

**THE UNIVERSITY OF GEORGIA  
OBJECT CODES FOR REVENUE  
EFFECTIVE JULY 1, 2011**

**GENERAL OPERATIONS****CODE NUMBER****STUDENT TUITION AND FEES**

In State Tuition - Other	40110
In State Tuition - Summer	40115
In State Tuition - Fall	40116
In State Tuition - Spring	40117
In State Tuition - May Term	40118
Out of State Tuition - Other	40120
Out of State Tuition - Summer	40125
Out of State Tuition - Fall	40126
Out of State Tuition - Spring	40127
Out of State Tuition - May Term	40128
Edu Inservice - Out of State Tuition	40130
Edu Inservice - In State Tuition	40131
Diploma Fees	40133
Study Abroad - In State Tuition	40134
Study Abroad - Out of State Tuition	40135
Inservice - In State Tuition	40137
Inservice - Out of State Tuition	40138
Certificate Programs	40139
eCore Courses	40140
University System Independent Study	40141
Adult College	40142
American Language Programs	40143
Inservice Classics - In State Tuition	40144
Web Courses	40145
Program & Conference Development	40146
Inservice Classic - Out of State Tuition	40147
Intl/Off Campus/Inservice Cont Ed	40148
Governmental Training - Continuing Education	40149
Human Resources Development	40152
Inservice - IISP	40153
Inservice Study Abroad Related	40154
International Student Compliance Fee	40156
International Scholars Compliance Fee	40157
Green Fee	40160
Student Technology Fee Fall	40162
Student Technology Fee Spring	40163
Student Technology Fee Summer	40164
Student Technology Fee Other	40165
Ramsey Center Payback Student Fees	40166
Recreation Fee	40167
Tate Center Expansion Revenue	40168
Cortona Study Abroad - In State Tuition	40171
Oxford Study Abroad - In State Tuition	40172
Cortona Study Abroad - Out of State Tuition	40181
Oxford Study Abroad - Out of State Tuition	40182
Fee Waivers	40196

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<u>GENERAL OPERATIONS (CONTINUED)</u>	<u>CODE NUMBER</u>
<b><u>FEDERAL APPROPRIATIONS</u></b>	
Morrill Nelson Funds	40210
Federal Hatch	40212
Federal Smith - Lever	40213
Regional Hatch	40214
<b><u>STATE APPROPRIATIONS</u></b>	
Allocation from Regents - General	40310
Allocation from Regents - COCA	40312
Allocation from Regents - MRRF	40320
Allocation from Regents - Indirect Funding	40330
Allocation from Regents - Governor's Emergency Fund	40340
Allocation from Regents - Other	40350
<b><u>GIFTS AND GRANTS</u></b>	
Southern Regional Education Board	40541
Unrestricted Gifts	40543
<b><u>INDIRECT COST RECOVERIES</u></b>	
Contract Overhead Federal	40610
Contract Overhead State	40620
Contract Overhead Counties and Cities	40630
Contract Overhead Private/Other	40640
<b><u>ENDOWMENT INCOME</u></b>	
Franklin College Research	40711
George R. Gilmer	40712
Walter J. Grace	40713
Endowment Income	40714
Edmund Magers	40715
<b><u>SALES AND SERVICES OF EDUCATIONAL DEPARTMENTS</u></b>	
Library Fines	40810
Transcripts	40820
Other Organized Activities	40830
Instructional Materials	40831
<b><u>OTHER SOURCES</u></b>	
Interest on Investments	40910
Return of Federal Interest	40911
Return of Private Interest	40912
Rental Income	40920
Mt. Zion Property - Rental	40925
Cell Tower Revenue	40926
Sale of Scrap	40930
Graduate Application Fees	40932
Undergraduate Application Fees	40936
Check Write-Off	40942
Admin Fee - Restricted	40945
Auxiliary Overhead Recovery	40947
Other Organized IDC Recovery	40948
Sale of Land	40951
Sale of Equipment	40952
Sale of Equipment - Auxiliary	40953
Sale of Timber	40954
Sale of Property	40955
Communications	40956
Cash Settlement - Insurance	40957
Easement	40958

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<b><u>GENERAL OPERATIONS (CONTINUED)</u></b>	<b><u>CODE NUMBER</u></b>
<b><u>OTHER SOURCES (CONTINUED)</u></b>	
Other	40959
Communication Services	40960
Mail & Message	40961
WUGA Radio	40962
Gwinnett University Center	40963
Transfers from Auxiliary Reserve	40980
Transfers from Auxiliary Surplus	40982
Putnam Co Timber Refund	40985
Regents Other Revenue	40988
Ag Farm Services	40990
West Parking Deck Payback	40992
North Parking Deck Payback	40993
Miscellaneous	40999
<b><u>RESEARCH CONSORTIUM</u></b>	
Allocation from Regents - Research Consortium	40357
Allocation from Regents - Research Consortium Tobacco	40359
<b><u>STATE LOTTERY FUNDS</u></b>	
Allocation from Regents - Lottery	40356
Allocation from Regents - MRRF Lottery	40358
<b><u>SPECIAL FUNDING INITIATIVE</u></b>	
Allocation from Regents - Special Funding Initiative	40315
Allocation from Regents - Matching Equipment	40317
<b><u>DEPARTMENTAL SALES AND SERVICES</u></b>	
Fees	41111
Student Activity Transfer	41121
Gifts	41112
Governmental Support	41113
Departmental Sales	41114
Elective Memberships	41124
Fitness Programs	41134
Locker and Towel	41144
Juice Bar Commission	41154
Aquatic Programs	41164
Rental Income	41115
Spacenter Facility Rental	41125
Spacenter Athletic Contribution	41126
<b><u>SPONSORED OPERATIONS</u></b>	
<b><u>GRANTS AND CONTRACTS</u></b>	
Federal	42110
Federal - Nonexchange	42111
State	42120
State - Nonexchange	42121
Counties and Cities	42130
Counties & Cities - Nonexchange	42131
Private/Other	42140
Private/Other - Nonexchange	42141
<b><u>STUDENT AID</u></b>	
Gifts - Federal	44110
Gifts - State	44120
Gifts - Private	44130
Endowment	44140
Foundation	44150

**THE UNIVERSITY OF GEORGIA  
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<b><u>AUXILIARY ENTERPRISES</u></b>	<b><u>CODE NUMBER</u></b>
<b><u>STUDENT HOUSING</u></b>	
Rents - Dormitories	43110
Rents - Greek Park	43111
Dorm - Laundry Revenue	43121
Housing Application Fees	43125
Sales - Prepaid Tele Cards	43129
Rents - Apartments	43170
Rents - Hotels	43180
<b><u>FOOD SERVICES</u></b>	
Sales - Dining Halls	43310
Sales - Auxiliary Employee Meals	43315
Sales - Snack Bar	43330
Sales - Food Service Other	43340
<b><u>STORES AND SHOPS</u></b>	
Sales - Bookstore	43410
Sales - Gift Shops	43420
Sales - Other	43440
Sales - Rights & Permissions	43441
<b><u>TRANSPORTATION AND PARKING</u></b>	
Parking Fines	43510
Parking Permit Fees	43511
Daily Cash Parking Fees	43512
Dept Charge/Valid Parking Fees	43513
Towing Charge	43515
Immobilization Charge	43516
Transportation Fees	43520
Charter Bus Fees	43522
<b><u>VENDING OPERATIONS</u></b>	
Vending Service	43620
ATM Commissions	43621
<b><u>OTHER SERVICE UNITS</u></b>	
Golf Course	43730
Golf Sponsorships	43731
Ticket Sales	43732
Student Health - Individual	43741
Student Health - Regular	43742
Student Health - Prescriptions	43743
Student Health - Dental Service	43744
Student Health - Vision Clinic	43745
Student Health Fees - Summer	43747
Student Health Fees - Fall	43748
Student Health Fees - Spring	43749
Auxiliary Conference Revenues	43760
Damages & Other Fees	43765
Other Enterprises	43770
Other Enterprises - Non-Taxable	43775
<b><u>AGENCY CREDITS</u></b>	
<b><u>AGENCY CREDITS - STUDENT ACTIVITIES</u></b>	
Student Activity Fee - Summer	46101
Student Activity Fee - Fall	46102
Student Activity Fee - Spring	46104
Student Athletic Fee - Summer	46111
Student Athletic Fee - Fall	46112
Student Athletic Fee - Spring	46114
Other - House Fees and Student Clubs	46200
Other - Clubs - Taxable	46201
Administrative Revenue Transfer - Student Activities	46220
Reserve Revenue Transfer - Student Activities	46230
Residence Halls - Other Income	46291
Funds from Prior Years - Student Activities	46300

**THE UNIVERSITY OF GEORGIA  
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**CLASSIFICATION****CODE NUMBER****PERSONAL SERVICES**

Regular Salaries - Monthly Payroll	51110
Regular Salaries - Monthly Payroll Time/Effort Adjustment	51111
Regular Salaries - Academic Payroll	51112
Regular Salaries - Academic Payroll Time/Effort Adjustment	51113
Regular Salaries - Semester Payroll	51114
Regular Salaries - Semester Payroll Time/Effort Adjustment	51115
Regular Salaries - Salaried Bi-Weekly Payroll	51120
Hourly-Labor, Miscellaneous Clerical, Proctors, Ushers, Etc.	51130
Overtime-General (applicable to object codes 51120 & 51130)	51140
Regular Salaries - Student Assistants	51200
Overtime-Student Assistants (applicable to object code 51200)	51240
Labor - Cash Payroll	51300
Overtime - Labor (applicable to object code 51300)	51340
Joint Staffing - Other Institutions - Monthly	59910
Joint Staffing - Other Institutions - Academic	59912
Joint Staffing - Other Institutions - Semester	59914
Joint Staffing - Other Institutions - Salaried Bi-Weekly	59920
Joint Staffing - Other Institutions - Hourly	59930
Joint Staffing - Staff Benefits	59941
Joint Staffing - Reimbursable Staff Benefits	59942

**THE UNIVERSITY OF GEORGIA  
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**CLASSIFICATION (CONTINUED)****CODE NUMBER****PERSONAL SERVICES - STAFF BENEFITS**

FICA - OASDI	51400
FICA - HI	51402
Medicare	51410
Teacher Retirement	51510
Retroactive Teacher Retirement	51511
Retired Personnel	51520
Optional Retirement Plan	51531
Orp - Teacher Retirement Accrued Liab	51532
Employee's Retirement System	51540
Federal Retirement	51550
Group Hospital Insurance	51610
Group Hospital Insurance - Retired Employee	51611
Group Health Insurance - Reserve	51612
Graduate Assistant Hospital Insurance	51615
Group Life Insurance	51620
Group Life Insurance - Retired Employee	51621
Federal Employees Group Life Insurance	51630
Employee Liability Insurance	51700
Unemployment Security	51800
Workmen's Compensation	51850
Staff Benefits - General- Variance	51898
Staff Benefits - General - Memo only	51899
Tort Claims Liability	52100
<b><u>Employee Tuition Reimbursement</u></b>	55710

Reimbursement expense associated with tuition at other institutions.

**THE UNIVERSITY OF GEORGIA  
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**CLASSIFICATION (CONTINUED)****CODE NUMBER****RESTRICTED, CONT. ED., AND DEPARTMENTAL SALES ACCOUNTS - STAFF BENEFITS**

Group Hospital Insurance	51910
Graduate Assitant Hospital Insurance	51915
Group Life Insurance	51920
Federal Employees Group Life Insurance	51921
Federal Retirement	51930
FICA - OASDI	51940
Medicare	51941
FICA - HI	51942
Teacher Retirement	51950
Employee Meals	51955
Optional Retirement Plan	51971
ORP - TR Accrued Liab	51972
Employee's Retirement System	51980
Employee Tuition Reimbursement	51985

**AUXILIARY**

Employee Meals	52500
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**TRAVEL**

<b><u>Domestic Travel - (Employees other than Mileage)</u></b>	64100
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Includes all expenses for lodging, meals, leased vehicles, or other costs incurred by employees in job related activities. Rentals paid to DOAS for motor vehicles would also be included here and charged to the travel expense account of the individual who checked out the vehicle. Operating cost of agency owned vehicles should be classified to correct cost accounts.

<b><u>Mileage - Employee</u></b>	64150
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Includes all expenses for use of personal vehicle incurred by employees in job related activities.

<b><u>Foreign Travel</u></b>	64200
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Includes all expenses for subsistence, transportation and other allowable expenses related to travel of personnel on the University of Georgia payroll outside the 48 contiguous states.

<b><u>COST OF GOODS SOLD</u></b>	70300
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Includes the dollar amount of sold inventory. For use in auxiliary accounts only.

<b><u>CASH OVER/SHORT</u></b>	70400
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Only used by Bursar's office or other cash operations

<b><u>MOTOR VEHICLE EXPENSES</u></b>	71200
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Includes expenses for supplies, fuel, services and repairs to University-owned or leased vehicles.

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<u>CLASSIFICATION (CONTINUED)</u>	<u>CODE NUMBER</u>
<b><u>SUPPLIES AND MATERIALS</u></b>	71400
Includes a great variety of items which, when applied to use, are consumed or, if not consumed, are not to be held for return or specific account.	
Examples of some of the supply and material categories to be included in this classification are as follows:	
Agricultural and botanical	
Cleaning, sanitary, renovating and polishing	
Educational	
Food (as allowed based on type of account and purpose. See Food & Entertainment policy)	
Forage and other animal supplies	
Photographic supplies	
Shop	
Uniforms	
Roads, bridges and building materials	
Equipment supplies	
<u>Expendable Equipment</u> items included in this classification are those with acquisition costs of less than \$100.00. <u>Note</u> a single book, not part of a set, to be used as a manual for administrative purposes, is considered expendable equipment and will be coded 71400. See object code 74300 and 74310 for items with acquisition costs of \$100.00 or more but less than \$5,000.00.	
The inclusion of expendable equipment in this grouping does not relieve the user of the responsibility for the proper use and accountability of all purchases.	
<b><u>ENTERTAINMENT and Other UNALLOWABLES (for restricted accounts only)</u></b>	71401
As defined by OMB guidelines.	
<b><u>GENERAL OFFICE SUPPLIES</u></b>	71410
Includes paper, pens, pencils, staples, rulers, folders, toner, ink cartridges, etc.	
<b><u>POSTAGE</u></b>	71420
Stamps, postage for meter machines. For freight and other shipping, see 72732	
<b><u>LABORATORY/RESEARCH SUPPLIES AND MATERIALS</u></b>	71430
Some examples include beakers, test tubes, chemicals, reagents, testing kits, lab apparatus/equipment costing less than \$100, medical and hospital supplies and other consumable type materials used in laboratories.	
<b><u>PURCHASE CARD EXPENSE</u></b>	71490
Default object code for Pcard charges that should be reallocated.	

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<b><u>CLASSIFICATION (CONTINUED)</u></b>	<b><u>CODE NUMBER</u></b>
<b><u>REPAIRS AND MAINTENANCE</u></b>	71500
<p>Expenditure for repairs, maintenance and alternations performed by Physical Plant or hired and contracted outside agencies. Examples also include contracts for janitorial services, maintenance service contracts, inspection services related to maintenance, sanitation service, insect protection, protection service and building alterations or maintenance that is not capitalized.</p>	
<b><u>UTILITIES - COAL, POWER, FUEL OIL, NATURAL GAS, WATER AND STEAM</u></b>	
<p>Includes expenditures for power, water and natural gas used for heat, light or power when same is purchased. Heat, light, power and water supplied by a department's own facilities are not included here. The expenditures to produce these utilities should be charged to proper objects such as Personal Services and Supplies and Materials.</p>	
Coal	71710
Electricity	71720
Fuel Oil	71730
Natural Gas	71740
Water	71750
Other Utilities	71760
Steam	71765
<b><u>RENTS - OTHER THAN REAL ESTATE</u></b>	71900
<p>Includes expenditures for rental of equipment or storage units for less than a year, meeting room or exhibition hall by the day or week and rental of state owned aircraft.</p>	
<b><u>RENTS - OTHER THAN REAL ESTATE-UNALLOWABLE (restricted accounts only)</u></b>	71901
<p>As defined by OMB guidelines.</p>	
<b><u>CHARTER BUS SERVICE (excludes employee travel)</u></b>	71905
<b><u>INSURANCE AND BONDING</u></b>	72000
<p>Includes payments for insurance from fire and other hazards and for bond premiums.</p>	
<b><u>CLAIMS AND INDEMNITIES</u></b>	72100
<p>Includes all payments for claims and indemnities.</p>	
<b><u>OTHER OPERATING EXPENSES</u></b>	72702
<p>Includes all expenditures for operating expenses not properly classifiable in any of the preceding object codes or in the following 727XX expenditure classifications. Some examples are aerial surveys, bank charges and linen service/outside laundry, recycling services, photo processing, or promotional expenses.</p>	
<b><u>NONRESIDENT ALIEN FEDERAL WITHHOLDING</u></b>	72705

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<u>CLASSIFICATION (CONTINUED)</u>	<u>CODE NUMBER</u>
<b><u>CONFERENCES AND WORKSHOPS</u></b>	72712
Any expenditure in connection with holding a conference, seminar, or workshop except payments to an individual, company, university, or other group for the the presentation of the workshop. See PER DIEM AND FEES 751XX.	
<b><u>GUEST, VISITOR, NON-EMPLOYEE TRAVEL</u></b>	72714
Any lodging or travel expenses for a guest, visitor, or non-employee of UGA as outlined in the Non-Employee Travel policy. Applies to reimbursable expenses only. Includes prospective employee travel and student travel for sanctioned events and programs. (See PER DIEM AND FEES 751XX if individuals, companies, or other groups are providing a direct service or are being paid a fee).	
<b><u>RELOCATION EXPENSES-NONTAXABLE</u></b>	72715
<b><u>RELOCATION EXPENSES-TAXABLE</u></b>	72716
<b><u>DUES/MEMBERSHIPS</u></b>	72722
Memberships are required to be in the University's name (see Membership policy)	
<b><u>SUBSCRIPTIONS</u></b>	72723
<b><u>REGISTRATION FEES</u></b>	72725
<b><u>FREIGHT OR EXPRESS SHIPMENTS</u></b>	72732
Typically used for outbound shipments. Costs of inbound shipments are usually included as part of item purchased.	
<b><u>TESTS AND ANALYSIS</u></b>	72752
<b><u>OTHER SERVICES</u></b>	72760
Includes payments made to individuals, companies, or other groups for services not defined under Per Diem and Fees below. Some examples are: photography, proofreading, transcriptions, catering, monitoring/evaluation services, and award recipients (non-students). The entity's tax identification number may be needed for IRS tax reporting.	
<b><u>VETERINARY SERVICES</u></b>	72762
Typically used on intra-university system transactions. Use 75117 for professional services paid to a Veterinarian.	
<b><u>RESEARCH PARTICIPANTS</u></b>	72763
Includes payments to individuals participating in an instruction, research, or public service project or study.	
<b><u>SUPPORT SERVICES</u></b>	72765
Typically used on intra-university system transactions	
<b><u>SPECIAL GROUP MEALS</u></b>	72770
Employee group meals (see group meal policy)	
<b><u>ROYALTIES</u></b>	72772
<b><u>ADMIN FEES - RESTRICTED</u></b>	72795
<b><u>AUXILIARY OVERHEAD ASSESSMENT</u></b>	72797
<b><u>OTHER ORGANIZED IDC ASSESSMENT</u></b>	72798
<b><u>SOFTWARE</u></b>	73300
Includes expenditures for data processing pre-packaged software systems, or programs with or without long term product licensing agreements. Service for system design and/or programming of individualized software systems or programs should be charged to the appropriate Per Diem and Fees object code. Note: Software purchases or development costs exceeding the capitalization threshold should be capitalized.	

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<u>CLASSIFICATION (CONTINUED)</u>	<u>CODE NUMBER</u>
<b><u>PUBLICATIONS, PRINTED PUBLICITY AND OTHER PRINTING</u></b>	74200
Includes expenditures for publications, printed publicity and/or printing done by outside entities and printing done by the Department of Administrative Services (DOAS).	
<b><u>ADVERTISING, PROMOTION, NON-PRINTED PUBLICITY</u></b>	74201
Includes any form of printed or non-printed advertising designed to promote UGA. Adversting is an unallowable direct charge to sponsored accounts per OMB A-21.	
<b><u>PAGE CHARGE</u></b>	74210
Charges assessed by a publisher for printing and publishing an article.	
<b><u>PRINTING - ON CAMPUS</u></b>	74220
Includes expenditures for printing done by the University Printing Department.	
<b><u>EQUIPMENT PURCHASES - NON-INVENTORY</u></b>	74300
Equipment items, other than special controlled items, with acquisition costs of \$100.00 - \$2,999.99.	
Equipment Purchases - Non-inventory/Unallowable, with acquisition costs of \$100.00 - \$4,999.99.	74301
Computer & Computer Peripherals, with acquisition costs of \$100.00 - \$499.99.	74306
<b><u>EQUIPMENT PURCHASES - INVENTORIED OR SPECIAL CONTROLLED</u></b>	
Equipment items, other than special controlled items, with acquisition costs of \$3,000.00 - \$4,999.99.	74308
Firearms, antiques, art objects and vehicles licensed for road use with acquisition costs of zero - \$4,999.99.	74310
Electronic audio/visual equipment and photographic apparatus Costing \$500.00 - \$4,999.99.	74318
Computer & Computer Peripherals Costing \$500.00 - \$4,999.99	74328
See object 84XXX for items costing \$5,000.00 or more.	
<b><u>RENTS - REAL ESTATE</u></b>	74800
Includes monthly rentals and lease contracts for office space, warehousing or storage other than authority lease rental contracts. Costs of renovations and modifications of leased facilities should also be classified in this object class if such expenditures constitute advance rental payments in lease agreements.	
<b><u>RENTS - AUTHORITY LEASE RENTAL</u></b>	74810
Auxiliary Enterprise Funds share of authority lease rentals.	
<b><u>DEBT RETIREMENT</u></b>	74820
Payments made to amortize any long-term debts of an institution.	

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**CLASSIFICATION (CONTINUED)****CODE NUMBER****PER DIEM AND FEES**

Includes compensation and reimbursable expenses (such as travel or telephone) to individuals, companies, or other groups not under the University of Georgia Payroll for services rendered on a per diem, hourly fee or consultant basis from which the University makes no payroll deductions.

Architect	75111
Attorney	75112
* Consultant	75113
* Consultant - Nonresident Alien	75173
Engineer	75114
Physician	75115
Interpreters	75116
Veterinarian	75117
Honorariums/Speakers	75118
Information Technology Consultant	75119
Other Per Diems	75110
Other Per Diems - Nonresident Alien	75170
Reimbursable Expense	75210
Payments to reimburse non-employees or corporations for expenses incurred in the execution of duties while performing services covered under the definition of Per Diem and Fees.	
Mileage - Non Employee	75215
Reimbursable Expense - Nonresident Alien	75217
Direct Expense	75220
Payments made directly to vendors on behalf of individuals or corporations for expenses incurred in the execution of duties while performing services covered under the definition of Per Diem and Fees.	
Direct Expense - Nonresident Alien	75227

- \* Properly completed Consulting agreement (Form No. B-11-0215) should be executed prior to the start date of any consulting effort. It is the responsibility of the benefiting department to ensure that the daily rate paid is reasonable and, if funded by a sponsoring Federal agency--either directly or as flow through from another sponsor--that it does not exceed the maximum approved rate of that Federal agency. The Contracts and Grants Department will monitor the payment process to further ensure that the proper rates are used when Federal funds are the source.

**Note:** The University of Georgia Honoraria and Fee Information Sheet will no longer be accepted when payments are made to consultants.

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**CLASSIFICATION (CONTINUED)****CODE NUMBER****CONTRACTS**

75300

Includes all contracts for units of State Government, units of the University System of Georgia, or public corporations and authorities operated in connection with State Government.

**SUB-CONTRACTS**

75310

Includes all sub-contracts with other organizations awarded as part of a contract to the University of Georgia where all funds are received by the University. Applies only to Restricted Accounts and will be coded only by the Contracts and Grants Department as Purchase and Check Request(s) are processed.

**COMPUTER CHARGES - GTA**

76010

Includes all expenditures made for computer charges on GTA Information and Computer Services billings. No other charges should be coded to this object.

**COMPUTER CHARGES - OTHER**

76030

Includes all expenditures for charges of a service bureau description for computer services except those billings for computer charges from GTA. Charges, which relate to a computer but are not charges for computer services of a service bureau description, should be made to their proper object.

**TELECOMMUNICATIONS****Data**

76910

Includes expenditures for telecommunication data only. Payments to the Georgia Technology Authority for data should be included in this object code. Some examples would be internet service & pagers.

**Other**

76930

Includes expenditures for telecommunication other charges. Payments to the Georgia Technology Authority for charges other than data and cellular should be included in this object code. Land lines, long distance charges, and two way radios would fall under this object code.

**Cellular**

76932

Includes expenditures for cellular/wireless telecommunications regardless of provider.

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**CLASSIFICATION (CONTINUED)****CODE NUMBER****AID (RESTRICTED FUNDS ONLY)****Student Scholarships**

77100

Includes those amounts awarded students on the basis of scholastic achievement. Financial need may or may not be a determining factor. No services would be rendered nor repayment be made for financial assistance classified in this object. This object code can be used only in conjunction with function code 81.

**Student Scholarships - Nonresident Alien**

77107

Same as 77100 but for nonresident aliens.

**Student Prizes and Awards**

77110

Includes those amounts awarded students as a result of some prescribed competition or selection by a group of judges. Use in conjunction with function code 81.

**Student Prizes and Awards - Nonresident Alien**

77117

Same as above but for nonresident aliens.

**Non-Student Fellowships**

77200

Only those awards called fellowships and requiring no service to be rendered should be recorded here. Fellowships requiring that services be rendered should be paid as personal services.

**Non-Student Fellowships - Nonresident Alien**

77207

Same as above but for nonresident aliens.

**Stipends**

77300

According to IRS guidelines, a stipend is a fixed sum of money paid periodically for services or to defray expenses. Expenses can include reimbursement for travel, food, or lodging. These payments are taxable income to the recipient and are required to be reported to the IRS.

**Stipends - Nonresident Alien**

77307

Same as above but for nonresident aliens.

**Student Tuition and Fees**

77400

**Student Tuition and Fees - Nonresident Alien**

77407

**Direct Student Loan**

77500

**THE UNIVERSITY OF GEORGIA  
OBJECT CODES FOR EXPENDITURES  
EFFECTIVE JULY 1, 2011**

<u>CLASSIFICATION (CONTINUED)</u>	<u>CODE NUMBER</u>
<b><u>COLLEGE WORK STUDY PROGRAM ASSISTANCE</u></b>	78000
Under this object the total cost of the College Work Study Program will be recorded.	
<b><u>EQUIPMENT</u></b>	
<b><u>Lease/Purchase of Non-Computer Equipment</u></b>	81800
Includes all payments made on multi-year lease/purchase or installment purchase agreements even if interest constitutes a portion of the payment. All equipment received for which charges are made to this object code should be recorded on the property inventory system when received and for the total acquisition price of \$5,000.00 or more.	
<b><u>Lease/Purchase Computer Equipment</u></b>	81810
<b><u>Interest on Lease/Purchases</u></b>	81890
<b><u>Motor Vehicle Equipment Purchases</u></b>	84100
Includes new or replacement motor vehicle equipment used on public road with an acquisition cost of \$5,000.00 or more.	
<b><u>Library Collections</u></b> - Without Regard to Value	84310
<b><u>Other Equipment Purchases</u></b>	84320
Includes new or replacement equipment other than motor vehicles used on public roads or books with an acquisition cost of \$5,000.00 or more.	
<b><u>Computer &amp; Computer Peripherals</u></b>	84326
Computer & computer peripherals with an acquisition cost of \$5,000.00 or more.	
<b><u>HOLDBACK - RESTRICTED</u></b>	91000
<b><u>INDIRECT COST RECOVERY - RESTRICTED</u></b>	92000
Gross amount of indirect cost charge	
<b><u>INDIRECT COST RECOVERY - UGARF CREDIT - RESTRICTED</u></b>	92500
<b><u>UGARF ASSIGNMENT FEE INCOME - RESTRICTED</u></b>	92501
<b><u>ADMINISTRATIVE ALLOWANCE - WORKSTUDY - RESTRICTED</u></b>	92800
<b><u>AUXILIARY RESERVE</u></b>	93000
<b><u>TRANSFER OF FUNDS</u></b>	94000
<b><u>SERVICE CHARGES AND CREDITS - PHYSICAL PLANT</u></b>	98000