net Assets and Reserves
4XXXXX – Operating Revenue
5XXXXX – Personal Services Expenditures (Salaries & Benefits)
6XXXXX – Travel Expenditures
7XXXXX – Operating Supplies & Expenses
8XXXXX – Capital Equipment

Most Commonly Used Account Codes:

511100 – Salaries: Regular Faculty
512100 – Salaries: Part-Time Faculty
521100 – Salaries: Professional/Administrative
522100 – Salaries: Staff
523100 – Salaries: Graduate Assistant
524100 – Salaries: Student Assistants
525100 – Salaries: Casual Labor
641110 – Travel: Employee Ground Transportation
641120 – Travel: Employee Air Travel
641130 – Travel: Employee Meals
641140 – Travel: Employee Lodging
641150 – Travel: Employee Misc
641160 – Travel: Employee Rental Car
641170 – Travel: Employee Parking
641510 – Travel: Employee Mileage
712100 – Motor Vehicle Expense
714100 – Supplies & Materials Expense
714110 – Supplies & Materials: Postage
714111 – Supplies & Materials: Ship/Handling/Freight
714112 – Supplies & Materials: Licenses
714114 – Supplies & Materials: IT Equipment < $3000
714120 – Supplies & Materials: Other
715100 – Repairs and Maintenance
719100 – Rentals: Non Real Estate
719200 – Operating Lease Payments
727110 – Registration
II. Agency Accounts

Agency accounts are defined as funds on deposit with the institution meaning the money was placed on deposit by an outside group or agency. (These funds are recorded on the balance sheet as a liability and have no budget.) Therefore money must be deposited and available before expenditures can be made. Agency accounts are identified with a department ID that begins with the letter “A.” Agency accounts also have a special chartstring: Fund Code: 60000, Department ID: AXXXXX, Account Code: 241100. Since there is no budget, agency accounts are not charged to one of the normal expenditure accounts nor do they contain a program or class code.

Agency Account Identifiers are as follows:
- A00XXXX – Donated Funds
- A20XXXX – Study Abroad
- A30XXXX – Clubs/Organizations not funded by UWG
- A40XXXX – Fees/Registrations paid by public
- A50XXXX – Other restricted
- A60XXXX – Approved fees paid by students

III. Encumbrances

Encumbrances are used to reserve or hold funds that will be expensed at a later date. Encumbrances are primarily used for personal services (salaries) and purchase orders.

Personal Services (salary) – These encumbrances reflect the amount of salary to be paid for the remainder of the fiscal year. Your personal services encumbrances will be reflected on your budget progress report in the encumbrance column. Once each payroll is posted as an expense the encumbrance projection is run to reduce the amount of encumbrance that is left.
Purchase Orders – The purchasing cycle starts with a requisition which is a request to purchase. When ePro requisitions are budget checked it creates a pre-encumbrance. After the requisition is approved for creation of a purchase order, the pre-encumbrance is reversed and an encumbrance is created for the PO. The purchase order is the document sent to the vendor to place an order. Once the invoice is received and paid, the encumbrance is reversed and the expense is charged to the department. If the invoice is less than the original encumbrance the left over encumbrance is relieved and the funds are returned to the original budget for future spending. If the invoice is more than the original encumbrance, the additional funds must be paid by the departmental budget.