

The University of Georgia
Account Structure

Normal account structure – 10-11-GH-XXX-000

10 = Fund Group
11 = Function
G = Operation
H = Activity
XXX = Department
000 = Project (sub-account number)

Explanation of each:

Fund Group:

10 – Resident Instruction

Function:

11 – General Academic Instruction
25 – Departmental Research
31 – Public Service
44 – Academic Computing Support
45 – Ancillary Support
46 – Academic Administration

Operation:

G – General
F – Special Funding Initiative Programs (This is usually Regents special funding)
D – Departmental Sales and Service
A – Indirect (Facilities & Administration) Cost Recoveries
T – Technology Fees
R – Restricted
C – General Cost Sharing

Activity:

H – Instruction
J – Departmental Administration
V – Inservice
R – Research
E – Public Service
T – Academic Support
A – Institutional Support
W - Workshops
G – Gwinnett University Center
Q – Griffin Campus

Department:

Three digit department number

Project:

Number assigned by accounting or contracts and grants, if restricted or cost share account, to identify project within budgetary unit. These three digit numbers are between 000 and 999.

G accounts – State Allocation – All funds are from state appropriation and must be spent according to guidelines set in UGA and Board of Regents Policies and Procedures. UGA Policies and Procedures can now be found at new website <http://askuga.uga.edu/>.

- GH - General Instruction
- GJ – General Departmental Administration
- GE – General Public Service
- GR – General Research
- GV – General Inservice
- GT – General Academic Support
- GG – General Gwinnett University Center
- GA – General Institutional Support

D accounts – Revenue generated by sales and services or workshops. Funds have to be spent according to UGA guidelines for each type of income. Some funds can be carried forward or deferred provided guidelines are met.

- DH – Sales and Service Instruction
- DE – Sales and Service Public Service
- DW – Sales and Service Workshops

A accounts – Indirect Cost Return also known as Facilities and Administration. This funding is considered as state funding and expenditures follow same guidelines as state accounts. Request can be made to carry forward unspent funds provided guidelines are met.

- AH – Indirect Cost Return from instruction grants
- AE – Indirect Cost Return from service grants
- AR – Indirect Cost Return from research grants

R accounts- Sponsored Projects Accounts which are external grants, contracts & subcontracts. Account numbers are assigned by the Contracts & Grants Department after the Award Notification Letter has been submitted by the Sponsored Programs Office to Contracts & Grants. An account in the home department of the Principal Investigator is established for the purpose of collecting all sponsored costs for the project. The cost charged to these accounts should be in agreement with the award budget based on the PI's proposal. There are 4 post award Senior Accountants in the Dean's Office that work with the PI, Departmental Accountant and Contracts & Grants Department in all financial aspects of the project by posting charges on the spreadsheet and reconciling accounts to the UGA status reports. The Departmental Accountant has shared access to these accounts and is an information source to the PI.

- RH – Restricted Instruction Sponsored Project
- RE – Restricted Public Service Sponsored Project
- RR – Restricted Research Sponsored Project

Sample Coding:

- 10-11-RH216-001
- 10-31-RE216-002
- 10-21-RR216-003