

SCHEDULE "2A"

**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL**

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

**SCHEDULE: EXPENDITURES/EXPENSE AND OTHER
FINANCING USES 500000-99999**

ACCOUNT		ACCOUNT DEFINITIONS
500000-500999	UNASSIGNED	
510000	REGULAR SALARIES	Amounts paid for employees occupying authorized budgeted positions. Normally, these positions are eligible for all benefits.
510002	ANNUAL LEAVE PAY	Amounts paid for unused annual leave for all eligible employee types.
510003	OTHER SUPPLEMENTAL PAY	Amounts paid in addition to the regular salary for other earnings such as Aviation, Hazardous Duty, Shifts, etc. for all eligible employee types. Payments to board members for board meeting attendance should also be charged to this account.
511000	OVERTIME	Amounts paid for all types of overtime work.
512000	PERMANENT HOURLY LABOR	Amounts paid for employees occupying labor type positions established for greater than 9 months and scheduled for greater than 30 hours. Normally these positions are eligible for Health Insurance benefits.
513000	TEMPORARY/CASUAL LABOR	Amounts paid for employees occupying positions established for less than 9 months or scheduled for less than 30 hours per week. These positions are not eligible for optional benefits.
514000	FICA	Employer's share of Social Security , Old Age, Survivors and Disability Insurance (FICA) and Medicare Taxes.
515000	RETIREMENT	Employer's contributions to employee retirement plans or systems.
516000	HEALTH INSURANCE	Employer's contributions to employee health care plans.
517000	PERSONAL LIABILITY OF EMPLOYEES	Premiums for liability insurance or programs of self-insurance established to insure or indemnify employees against personal liability for acts executed in performance of their duties. This category includes payments assessed under the authority of the State Tort Claims Act.

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ACCOUNT		ACCOUNT DEFINITIONS
518000	UNEMPLOYMENT INSURANCE	Amounts to provide unemployment compensation for employees. Payments may be either contributory or reimbursable.
519000	WORKER'S COMPENSATION	Amounts to provide workers' compensation insurance for employees.
520000	ASSESSMENTS BY MERIT SYSTEM	Quarterly assessments by the Merit System of Personnel Administration for operations.
521000- 521999	UNDESIGNATED	
522000	DRUG TESTING	Expenditures/expense for mandatory drug testing of employees.
523000	EMPLOYEE PHYSICAL EXAMINATIONS	Expenditures/expenses for physical examinations of employees mandated by statute or administrative regulation.
524000	OTHER	Other employee related expenditure/expense
525000- 597999	UNASSIGNED	
598000	PAY FOR PERFORMANCE - BUDGETARY ACCOUNT ONLY	Budgetary account only, actual expenditure/expense should not be charged to this account.
599000	LAPSE FACTOR - BUDGETARY ACCOUNT ONLY	Budgetary account only, actual expenditure/expense should not be charged to this account.
600000- 611999	UNASSIGNED	
612000	MOTOR VEHICLE EXPENSES	Includes costs for fuel, service, repairs or other costs of vehicles owned, rented or leased.

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ACCOUNT		ACCOUNT DEFINITIONS
613000	PUBLICATIONS, PRINTING AND MEDIA	Costs associated with designing and printing forms. Also includes publication printing and binding costs and costs associated with the preparation of CD's, microfiche and microfilm.
614000	SUPPLIES AND MATERIALS	Expenditures/expenses for consumable supplies related to operations.
615000	REPAIRS AND MAINTENANCE	Expenditures/expenses for repair and maintenance services not provided directly by employees including contracts and agreements covering the upkeep of buildings and equipment.
616000	EQUIPMENT ON INVENTORY BUT NOT CAPITALIZED	Expenditures/expenses for items of tangible property of a generally nonexpendable nature having an acquisition cost of less than \$5,000 or a useful life of one year or less. "Movable personal property," as defined by OCGA 50-16-161, should be charged to this account and included on equipment inventories. Items charged to this account, however, should not be capitalized for GAAP reporting purposes.
617000	WATER & SEWAGE	Amounts paid for water and sewer services.
618000	ENERGY	Amounts paid for electricity, natural and bottled gas, coal and fuel oil.
619000	RENTS OTHER THAN REAL ESTATE	Amounts paid for leasing or renting equipment or vehicles for temporary use.
620000	INSURANCE AND BONDING	Includes fidelity bonds on employees and hazard coverage on real and personal property or liability coverage.
621000	BAD DEBT	Losses incurred due to failure to collect amounts due from outside parties.
622000	FREIGHT	Amounts paid for freight. This account should not include freight paid for capital assets. Freight paid on capital assets should be included as part of the cost of the capital asset (ancillary costs).

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ACCOUNT		ACCOUNT DEFINITIONS
623000- 624999	UNASSIGNED	
625000	DISCOUNTS LOST	Amounts paid for trade discounts not taken.
626000	PROCUREMENT CARD PURCHASES	Expenditures for any item purchased with a State of Georgia procurement card. Travel of employees may not be charged to this account. Usage of this account is contingent upon approval of OPB and LBO.
627000	OTHER OPERATING EXPENSES	Costs not properly included in any of the preceding accounts.
628000- 639999	UNASSIGNED	
640000	TRAVEL OF EMPLOYEES	Transportation, meals, hotel and other costs associated with staff travel.
641000- 647999	UNASSIGNED	
648000	REAL ESTATE RENTALS	Amounts paid for leasing or renting land and buildings for both temporary and long-range use.
649000- 650999	UNASSIGNED	
651000	PER DIEM AND FEES	Compensation on a hourly or daily fee basis for which the employer makes no payroll deduction.
652000	PER DIEM AND FEES - EXPENSES	Reimbursable costs such as travel, postage, telephone, etc. for services rendered on a per diem basis
653000	CONTRACTS - PRIVATE	Contracts with public, private or nonprofit organizations not included in the State financial reporting entity. Contracts for goods and services for which specific expenditure/expense accounts have been provided should be recorded in such accounts.

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ACCOUNT		ACCOUNT DEFINITIONS
654000	CONTRACTS - STATE ORGANIZATIONS	Contracts with organizations included within the State financial reporting entity. Contracts for goods and services for which specific expenditure/expense accounts have been provided should be recorded in such accounts.
655000-660999	UNASSIGNED	
661000	COMPUTER BILLINGS - GTA	Payments made to GTA for computer billings.
662000	COMPUTER BILLINGS - OTHER	Payments made on computer billings from service agencies other than DOAS.
663000	SOFTWARE	Expenditures/expenses for licensed software.
664000-670999	UNASSIGNED	
671000	TELECOMMUNICATIONS - DATA	Payments made to DOAS for data transmission.
672000	TELECOMMUNICATIONS - OTHER	Services provided to assist in transmitting and receiving messages, data or other information. This category includes telephone and telegraph services.
673000-679999	UNASSIGNED	
680000	AUTHORITY LEASE RENTALS	Payments of appropriated funds to State Authorities.
681000-689999	UNASSIGNED	
690000	DIRECT BENEFITS	Payments to or for qualified participants in accordance with statutory and/or contractual authority (e.g., public assistance, health insurance reimbursements).

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ACCOUNT		ACCOUNT DEFINITIONS
691000-694999	UNASSIGNED	
695000	PENSION BENEFITS	Payments to pension plan participants, including pension benefits, death benefits and benefits due on termination of employment.
696000	REFUND OF CONTRIBUTIONS	Refunds of contributions to pension plan participants.
697000-699999	UNASSIGNED	
700000	CLAIMS AND JUDGMENTS	Losses that arise from claims for damage to private property, employment, contractual obligations, medical malpractice, improper arrest and personal injuries.
701000-702999	UNASSIGNED	
703000	LOTTERY PRIZES	Payments made to individuals determined to be winners in the Georgia Lottery contest.
704000-704999	UNASSIGNED	
705000	TUITION AND SCHOLARSHIPS	Educational assistance paid in accordance with statutory and/or contractual authority.
706000-706999	UNASSIGNED	
707000	GRANTS	Grants made to fund services in accordance with statutory and/or contractual authority.
708000-708999	UNASSIGNED	
709000	SPECIAL ITEMS	

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ACCOUNT		ACCOUNT DEFINITIONS
710000	EXTRAORDINARY EXPENDITURES	Payments that are unusual in nature and occur infrequently and that should not be charged to normal operating costs.
711000- 711999	UNASSIGNED	
712000	BOND PRINCIPAL	Payments for periodic principal maturities of bonds outstanding.
713000	CAPITAL LEASE/ INSTALLMENT PURCHASE - PRINCIPAL PAYMENTS	Periodic principal payments applicable to capital leases.
714000	OTHER DEBT PRINCIPAL	Payments of principal on general long-term debt other than bonds.
715000	INTEREST - BONDS	Periodic interest payments on bonds outstanding.
716000	CAPITAL LEASE/ INSTALLMENT PURCHASE - INTEREST PAYMENTS	Periodic interest payments applicable to capital leases.
717000	INTEREST - OTHER DEBT	Interest payments on general long-term debt other than bonds.
718000	OTHER DEBT SERVICE CHARGES	Any other debt service charges not included in the above accounts.
719000	UNASSIGNED	
720000	EQUIPMENT	Expenditures for items of tangible property of a generally nonexpendable nature which have useful lives in excess of one year. Items charged to this account must have an acquisition cost of \$5,000 or greater and must be included on the equipment inventory. Such items will be capitalized for GAAP reporting purposes.

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ACCOUNT		ACCOUNT DEFINITIONS
721000	COMPUTER EQUIPMENT	Expenditures for EDP equipment that has a useful life in excess of one year. Items charged to this account must have an acquisition cost of \$5,000 or greater and must be included on the equipment inventory. Such items will be capitalized for GAAP reporting purposes.
722000	MOTOR VEHICLES	Expenditures made for equipment used primarily for on road transportation of persons that maintains its useful life for more than one year. Vehicles charged to this account must have an acquisition cost of \$5,000 or greater and must be included on the equipment inventory. Such vehicles will be capitalized for GAAP reporting purposes.
723000	LAND	Expenditures made for the purchase of land.
724000	BUILDINGS	Expenditures made for acquiring and improving buildings. These costs include the principal amount of capital lease payments.
725000	IMPROVEMENTS OTHER THAN BUILDINGS	Expenditures made for acquiring permanent improvements not associated with buildings that add value to land (e.g., fences, sidewalks, bridges etc.).
726000	WORKS OF ART AND HISTORICAL TREASURES	Expenditures made for acquiring collections of works of art and historical treasures
727000	LIBRARY COLLECTIONS	Expenditures made for acquiring library books, reference materials and similar items which provide information essential to the learning process or which enhance the quality of academic, professional or research libraries.
728000-732999	UNASSIGNED	
733000	INFRASTRUCTURE	Expenditures for constructing and improving infrastructure (e.g., roads, bridges etc.).
734000-739999	UNASSIGNED	

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ACCOUNT		ACCOUNT DEFINITIONS
740000	DEPRECIATION	The accounting process of allocating in a rational and systematic manner a portion of the cost of a capital asset to expense within a particular accounting period.
741000	EXPENSE REIMBURSEMENT ALLOWANCES	Expense reimbursement allowance for members of the General Assembly only.
742000	PER DIEM DIFFERENTIAL	Per diem differential for members of the General Assembly only.
743000	NON-OPERATING EXPENSES - INTEREST EXPENSE	Proprietary fund nonoperating interest expense on long-term debt.
744000	NON-OPERATING EXPENSES - BOND RELATED EXPENSES	Proprietary fund bond related expenses other than interest.
745000	NON-OPERATING EXPENSES - OTHER	Any proprietary fund expenses (other than interest expense or bond related expense) not related to operations.
746000	UNASSIGNED	
747000	GAIN/LOSS ON DISPOSAL OF CAPITAL ASSETS	The amount by which the proceeds received upon disposal/retirement of a capital asset are more (credit) or less (debit) than its net book value.
748000-749999	UNASSIGNED	
750000	TRANSFERS OUT	Financial outflows to other funds of the State reporting entity that are not classified as quasi-external transactions, reimbursements, loans, advances or residual equity transfers out. This account should only be used for transactions between primary government units (including blended component units). Within the State Revenue Collections Fund this account should be utilized to record transfers to OTFS.
751000-752999	UNASSIGNED	

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ACCOUNT		ACCOUNT DEFINITIONS
753000	OTHER FINANCING USES - OTHER	Financial outflows (other than "Operating Transfers Out") classified separately from expenditures.
754000- 760999	UNASSIGNED	
761000	INDIRECT COST	Charges to this account should either be offset by credits to contra accounts in the 761500 series or by credits to the indirect cost account posted to other fund sources or projects.
762000	INDIRECT COST - CONTRA ACCOUNT	Contra account for indirect cost charged to account 761000.
763000- 789999	UNASSIGNED	
792000- 900999	UNASSIGNED	
901000	DISCOUNT EARNED	System default account no balance should remain in this account at the end of each accounting period.
901020	REALIZED GAIN	System default account no balance should remain in this account at the end of each accounting period.
901025	REALIZED LOSS	System default account no balance should remain in this account at the end of each accounting period.
901030	SALES TAX EXPENSE	System default account no balance should remain in this account at the end of each accounting period.
901035	USE TAX EXPENSE	System default account no balance should remain in this account at the end of each accounting period.
901040	UNREALIZED GAIN	System default account no balance should remain in this account at the end of each accounting period.
901045	UNREALIZED LOSS	System default account no balance should remain in this account at the end of each accounting period.

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ACCOUNT		ACCOUNT DEFINITIONS
901050	VOUCHER REGISTRATION	System default account no balance should remain in this account at the end of each accounting period.
901055	INTER UNIT DISTRIBUTIONS	System default account no balance should remain in this account at the end of each accounting period.
901060	INTER UNIT PAYMENTS	System default account no balance should remain in this account at the end of each accounting period.
901065	ORG BUDGET OFFSET	System default account no balance should remain in this account at the end of each accounting period.
901070	PROJ/GRANT OFFSET	System default account no balance should remain in this account at the end of each accounting period.
901075	REVENUE ESTIMATE OFFSET	System default account no balance should remain in this account at the end of each accounting period.
901080	APPROPRIATION OFFSET	System default account no balance should remain in this account at the end of each accounting period.
901085	ALLOTMENT OFFSET	System default account no balance should remain in this account at the end of each accounting period.
901086- 996999	UNASSIGNED	
997001	POSITION ACCOUNT	Statistical Account
997002	VEHICLE ACCOUNT	Statistical Account
997703	CLIENT COUNT	Statistical Account
997704- 999999	UNASSIGNED	

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