

**THE UNIVERSITY OF GEORGIA CHART OF ACCOUNTS
REQUEST FOR ACCOUNT ADDITION/CHANGE**

Request For Account Addition/Change Form has been designed for use by University units, which will provide the necessary information to the Finance & Administration Office as well as ensure that the requested action has the appropriate approvals. Please refer to the form at: http://www.busfin.uga.edu/forms/accounting_request.pdf and use the following explanations to properly complete. If needed, further assistance may be obtained from the Accounting Department at 706-542-1197.

1. Self explanatory.
2. Indicate with a check as appropriate.

ACCOUNT ADDITION

3. The account type can be one of the following:
 - a. Revenue: General, Lottery or Research Consortium.
 - b. Expenditure: General, Lottery, Research Consortium or Cost Sharing.
 - c. Revenue and Expenditure: Such accounts are requested in connection with Special Funding Initiative, Departmental Sales and Services and Auxiliary Enterprises. Special Funding Initiative Program categories are defined by assigned project numbers to identify the type of expenditure. Departmental Sales and Services funds are a category of educational and general and are designated as support for a specific program. These are not to be confused with normal sales and services of educational departments. Auxiliary accounts are requested in connection with the Auxiliary Enterprises operations of the University.
 - d. Asset: Asset accounts are represented by accounts receivable or inventories. Requests for this type should be infrequent.
 - e. Liability or deferred revenue: Deferred revenue accounts are used for depositing receipts when the receipts represent a payment for a service/merchandise to be provided in a future fiscal period. For example, if a department receives money in June for a program to be conducted after July 1, then that money should be deposited into a deferred revenue account.
 - f. Agency: Agency accounts are requested in connection with funds held in custody for the account of others and can be established only for activities or purposes directly related to the overall operation of the University.
4. A request for a new academic department must have the prior approval of the Board of Regents. Permission should be sought through the appropriate Vice-President.

A new project within an existing department requires the authorization of the appropriate Vice-President. Indicate the three digit department number.

ACCOUNT ADDITION (CONTINUED)

5. Self explanatory.
6. Indicate the funding source as one of the following:
 - a. Regents' Appropriation
 - b. Sales and Services of Educational Departments
 - c. Departmental Sales and Services
 - d. Auxiliary Reserve (for Plant Fund accounts)
 - e. Auxiliary Surplus (for Plant Fund accounts)
 - f. Outside source (restricted as to purpose)
 - g. Other - specify the source
7. If personal services are to be budgeted, indicate each individual code. For non-personal services use summary indications as they apply.

Travel	64000
Operating Expenses	71000
Student Aid (Restricted Only)	77000
Equipment	84000
8. Name of person(s) to receive account status reports.
9. Include how the funds are to be spent by function category (i.e., instruction, research, public service, academic support, etc.).
10. A complete description and purpose must be given for the new account requested. Attach additional pages if necessary.
11. Self explanatory. Indicate "open-ended" if there is no end date.
12. For Agency Accounts only, give disposition of balance at account closing. Attach additional pages if necessary.

ACCOUNT DELETION/CHANGES

Self explanatory.

SIGNATURES

Self explanatory.