PENSACOLA STATE COLLEGE

MANUAL OF PROCEDURES

| Procedure Title: | Accounting/General Ledger Codes | <u>Number</u> 503 |
|------------------|---------------------------------|----------------------------|
| Related Policy: | Accounting – 6Hx20-5.001 | <u>Page</u> Page 1 of 1 |

I. **Purpose**

To provide guidance on how to classify accounts by type of transaction. What the Accounting Manual for Florida's College System refers to as a general ledger classification (GLC) is referred to as a spend category or ledger code within the College's Workday system.

II.

| Proce | edure | |
|-------|--|----------------------------------|
| GENE | RAL LEDGER CLASSIFICATION () (X X X X X) | |
| A. | Explanation | |
| | The General Ledger classification code is designed and transaction or account, regardless of the fund in which the | |
| В. | General Ledger classes () (X) are: | |
| | | For details, see: |
| | 1 Assets | (Section 8 of *) |
| | 2 Liabilities | (Section 9 of *) |
| | 3 Appropriations, Reserves & Fund Balances | (Section 10 of *) |
| | 4 Revenue | (Section 11 of *) |
| | 5 Expenditures for Personnel Costs | (Section 12 of *) |
| | 6 Expenditures for Current Expense | (Section 12 of *) |
| | 7 Expenditures for Capital Outlay | (Section 12 of *) |
| | *The Accounting Manual for Florida's Public College Sys Rule 6A-14.72, F.A.C. | stem (Accounting Manual), per |
| C. | Object Code () (_ <u>X X</u>) | |
| | The Object Code further identifies the transaction to classification. | o a general type within the |
| D. | Specific Code () (<u>X</u> <u>X</u>) | |
| | The Specific Code identifies the transaction to the low suggested for any account. | vest level of detail required or |

Responsible Official: Vice President, Business Affairs President's Signature: Date: 10/14/2025