

**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:**

<b>Fund</b>	<b>Dept ID</b>	<b>Program</b>	<b>Class</b>	<b>Proj ID</b>	<b>Account</b>
<b>10500</b>	<b>1045103</b>	<b>16200</b>	<b>11000</b>	<i>Used For Grant or PPV's Only</i>	<b>714130</b>

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

727120 – Other Operating Expense - Subscriptions  
 727130 – Other Operating Expense – Memberships  
 727350 – Advertising – Employee Recruitment  
 733100 – Software  
 743200 – Equip Purchase SVP (\$3000 - \$4999)  
 744200 – IT Equip Purchase SVP (\$3000 - \$4999)  
 751103 – Consultant  
 753190 – Contracts - Other  
 771300 – Telecom: Cellular  
 771800 – Telecom: Data  
 843100 – Equip Inventory (\$5,000 or greater)  
 843200 – Library Collections  
 843300 – Computer Purchases (\$5,000 or greater)

**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.