

**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL**

**SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS**

TOPIC: FUND SOURCE (PROGRAM) IDENTIFIERS

A fund source identifier (the program chartfield for agencies on Phoenix System) is a five digit code used to designate revenue sources and track expenditures made against those revenues. A full set of balanced financial statements will be available for a fund source (program) on the Phoenix System. Fund source (program) identifiers are also utilized to account for assets, liabilities and fund balances and/or net assets for a specific funding source. For Federal programs a separate fund source (program) must be established for each grant received.

The initial two digits of a fund source (program) have been standardized for statewide reporting purposes. The following table lists the fund source (program) ranges and provides a definition for each range.

FUND SOURCE/ PROGRAM RANGE	TITLE	DEFINITION
01	State Appropriations	This fund source (program) should be used to account for appropriated State funds.
02	Indirect Funding	Fund sources (programs) in this range should be used to account for funds paid direct to a third-party for goods and/or services by another organization (paying organization) on behalf of a State organization.
03	Tobacco Funds	Fund sources (programs) in this range should be used to account for tobacco settlement funds. At fiscal year end, residual fund balances should be reserved at the Office of Treasury and Fiscal Services (OTFS) in account 337010. Residual fund balances, equity and/or net assets should be disclosed as surplus at all other State organizations included within the Appropriations Act. When reporting surplus to OPB, Tobacco Funds should be segregated from general state surplus.

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04	Redistribution	Fund sources (programs) in this range should be used to pool transactions for subsequent distribution to other fund sources (programs).
05	Governor's Emergency Funds	Fund sources (programs) in this range should be used to account for Governor's Emergency Funds.
06	Agency Funds	Fund sources (programs) in this range should be used to account for assets held by a State organization in a purely custodial capacity for individuals, private organizations or other governments.
07	State Revenue Collections Funds	Fund sources (programs) in this range should be used to account for funds collected and remitted to the Office of Treasury and Fiscal Services in accordance with State statutory requirements.
08	Permanent Funds	Fund sources (programs) in this range should be used to account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for the benefit of the government or its citizenry.
09	Private-Purpose Trust Funds	Fund sources (programs) in this range should be used to account for all trust arrangements not properly reported in a pension trust fund or an investment trust fund (e.g., escheat property) under which principal and income benefit individuals, private organizations or other governments.

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10-29	Federal Restricted - Direct	Fund sources (programs) in this range should be used to account for Federal financial assistance received direct from Federal agencies. Federal financial assistance includes grants, entitlements, contracts, loans, and interest subsidies but does not include direct Federal assistance to individuals.
30-39	Federal Restricted - Indirect	Fund sources (programs) in this range should be used to account for Federal financial assistance received from organizations other than the Federal government for which expenditure restrictions remain intact. Federal financial assistance received from organizations included within the State reporting entity should be accounted for within this fund source (program) range.
40-59	Other Restricted - Non Federal	Fund sources (programs) in this range should be used to account for nonfederal restricted funds which do not meet the permanent or private-purpose trust fund definitions listed above. Items in this range do not include funds received from other State reporting entity organizations.
60-89	Unrestricted	Fund sources (programs) in this range should be used to account for funds for which none of the above fund sources (programs) apply. Funds included in this range should also be unrestricted as to purpose and should not be received from organizations included in the State reporting entity.
90-97	Intra State Organization - Non Federal	Fund sources (programs) in this range should be used to account for nonfederal funds received from organizations included within the State reporting entity.

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Organizations not utilizing the Phoenix System are responsible for insuring that their accounting system has the capability of accounting for all disbursements in a manner similar to that described above. Separate accountability by funding source (program) should be maintained and all Federal programs must be properly identified by their individual CFDA numbers

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