

**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL**

**SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: CARRYOVER**

ACCOUNT RANGE: 492000 - 493999

GEORGIA LAWS

None

ACCOUNTING PROCEDURES

Carryover is a budgetary account and should not be included on GAAP financial statements.

Carryover includes both transfers from prior year reserved fund balance (492000 account series) and unreserved fund balance (493000 account series) which have been brought forward for expenditure in the current period. Only unreserved fund balance which was not required to be remitted to the Office of Treasury and Fiscal Services should be brought forward in account series 493000.

(This page was intentionally left blank)