

University System of Georgia

Chart of Accounts Reference Document - ACCOUNT

Revised for use by Abraham Baldwin Agricultural College

Account/ Category	Description	Budget Only	Recent Update	Comment
6xxxxx - Travel				
60000	Travel	Y		
64100	Travel - Employee	Y	Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641100	Travel of Employees other than mileage		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641110	Travel - Employees - Ground Transportation		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641120	Travel - Employees - Air Travel		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641130	Travel - Employees - Meals		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641140	Travel - Employees - Lodging		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641150	Travel - Employees - Miscellaneous		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641160	Travel - Employees - Rental Car		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641170	Travel - Employees - Parking		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641200	International Travel - Employees		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641210	International Travel - Emp - Ground Transportation		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641220	International Travel - Emp - Air Travel		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641230	International Travel - Emp - Meals		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641240	International Travel - Emp - Lodging		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641250	International Travel - Emp - Miscellaneous		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641260	International Travel - Emp - Rental Car		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641270	International Travel - Emp - Parking		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641290	International Travel - Emp - VISAPAS		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641300	Travel - Emp - Recruiting		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641310	Travel - Emp - Recruiting - Ground Transportation		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641320	Travel - Emp - Recruiting - Air Travel		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641330	Travel - Emp - Recruiting - Meals		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641340	Travel - Emp - Recruiting - Lodging		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641350	Travel - Emp - Recruiting - Miscellaneous		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641360	Travel - Emp - Recruiting - Rental Car		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641370	Travel - Emp - Recruiting - Parking		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641500	Travel - Employee Mileage		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
641510	Travel - Employee Mileage		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)

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641520	Travel - Employee Mileage - Recruiting		Yes; 6/19/09	Effective 7/1/09 (per Accounting Issues Committee)
651000	Travel - NonEmployee	Y	Yes; 6/19/09	Effective 7/1/07
651100	Travel - NonEmployee/Team		Yes; 6/19/09	Effective 7/1/07
651110	Travel - Non-Emp/Team - Ground Transportation		Yes; 6/19/09	Effective 7/1/07
651120	Travel - Non-Emp/Team - Air Travel		Yes; 6/19/09	Effective 7/1/07
651130	Travel - Non-Emp/Team - Meals		Yes; 6/19/09	Effective 7/1/07
651140	Travel - Non-Emp/Team - Lodging		Yes; 6/19/09	Effective 7/1/07
651150	Travel - Non-Emp/Team - Miscellaneous		Yes; 6/19/09	Effective 7/1/07
651160	Travel - Non-Emp/Team - Rental Car		Yes; 6/19/09	Effective 7/1/07
651170	Travel - Non-Emp/Team - Parking		Yes; 6/19/09	Effective 7/1/07
651200	International Travel - Non-Employees/Team		Yes; 6/19/09	Effective 7/1/07
651210	International Travel - Non-Emp/Team - Ground Transportation		Yes; 6/19/09	Effective 7/1/07
651220	International Travel - Non-Emp/Team - Air Travel		Yes; 6/19/09	Effective 7/1/07
651230	International Travel - Non-Emp/Team - Meals		Yes; 6/19/09	Effective 7/1/07
651240	International Travel - Non-Emp/Team - Lodging		Yes; 6/19/09	Effective 7/1/07
651250	International Travel - Non-Emp/Team - Miscellaneous		Yes; 6/19/09	Effective 7/1/07
651260	International Travel - Non-Emp/Team - Rental Car		Yes; 6/19/09	Effective 7/1/07
651270	International Travel - Emp - Non-Emp/Team - Parking		Yes; 6/19/09	Effective 7/1/07
651290	International Travel - Non-Emp/Team - VISAPAS		Yes; 6/19/09	Effective 7/1/07
651300	Non-Employee Recruiting Travel		Yes; 6/29/09	Effective 7/1/07
651310	Non-Employee Recruiting Travel - Ground Transportation		Yes; 6/29/09	Effective 7/1/07
651320	Non-Employee Recruiting Travel - Air Travel		Yes; 6/29/09	Effective 7/1/07
651330	Non-Employee Recruiting Travel - Meals		Yes; 6/29/09	Effective 7/1/07
651340	Non-Employee Recruiting Travel - Lodging		Yes; 6/29/09	Effective 7/1/07
651350	Non-Employee Recruiting Travel - Miscellaneous		Yes; 6/29/09	Effective 7/1/07
651360	Non-Employee Recruiting Travel - Rental Car		Yes; 6/29/09	Effective 7/1/07
651370	Non-Employee Recruiting Travel - Parking		Yes; 6/29/09	Effective 7/1/07
651500	Travel - Non-Employee Mileage		Yes; 6/19/09	Effective 7/1/09
641510	Travel - Employee Mileage		Yes; 6/19/09	Effective 7/1/09
698000	Travel- Allocations	Y		
698100	Ind Plant OH-Travel			

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6982xx	<i>Travel OH Costs-Spnsrd Agrmnts</i>		Yes: 2/28/01	Typo correction
698300	Travel Expense - Allocated Cost		Yes; 4/27/04	Added by Accounting Issues Committee
6983xx	<i>Travel Expense - Allocated Cost</i>		Yes; 4/27/04	Added by Accounting Issues Committee

7 xxxxx- Operating Supplies & Expenses

70000	Operating Supplies & Expenses	Y		
70200	Purchases for Resale	Y		
702100	Purchases for Resale			
7021xx	<i>Purchases for Resale</i>			
70300	Cost of Goods Sold	Y		
703100	Cost of Goods Sold			
7031xx	<i>Cost of Goods Sold</i>			
70400	Cash Over/Short	Y		
704100	Cash Over/Short			
7041xx	<i>Cash Over/Short</i>			
71200	Motor Vehicle Exp	Y		
712100	Motor Vehicle Exp			
7121xx	<i>Motor Vehicle Exp</i>			
71400	Supplies and Materials	Y		
714100	Supplies and Materials			
714110	<i>Supplies and Materials - Postage</i>		Yes; 6/19/09	Effective 7/1/09
714120	<i>Supplies and Materials - Other</i>		Yes; 6/19/09	Effective 7/1/09
714900	Purchase Card Expense			
7149xx	<i>Purchase Card Expense</i>			
71500	Repairs And Maintenance	Y		
715100	Repairs And Maintenance			
7151xx	<i>Repairs And Maintenance</i>			
71700	Utilities	Y		
717100	Coal			
7171xx	<i>Coal</i>			
717200	Electricity			

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7172xx	<i>Electricity</i>			
717300	Fuel Oil			
7173xx	<i>Fuel Oil</i>			
717400	Natural Gas/Propane Gas			
7174xx	<i>Natural Gas/Propane Gas</i>			
717500	Water			
7175xx	<i>Water</i>			
717600	Other Utilities Services			
7176xx	<i>Other Utilities Services</i>			
719000	Rents- Non-Real Estate	Y		
719100	Rents- Non-Real Estate			
7191xx	<i>Rents- Non-Real Estate</i>			
719200	Operating Lease Payments		Yes; 10/25/06	Added Accounting Issues Committee
7192xx	<i>Operating Lease Payments</i>		Yes; 10/25/06	Added Accounting Issues Committee
720000	Insurance And Bonding	Y		
720100	Insurance And Bonding			
7201xx	<i>Insurance And Bonding</i>			
721000	Claims And Indemnities	Y		
721100	Claims And Indemnities			
7211xx	<i>Claims And Indemnities</i>			
722000	Dir Ben-Med Care/Public Asst	Y		
722100	Dir Ben-Med Care/Public Asst			
7221xx	<i>Dir Ben-Med Care/Public Asst</i>			
723000	College Work Study Program	Y		
723100	College Work Study Program			
7231xx	<i>College Work Study Program</i>			
724000	Grants to Counties & Cities	Y		
724100	Grants to Counties & Cities			
7241xx	<i>Grants to Counties & Cities</i>			
727000	Other Operating Expense	Y		
727100	Other Operating Expense			

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727110	Other Operating Exp - Registration		Yes; 6/19/09	Effective 7/1/09
727120	Other Operating Exp - Subscriptions		Yes; 6/19/09	Effective 7/1/09
727130	Other Operating Exp - Memberships		Yes; 6/19/09	Effective 7/1/09
727140	Other Operating Expense - Other		Yes; 6/19/09	Effective 7/1/09
727700	Other - Employee Group Meals		Yes; 2/27/07	Added
7277xx	Other - Employee Group Meals			
727800	Oth Op Exp-Royalties		Yes; 4/11/01	Added
7278xx	Oth Op Exp-Royalties		Yes; 4/11/01	Added
728000	Bad Debt Expense	Y	Yes: 2/28/01	Add by Accounting Issues Committee
728100	Bad Debt Expense		Yes: 2/28/01	Add by Accounting Issues Committee
7281xx	Bad Debt Expense		Yes: 2/28/01	Add by Accounting Issues Committee
733000	Software	Y		
733100	Software			
7331xx	Software			
742000	Publications And Printing	Y		
742100	Publications And Printing			
7421xx	Publications And Printing			
743000	Equipment Purch-Small Value	Y	Yes; 6/5/00	
743200	Equip Purch-Small Value-Inv			
743300	Equip Purch- Small Value -Spnsor Holds Title		Yes; 7/18/00	
7432xx	Equipment Purch-Small Value-Inv		Yes; 6/5/00	
7433xx	Equip Purch-Spnsor Holds Title		Yes; 7/18/00	
744000	Information Tech. Equip. Purch-Small Value	Y	Yes:: 2/28/01	Add by Accounting Issues Committee
744200	Information Tech. Equip Purch-Small Value-Inv		Yes:: 2/28/01	Add by Accounting Issues Committee
744300	Information Tech. Equip Purch-Spnsor Holds Title		Yes:: 2/28/01	Add by Accounting Issues Committee
7442xx	Information Tech. Equip. Purch-Small Value-Inv		Yes:: 2/28/01	Add by Accounting Issues Committee
7443xx	Information Tech. Equip Purch-Spnsor Holds Title		Yes:: 2/28/01	Add by Accounting Issues Committee
748000	Property Management	Y	Yes: 3/26/01	err.corr.-748000 number was missing
748100	Real Estate Rentals			
7481xx	Real Estate Rentals			
748200	Debt Service Retirement			

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7482xx	<i>Debt Service Retirement</i>			
748300	Authority Lease Rentals			
7483xx	<i>Authority Lease Rentals</i>			
751000	Per Diem & Fees	Y	Yes: 2/19/02	Revised Title-Removed "Expense" (redundant)
751101	Architect			
751101	<i>Architect</i>			
751102	Attorney			
751102	<i>Attorney</i>			
751103	Consultant			
751103	<i>Consultant</i>			
751104	Engineer			
751104	<i>Engineer</i>			
751105	Physician			
751105	<i>Physician</i>			
751106	Interpreters		Yes: 2/28/01	Added by Accounting Issues Committee
751106	<i>Interpreters</i>		Yes: 2/28/01	Added by Accounting Issues Committee
751107	Veterinarian			
751107	<i>Veterinarian</i>			
751108	Honorariums/Speakers		Yes: 2/28/01	Renamed from "expense" by Acctng Issues Com.
751108	<i>Honorariums/Speakers</i>		Yes: 2/28/01	Renamed from "expense" by Acctng Issues Com.
751109	Information Technology Consultant		Yes: 2/28/01	Added by Accounting Issues Committee
751109	<i>Information Technology Consultant</i>		Yes: 2/28/01	Added by Accounting Issues Committee
751110	Other Per Diems		Yes: 2/28/01	Renamed from "other fees" by Acctng Issues Com
751110	<i>Other Per Diems</i>		Yes: 2/28/01	Renamed from "other fees" by Acctng Issues Com
752000	Per Diem & Fees- Reimb & Direct Expense	Y	Yes: 2/28/01	Renamed .added "direct" by Acctng Issues Com
752100	Reimbursable Expense		Yes: 2/28/01	Renumbered/renamed by Acctng Issues Com
752100	<i>Reimbursable Expense</i>		Yes: 2/28/01	Renumbered/renamed by Acctng Issues Com
752200	Direct Expense		Yes: 2/28/01	Renumbered/renamed by Acctng Issues Com
752200	<i>Direct Expense</i>		Yes: 2/28/01	Renumbered/renamed by Acctng Issues Com
753000	Contracts	Y		
753100	Contracts			

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7531xx	<i>Contracts</i>			
753200	Information Technology Contracts		Yes; 2/28/01	Added by Accounting Issues Committee
7532xx	<i>Information Technology Contracts</i>		Yes; 2/28/01	Added by Accounting Issues Committee
760000	Computer Charges - Other	Y		
760100	Computer Charges - Other			
7601xx	<i>Computer Charges - Other</i>			
760200	Computer Charges - FOAS		Yes; 4/09/01	Typo correction
7602xx	<i>Computer Charges - DOAS</i>			
771000	Telecommunications	Y		
771100	Telecommunications- Local		Yes; 10/25/00	
771200	Telecommunications- Long Distance/GIST		Yes; 10/25/00	
771300	Telecommunications- Cellular		Yes; 10/25/00	
771400	Telecommunications- Pager		Yes; 10/25/00	
7714xx	<i>Telecommunications- Pager</i>		Yes; 10/25/00	
771500	Telecommunications- Radio		Yes; 10/25/00	
7715xx	<i>Telecommunications- Radio</i>		Yes; 10/25/00	
771600	Telecommunications- Video (GSAMS)		Yes; 10/25/00	
7716xx	<i>Telecommunications- Video (GSAMS)</i>		Yes; 10/25/00	
771700	Telecommunications- Wire & Cable		Yes; 10/25/00	
7717xx	<i>Telecommunications- Wire & Cable</i>		Yes; 10/25/00	
771800	Telecommunications- Data		Yes; 10/25/00	
771900	Telecommunications-Other		Yes; 10/25/00	
781000	Scholarships	Y		
781100	Scholarships			
7811xx	<i>Scholarships</i>			
782000	Fellowships	Y		
782100	Fellowships			
7821xx	<i>Fellowships</i>			
783000	Stipends	Y		
783100	Stipends			
7831xx	<i>Stipends</i>			

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784000	Tuition	Y		
784100	Tuition			
7841xx	Tuition			
798000	Op Expenses - Allocations	Y		
798100	Ind Plant OH-Op Exp			
7981xx	Indirect Plant Overhead			
798300	Operating Expenses - Allocated Cost		Yes; 4/27/04	Added by Accounting Issues Committee
7983xx	Operating Expenses - Allocated Cost		Yes; 4/27/04	Added by Accounting Issues Committee
799000	Control Account - Expense Error Budgetary Only	Y		
799990	Control Account - Expense Error (PS V8.9)		Yes; 2/27/07	Added for PeopleSoft V 8.9
799990	Control Account - Expense Error (PS V8.9)		Yes; 2/27/07	Added for PeopleSoft V 8.9
8xxxxx - Equipment/Capital Outlay				
800000	Equip Purch/Capital Outlay	Y		
818000	Lease/Purchase	Y	Yes; 8/28/01	renamed from Lease/Purchase of Equipment
818100	Lease/Purchase: Principal		Yes; 7/18/00	
818200	Lease/Purchase: Interest		Yes; 7/18/00	
8181xx	Lease/Purchase: Principal		Yes; 7/18/00	
8182xx	Lease/Purchase: Interest		Yes; 7/18/00	
818290	GSFIC Payback Bond Interest Expense		Yes; 2/14/03	Added per Ron Stark 2-14-03
833000	Software	Y	Yes; 8/28/01	Added Accounting Issues Committee
833100	Software		Yes; 8/28/01	Added Accounting Issues Committee
8331xx	Software		Yes; 8/28/01	Added Accounting Issues Committee
841000	Motor Vehicle Equip Purchase	Y	Yes; 7/18/00	
841100	Motor Vehicle Equip Purchase		Yes; 7/18/00	
8411xx	Motor Vehicle Equipment Purcha			
843000	Special Purchases	Y		
843100	Equipment Purch-Inventory			
8431xx	Equipment Purch-Inventory			
843200	Library Collections			
8432xx	Library Collections			

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843300	Computer Purchases			
8433xx	<i>Computer Purchases</i>			
843390	Other Information Technology Purchases		Yes: 2/28/01	Added by Accounting Issues Committee
84339x	<i>Other Information Technology Purchases</i>		Yes: 2/28/01	Added by Accounting Issues Committee
843400	Capitalized Collections		Yes; 9/29/00	
8434xx	<i>Capitalized Collections</i>		Yes; 9/29/00	
850000	Land and Land Improvements	Y	Yes; 8/28/01	changed from "Land"
850100	Land and Land Improvements		Yes; 8/28/01	changed from "Land"
8501xx	<i>Land and Land Improvements</i>		Yes; 8/28/01	changed from "Land"
860000	Buildings and Building Improvements	Y	Yes;8/28/01	changed from "Buildings"
860100	Buildings and Building Improvements		Yes;8/28/01	changed from "Buildings"
8601xx	<i>Buildings and Building Improvements</i>		Yes;8/28/01	changed from "Buildings"
870000	Facilities and Other Improvements	Y	Yes;8/28/01	Added by Accounting Issues Committee
870100	Facilities and Other Improvements		Yes;8/28/01	Added by Accounting Issues Committee
8701xx	<i>Facilities and Other Improvements</i>		Yes;8/28/01	Added by Accounting Issues Committee
880000	Infrastructure	Y	Yes; 8/21/00	Add per COA meeting
880100	Infrastructure		Yes; 8/21/00	Add per COA meeting
8801xx	<i>Infrastructure</i>		Yes; 8/21/00	Add per COA meeting
890000	Depreciation Expense	Y		
890100	Depreciation Expense			
8901xx	<i>Depreciation Expense</i>			
890900	Depreciation Expense-Prior Year		Yes: 3/26/01	Err.Corr.-added "Prior Year"