The accounting string, coding system, is an essential part of the College's accounting system. It consist of the fund group, department id, program code, class code, project id, and the account code.
Information to complete each area is derived from the **chart of accounts** which serves as a systematic classification system and is developed to be compatible with the organizational structure of the institution. In using chart segments, they must be presented in the following format: This format or coding scheme is described below:
1. The first five digits indicate the fund group.
2. The next five digits will indicate the program code (function).
3. The next five digits shall serve to indicate the class code or the source of funding.
4. The next seven digits are reserved to identify the department ID.
5. The next digits are indicators for sponsored projects.
6. The last six digits in the numbering system shall serve to identify the account code or type of expenditure.
Expense Transfers:

- Are handled in Accounting Services
- Journal Entry Form
- Questions are directed to Accounting Services
• The Georgia Perimeter College General Ledger is the central repository for transactions of Peoplesoft financial applications, such as: Accounts Payable, Payroll, Purchasing, Asset Management, P-Card, and other local processes. Manual journals to the General Ledger are made to redistribute or reallocate from one chart field to another. Manual journals are created to:
• To reclassify transactions resulting from processing errors

• To transfer expenses (Example: Move P-Card expenses from one funding source to another)

• To charge another department for services rendered
Journal Entry Request Procedures

- The Preparer creates the J/E and attaches all applicable backup to it. (Required)

- Attached backup should clearly outline the purpose of the J/E & include copies of all relevant source documents. (Required)
• The J/E should then be forwarded to the Supervisor/Director or above for review and approval (Required)

• After authorization the J/E goes to a designated person with security access to enter J/E’s into PeopleSoft (Accounting Services)
<table>
<thead>
<tr>
<th>Account</th>
<th>Fund</th>
<th>Department</th>
<th>Program</th>
<th>Class</th>
<th>Project</th>
<th>DEBIT</th>
<th>CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>xxxxxx</td>
<td>xxxx</td>
<td>xxxxxxx</td>
<td>xxxx</td>
<td>xxxx</td>
<td>ID</td>
<td>AMOUNT</td>
<td>AMOUNT</td>
</tr>
</tbody>
</table>

(Note: The table continues with similar entries.)
Cania Cullins  X2074
#’s-H
Utilities
J-Card
GTA
Joint Staffing
Yanique Lewis  X2066
I-P
Travel Reimbursements
Wright Fuel
FSA
Solange Hardy  X2066
R-Z
Payroll
LRC-Library
Student Stipends/Reimbursements
Meal Advances
QUESTIONS