

ACCOUNT NUMBER	TAXABLE	DECRPTION (PAYMENT TYPE)	COMMENTS
132100	NA	Pre Paid Expenses	Expenses that must be paid prior to June 30 for the next fiscal year should be charged to this account (For example, buying an airplane ticket that must be paid prior to June 30 but the actual dates of travel occur after July 1 in the next fiscal year).
441110	NA	Continuing Ed - Fees	This account should be used exclusively for Continuing Education program fees (revenue).
471000	NA	Cost Transfer Revenue	Not to be used when charging Fund Code 60, 96, 98 or any non-GSU sources of revenues, only used when billing other GSU funded departments for goods/services via Spectrum journal; never used when depositing checks at Cashier's window.
51xxxx/52xxxx	Yes	Salaries and Wages	NOT FOR DEPARTMENTAL USE. This range of account numbers should only be used by Human Resources to record personal service payments to GSU employees (temporary employees, student assistants, graduate research assistants and part time instructors).
714100	NA	Supplies and Materials	Only costs associated with consumable purchases should be recorded in this account. Equipment and furniture purchases that cost less than \$3,000 should be recorded in account 743110.
714119	NA	Food	Food is not an allowable expense in Fund Code 10. Student recruitment costs should be recorded in account 727128.
717500	NA	Water	NOT FOR DEPARTMENTAL USE. This is a utility account. Bottled water charges should be posted to account 714100.
727128	NA	Student Recruitment Costs	Student Recruitment Costs should be recorded in 727128.
727135	NA	Subcontracts With GSU	NOT FOR DEPARTMENTAL USE. Account 727135 should only be used by the Research Foundation to record subcontracting activities with GSU. Subcontract payments on grants/contracts should be recorded in 753100 (first \$25,000) & 753020 (amount over first \$25,000).
727139	NA	Other Operating Expense	Real estate & related survey activities should be recorded in 727139. In addition, respondent survey fees should be recorded in account 727140.

743110	NA	Eq & Furn Purchases Less Than \$3,000	Equipment purchases (non-inventory expense) should be recorded in account 743110. Each item or sum-of-the-parts cost less than \$3,000.
743200	NA	Eq & Furn Purchases Between \$3,000 - \$4,999	Equipment purchases (non-inventory expense) should be recorded in account 743200. Each item or sum-of-the-parts cost between \$3,000 - \$4,999.
744110	NA	Computer Purchases Less Than \$3,000	Computer purchases (non-inventory expense) should be recorded in account 744110. Each item or sum-of-the-parts cost less than \$3,000.
744200	NA	Computer Purchases Between \$3,000 - \$4,999	Computer purchases (non-inventory expense) should be recorded in account 744110. Each item or sum-of-the-parts cost between \$3,000 - \$4,999.
751101	Yes	Architect	Account 751101 should be used to record contract service costs for architects (non-employee).
751102	Yes	Attorney	Account 751102 should be used to record contract service costs for attorneys (non-employee).
751103	Yes	Consultant	Consultant (non-employee) contract costs other than architect, attorney, engineer, veterinarian and IT professionals should be recorded in Account 751103. If a consultant contract is for \$5,000 or more and more than 1 day, a Consultant Requisition and Consulting Agreement is necessary.
751104	Yes	Engineer	Account 751107 should be used to record contract service costs for engineers (non-employee).
751107	Yes	Veterinarian	Veterinarian (non-employee) contract service costs should be recorded in account 751107.
751108	Yes	Honorarium-Speakers	Honorarium to speakers (non-employee) should be recorded in account 751108.
751109	Yes	IT Professionals- Consultants	Contract charges for IT professional (non-employee) should be recorded in account 751109. For example, a contract payment made to an IT professional for web design activities.
752100	No	Per Diem & Fee Reimbursements	Account 752100 should be used to record reimbursable expenses to non-employees for documented expenses such as hotel, motel, travel and miscellaneous expenses.
752200	No	Per Diem & Fee Direct Expense	This account should be used to record non-employee third party direct expenses (For example, a direct bill from the hotel on

			behalf of a non-employee). The name and social security number of non-employee should be included in the description or comment field. All lodging and travel related expenses for employees should be charged to employee travel in account 640100.
781100	See Comments	Scholarships	This account should be used to record an amount paid or allowed to, or for the benefit of, a student, whether an undergraduate or graduate, to aid such individual in pursuing his/her studies. The payment requires no service and includes non-taxable payments for tuition, enrollment fees, books and supplies and taxable payment for stipends, housing, board, transportation, cash, etc.
782100	See Comments	Fellowships	An amount paid or allowed to, or for the benefit of, an individual to aid him in the pursuit of study or research is recorded in this account. The payment requires no service and includes non-taxable payments for tuition, enrollment fees, books and supplies and taxable payment for stipends, housing, board, transportation, cash, etc.
783100	Yes	Stipends	A fixed payment of an award or allowance that's paid periodically to defray expenses should be recorded in this account. The payment requires no service.
783110	See Comments	Participant Support Costs	This account should be used to record direct costs for items such as stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees (but not employees) in connection with meetings, conferences, symposia, or training projects. Any amount in excess of actual costs is treated as income and taxable.
818100	NA	Capital Lease-Equipment	Account 818100 (Capital Lease) should only be used if the analysis of the lease by Purchasing proves that it meets the BOR and accounting requirements of a capital lease. Equipment leases that do not meet the requirements of a capital lease and for any one-time equipment use should be recorded in account 719120 (Operating Lease).
843105	NA	Eq & Furn Purchases Greater Than \$4,999	Equipment purchases should be recorded in account 843105. Each item or sum-of-the-parts cost greater than \$4,999.
843300	NA	Computer Purchases Greater Than \$4,999	Computer purchases. Each item or sum-of-the-parts cost greater than \$4,999.
880100	NA	Infrastructure-Network	Only infrastructure network cabling

		Cabling	charges should be recorded in 880100.
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