

[Print this page.](#) Return to [normal view](#).



University System of Georgia
Creating A More Educated Georgia

Introduction to the Business Procedures Manual

The Business Procedures Manual serves several purposes. Primarily, it sets forth the essential procedural components that each institution within the University System of Georgia must follow to meet both Board of Regents policy mandates and the statutory or regulatory requirements of the state of Georgia and the federal government. Secondly, it is designed also to provide new financial, business and human resources professionals within the University System of Georgia the necessary information and tools to perform effectively. Finally, it serves as a useful reference document for seasoned professionals at USG colleges and universities who need to remain current with changes in Board of Regents policy and state law.

Please see the [Updates and Revisions](#) page for a list of the most recent changes to this manual.

- [Forward](#)
- [Acknowledgements](#)
- [Contact Information](#)
- [Updates and Revisions](#)

Contents

- [Section 1.0 Accounting Principles and Definitions](#)
- [Section 2.0 Chart of Accounts](#)
- [Section 3.0 Purchasing and Contracts](#)
- [Section 4.0 Travel](#)
- [Section 5.0 Payroll](#)
- [Section 6.0 Accounts Payable](#)
- [Section 7.0 Capitalization](#)
- [Section 8.0 Budget Process](#)
- [Section 9.0 Banking and Investing](#)
- [Section 10.0 Accounts Receivable](#)
- [Section 11.0 Inventory](#)
- [Section 12.0 Protection and Security of Records](#)
- [Section 13.0 Financial Management and Information Systems](#)
- [Section 14.0 Agency Funds](#)
- [Section 15.0 Auxiliary Enterprise Funds](#)
- [Section 16.0 Audits](#)
- [Section 17.0 Affiliated Organizations](#)
- [Section 18.0 Major Repair and Rehabilitation Funds and GSFIC Projects Managed By Institutions](#)
- [Section 19.0 Miscellaneous](#)
- [Section 20.0 Required Reports](#)
- [Section 21.0 Study Abroad Programs](#)
- [Section 22.0 Federal Stimulus Funds](#)
- [Section 23.0 Unrelated Business Income \(UBI\)](#)
- [Section 24.0 Student Fees](#)