

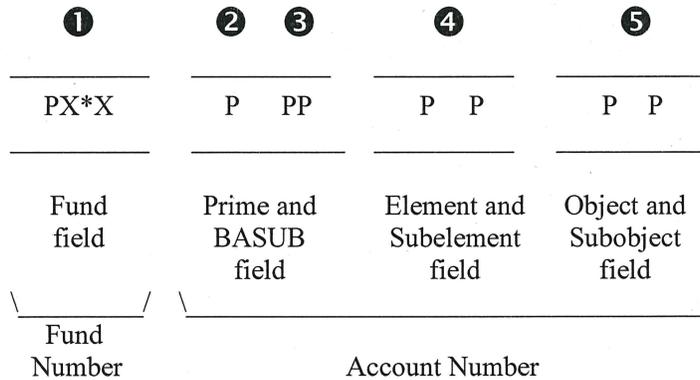
1. **CHARTS OF ACCOUNTS**

1.1 **Account Structure**
 1.1.2 **Structure**

1.1.2.10 In the BARS structure a ten digit code accommodates the various transactions. Of these 10 digits, seven digits are fully reserved for the Account Number, which means that if the local government decides to use unassigned portions of this field for local purposes, it should be aware that additional account coding may be prescribed in the future which will supplant the local applications.

1.1.2.20 In addition to this seven digit Account Number, the Fund Number includes a field of three digits for fund code, for a total code structure of ten digits.

1.1.2.30 The account structure is designed to provide for complete identification of each transaction. The same Account Number is used for budgetary estimates and for actual resources or outlays.

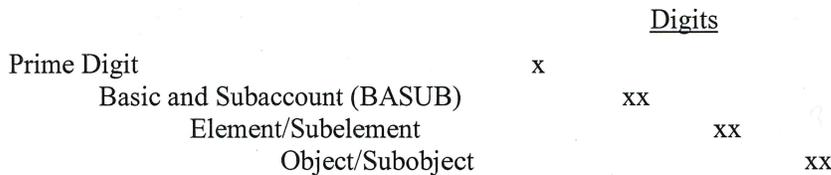


- P = Specific coding is prescribed in the BARS Manual.
- X = The fields are established in the BARS Manual, but specific numbers are assigned by each local government.
- * = Except for fiduciary funds where the second digit is prescribed.

The first part of the account code is a **Fund** Number:



The second part of the account code is the **Account** Number, consisting of:



1.1.2.40 The account code structure has the following components:

- ① **FUND CODE** – It is used to identify funds created and maintained for a particular purpose and having transactions subject to legal or administrative restrictions. (See [Fund Types and Accounting Principles.](#))

General (Current Expense) Fund	000-099
Special Revenue Funds	100-199
Debt Service Funds	200-299
Capital Projects Funds	300-399
Permanent Funds	700-799
Enterprise Funds	400-499
Internal Service Funds	500-599
Investment Trust Funds	600-609
Pension (and Other Employee Benefit) Trust Funds	610-619
Private-Purpose Trust Funds	620-629
Agency Funds	630-699

- ② **PRIME CODE** – The first number in the seven-digit Account Number, assigned as follows:

3 (Three) denotes revenue, nonrevenue, or other financing source accounts.

5 (Five) denotes expenditure, nonexpenditure, or other financing use accounts.

- ③ **BASIC/SUB (BASUB) CODE**

Revenue – The numbers assigned to identify the source (origin or originating category) from which revenues are obtained.

Expenditure/Expense – The numbers assigned to identify different categories of operations for which expenditures/expenses are incurred.

- ④ **ELEMENT/SUBELEMENT CODE**

Revenue – The numbers assigned to further identify specific types of revenues within a particular Basic/Sub category.

Expenditure/Expense – The numbers assigned to further identify specific types of activities related to the particular Basic/Sub category.

5 OBJECT/SUBJECT CODE

Revenue – Except for grants, the numbers have not been defined, and are available for the additional coding by the local government. However, as the BARS manual is updated, it may be necessary to define these codes.

Expenditure/Expense – The numbers assigned to identify expenditures/expenses according to the character and the type of items purchased or services obtained.

Minimum Levels for Reporting Revenues and Expenditures

1.1.2.50 The following chart summarizes the amount of detail required.

<u>Item Description</u>	<u>Example</u>	<u>REVENUES</u> ¹
Fund	001	Required
Prime	300	Required
Basic Account	340	Required
Subaccount	342	Required
Element	34221	Optional ²
Subelement	34221	Optional ²
Object	342211	Optional ²
Subobject	3422111	Optional ²

<u>Item Description</u>	<u>Example</u>	<u>EXPENDITURES</u> ¹
Fund	001	Required
Prime	500	Required
Basic Account	510	Required
Subaccount	514	Required
Element	51420	Optional ²
Subelement	51420	Optional ²
Object	5142021	Required
Subobject	5142021	Optional

¹ For requirements in coding nonrevenues and nonexpenditures see [Chart of Accounts, Revenue/Expenditure/Expense Accounts](#).

² Except when specifically prescribed in the BARS Manual.