# SELECT ACCOUNT CODE DEFINITIONS

## Salaries and Wages

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>6131</td>
<td><strong>Faculty Salaries Full Time</strong> – Fall and Spring semester salary expense for all full-time faculty, includes distinguished professors, professors, associate professors and assistant professors.</td>
</tr>
<tr>
<td>6132</td>
<td><strong>Faculty Salaries Part Time</strong> – Fall and Spring semester salary expense for all part-time faculty, includes distinguished professors, professors, associate professors and assistant professors.</td>
</tr>
<tr>
<td>6133</td>
<td><strong>Summer Faculty</strong> – All faculty teaching or having research and administration efforts occurring over the summer period.</td>
</tr>
<tr>
<td>6141</td>
<td><strong>Staff Salaries Full Time</strong> – Staff hired to work the University’s normal, full-time, thirty-five hour workweek on a regular basis. Such employees may be exempt or non-exempt.</td>
</tr>
<tr>
<td>6142</td>
<td><strong>Staff Salaries Part Time</strong> – Staff hired to work fewer than twenty-five hours per week on a regular basis. Such employees may be exempt or non-exempt.</td>
</tr>
<tr>
<td>6150</td>
<td><strong>Staff Temporary</strong> – Staff hired to work special assignments or short periods of time. Individuals are not hired through a temporary agency and are required to complete a Personnel Action Form (PAF). Individuals are also not entitled to University employment benefits.</td>
</tr>
</tbody>
</table>
Overtime All – Any employee who is not exempt from overtime may be compensated at the rate of one and one-half times their normal rate of pay for hours in excess of forty hours per week or eighty hours per pay period.

Graduate Teaching Assistant – Students employed as teaching assistants who are enrolled in graduate school. Employees in this category are FICA tax exempt and receive no benefits from the University.

Federal Work Study – Students employed under Title IV funding from the Department of Education. Students are paid hourly, are not eligible for benefits and are FICA tax exempt as long as they are enrolled in classes.

Student Work Wages (Graduate) – Students enrolled in a degree program a minimum of six credit hours. Student in this category are paid hourly from institutional funds and are not eligible for benefits. Students are FICA tax exempt, as long as they are enrolled in classes.

Student Work Wages (Undergraduate) – Students enrolled in a degree program a minimum of six credit hours. Student in this category are paid hourly from institutional funds and are not eligible for benefits. Students are FICA tax exempt, as long as they are enrolled in classes.

Stipends (Graduate) – Students enrolled in a degree program a minimum of six credit hours. Student in this category are not eligible for benefits. Students are FICA tax exempt, as long as they are enrolled in classes.

Stipends (Undergraduate) – Students enrolled in a degree program a minimum of six credit hours. Student in this category are not eligible for benefits. Students are FICA tax exempt, as long as they are enrolled in classes.

Stipends (Others) – Non-CAU students, (High school, other colleges, universities, etc.)
<table>
<thead>
<tr>
<th>Code</th>
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</tr>
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<tbody>
<tr>
<td>6261</td>
<td>Temporary Services (Agency)</td>
</tr>
<tr>
<td>6510</td>
<td><strong>Social Security Expense</strong> – Required program under the Social Security Act designed to provide retirement, disability, and health benefits.</td>
</tr>
<tr>
<td>6520</td>
<td><strong>Group Insurance Expense</strong> – The employer’s share includes employer’s share of the cost of health insurance as well as employer’s share of the cost of life insurance.</td>
</tr>
<tr>
<td>6540</td>
<td><strong>Retirement Annuity Expense</strong> – University established retirement program to assist employees in their post-employment years.</td>
</tr>
<tr>
<td>6550</td>
<td><strong>State Unemployment</strong> – Covered by the State Unemployment Compensation law, this insurance program is designed to provide salary benefits and to assist eligible employees who are temporarily unemployed through no fault of their own, are able and available for work, and are unsuccessful in finding work.</td>
</tr>
<tr>
<td>6560</td>
<td><strong>Faculty/Staff Tuition Waiver Expense</strong> – Tuition portion of tuition and fees benefit provided to faculty and staff.</td>
</tr>
<tr>
<td>6570</td>
<td><strong>Worker’s Compensation</strong> – Insurance designed to provide for the payment of medical expenses and for partial salary continuation in the event of a work related injury or illness.</td>
</tr>
<tr>
<td>6580</td>
<td><strong>Accrued Annual Leave Expense</strong></td>
</tr>
</tbody>
</table>

Footnote 1:
*Supplemental pay is additional compensation provided to employees who are assigned to special projects or other ongoing duties and responsibilities *outside* of the scope of their assigned job. The special project or additional duties should be significant in order to warrant supplemental pay. The proper account code for individuals receiving supplemental pay is the same as the individual’s regular pay account code.*
General and Administrative Account Codes Definitions

<table>
<thead>
<tr>
<th>Account</th>
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<tbody>
<tr>
<td><strong>Professional Services</strong> – Services rendered at the request of and for the benefit of the University, provided by a corporation, partnership, or individual that practices an independent trade, occupation, profession or business for a fee and possible related expense reimbursement. The service typically involves some form of study, research, consultation or lecture.</td>
<td></td>
</tr>
</tbody>
</table>

| 7003  | **Consultants** – Fees paid to specialists brought to the University in an advisory capacity. The Vendor Information Form, Consultant Statement of Work Form and the W-9 Tax Form must be completed. |

| 7005  | **Gifts and Prizes** – One-time award for a particular accomplishment or recognition. The award is generally unrestricted in use. |

| 7029  | **Other Professional Services** For individuals providing services and/or goods that are not operating as a business entity, the Consultant Statement of Work Form and the W-9 Tax Form must be completed. |

**Travel**

| 7031  | **Travel and Meetings** – Reimbursement for expenses incurred by University employees traveling outside of Georgia. |

| 7032  | **Local Travel** – Reimbursement for expenses incurred by University employees traveling inside of Georgia. |

| 7033  | **Employee Relocation** – Reimbursement for expenses incurred to relocate new employees. |
Workshops/Training/Registration Fees – Registration fees for conferences, workshops, training, courses, and seminars that do not teach a specific skill, but are more informational in nature.

Faculty & Staff Development – Registration fees for training that teaches a specific skill or earn ceu credits.

Supplies and Materials

Office Supplies – All materials and supplies required for normal department operations, such as pencils, notepads, paper, etc.

Computer Supplies – All computer materials and supplies such as computer disks, cables, printer ribbons, mouse, laser toner cartridges, software less than $5,000, etc.

Uniforms – Cost of uniforms required for certain departments.

Maintenance Supplies – Supplies and materials used for routine maintenance of building and grounds.

Janitorial Supplies – Supplies and materials used for routine cleaning of buildings and grounds.

Instructional Supplies – All materials and supplies purchased with the primary intent being for educational use, excluding computer materials and office supplies. Examples include gases, beakers, petri dishes and any other consumable materials or supplies that could be used in a laboratory. Examples of instructional supplies include books purchased by an academic department for use in academic instruction, pamphlets purchased for students to be used in classes, or other educational-related supplies.

Scientific Supplies – All materials and supplies purchased where the primary intent is for scientific or research related use. Use mainly with research grants and contracts.
7125 **Gas and Oil** – Gas, oil, used for motor vehicles (automobiles, trucks, carts, lawn mowers, generators, etc.)

7129 **Other Miscellaneous Supplies** – Payments for supplies and materials not identified above. May include the costs of supplies and materials purchased for athletics, films and tapes not used for educational purposes and tools.

7130 **Catering & Food Purchases** – Catering or food for special occasions provided by the University’s food service provider. (All other catering vendors/events should be coded 7650).

7140 **Advertising** - Cost for purchasing advertising space in newspaper and other periodicals, as well as radio and television airtime. Payment to print, payment for electronic transmission, or payments to other media and advertising agencies for promotional and informational advertising and related services.

7150 **Books and Periodicals** – Books and periodicals purchased for use by departments, not permanently added to official University, College or Department libraries.

7161 **Dues and Subscriptions** – Expenses for subscriptions to professional publications or journals.

7162 **Membership Dues** – Costs of individual and/or organization participation in civic, business, professional or technical organizations.

**Equipment**

Moveable Equipment – Moveable furniture, machines, commissioned artwork, etc. that are (1) not affixed to any part of a building or room, (2) with unit cost of $1,000 or more, (3) has estimated useful life of two or more years and (4) was not purchased for resale.
Expendable Furniture and Equipment – Furniture and equipment with per unit cost of less than $1,000.

Computers - Computer equipment (including cost of installation and peripherals with unit costs in excess of $1,000.

Copiers – Copiers and peripherals with unit costs in excess of $1,000.

Furniture and Fixtures – Furniture and Fixtures with a unit cost in excess of $1,000.

Other Equipment – Equipment with unit cost in excess of $1,000 that does not fit any of the above categories.

Vehicles – The purchase of motor vehicles and other self-propelled, motorized equipment suitable for general use by the University. Including the costs of automobiles, trucks, motor boats, motorized campers, motorcycles, motor scooters, airplanes, and other motor vehicles or self-propelled, motorized equipment suitable for general use.

Software – Unit Cost in excess of $5,000 (costs less than $5,000 should be recorded under account 7115).

Building and Renovations

Architectural & Engineering – Cost related to major renovations or new construction for architectural/engineering design where the company or individual providing the service is external to the University.

Building Renovations & Construction Costs - Cost of construction including supplies, materials, labor or other related items for construction of a new structure. Cost for rebuilding, refurbishing, altering and/or otherwise improving or extending the use and/or life of an existing structure.
Repairs and Maintenance

7241 Equipment Repair and Maintenance – Cost of equipment upkeep, repair, maintenance, inspection contracts, labor, parts or other related items.

7242 Vehicle Repairs and Maintenance – Cost of vehicle upkeep, repair and maintenance.

7243 Building Repair and Maintenance – Cost for routine building maintenance and upkeep.

7244 Facilities Services (Internal) – Cost incurred by the Facilities and Maintenance Department for building and repairs, maintenance or renovations that are charged out to other Departments.

7250 Maintenance Agreements – Annual maintenance or service agreement costs.

7280 Billings and Collections

Other General and Administrative Costs

7605 Participant Costs – Payment to non-CAU employees/students for involvement in a specific program or project. Normally payment is to cover out of pocket transportation expenses and does not require a Form 1099. This expense is restricted to grants and sponsored programs.

7610 Other Costs – All costs not elsewhere classified.

7620 Rental & Lease Expense – Monthly, annual or other periodic fees paid for renting or leasing equipment. Does not include “Lease/Purchase” method of buying equipment.

7625 Other Rentals – Any rentals other than equipment.

7630 Freight Charges – Payments for services to transport, move or deliver objects, materials or resources owned or used by the
University. The objects are moved from within the University. Excludes the costs incurred when objects, materials and resources are originally acquired; these costs are added to the cost of the objects.

7635 License and Transfer Fees – Fees paid to acquire official or legal permission to own or use an item or service.

7640 Orientation – Costs associated with freshman orientation.

7645 Commencement – Costs associated with University commencement exercises.

7650 Entertainment – Costs of meals, special functions, social activities, etc. (whether occurring on or off-campus) incurred by employees to host non-employees for purposes including program and research development and University relations. (Included such expenses incurred while on travel status).

7655 Awards and Honors – Financial awards and honors for high school student programs other than stipends or student work wages. Used exclusively by grants and contracts.

7660 Animals and Animal Care – Animals and any supplies or materials associated with their care for instruction and research purposes.

7665 Special Activities – All costs associated with a special event.

7705 Telephone – Costs associated with telephone usage and other communication related costs.

7710 Cable

7715 Other Communication Costs

7720 Printing, Copying, and Duplication Costs – Costs of acquiring and producing printed and graphic materials and services.
7730 Postage – Cost associated with postage stamps, postage meter charges and all other mailing expenses such as Federal Express, UPS, etc.

7790 Utilities – Costs incurred for utility services, exclusive of telephone and cable services. Includes the cost of electricity, water, natural gas, diesel fuel, fuel, oil, coal, firewood, heat, light power and other fuels. Excludes costs of fuel used in the operation of motor vehicles.

7795 Interschool Allocations

7823 Institutional Scholarships/Fellowship – (See footnote below)

Footnote 2:
All institutional financial awards (tuition, fees, room, board, books, stipends and/or work wages, etc.) are budgeted in Account Code 7823. The actual expenditures for all institutional financial awards, except for stipends and work wages, are charged to Account Code 7823.

Stipends and work wages expenditures are charged to the appropriate Account Code in the 6000-series of salary and wages numbers (refer to page2) according to the student’s classification status of Graduate or Undergraduate. The department and the student must complete the Student Stipend Payment and Student Wage Payment forms and secure the required signature. Both forms may be obtained from the Office of Human Resources. All other institutional awards must be submitted on the institutional award roster form.

Therefore, a budget revision is necessary from Account Code 7823 to the appropriate stipend and/or work wage Account Codes to cover stipends and work wages expenditures.