

**THE UNIVERSITY OF GEORGIA
CHART OF ACCOUNTS CODE STRUCTURE**

EFFECTIVE JULY 1, 2016

PAGE V

FUND GROUP	FUNCTION	OPERATION	ACTIVITY	DEPARTMENT	PROJECT	OBJECT
XX	XX	X	X	XXX	XXX	XXXXX
10 - Resident Instruction Operating Accounts	<u>Instruction</u> 11 - General Academic Instruction	G - General K - Research Consortium	H - Instruction J - Departmental Administration	A three digit number between 000 & 999 which will identify each Budgetary Unit within the University of Georgia	A three digit number between 000 & 999 assigned to identify a project (either General, Departmental Services, Cost Sharing or Restricted) within a Budgetary Unit	<u>Revenue</u> 40XXX - General Operations, Research Consortium, State Lottery and Special Funding Initiative Programs 41XXX - Departmental Sales and Services
12 - Federal Stimulus	13 - Community Education 14 - Preparatory/Remedial Instruction	L - State Lottery Funds F - Special Funding Initiative Programs	K - Counseling V - Inservice R - Research			
Sub-funds 16 - Gwinett Campus -RI 17 - Griffin Campus - RI 18 - Tifton Campus - RI 19 - MCG/UGA Medical Partnership	19 - Instructional Information Technology <u>Research</u> 25 - Departmental Research 26 - Institutes and Research Centers 29 - Research Information Technology <u>Public Service</u> 31 - Community Services 39 - Public Service Information Technology <u>Academic Support</u> 41 - Libraries 42 - Museums and Galleries 43 - Educational Media Services 44 - Academic Computing Support 45 - Ancillary Support 46 - Academic Administration 48 - Course and Curriculum Development <u>Student Services</u> 51 - Administration 52 - Social and Cultural Development 53 - Counseling and Career Guidance 54 - Financial Aid Administration 55 - Student Admissions 56 - Student Records 59 - Student Services - Information Tech <u>Institutional Support</u> 61 - Executive Management 62 - Fiscal Operations 63 - General Administration and Logistical Services 64 - Administrative Computing Support 65 - Public Relations Development 66 - General Institutional <u>Operation & Maintenance of Plant</u> 71 - Physical Plant 77 - Security & Safety 79 - Oper & Maint Information Tech	D - Departmental Sales and Services A - Indirect (F&A) Cost Recoveries E - Continuing Education Fees T - Technology Fees	T - Academic Support S - Student Services A - Institutional Support P - Operation and Maintenance of Plant W - Workshops M - Service Centers			<u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 70XXX - Non-Expense Items and Other Disbursements 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment 98000 - Intra Physical Plant Charges/Credits

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FUND GROUP XX	FUNCTION XX	OPERATION X	ACTIVITY X	DEPARTMENT XXX	PROJECT XXX	OBJECT XXXXX
10 - Resident Instruction Operating Accounts 12 - Federal Stimulus Sub-funds 16 - Gwinett Campus -RI 17 - Griffin Campus - RI 18 - Tifton Campus - RI 19 - MCG/UGA Medical Partnership (Continued)	<u>Instruction</u> 11 - General Academic Instruction 14 - Preparatory/Remedial Instruction <u>Research</u> 21 - Individual or Project <u>Public Service</u> 31 - Community Services <u>Academic Support</u> 41 - Libraries 42 - Museums and Galleries 44 - Academic Computing Support 45 - Ancillary Support <u>Student Services</u> 51 - Administration 53 - Counseling and Career Guidance <u>Institutional Support</u> 61 - Executive Management 62 - Fiscal Operations Support 65 - Public Relations Development 66 - General Institutional <u>Operation and Maintenance of Plant</u> 71 - Physical Plant <u>Scholarships and Fellowships</u> 81 - Scholarships and Fellowships	R - Restricted C - General Cost Sharing M - Lottery Cost Sharing P - Rsch Consort Cost Sharing I - Special Initiative Cost Sharing B - IDC Recoveries Cost Sharing	H - Instruction R - Research E - Public Service T - Academic Support S - Student Services A - Institutional Support P - Operation and Main- tenance of Plant N - Scholarships and Fellowships X - Non-Sponsored U - Federal Stimulus O - Over Federal Cap	A three digit number between 000 & 999 which will identify each Bud- getary Unit within the University of Georgia	A three digit number between 000 & 999 assigned to identify a project (either General, Departmental Services, Cost Sharing or Restricted) within a Budgetary Unit	<u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 77XXX - Student Aid 78000 - Work Study 84XXX - Equipment 91000 - Holdback 92000 & 92500 - Indirect Cost
20 - Forestry Research Operating Accounts	<u>Research</u> 26 - Institutes and Research Centers 29 - Research Information Technology <u>Research</u> 21 - Individual or Project	G - General L - State Lottery Funds A - Indirect (F&A) Cost Recoveries D - Departmental Sales and Services R - Restricted C - General Cost Sharing B - IDC Recoveries Cost Sharing	R - Research M - Service Centers R - Research U - Federal Stimulus			<u>Revenue</u> 40XXX - General Operations <u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment <u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment 91000 - Holdback 92000 & 92500 - Indirect Cost

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FUND GROUP XX	FUNCTION XX	OPERATION X	ACTIVITY X	DEPARTMENT XXX	PROJECT XXX	OBJECT XXXXX
21 - Forestry Cooperative Extension Service Operating Accounts	<u>Public Service</u> 31 - Community Services 39 - Public Service Information Technology <u>Operation and Maintenance of Plant</u> 71 - Physical Plant	G - General L - State Lottery Funds D - Departmental Sales and Services A - Indirect (F&A) Cost Recoveries	E - Public Service J - Departmental Administration P - Operation and Main- tenance of Plant M - Service Centers	A three digit number between 000 & 999 which will identify each Bud- getary Unit within the University of Georgia	A three digit number between 000 & 999 assigned to identify a project (either General, Departmental Services, Cost Sharing or Restricted) within a Budgetary Unit	<u>Revenue</u> 40XXX - General Operations and State Lottery Funds 40830 - Sales and Services Other Organized Activities 41XXX - Departmental Sales & Ser <u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment
	<u>Public Service</u> 31 - Community Services	R - Restricted C - General Cost Sharing M - Lottery Cost Sharing B - IDC Recoveries Cost Sharing	E - Public Service U - Federal Stimulus			<u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 77XXX - Student Aid 78000 - Work Study 84XXX - Equipment 91000 - Holdback 92000 & 92500 - Indirect Cost
23 - Skidaway Institute Of Oceanography Operating Accounts	<u>Research</u> 26 - Institutes and Research Centers <u>Public Service</u> 31 - Community Services <u>Academic Support</u> 41 - Libraries 44 - Academic Computing Support <u>Institutional Support</u> 65 - Public Relations Development <u>Operation and Maintenance of Plant</u> 71 - Physical Plant	G - General D - Departmental Sales and Services A - Indirect (F&A) Cost Recoveries	J - Departmental Administration R - Research T - Academic Support A - Institutional Support P - Operation and Main- tenance of Plant			<u>Revenue</u> 40XXX - General Operations and State Lottery Funds 40830 - Sales and Services Other Organized Activities 41XXX - Departmental Sales & Ser <u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment
	<u>Research</u> 21 - Individual or Project <u>Public Service</u> 31 - Community Services	R - Restricted	R - Research E - Public Service			<u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 77XXX - Student Aid 78000 - Work Study 84XXX - Equipment 91000 - Holdback 92000 & 92500 - Indirect Cost

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FUND GROUP XX	FUNCTION XX	OPERATION X	ACTIVITY X	DEPARTMENT XXX	PROJECT XXX	OBJECT XXXXX
25 - Agricultural Experiment Station Operating Accounts	<u>Research</u> 26 - Institutes and Research Centers 29 - Research Information Technology <u>Academic Support</u> 41 - Libraries <u>Operation and Maintenance of Plant</u> 71 - Physical Plant	G - General L - State Lottery Funds D - Departmental Sales and Services A - Indirect (F&A) Cost Recoveries	B - General Experiment Station C - College Experiment Station D - Georgia Experiment Station F - Coastal Plain Experiment Station M - Service Centers	A three digit number between 000 & 999 which will identify each Budgetary Unit within the University of Georgia	A three digit number between 000 & 999 assigned to identify a project (either General, Departmental Services, Cost Sharing or Restricted) within a Budgetary Unit	<u>Revenue</u> 40XXX - General Operations and State Lottery Funds 40830 - Sales and Services Other Organized Activities 41XXX - Departmental Sales & Ser <u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment
	<u>Research</u> 21 - Individual or Project	R - Restricted C - General Cost Sharing M - Lottery Cost Sharing B - IDC Recoveries Cost Sharing	B - General Experiment Station C - College Experiment Station D - Georgia Experiment Station F - Coastal Plain Experiment Station U - Federal Stimulus			<u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 77XXX - Student Aid 84XXX - Equipment 91000 - Holdback 92000 & 92500 - Indirect Cost
26 - Cooperative Extension Service Operating Accounts	<u>Public Service</u> 31 - Community Services 39 - Public Service Information Technology <u>Operation and Maintenance of Plant</u> 71 - Physical Plant	G - General L - State Lottery Funds D - Departmental Sales and Services A - Indirect (F&A) Cost Recoveries	E - Public Service J - Departmental Administration P - Operation and Maintenance of Plant M - Service Centers			<u>Revenue</u> 40XXX - General Operations and State Lottery Funds 40830 - Sales and Services Other Organized Activities 41XXX - Departmental Sales & Ser <u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment
	<u>Public Service</u> 31 - Community Services	R - Restricted C - General Cost Sharing M - Lottery Cost Sharing B - IDC Recoveries Cost Sharing	E - Public Service U - Federal Stimulus			<u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 77XXX - Student Aid 78000 - Work Study 84XXX - Equipment 91000 - Holdback 92000 & 92500 - Indirect Cost

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FUND GROUP XX	FUNCTION XX	OPERATION X	ACTIVITY X	DEPARTMENT XXX	PROJECT XXX	OBJECT XXXX
27 - Marine Extension Service Operating Accounts	<u>Research</u> 26 - Institutes and Research Centers <u>Public Service</u> 31 - Community Services 39 - Public Service Information Technology <u>Operation and Maintenance of Plant</u> 71 - Physical Plant	G - General L - State Lottery Funds A - Indirect (F&A) Cost Recoveries	E - Public Service J - Departmental Administration P - Operation and Maintenance of Plant	A three digit number between 000 & 999 which will identify each Budgetary Unit within the University of Georgia	A three digit number between 000 & 999 assigned to identify a project (either General, Departmental Services, Cost Sharing or Restricted) within a Budgetary Unit	<u>Revenue</u> 40XXX - General Operations and State Lottery Funds 40830 - Sales and Services Other Organized Activities <u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment
	<u>Research</u> 21 - Individual or Project <u>Public Service</u> 31 - Community Services	R - Restricted C - General Cost Sharing M - Lottery Cost Sharing B - IDC Recoveries Cost Sharing	R - Research E - Public Service U - Federal Stimulus			<u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment 91000 - Holdback 92000 & 92500 - Indirect Cost
28 - Marine Institute Operating Accounts	<u>Research</u> 26 - Institutes and Research 29 - Research Information Technology <u>Operation and Maintenance of Plant</u> 71 - Physical Plant	G - General L - State Lottery Funds A - Indirect (F&A) Cost Recoveries	J - Departmental Administration R - Research P - Operation and Maintenance of Plant			<u>Revenue</u> 40XXX - General Operations and State Lottery Funds 40830 - Sales and Services Other Organized Activities <u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment
	<u>Research</u> 21 - Individual or Project	R - Restricted C - General Cost Sharing M - Lottery Cost Sharing B - IDC Recoveries Cost Sharing	R - Research U - Federal Stimulus			<u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 77XXX - Student Aid 84XXX - Equipment 91000 - Holdback 92000 & 92500 - Indirect Cost

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PAGE X

FUND GROUP XX	FUNCTION XX	OPERATION X	ACTIVITY X	DEPARTMENT XXX	PROJECT XXX	OBJECT XXXXX
29 - Veterinary Medicine Experiment Station Operating Accounts	<u>Research</u> 26 - Institutes and Research 29 - Research Information Technology	G - General L - State Lottery Funds	R - Research J - Departmental Administration	A three digit number between 000 & 999 which will identify each Bud- getary Unit within the University of Georgia	A three digit number between 000 & 999 assigned to identify a project (either General, Departmental Services, Cost Sharing or Restricted) within a Budgetary Unit	<u>Revenue</u> 40XXX - General Operations and State Lottery Funds 40830 - Sales and Services Other Organized Activities
	<u>Research</u> 21 - Individual or Project	C - General Cost Sharing M - Lottery Cost Sharing	R - Research U - Federal Stimulus			<u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment
30 - Veterinary Teaching Hospital Operating Accounts	<u>Academic Support</u> 45 - Ancillary Support	G - General L - State Lottery Funds	J - Departmental Administration T - Academic Support			<u>Revenue</u> 40XXX - General Operations and State Lottery Funds 40830 - Sales and Services Other Organized Activities
						<u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment

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FUND GROUP	FUNCTION	OPERATION	ACTIVITY	DEPARTMENT	PROJECT	OBJECT
XX	XX	X	X	XXX	XXX	XXXX
32 - Minority Business Operating Accounts	<u>Public Service</u> 31 - Community Services 39 - Public Service Information Technology	G - General	E - Public Service J - Departmental Administration	A three digit number between 000 & 999 which will identify each Budgetary Unit within the University of Georgia	A three digit number between 000 & 999 assigned to identify a project (either General, Departmental Services, Cost Sharing or Restricted) within a Budgetary Unit	<u>Revenue</u> 40XXX - General Operations <u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment
33 - Athens and Tifton Veterinary Lab Operating Accounts	<u>Research</u> 26 - Institutes and Research Centers <u>Public Service</u> 31 - Community Services 39 - Public Service Information Technology	G - General A - Indirect (F&A) Cost Recoveries D - Departmental Sales and Services	E - Public Service J - Departmental Administration M - Service Centers			<u>Revenue</u> 40XXX - General Operations 40830 - Sales and Services Other Organized Activities <u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment
	<u>Research</u> 21 - Individual or Project <u>Public Service</u> 31 - Community Services	R - Restricted C - General Cost Sharing B - IDC Recoveries Cost Sharing	R - Research E - Public Service U - Federal Stimulus			<u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment 91000 - Holdback 92000 & 92500 - Indirect Cost
34 - Vet Med Agriculture Research Operating Accounts	<u>Research</u> 26 - Institutes and Research Centers 29 - Research Information Technology	G - General	J - Departmental Administration R - Research			<u>Revenue</u> 40XXX - General Operations and State Lottery Funds <u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment

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PAGE XII

FUND GROUP XX	FUNCTION XX	OPERATION X	ACTIVITY X	DEPARTMENT XXX	PROJECT XXX	OBJECT XXXXX
41* - Resident Instruction Cash Balance Accounts Sub-funds 61 - Gwinett Campus -RI 62 - Griffin Campus - RI 63 - Tifton Campus - RI 64 - Medical Partner - RI	<u>Instruction</u> 11 - General Academic Instruction 14 - Preparatory/Remedial Instruction <u>Research</u> 21 - Individual or Project <u>Public Service</u> 31 - Community Services <u>Academic Support</u> 41 - Libraries 42 - Museums and Galleries 44 - Academic Computing Support 45 - Ancillary Support <u>Student Services</u> 51 - Administration 53 - Counseling and Career Guidance <u>Institutional Support</u> 61 - Executive Management 62 - Fiscal Operations 65 - Public Relations Development 66 - General Institutional <u>Operation and Maintenance of Plant</u> 71 - Physical Plant <u>Scholarships and Fellowships</u> 81 - Scholarships and Fellowships	R - Restricted	H - Instruction R - Research E - Public Service T - Academic Support S - Student Services A - Institutional Support P - Operation and Main- tenance of Plant N - Scholarships and Fellowships U - Federal Stimulus	A three digit number between 000 & 999 which will identify each Bud- getary Unit within the University of Georgia	A three digit number between 000 & 999 assigned to identify a project (either General, Departmental Services, Cost Sharing or Restricted) within a Budgetary Unit	<u>Revenue</u> Sponsored Operations (Other than Scholarships and Fellowships) 42110 - Federal 42120 - State of Georgia 42130 - Cities and Counties 42140 - Private/Other Sponsored Operations Scholarships and Fellowships 44110 - Federal 44120 - State 44130 - Private 44140 - Endowment 44150 - Foundation
42* - Agricultural Experiment Station Cash Balance Accounts	<u>Research</u> 21 - Individual or Project	R - Restricted	B - General Experiment Station C - College Experiment Station D - Georgia Experiment Station F - Coastal Plain Experiment Station U - Federal Stimulus			<u>Revenue</u> Sponsored Operations 42110 - Federal 42120 - State of Georgia 42130 - Cities and Counties 42140 - Private/Other
43* - Cooperative Extension Service Cash Balance Accounts	<u>Public Service</u> 31 - Community Services	R - Restricted	E - Public Service U - Federal Stimulus			<u>Revenue</u> Sponsored Operations 42110 - Federal 42120 - State of Georgia 42130 - Cities and Counties 42140 - Private/Other

*Note: Account numbers in Fund Groups 41 through 49 and 61 through 69 are used only for the deposit of receipts and the disbursement of refunds in connection with Restricted projects.

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FUND GROUP	FUNCTION	OPERATION	ACTIVITY	DEPARTMENT	PROJECT	OBJECT
XX	XX	X	X	XXX	XXX	XXXXX
44* - Marine Institute Cash Balance Accounts	<u>Research</u> 21 - Individual or Project	R - Restricted	R - Research U - Federal Stimulus	A three digit number between 000 & 999 which will identify each Budgetary Unit within the University of Georgia	A three digit number between 000 & 999 assigned to identify a project (either General, Departmental Services, Cost Sharing or Restricted) within a Budgetary Unit	<u>Revenue</u> Sponsored Operations 42110 - Federal 42120 - State of Georgia 42130 - Cities and Counties 42140 - Private/Other
45* - Forestry Cooperative Extension Service Cash Balance Accounts	<u>Public Service</u> 31 - Community Services	R - Restricted	E - Public Service U - Federal Stimulus			<u>Revenue</u> Sponsored Operations 42110 - Federal 42120 - State of Georgia 42130 - Cities and Counties 42140 - Private/Other
46* - Marine Extension Service Cash Balance Accounts	<u>Research</u> 21 - Individual or Project <u>Public Service</u> 31 - Community Services	R - Restricted	E - Public Service U - Federal Stimulus			<u>Revenue</u> Sponsored Operations 42110 - Federal 42120 - State of Georgia 42130 - Cities and Counties 42140 - Private/Other
47* - Unexpended Plant Funds Cash Balance Accounts	<u>Plant Funds</u> 59 - Land 61 - Improvements 62 - Buildings - New 63 - Buildings - Major Additions 64 - Buildings - Renovations 65 - Equipment 66 - Equipment Non-Capitalized	R - Restricted	Y - Internal Income U - Federal Stimulus			<u>Revenue</u> Sponsored Operations 42110 - Federal 42120 - State of Georgia 42130 - Cities and Counties 42140 - Private/Other
48* - Athens and Tifton Veterinary Lab Cash Balance Accounts	<u>Research</u> 21 - Individual or Project <u>Public Service</u> 31 - Community Services	R - Restricted	E - Public Service U - Federal Stimulus			<u>Revenue</u> Sponsored Operations 42110 - Federal 42120 - State of Georgia 42130 - Cities and Counties 42140 - Private/Other
49* - Forestry Research	<u>Research</u> 21 - Individual or Project	R - Restricted	R - Research U - Federal Stimulus			<u>Revenue</u> Sponsored Operations 42110 - Federal 42120 - State of Georgia 42130 - Cities and Counties 42140 - Private/Other

*Note: Account numbers in Fund Groups 41 through 49 and 61 through 69 are used only for the deposit of receipts and the disbursement of refunds in connection with Restricted projects.

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FUND GROUP	FUNCTION	OPERATION	ACTIVITY	DEPARTMENT	PROJECT	OBJECT
XX	XX	X	X	XXX	XXX	XXXXX
67* - Skidaway Institute Of Oceanography Cash Balance Accounts	<u>Research</u> 21 - Individual or Project <u>Public Service</u> 31 - Community Services	R - Restricted	R - Research E - Public Service	A three digit number between 000 & 999 which will identify each Bud- getary Unit within the University of Georgia	A three digit number between 000 & 999 assigned to identify a project (either General, Departmental Services, Cost Sharing or Restricted) within a Budgetary Unit	<u>Revenue</u> Sponsored Operations 42110 - Federal 42120 - State of Georgia 42130 - Cities and Counties 42140 - Private/Other
51 - Auxiliary Business and Finance Operating Accounts	<u>Auxiliary Enterprises</u> 20 - Parking/Transportation 30 - Food Services 40 - Stores and Shops 50 - Service Units	G - General	N - Not Applicable			<u>Revenue</u> 43XXX - Auxiliary Enterprises
52 - Auxiliary Student Affairs Operating Accounts	<u>Auxiliary Enterprises</u> 10 - Student Housing 50 - Service Units	G - General	N - Not Applicable			<u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 70XXX - Non-Expense Items and Other Disbursements 71XXX thru 76XXX - Operating Expenses 93XXX - Auxiliary Reserve
53 - Auxiliary Continuing Education Operating Accounts	<u>Auxiliary Enterprises</u> 10 - Student Housing 30 - Food Services 40 - Stores and Shops 50 - Service Units	G - General	N - Not Applicable			
54 - Auxiliary Rural Development Operating Accounts	<u>Auxiliary Enterprises</u> 30 - Food Services 50 - Service Units	G - General	N - Not Applicable			
55 - Auxiliary Other Units Operating Accounts	<u>Auxiliary Enterprises</u> 40 - Stores and Shops 50 - Service Units 60 - Intercollegiate Athletics	G - General	N - Not Applicable			
70 - Loan Funds Operating Accounts	39 - Federal NDEA 41 - Federal Health Profession Veterinary Medicine 42 - Federal Health Profession Pharmacy 43 - Federal Law Enforcement 44 - GHEAC Guaranteed 45 - University Long Term 46 - University Short Term 47 - Regents 48 - Freeman Memorial 55 - Temporary Investments	G - General	N - Not Applicable			
75 - Endowment Funds Operating Accounts	49 - General Unrestricted Use by UGA 51 - Restricted Use by UGA 52 - Restricted for Student Aid 53 - Restricted for Student Loans 54 - Restricted for either Student Loans or Aid 55 - Temporary Investments	G - General	N - Not Applicable			

*Note: Account numbers in Fund Groups 41 through 49 and 61 through 69 are used only for the deposit of receipts and the disbursement of refunds in connection with Restricted projects.

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FUND GROUP	FUNCTION	OPERATION	ACTIVITY	DEPARTMENT	PROJECT	OBJECT
XX	XX	X	X	XXX	XXX	XXXXX
80 - Unexpended Plant Funds Operating Accounts	59 - Land 61 - Improvements 62 - Buildings - New 63 - Buildings - Major Additions 64 - Buildings - Renovations 65 - Equipment 66 - Equipment - Non-Capitalized	G - General	W - Auxiliary Reserve /Surplus Y - Internal Income Z - State Appropriation L - Lottery Appropriation	A three digit number between 000 & 999 which will identify each Budgetary Unit within the University of Georgia	A three digit number between 000 & 999 assigned to identify a project (either General, Departmental Services, Cost Sharing or Restricted) within a Budgetary Unit	<u>Revenue</u> 40XXX - General Operations
	59 - Land 61 - Improvements 62 - Buildings - New 63 - Buildings - Major Additions 64 - Buildings - Renovations 65 - Equipment 66 - Equipment - Non-Capitalized	R - Restricted	Y - Internal Income			<u>Expenditures</u> 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment
82 - Renewals and Replacements Operating Accounts	61 - Improvements 62 - Buildings - New 63 - Buildings - Major Additions 64 - Buildings - Renovations 65 - Equipment 66 - Equipment - Non-Capitalized	G - General	W - Auxiliary Reserve /Surplus			<u>Revenue</u> 40XXX - General Operations <u>Expenditures</u> 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment
90 - Agency Funds Private Trust Receipts and Disbursements	80 - Fraternity/Sorority 82 - Sales Tax Deposits 83 - Liability Deposits 84 - Other Deposits 85 - Continuing Education 86 - Other Agency Funds 87 - Student Agency Scholarships 88 - Student Deposits	G - General	N - Not Applicable			<u>Revenue</u> 45000 - Agency Credits <u>Expenditures</u> 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment
95 - Agency Funds Student Activities Programs	92 - Intramural Athletics 93 - Social and Entertainment Activities 94 - Student Government 96 - Student Publications 97 - Other	G - General	N - Not Applicable F - Tifton Campus G - Gwinnett University Center Q - Griffin Campus			<u>Revenue</u> 46XXX - Student Activities <u>Expenditures</u> 5XXXX - Personal Services 64XXX - Travel 71XXX thru 76XXX - Operating Expenses 84XXX - Equipment 94000 - Transfers

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FUND GROUP XX	FUNCTION XX	OPERATION X	ACTIVITY X	DEPARTMENT XXX	PROJECT XXX	OBJECT XXXXX
Assets, Liabilities, Reserves, & Fund Balances	00 - Not Applicable	G - General	N - Not Applicable	000 - Not Applicable	000 - Not Applicable	11XXX - Cash 12XXX - Receivables 13XXX - Prepaid Items 14XXX - Inventories 15XXX - Investments 16XXX - Investment in Plant 21XXX - Current Liabilities 31XXX - Reserves 32XXX thru 39XXX - Fund Balances
10 - Resident Instruction						
20 - Forestry Research						
21 - Forestry Cooperative Extension						
23 - Skidaway Inst of Oceanography						
25 - Agricultural Experiment Station						
26 - Cooperative Extension						
27 - Marine Extension						
28 - Marine Institute						
29 - Veterinary Medicine Experiment Station						
30 - Veterinary Teaching Hospital						
32 - Minority Business Enterprises						
33 - Athens and Tifton Veterinary Lab						
34 - Vet Med Agriculture Research						
40 - Restricted Fund Balances						
50 - Auxiliary Enterprises						
70 - Loan Funds						
75 - Endowment Funds						
80 - Unexpended Plant Funds						
82 - Renewals and Replacements						
85 - Expended Plant Funds						
90 - Agency Funds						
95 - Agency Funds-Student Activities						

**THE UNIVERSITY OF GEORGIA
BALANCE SHEET AND REVENUE ACCOUNTS**

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FUND GROUP	TYPE OF ACCOUNT	PAGE	FUND GROUP	TYPE OF ACCOUNT	PAGE
10 - Resident Instruction	Assets	1	30 - Veterinary Teaching Hospital	Assets	838
	Liabilities, Reserves, & Fund Balances	8		Liabilities, Reserves, & Fund Balances	839
	Revenue - General Operations	14		Revenue - General Operations	840
	Revenue - Research Consortium	235			
20 - Forestry Research	Assets	572	32 - Minority Business	Assets	843
	Liabilities, Reserves, & Fund Balances	573	Liabilities, Reserves, & Fund Balances	844	
	Revenue - General Operations	574	Revenue - General Operations		
21 - Forestry Cooperative Extension	Assets	600	33 - Athens and Tifton Veterinary Lab	Assets	846
	Liabilities, Reserves, & Fund Balances	601	Liabilities, Reserves, & Fund Balances	847	
	Revenue - General Operations	602	Revenue - General Operations	848	
23 - Skidaway Institute of Oceanography	Assets	610	34 - Vet Med Agriculture Research	Assets	857
	Liabilities, Reserves, & Fund Balances	611	Liabilities, Reserves, & Fund Balances	858	
	Revenue - General Operations	612	Revenue - General Operations	859	
25 - Agricultural Experiment Station	Assets	624	40 - Restricted Funds	Assets	861
	Liabilities, Reserves, & Fund Balances	626	Liabilities, Reserves, & Fund Balances	862	
	Revenue - General Operations	629	50 - Auxiliary Services	Assets	871
	Revenue - Research Consortium	676	Liabilities, Reserves, & Fund Balances	874	
26 - Cooperative Extension Service	Assets	744	80 - Unexpended Plant Funds	Assets	899
	Liabilities, Reserves, & Fund Balances	746	Liabilities, Reserves, & Fund Balances	900	
	Revenue - General Operations	748	85 - Expended Plant Funds	Assets	930
27 - Marine Extension	Assets	814	Liabilities, Reserves, & Fund Balances	931	
	Liabilities, Reserves, & Fund Balances	815	90 - Agency Funds	Assets	932
	Revenue - General Operations	816	Liabilities, Reserves, & Fund Balances	933	
28 - Marine Institute	Assets	826	95 - Student Activity Programs	Assets	965
	Liabilities, Reserves, & Fund Balances	827	Liabilities, Reserves, & Fund Balances	966	
	Revenue - General Operations	828			
29 - Veterinary Medicine Experiment Station	Assets	834			
	Liabilities, Reserves, & Fund Balances	835			
	Revenue - General Operations	836			