

**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL**

**SECTION: TWO – STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS**
TOPIC: CATALOG OF FEDERAL DOMESTIC ASSISTANCE

The *Catalog of Federal Domestic Assistance* is maintained by the Office of Management and Budget and is issued on a yearly basis. In this publication, a five digit code number (CFDA number) has been assigned to each Federal program. Included for each CFDA number is the name of the Federal agency, subdivisions of that agency, the authorizing statute, and a description of the program's purpose and requirements. CFDA numbers have five digits and are structured as follows:

XX - **XXX**
Federal Agency Identifier Federal Program Identifier

State organizations which receive Federal funds, either direct from Federal agencies or indirectly from non-Federal organizations must record within their accounting records the applicable CFDA number for each individual Federal grant in order to properly identify Federal program transactions and balances. Such a field has been provided for on the Phoenix System.

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