

Accounting Code Request Form

The college's accounting code structure is designed to place revenues and expenses in categories (i.e. supplies, travel, dues & fees).

Four groups of codes make up the 15 digits. No one has every possible code memorized.

The four groups of codes:

X	XXX	XXXXX	XXXXXX
Fund	Function	Object	Project
The first digit represents the fund. The fund description is one (1) digit long. Staff will almost always use fund 1. The noted exception is for grants, when often fund 2 is used.	The next three digits represent function. It is always 3 digits long. The function represents which program, division, or area that is making the expenditure.	The next five digits represent the object. It is always five digits long. Those objects that involve staffing costs reside in the 50000 series and those objects involving goods or services reside in the 70000 series.	The remaining digits represent the project. A project code is 4-6 alpha or numeric characters. Most accounts do not utilize a project code. Athletics uses a project code to identify each sport.

For monitoring and audit purposes, the categories (codes) should be uniform college-wide. In recent years the business office has received an increasing number of requests to have new account numbers created for various divisions and departments to track very detailed purchases. In order to determine the necessity of new accounting codes, it is required that budget managers complete this form to make such a request.

Request for a new general ledger accounting code

Division/ Department	Type of account (revenue or expense)	Reason for request	Business Office Use Only (New Account Created)

Form should be submitted to Greg Nichols, Assistant Controller. gnichols@carthage.edu