**PENSACOLA STATE COLLEGE**
MANUAL OF PROCEDURES

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

GENERAL LEDGER CLASSIFICATION (_ _ _ _ _ _ _ _ _) (X X X X X)

A. Explanation

The General Ledger classification code is designed and used to indicate the type of transaction or account, regardless of the fund in which they are used.

B. 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 System (Accounting Manual), per Rule 6A-14.72, F.A.C.

C. Object Code (_ _ _ _ _ _ _ _ _) ( _ X X _ _ )

The Object Code further identifies the transaction to a general type within the classification.

D. Specific Code (_ _ _ _ _ _ _ _ _) ( _ _ _ X X)

The Specific Code identifies the transaction to the lowest level of detail required or suggested for any account.

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