

GEORGIA INSTITUTE OF TECHNOLOGY
Fund, Function and Class Worktag Guide
FUND

FUND	PURPOSE	EXAMPLE	CARRY FORWARD OR LAPSING
FD10000 State Appropriations - Education General	To identify and report revenues, expenses and balances for state appropriated funds allocated to the Institute by the Board of Regents for student instruction; operation of initiatives that promote, support or extend student learning; and funding for leadership, service and education initiatives that require funding beyond what is provided by formula funding.	DE00000283 BloSci - Instruction - AP	Lapsing - Funds not expended or obligated at fiscal year-end lapse to the State of Georgia and are no longer available for operations by the Institute or the University System of Georgia.
FD10500 Tuition - Education and General	To identify and report revenues, expenses and balances for student tuition and fee funds arising from credit-based courses and used to support student instruction and student learning.	DE00001297 CoC/SCSE MS Analytics - CSE	Lapsing - A maximum of 3% of funds not expended or obligated at year-end may carry forward into the next fiscal year. The remaining funds lapse to the State of Georgia and are no longer available for Institute or University System of Georgia (USG) operations.
FD10600 Other General - Education and General	To identify and report revenues, expenses and balances for student fees, such as application fees, lab fees, testing fees and transcript fees, that are used to support student instruction and student learning but are not specifically reported in another fund.	DE00001741 CS - Campus Sustainability Programs	Lapsing - Funds not expended or obligated at fiscal year-end lapse to the State of Georgia and are no longer available for operations by the Institute or the University System of Georgia.
FD11015 State Appropriations - Enterprise Innovation Institute (EII)	To identify and report revenues, expenses and balances for state appropriated funds allocated and used to advise Georgia manufacturers, entrepreneurs and government officials on best business practices and technology-driven economic development, and to provide the state share of federal incentive and assistance programs for entrepreneurs and innovative businesses.	DE00002284 EI2 State Approp Revenue	Lapsing - Funds not expended or obligated at fiscal year-end lapse to the State of Georgia and are no longer available for operations by the Institute or the University System of Georgia.

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FD11021 State Appropriations - Georgia Tech Research Institute (GTRI)	To identify and report revenues, expenses and balances for state appropriated funds that are allocated and used to advance technology solutions and large-scale system prototypes to address issues in national security, economic development and the overall human condition.	DE00005211 GTRI ONLY State Approp Revenue	Lapsing - Funds not expended or obligated at fiscal year-end lapse to the State of Georgia and are no longer available for operations by the Institute or the University System of Georgia.
FD12210 Auxiliary Enterprises - Housing	To identify and report revenues, expenses and balances for the self-supported operation of institution-owned housing and residence halls.	DE00005433 HOU - Brown Residence Hall	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD12220 Auxiliary Enterprises - Food Enterprises	To identify and report revenues, expenses and balances for the self-supported operation of student, faculty and staff food services.	DE00001765 DINE Dining - West Village Dining Commons	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD12230 Auxiliary Enterprises - Stores and Shops	To identify and report revenues, expenses and balances for the self-supported operation of stores and shops such as bookstores, gift shops and retail stores.	DE00007845 BKSTR Renovation Burdells & Starbuck	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD12240 Auxiliary Enterprises - Health Enterprises	To identify and report revenues, expenses and balances for the self-supported operation of health clinics and other health services.	DE00007845 BKSTR Renovation Burdells & Starbuck	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD12250 Auxiliary Enterprises - Parking	To identify and report revenues, expenses and balances for the self-supported operation of campus parking lots and parking facilities.	DE00007052 PRK Parking Lots Operations	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD12260 Auxiliary Enterprises - Transportation	To identify and report revenues, expenses and balances for the self-supported operation of campus transportation systems.	DE00007052 PRK Parking Lots Operations	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.

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FD12270 Auxiliary Enterprises - Other Organizations	To identify and report revenues, expenses and balances for self-supported operations that cannot be logically categorized in another fund such as vending, post office, campus one card, and auxiliary services administration,	DE00000571 BUZZ BuzzCard - Campus One Card Operation	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD13000 Student Activities	To identify and report revenues, expenses and balances for a broad spectrum of self-supporting student related services such as social and entertainment activities, intramural sports, student publications and student government associations.	DE00001116 Chinese Student Association	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD13100 Student Activities - PPV Fund	To identify and report revenues, expenses and balances for Public Private Venture (PPV) properties funded by student activity fees and owned by the Institute.	DE00017188 SAF PPV Campus Center Debt Service	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD14000 Continuing Education - Georgia Tech Professional Education (GTPE)	To identify and report revenues, expenses and balances for self-supported non-credit instructional courses and programs designed to primarily meet the educational needs of professional and non-traditional students.	DE00004107 GTPE/NonCr - Adap Array Algo Arch Ap7/27/18	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD14100 Dept Sales and Services (DSS) - Other	To identify and report revenues, expenses and balances for self-supported Departmental Sales and Services (DSS) operations and activities managed by Resident Instruction units.	DE00000243 BIOSCI - ECLife Conference Support	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD14200 Dept Sales and Services (DSS) - Premium Programs	To identify and report revenues, expenses and balances for self-supported executive level graduate programs managed by the Scheller College of Business.	DE00007272 SCOB - EMBA	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.

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FD14415 Dept Sales and Services (DSS) - Enterprise Innovation Institute (EII)	To identify and report revenues, expenses and balances for self-supported Departmental Sales and Services (DSS) operations and activities managed by the Enterprise Innovation Institute (EII).	DE00002237 EI2 DSS - Engage	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD14421 Dept Sales and Services (DSS) - Georgia Tech Research Institute (GTRI)	To identify and report revenues, expenses and balances for self-supported Departmental Sales and Services (DSS) operations and activities managed by the Georgia Tech Research Institute (GTRI).	DE00019775 GTRI DSS Carryforward	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD15000 Ind Cost Recoveries (IDCR) - Education and General	To identify and report revenues, expenses and balances used to track the recovery of a percentage of direct costs charged to Resident Instruction federal, state and other grants and contracts or administrative cost allowances (ACA) recovered for campus administered financial aid programs.	DE00002378 EVPR Indirect Cost Recovery	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD15015 Ind Cost Recoveries (IDCR) - Enterprise Innovation Institute (EII)	To identify and report revenues, expenses and balances used to track the recovery of a percentage of direct costs charged to Enterprise Innovation Institute (EII) federal, state and other grants and contracts.	DE00022460 EI2 IE Proposal Development (Outside GA)	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD15021 Ind Cost Recoveries (IDCR) - Georgia Tech Research Institute (GTRI)	To identify and report revenues, expenses and balances used to track the recovery of a percentage of direct costs charged to Georgia Tech Research Institute (GTRI) federal, state and other grants and contracts.	DE00019774 GTRI ICR Carryforward	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.

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FD16000 Technology Fees	To identify and report revenues, expenses and balances for funds collected via the mandatory student technology fee.	DE00001124 Audio-Visual Updates to Classrooms and Student Meeting Spaces	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD20000 Restricted - Education and General	To identify and report restricted revenues, expenses and balances for Resident Instruction grants, contracts and awards.	GR10000434 PRIME GRANT HETEROGENEOUS INTERCONNECT STITCHING TECHNOLOGY (HIST) FOR HIGH-PERFORMANC	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD20100 Restricted - Student Financial Aid	To identify and report restricted revenues, expenses and balances for funds and allocations related to student financial aid grants and awards.	GR00003954 SLOAN FOUNDATION - FELLOWSHIP - FINANCIAL AID	Carry Forward - Funds not expended at year-end carry forward into the next fiscal year and are available for future operations.
FD20200 Restricted - Foundation	To identify and report restricted revenues, expenses and balances for allocations received from the Georgia Tech Foundation (GTF).	GTF111000012 Robert C Williams Museum Support	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year.
FD20300 Restricted - Research Organization	To identify and report restricted revenues, expenses and balances for funds and allocations received from the Georgia Tech Research Corporation (GTRC) and the Georgia Tech Applied Research Corporation (GTARC).	GR10029847 COST SHARE GTRC MATCHING-1	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD20400 Restricted - Non-Sponsored	To identify and report restricted revenues, expenses and balances for non-sponsored funds and activities that do not fit into one of the other restricted categories.	DE00011881 IAC/PUBPOL Undesignated Sponsored Research	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD20500 Restricted - Athletic Association	To identify and report restricted revenues, expenses and balances for funds associated with the Georgia Tech Athletic Association (GTAA) operations including personal services, facilities, and student athlete scholarships and financial aid.	DE00012375 GTAA Payroll - Volleyball	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.

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FD21015 Restricted - Enterprise Innovation Institute (EII)	To identify and report restricted revenues, expenses and balances for Enterprise Innovation Institute (EII) grants, contracts and awards.	GR10000142 Weyant,Rodger Leland SETAAC/Micron Optics RJ994	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD21021 Restricted - Georgia Tech Research Institute (GTRI)	To identify and report restricted revenues, expenses and balances Georgia Tech Research Institute (GTRI) grants, contracts and awards.	D6340.03.00.00.0000 RF SENSOR ENGINEERING	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD30000 Federal Loan	To identify and report receipts, disbursements and balances for federal funds loaned to students.	GF0000000084 BUR - Perkins Loan Program (Ndsl)	Carry Forward - Funds not expended at year-end carry forward into the next fiscal year and are available for future
FD31000 Institutional Loan	To identify and report receipts, disbursements and balances for Institute funds loaned to students.	GF0000000093 BUR - Ford Foundation Loan Fund	Carry Forward - Funds not expended at year-end carry forward into the next fiscal year and are available for future
FD40000 Endowment	To identify and report receipts, disbursements and balances from received from donors or outside agencies where the principal is to remain intact, and only the income derived from investment of the funds may be expended.	GF0000000001 IE - Eugene O Batson, Jr. Memorial Scholarship Endowment Fund	Carry Forward - Funds not transferred from the endowment to another fund for expenditure at year-end carry forward into the next fiscal year and are available for operations.
FD42000 Quasi Endowment	To identify and report revenues, expenses and balances from Board of Regents designated funds that are treated like an endowment, and only the income derived from investment of the funds may be expended.	GF0000000078 IE - Luther & Barbara Hawkins Trust Endowment Fund	Carry Forward - Funds not transferred from the endowment to another fund for expenditure at year-end carry forward into the next fiscal year and are available for operations.
FD50000 Unexpended Plant	To identify and report internal and external revenues, expenses and balances for funds set aside to construct, maintain and/or acquire capital assets.	DE00017378 FAC/Plant FY20 MRR Contingency Elevator Modernization - Bill Moore Success Center	Lapsing - Funds not expended or obligated at fiscal year-end lapse to the State of Georgia and are no longer available for use by the Institute or the University System of Georgia.

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FD50100 Unexpended Plant - Non-lapsing	To identify and report internal and external revenues, expenses and balances for funds set aside to construct, maintain and/or acquire capital assets.	DE00023191 IEN FY23 GRA Infrastructure Support	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD50200 Plant - Unexpended - GSFIC Non-MRR	To identify and report revenues, expenses and balances from the Georgia State Finance and Investment Commission (GSFIC) and non-Major Repairs and Rehabilitation (MRR) funds set aside to construct, maintain and/or acquire capital assets.	DE00002092 ECE - GRA-260 - Divan Lab	Lapsing - Funds not expended or obligated at fiscal year-end lapse to the State of Georgia and are no longer available for operations by the Institute or the University System of Georgia.
FD50300 Unexpended Plant - MRR	To identify and report revenues, expenses and balances for Major Repairs and Rehabilitation (MRR) funds set aside to construct, maintain and/or acquire capital assets.	DE00017466 FY21 MRR J-359 #144 Love Building, Modernize/Upgrade Elevator	Lapsing - Funds not expended or obligated at fiscal year-end lapse to the State of Georgia and are no longer available for operations by the Institute or the University System of Georgia.
FD60000 Custodial - Funds on Deposit	To identify and report revenues, expenses and balances for funds received and administered by the Institute on behalf of another organization. Disposition of these funds is in accordance with designations and instructions of the entity for which the Institute is serving as an agent.	CE0274 PHYS - SPS Southeastern Zone Mtg	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.
FD61000 Custodial - Designated Scholarships	To identify and report revenues, expenses and balances for funds designated for scholarships. These funds are primarily provided by entities other than the Institute where the Institute does not make the determination of who receives the scholarship.	CE1190 FY22 Zell Miller Scholarship	Carry Forward - Funds not expended or obligated at year-end carry forward into the next fiscal year and are available for future operations.

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FD62000 Custodial - Payroll Operations	To identify and report payroll withholdings, payroll deductions and payments to state, federal and other external entities for salaries, benefits, retirement and other voluntary deductions.	CE1111 Payroll Operations	Carry Forward - Funds not expended at year-end carry forward into the next fiscal year and are available for future operations. Generally, year-end funds are in a receivable or liability ledger account and are not available to carry forward into the next fiscal year.

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FN11100 General Academic Instruction	To track and report formally organized and/or separately budgeted instructional activities that are carried out during the academic year and offered for credit.	DE00021646 GT Barcelona Online Course
FN11110 Instruction (Cost Sharing)	To track and report cost sharing to federal agencies and to be able to identify those expenses when preparing the Facilities and Administrative (F&A) rate proposal.	SCOB - PHD Program - STAPP
FN11111 Summer School Instruction	To track and report summer school instructional activities.	DE00002161 ECE - Summer Term Even Year - ECE
FN11114 Instruction Over Salary Cap	To track and report instructional operations where the direct salary of individuals is over the maximum annual rate per the funding agency.	Worktags assigned as needed
FN11150 General Academic Instruction - Indirect	To track and report formally organized and/or separately budgeted indirect instructional activities that are carried out during the academic year and offered for credit.	DE00021512 NeuroSci General Support
FN11200 Vocational/Technical Instruction	To track and report formally organized and/or separately budgeted vocational/technical instructional activities that are carried out during the academic year and offered for credit.	Worktags assigned as needed
FN11300 Community Education	To track and report formally organized and/or separately budgeted instructional activities that do not generally result in credit.	DE00004071 GTPE/LI - Language Inst 06/30/25
FN11320 Cost Sharing - Community Education	To track and report cost sharing for formally organized and/or separately budgeted instructional activities that do not generally result in credit.	Worktags assigned as needed
FN11600 Dept Research Not Separately Budgeted	To track and report departmental research activity that is not separately budgeted.	DE00021005 GTF110000004 Passport application development for CHOA
FN12100 Individual or Project Research	To track and report research activities that are managed within academic departments.	DE00000139 AE - Oefelein School Funded Strtup
FN12110 Research (Cost Sharing)	To track and report cost sharing to various federal agencies and to be able to identify those expenses when preparing the Facilities and Administrative (F&A) rate proposal.	DE00005683 IBB Molecular Evolution

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FN12114 Research Over Salary Cap	To track and report research operations where the direct salary of individuals is over the maximum annual rate per the funding agency.	Worktags assigned as needed
FN12115 Indirect Research - Indiv or Project Research	To track and report research activities that are managed within academic departments.	DE00020496 Seed Grant - Meredith
FN12120 Cost Sharing - Indiv or Project Research	To track and report cost sharing for research activities that are managed within academic departments.	DE00009024 US DEPT OF ENERGY
FN12200 Institutes - Research Centers	To track and report operations for research activities that are part of a formal research organization created to manage a number of research efforts.	DE00001541 COD/SID General Research
FN12210 Indirect Research - Inst & Research Centers	To track and report institute and research center operations for indirect research.	DE00022210 IEN Cleanroom Consolidation
FN12211 Indirect Research - General & Admin Expenses	To track and report general and administrative operations for indirect research.	DE00017697 VPRO Operations
FN12212 Indirect Research - Start-Up	To track and report start-up operations for indirect research.	DE00006474 ISYE - Van Hentenryck - Fit Up
FN12220 Cost Sharing - Inst & Research Centers	To track and report cost sharing for research activities that are part of a formal research organization created to manage a number of research efforts.	D7792.0Z.04.0C.0002 TEN STUDY LABOR
FN12400 Departmental Research	To track and report departmental research that is separately budgeted.	DE00019663 TTK Reserve - EVPR
FN12500 Research Core Labs	To track and report research related to core laboratory operations.	Worktags assigned as needed
FN12900 Research Info Tech	To track and report research information technology operations.	Worktags assigned as needed
FN13100 Community Services	To track and report activities organized and carried out to provide general community services, excluding instructional activities.	DE00000782 CEISMC GoSTEM Bridge Funding
FN13110 Community Services (Cost Sharing)	To track and report cost sharing to various federal agencies and to be able to identify those expenses when preparing the Facilities and Administrative (F&A) rate proposal.	DE00002272 E12 MBDA State Holding

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FN13114 Community Serv Over Salary Cap	To track and report community service operations where the direct salary of individuals is over the maximum annual rate per the funding agency.	Worktags assigned as needed
FN14100 Libraries	To track and report organized activities that directly support the operation of catalogued or otherwise classified collections.	DE00016083 Library Technology Project - Media Bridge NonATL
FN14200 Museums and Galleries	To track and report organized activities for the collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc.	DE00007213 RBI - RC Williams Museum Sales
FN14300 Educational Media Services	To track and report organized activities providing audiovisual and other services that aid in the transmission of information in support of the institution's instruction, research, and public service programs.	Worktags assigned as needed
FN14400 Academic Computing Support	To track and report formally organized and/or separately budgeted information technology operations for academic computing support.	DE00002643 OIT R&DL Technology Fee Classroom Improvement
FN14500 Ancillary Support	To track and report organized activities that provide support for instruction, research, and public service activities that cannot be logically classified in another category.	DE00009687 TSO - Support Technology
FN14600 Academic Administration	To track and report operations specifically designed and carried out to provide administrative and management support to the academic programs.	DE00008688 Bioinformatics PhD Program
FN14620 Research Administration	To track and report operations specifically designed and carried out to provide administrative and management support to the research programs.	DE00018591 TSRB S16B - Larry Heck Fitup
FN14700 Academic Personnel Development	To track and report operations that provide the faculty with opportunities for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted.	DE00001999 EBB/BME Professional Dev Grants 2
FN14800 Course - Curriculum Development	To track and report operations that significantly improve or add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.	DE00001750 CSE - Strategic Simulation and Modeling

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FN15100 Student Services Administration	To track and report administrative operations that provide assistance and non-academic support to the students.	DE00002332 ER Enrollment Services-PS
FN15200 Social and Cultural Development	To track and report operations that provide for a students' social and cultural development outside of formal academic programs.	DE00007373 SLIFE/CA Center for the Arts - Stu Svc
FN15300 Counseling and Career Guidance	To track and report formally organized placement, career guidance, and personal counseling services for students.	Worktags assigned as needed
FN15400 Financial Aid Administration	To track and report operations that provide financial aid services and assistance to students.	DE00002391SUS FA Student Financial Aid-PS - 1100 - SUSPENSE
FN15500 Student Admissions	To track and report operations related to the identification of prospective students, the promotion of attendance at the institution, and the processing of applications for admission.	DE00007745 UA Undergrad Admission-PS
FN15600 Student Records/Registrar	To track and report operations designed to maintain, handle and update records for students.	DE00005902 IBPA/GIE/STAP Duplicate Diploma Requests
FN15900 Student Activities Program	To track and report operations for student activity programs.	DE00001116 Chinese Student Association
FN15910 Intramural Athletics	To track and report operations for intramural sport activities.	DE00002582 CRC - GT INT CRC Intramural Council - OR
FN15920 Social - Entertainment Activity	To track and report student social and entertainment programs and activities.	DE00007455 SLIFE/SO Drama Tech Productions
FN15930 Student Government	To track and report student government programs and activities.	DE00007565 SLIFE/SO Student Council-Administrative
FN15940 Student Publications	To track and report student publications programs and activities.	DE00007419 SLIFE/SM Student Pubs Office
FN15990 Other Student Services	To track and report operations that cannot be logically categorized in any other student services function.	DE00010441 Parent & Family Program
FN16100 Executive Management	To track and report all central, executive-level activities concerned with management and long-range planning for the entire institution.	DE00007039 PresOff - President's Office

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FN16200 Fiscal Operations	To track and report operations related to fiscal control and investments.	DE00006836 CON - Office Of the Controller
FN16300 General Administrative - Logistical Services	To track and report general administrative operations and services.	DE00006909 OSC - GTSC External Support-NEETRAC
FN16400 Administrative Computing	To track and report formally organized and/or separately budgeted administrative information technology operations.	DE00006514 ITSEA - Financial Data Technologies
FN16500 Public Relations	To track and report operations for maintaining relations with the community, alumni, or other constituents.	DE00006843 OD/Admin - Development State Communicating & Marketing
FN16600 Development	To track and report operations for institution-wide development and fund raising.	DE00006842 OD/Admin - Development State Central
FN16700 General Institutional	To track and report operations that cannot be logically categorized in any other institutional support function.	DE00002587 OIT Campus Networking Wireless
FN17100 Physical Plant Administration	To track and report administrative operations that directly support physical plant operations.	DE00002432 FAC - Facilities Administration and Finance Operations
FN17200 Building Maintenance	To track and report routine operations for repair and maintenance of buildings.	DE00002291 EI2/ATDC Building And Equipment Mainten
FN17210 Building & Equip Maint – A-21	To track and report routine operations for repair and maintenance of buildings and equipment managed in accordance with Office of Management and Budget (OMB) A-21 cost principles.	DE00016166 Funding - Renovation CCB Admin Space
FN17300 Custodial Services	To track and report operations for building custodial services.	DE00002443 FAC - Facilities Building Services Operations
FN17400 Utilities	To track and report operations for heating, cooling, lighting, power, gas, water, and any other utilities.	DE00013065 Facilities Utilities & Energy Plant
FN17500 Landscape/Grounds Maintenance	To track and report operations and maintenance of landscape and grounds.	DE00013064 Facilities Groundskeeping Operations
FN17600 Plant Funds	To track and report plant fund operations.	DE00010571 IBPA/IR/Plant - Major Repair and Rehabilitation (MRR)

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FN17610 Land	To track and report funds expended for the purchase of land, including incidental costs such as appraisal fees, title fees, legal fees, surveys, razing dilapidated structures, etc.	DE00023134 REDO/Plant 600 Means Street Acquisition
FN17620 Buildings	To track and report funds expended to purchase buildings, or to provide major additions and renovations.	DE00005751 IBPA/CL Boggs 1st Floor Renovation
FN17630 Improvements - Non-Building	To track and report funds expended for various land improvements and for other campus installations not properly classified as buildings. Examples would be landscaping, walkways, roadways, parking lots, markers, utility installations, etc.	DE00011093 FAC/Plant Monument Entry Sign N'side Dr
FN17640 Library Collections	To track and report funds expended to purchase books, periodicals, microfilm, micro cards, catalog cards, and other material making up the collection of resource material maintained in a library.	Worktags assigned as needed
FN17650 Equipment	To track and report funds expended for items of material value and of long enough life to be classified as equipment.	DE00017067 IBPA/CL Price Gilbert Library - AV Equ
FN17660 Construction Work in Process (WIP)	To track and report operations for construction projects that will become a capitalizable assets when completed.	DE00007815 FAC/DC - ADA Projects
FN17670 Expenditures - Non-Capitalized	To track and report operations that have been funded in the context of plant funds, but do not meet the definition of "capital expenses."	DE00023193 IBB-FY23 GRA Infrastructure Support
FN17800 Safety and Security	To track and report safety and security operations.	DE00002455 EHS - Fire Safety
FN18100 Scholarships	To track and report grants-in-aid, trainee stipends, tuition and fee waivers, and prizes to undergraduate students.	DE00002947 GTF150000017 - WOMEN IN ENGINEERING
FN18200 Fellowships	To track and report grants-in-aid and trainee stipends to graduate students. This categorization does not include funds for which services to the institution must be rendered, such as payments for teaching.	DE00002810 GTF124000070 - Biomaterials Mechanics Sulchek Fellowship
FN19100 Mandatory Transfers (Non-Auxiliary)	To track and report transfers that are mandated by an external entity, such as the federal government.	Worktags assigned as needed

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FN19200 Non-Mandatory Transfers (Non-Auxiliary)	To track and report transfers that are not mandated by an external entity.	Worktags assigned as needed
FN21100 Student Housing	To track and report self-supporting student housing operations.	DE00005435 HOU - Caldwell Residence Hall
FN21198 Student Housing - Capital Outlay	To track and report external capital outlay funding (i.e. Public Private Ventures - PPVs) for self-supporting student housing operations. This type of funding is rare.	Worktags assigned as needed
FN21199 Student Housing (R & R)	To track and report renovation and repair projects for self-supporting student housing operations.	DE00008168 Hopkins Roof Replacement
FN22100 Cafeteria	To track and report self-supporting cafeteria food services operations for students, faculty, and staff.	DE00001765 DINE Dining - West Village Dining Commons
FN22198 Cafeteria - Capital Outlay	To track and report external capital outlay funding (i.e. Public Private Ventures - PPVs) for self-supporting cafeteria operations. This type of funding is rare.	Worktags assigned as needed
FN22199 Cafeteria (R & R)	To track and report renovation and repair projects for self-supporting cafeteria food services operations.	DE00007926 DINE Brittain Dining Hall Reno
FN22200 Snack Bars	To track and report self-supporting snack bar food service operations for students, faculty, and staff.	DE00019053 Rising Roll
FN22298 Snack Bars - Capital Outlay	To track and report external capital outlay funding (i.e. Public Private Ventures - PPVs) for self-supporting snack bar food service operations. This type of funding is rare.	Worktags assigned as needed
FN22299 Snack Bars (R & R)	To track and report renovation and repair projects for self-supporting snack bar food service operations. This situation is rare.	Worktags assigned as needed
FN23100 Stores and Shops	To track and report self-supporting operations for stores and shops such as bookstores, gift shops and retail stores.	DE00008564 Wing Nuts
FN23198 Stores and Shops - Capital Outlay	To track and report external capital outlay funding (i.e. Public Private Ventures - PPVs) for self-supporting stores and shops. This type of funding is rare.	Worktags assigned as needed
FN23199 Stores and Shops (R & R)	To track and report renovation and repair projects for self-supporting stores and shops.	DE00007845 BKSTR Renovation Burdells & Starbuck

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FUNCTION	PURPOSE	EXAMPLE
FN24100 Health Services	To track and report operations for self-supporting clinics and other health services.	DE00005422 HEALTH - Student Health-Nursing
FN24198 Health Services - Capital Outlay	To track and report external capital outlay funding (i.e. Public Private Ventures - PPVs) for self-supporting health services operations. This type of funding is rare.	Worktags assigned as needed
FN24199 Health Services (R & R)	To track and report renovation and repair projects for self-supporting health services.	DE00019214 HEALTH Travel/Allergy & Immunization Refrigerator Replacement
FN25100 Campus Transportation	To track and report self-supporting operations for campus transportation.	DE00010095 CT - Bus Operations
FN25198 Campus Transportation - Capital Outlay	To track and report external capital outlay funding (i.e. Public Private Ventures - PPVs) for self-supporting campus transportation operations. This type of funding is rare.	Worktags assigned as needed
FN25199 Campus Transportation (R & R)	To track and report renovation and repair projects for self-supporting campus transportation system operations.	DE00010082 Trolley Seat Replacement
FN25298 Campus Parking - Capital Outlay	To track and report external capital outlay funding (i.e. Public Private Ventures - PPVs) for self-supporting campus parking lot and parking facility operations. This type of funding is rare.	Worktags assigned as needed
FN26100 Campus Parking	To track and report self-supporting campus parking lot and parking facility operations.	DE00007052 PRK Parking Lots Operations
FN26198 Campus Transportation - Capital Outlay	To track and report external capital outlay funding (i.e. Public Private Ventures - PPVs) for self-supporting campus transportation system operations. This type of funding is rare.	Worktags assigned as needed
FN26199 Campus Parking (R & R)	To track and report renovation and repair projects for self-supporting campus parking lot and parking facility operations.	DE00008350 PRK Greek Parking Lot Pavement
FN27100 Other Service Units	To track and report auxiliary self-supporting operations that cannot logically be categorized in any other fund group.	DE00000571 BUZZ BuzzCard - Campus One Card Operation

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FUNCTION	PURPOSE	EXAMPLE
FN27198 Other Service Units - Capital Outlay	To track and report external capital outlay funding (i.e. Public Private Ventures - PPVs) for other auxiliary service unit self-supporting operations. This type of funding is rare.	Worktags assigned as needed
FN27199 Other Service Units (R & R)	To track and report renovation and repair projects for other auxiliary service unit self-supporting operations.	DE00000574 BUZZ Data Card Production Unit Repl
FN29100 Mandatory Transfers (Auxiliary)	To track and report transfers mandated by an external entity, such as the Federal Government.	Worktags assigned as needed
FN29200 Non-Mandatory Transfers (Auxiliary)	To track and report transfers not mandated by an external entity.	Worktags assigned as needed

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CLASS	PURPOSE	EXAMPLE
CL11000 General Operations	To classify and report funds used for general operations.	DE00018731 E12 ATDC Public Service Undesignated
CL11005 General Operations - No Fringe	To classify and report funds used for general operations without funded fringe benefits.	DE00011088 FAC/Plant First Drive Landscaping North
CL11200 State Appropriations	To classify and report funds used for state appropriations.	DE00000296 BloSci - Nichols Start-up Research
CL11205 State Appropriations - No Fringe	To classify and report funds used for state appropriations without funded fringe benefits.	DE00001639 CoS - Barcelona Science Study Abroad
CL11300 Other General	To classify and report other general revenues.	DE00002341 ERP - Enterprise Resource Planning
CL11305 Other General - No Fringe	To classify and report other general revenues without funded fringe benefits.	DE00001091 CHEM - TEACHING LABS - Analytical Chemistry
CL11500 Indirect Cost Recovery	To classify and report indirect cost recovery funds.	DE00007251 RM - Risk Management
CL11505 Indirect Cost Recovery - No Fringe	To classify and report indirect cost recovery funds without funded fringe benefits.	DE00002357 EVP A&F - Deferred Compensation
CL11600 Technology Fees	To classify and report technology fee funds.	DE00001499 COD/DEAN'S - Tech Fee - COA
CL11605 Technology Fees - No Fringe	To classify and report technology fee funds without funded fringe benefits.	Worktags assigned as needed
CL11800 Tuition	To classify and report tuition funds.	DE00022480 ECON PEGs FY23
CL11805 Tuition - No Fringe	To classify and report tuition funds without funded fringe benefits.	DE00005241 GWW-ME DLPE Tuition Revenue
CL11980 Tuition & Fees - Undergraduate	To classify and report undergraduate tuition and fees.	DE00001702 CRC - Operations Fee
CL11990 Tuition & Fees - Graduate	To classify and report graduate tuition and fees.	DE00019429 SCS Graduate Student Association
CL12000 General Operations - Research Consortium	To track and report general operations related to research consortiums.	DE00001402 CoC/SIC Res Consortium Provost Startup
CL13000 General Operations - Special Funding Initiatives	To classify and report general operations related to a special funding initiatives.	Worktags assigned as needed
CL14000 General Operations - Lottery Funds	To classify and report lottery funds.	Worktags assigned as needed

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CLASS	PURPOSE	EXAMPLE
CL15000 DOAS Indirect Funding	To classify and report funds in years where a portion of the Institute's state appropriation has been funded directly to the Department of Administrative Services (DOAS) for operation of the statewide communications system, to recognize the revenue and expenses will debit the appropriate expense account(s) and will credit revenue using this source.	DE00022589 Student Engagement and Well-Being Administrative Facilitation-FireFly Facilitation Inc.
CL16000 Major Repair and Rehabilitation (MRR) Funds	To classify and report state appropriations used for major repair and rehabilitation.	DE00022512 IBPA/CL - FY23 MRR - Rebuild steam vault G9-10 (Old CE to Crosland)
CL16500 Georgia State Finance and Investment Commissions (GSFIC) Funds	To classify and report funds received from the Georgia State Finance and Investment Commission (GSFIC) from the sale of general obligation bonds.	DE00002471 FAC/Mgmt - J-235 Crosland - ALOT 3
CL16600 Governor's Emergency Fund	To classify and report funds received from the governor's office for emergency purposes.	Worktags assigned as needed
CL17000 Student Activities	To classify and report student activity funds.	DE00022929 Curran Outdoor Fitness Center
CL18000 Loan Fund Operations	To classify and report revenues and expenses of Loan Funds to facilitate reporting.	Worktags assigned as needed
CL18500 Endowment Funds	To classify and report revenues and expenses related to endowment funds.	GF0000000001 IE - Eugene O Batson, Jr. Memorial Scholarship Endowment Fund
CL19000 Quasi Revenue (Not DSS)	To classify quasi revenue not associated with departmental sales and services.	Worktags assigned as needed
CL40000 Continuing Education - Georgia Tech Professional Education (GTPE)	To classify and report both revenues and expenses associated with providing continuous education programs, including continuous education program fees and sales support program costs.	DE00004044 GTPE/Admin GTPE-Administration - 420200
CL41100 Departmental Sales and Services (DSS) - General	To classify funding from general departmental sales and services.	DE00001254 CoC/SCS GTRI-RAMACHandran
CL41200 Departmental Sales and Services (DSS) - Community Ed	To classify and report funding from departmental sales and services relating to community education.	DE00000955 CHEM - DSS CENTER - Nuclear Magnetic Resonance (NMR)
CL41300 Departmental Sales and Services (DSS) - Public Services	To classify and report funding from departmental sales and services relating to public services.	DE00000061 ACAM DSS - Academy of Medicine
CL41400 Departmental Sales and Services (DSS) - Computer Operations	To classify and report funding from departmental sales and services relating to computer operations.	Worktags assigned as needed

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CLASS	PURPOSE	EXAMPLE
CL41500 Departmental Sales and Services (DSS) - Other	To classify and report funding from departmental sales and services relating to other unclassified services.	DE00018357 IAC/ML-LBAT French
CL41900 Departmental Sales and Services (DSS) - Quasi-Revs from Distrib of Cost	To classify and report revenue generated from sales or services between institute units.	Worktags assigned as needed
CL42100 Auxiliary Enterprises - Institution Operated	To classify and report Institute operated auxiliary enterprises.	DE00001765 DINE Dining - West Village Dining Commons
CL42200 Auxiliary Enterprises - Contracted Operations	To classify and report contracted auxiliary enterprises.	Worktags assigned as needed
CL61000 Sponsored Operations - Federal Government	To classify and report both revenues and expenses within sponsored operations funded by the federal government.	GR10005968 SUBAWARD - UNIVERSITY OF CENTRAL FLORIDA - NASA/AMES RESEARCH CTR/CA
CL62000 Sponsored Operations - State Government	To classify and report both revenues and expenses within sponsored operations funded by state government.	GR00018250 PRIME - GEORGIA AIR QUALITY FORECASTING, 2022-2023
CL62500 Sponsored Operations - States Other Than Georgia	To classify and report both revenues and expenses within sponsored operations funded by other state governments.	GR00022270 PRIME - MIDDLE TENNESSEE STATE UNIVERSITY/MURFREESBORO, TN
CL63000 Sponsored Operations - Local Government	To classify and report both revenues and expenses within sponsored operations funded by local government.	GR00007978 SUBAWARD - CONSULTING AGREEMENT - Invest Atlanta - Sky Capital
CL64000 Sponsored Operations - Private	To classify and report both revenues and expenses within sponsored operations funded by private sources.	GR10002428 PRIME GRANT COCA COLA PACKAGING ANALYTICAL R&D - IGBININGUN
CL65000 Sponsored Operations - Endowment	To classify and report both revenues and expenses within sponsored operations funded by endowments.	Worktags assigned as needed