

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
AUS	AUSTERITY ADJUSTMENTS	Multiple Organizations
001-199	UNASSIGNED	
200	NONBUDGETED ACTIVITY OBJECT CLASS	Multiple Organizations
201-299	UNASSIGNED	
300	PERSONAL SERVICES	Multiple Organizations
301	REGULAR OPERATING EXPENSES	Multiple Organizations
302	TRAVEL	Multiple Organizations
303	MOTOR VEHICLE PURCHASES	Multiple Organizations
304	EQUIPMENT	Multiple Organizations
305	COMPUTER CHARGES	Multiple Organizations
306	REAL ESTATE RENTALS	Multiple Organizations
307	TELECOMMUNICATIONS	Multiple Organizations
308	PER DIEM AND FEES	Multiple Organizations
309	CAPITAL OUTLAY	Multiple Organizations

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
310	AUTHORITY LEASE RENTALS	Multiple Organizations
311	UNASSIGNED	
312	CONTRACTS	Multiple Organizations
313-330	UNASSIGNED	
331	UTILITIES	Corrections, DOE, DHR, Juvenile Justice, DOAS (Zero Budget)
332	HEALTH SERVICES PURCHASES	Corrections, Pardons and Paroles,
333	POSTAGE	DHR and Revenue
334	OPERATING EXPENSES	DHR and Public Telecommunications
335	SERVICE BENEFITS FOR CHILDREN	DHR and Juvenile Justice
336	PURCHASE OF SERVICE CONTRACTS	DCH, DHR and Juvenile Justice
337	YEAR 2000 PROJECT FUNDING	Multiple Organizations
338-399	UNASSIGNED	
400	PERSONAL SERVICES - STAFF	General Assembly
401	PERSONAL SERVICES - ELECTED OFFICIALS	General Assembly

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
402	TRAVEL - STAFF	General Assembly
403	PER DIEM DIFFERENTIAL	General Assembly
404	PER AND DIEM FEES - STAFF	General Assembly
405	PER DIEM AND FEES - ELECTED OFFICIALS	General Assembly
406	PHOTOGRAPHY	General Assembly
407	EXPENSE REIMBURSEMENT ACCOUNT	General Assembly
408	TRAVEL - ELECTED OFFICIALS	General Assembly
409	CONTRACTS - STAFF	General Assembly
410	CONTRACTS - ELECTED OFFICIALS	General Assembly
411-416	UNASSIGNED	
417	OTHER OPERATING	Judicial Branch
418	PROSECUTING ATTORNEY'S COUNCIL	Judicial Branch
419	JUDICIAL ADMINISTRATIVE DISTRICTS	Judicial Branch
420	PAYMENT TO COUNCIL OF SUPERIOR COURT CLERKS	Judicial Branch

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
421	PAYMENT TO RESOURCE CENTER	Judicial Branch
422	COMPUTERIZED INFORMATION NETWORK	Judicial Branch
423	PAYMENT TO GEORGIA PUBLIC DEFENDER STANDARDS COUNCIL	Judicial Branch
424-431	UNASSIGNED	
432	RENTS AND MAINTENANCE EXPENSE	Administrative Services
433	DIRECT PAYMENTS TO GEORGIA BUILDING AUTHORITY FOR OPERATIONS	Administrative Services
434	TELEPHONE BILLINGS	Administrative Services
435	RADIO BILLINGS	Administrative Services
436	MATERIALS FOR RESALE	Administrative Services
437	PUBLIC SAFETY OFFICERS INDEMNITY FUND	Administrative Services
438	HEALTH PLANNING REVIEW BOARD OPERATIONS	Administrative Services
439	PAYMENTS TO AVIATION HALL OF FAME	Administrative Services
440	PAYMENTS TO THE GOLF HALL OF FAME	Administrative Services
441	DISTANCE LEARNING GRANTS	Administrative Services

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
442	DIRECT PAYMENTS TO GEORGIA BUILDING AUTHORITY FOR CAPITAL OUTLAY	Administrative Services
443	UNASSIGNED	
444	ALTERNATIVE FUELS GRANT	Administrative Services
445	STATE SELF INSURANCE FUND	Administrative Services
446	PAYMENTS TO THE GEORGIA TECHNOLOGY AUTHORITY	Administrative Services
447	REMOVAL OF HAZARDOUS WASTE	Administrative Services
448-451	UNASSIGNED	
452	TRANSFERS TO GIS CLEARINGHOUSE	Georgia Technology Authority
453	MARKET BULLETIN POSTAGE	Agriculture
454	PAYMENTS TO ATHENS AND TIFTON VETERINARY LABORATORIES	Agriculture
455	POULTRY VETERINARY DIAGNOSTIC LABORATORIES IN CANTON, DALTON, DOUGLAS, OAKWOOD, STATESBORO, CARROLL, MACON, MITCHELL AND MONROE	Agriculture
456	VETERINARY FEES	Agriculture
457	INDEMNITIES	Agriculture

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
458	ADVERTISING CONTRACT	Agriculture
459	PAYMENTS TO GEORGIA AGRIRAMA DEVELOPMENT AUTHORITY FOR OPERATIONS	Agriculture & Natural Resources
460	RENOVATION, CONSTRUCTION, REPAIRS AND MAINTENANCE PROJECTS AT MAJOR AND MINOR MARKETS	Agriculture
461	CONTRACT-FEDERATION OF SOUTHERN COOPERATIVES	Agriculture
462	PAYMENTS TO GEORGIA DEVELOPMENT AUTHORITY	Agriculture
463	BOLL WEEVIL ERADICATION PROGRAM	Agriculture
464	COTTON PRODUCERS INDEMNITY FUND (HB 148)	Agriculture
465	AGRICULTURE ADDITION	Agriculture
466-469	UNASSIGNED	
470	AUDITS	Audits
471-474	UNASSIGNED	
475	CONTRACTS FOR REGIONAL PLANNING AND DEVELOPMENT	Community Affairs
476	LOCAL ASSISTANCE GRANTS	Community Affairs
477	APPALACHIAN REGIONAL COMMISSION ASSESSMENT	Community Affairs

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
478	UNASSIGNED	
479	PAYMENT TO GEORGIA ENVIRONMENTAL FACILITIES AUTHORITY	Community Affairs
480	HOME PROGRAM	Community Affairs
481	PAYMENTS TO THE MUSIC HALL OF FAME	Community Affairs
482	PAYMENTS TO GEORGIA SPORTS HALL OF FAME	Community Affairs
483	LOCAL DEVELOPMENT FUND	Community Affairs
484	PAYMENT TO STATE HOUSING TRUST FUND	Community Affairs
485	REGIONAL ECONOMIC BUSINESS ASSISTANCE GRANTS - GFHA	Community Affairs
486	STATE COMMISSION ON NATIONAL AND COMMUNITY SERVICE	Community Affairs
487	EZ/EC ADMINISTRATION	Community Affairs
488	UNASSIGNED	
489	CONTRACTS FOR HOMELESS ASSISTANCE	Community Affairs
490	COMMUNITY SERVICE GRANTS	Community Affairs
491	HUD SECTION 8 RENTAL ASSISTANCE	Community Affairs

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
492	HUD-COMMUNITY DEVELOPMENT BLOCK PASS THRU GRANTS	Community Affairs
493	REGIONAL ECONOMIC DEVELOPMENT GRANTS	Community Affairs
494	ARC REVOLVING LOAN FUND	Community Affairs
495	EZ/EC GRANTS	Community Affairs
496	GEORGIA REGIONAL TRANSPORTATION AUTHORITY	Community Affairs
497	GHFA - GEORGIA CITIES FOUNDATION	Community Affairs
498	GEORGIA LEADERSHIP INFRASTRUCTURE INVESTMENT FUND	Community Affairs
499	QUALITY GROWTH PROGRAM	Community Affairs
500	COURT COSTS	Corrections
501	COUNTY SUBSIDY	Corrections
502	COUNTY SUBSIDY FOR JAILS	Corrections
503	CENTRAL REPAIR FUND	Corrections
504	PAYMENTS TO CENTRAL STATE HOSPITAL FOR MEALS	Corrections
505	PAYMENTS FOR CENTRAL STATE HOSPITAL FOR UTILITIES	Corrections

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
506	PAYMENTS TO PUBLIC SAFETY FOR MEALS	Corrections
507	INMATE RELEASE FUND	Corrections
508	PAYMENTS TO MAG FOR HEALTH CARE CERTIFICATION	Corrections
509	UNIVERSITY OF GEORGIA - COLLEGE OF VETERINARY MEDICINE CONTRACTS	Corrections
510	MINOR CONSTRUCTION FUND	Corrections
511	COUNTY WORKCAMP CONSTRUCTION GRANTS	Corrections
512-513	UNASSIGNED	
514	HEALTH INSURANCE PAYMENTS	Community Health
515	MEDICAL FAIR	Community Health
516	LOAN REPAYMENT PROGRAM	Community Health
517	MEDICAL STUDENT CAPITATION	Community Health
518	PAYMENTS TO NURSING HOMES	Community Health
519	UNASSIGNED	
520	COUNTY JAIL SUBSIDY	Pardons and Paroles

SCHEDULE "2A"
STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

**SECTION: TWO - STATE CHART OF ACCOUNTS AND
 OTHER ACCOUNTING IDENTIFIERS**
SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
521-524	UNASSIGNED	
525	CAPITAL LEASES	Defense
526-529	UNASSIGNED	
530	KINDERGARTEN/GRADES 1 - 3	Education
531	GRADES 4 - 8	Education
532	GRADES 9 - 12	Education
533	HIGH SCHOOL LABORATORIES	Education
534	VOCATIONAL EDUCATION LABORATORIES	Education
535	SPECIAL EDUCATION	Education
536	GIFTED	Education
537	REMEDIAL EDUCATION	Education
538	STAFF DEVELOPMENT AND PROFESSIONAL DEVELOPMENT	Education
539	MEDIA	Education
540	INDIRECT COST	Education

SCHEDULE "2A"
STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

**SECTION: TWO - STATE CHART OF ACCOUNTS AND
 OTHER ACCOUNTING IDENTIFIERS**
SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
541	PUPIL TRANSPORTATION	Education
542	LOCAL FIVE MILL SHARE	Education
543	MID-TERM ADJUSTMENT-HOLD HARMLESS	Education
544	EQUALIZATION FORMULA	Education
545	SPARSITY GRANTS	Education
546	IN SCHOOL SUSPENSION	Education
547	SPECIAL INSTRUCTIONAL ASSISTANCE	Education
548	MIDDLE SCHOOL INCENTIVE	Education
549	SPECIAL EDUCATION LOW - INCIDENCE GRANTS	Education
550	LIMITED ENGLISH-SPEAKING STUDENTS PROGRAM	Education
551	TITLE I-A, IMPROVING BASIC PROGRAMS OPERATED BY LEAs	Education
552	RETIREMENT (H.B. 272 AND H.B. 1321)	Education
553	INSTRUCTIONAL SERVICES FOR THE HANDICAPPED	Education
554	TUITION FOR THE MULTI-HANDICAPPED	Education

SCHEDULE "2A"
STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

**SECTION: TWO - STATE CHART OF ACCOUNTS AND
 OTHER ACCOUNTING IDENTIFIERS**
SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
555	SEVERELY EMOTIONALLY DISTURBED	Education
556	SCHOOL LUNCH (FEDERAL)	Education
557	SCHOOL LUNCH (STATE)	Education
558	STATE AND LOCAL EDUCATION IMPROVEMENT	Education
559	SUPERVISION AND ASSESSMENT OF STUDENTS AND BEGINNING TEACHERS AND PERFORMANCE-BASED CERTIFICATION	Education
560	REGIONAL EDUCATION SERVICE AGENCIES	Education
561	GEORGIA LEARNING RESOURCES SYSTEM	Education
562	HIGH SCHOOL PROGRAM- TECHNOLOGY/CAREER EDUCATION	Education
563	SPECIAL EDUCATION IN STATE INSTITUTIONS	Education
564	GOVERNOR'S SCHOLARSHIPS	Education
565	COUNSELORS	Education
566	VOCATIONAL RESEARCH AND CURRICULUM	Education
567	TITLE I-B, EVEN START	Education
568	PSAT	Education

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
569	STUDENT RECORD	Education
570	CHILD CARE LUNCH PROGRAM (FEDERAL)	Education & Bright from the Start: Georgia Department of Early Care and Learning
571	TITLE V, INNOVATIVE PROGRAMS	Education
572	PAYMENT OF FEDERAL FUNDS TO BOARD OF TECHNICAL AND ADULT EDUCATION	Education
573	EDUCATION OF HOMELESS CHILDREN/YOUTH	Education
574	INNOVATIVE PROGRAMS	Education
575	NEXT GENERATION SCHOOL GRANTS	Education
576	TITLE IV-A1 SAFE AND DRUG FREE SCHOOLS AND COMMUNITIES	Education
577	AT RISK SUMMER SCHOOL PROGRAM	Education
578	REFUGEE SCHOOL IMPACT	Education
579	TITLE II MATH/SCIENCE GRANT (FEDERAL)	Education
580	BYRD HONOR SCHOLARSHIPS	Education
581	HEALTH INSURANCE - NON-CERT. PERSONNEL AND RETIRED TEACHERS	Education
582	PRE-SCHOOL HANDICAPPED PROGRAM	Education

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
583	MENTOR TEACHERS	Education
584	ADVANCED PLACEMENT EXAMS	Education
585	SERVE AMERICA PROGRAM	Education
586	YOUTH APPRENTICESHIP GRANTS	Education
587	REMEDIAL SUMMER SCHOOL	Education
588	ALTERNATIVE PROGRAMS	Education
589	JOINT EVENING PROGRAMS	Education
590	ENVIRONMENTAL SCIENCE GRANTS	Education
591	PAY FOR PERFORMANCE	Education
592	MENTORING PROGRAM - MIDDLE SCHOOL	Education
593	CHARTER SCHOOLS	Education
594	TECHNOLOGY SPECIALIST	Education
595	MIGRANT EDUCATION (STATE)	Education
596	PRE-KINDERGARTEN - GRANTS	Education & Bright from the Start: Georgia Department of Early Care and Learning

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
597	PRE-KINDERGARTEN - PERSONAL SERVICES	Education & Bright from the Start: Georgia Department of Early Care and Learning
598	PRE-KINDERGARTEN - OPERATIONS	Education & Bright from the Start: Georgia Department of Early Care and Learning
599	FINANCIAL AND MANAGEMENT EQUIPMENT	Education
600	EDUCATIONAL TECHNOLOGY CENTERS	Education
601	POST SECONDARY OPTIONS	Education
602	ASSISTIVE TECHNOLOGY	Education
603	COMPUTERS IN THE CLASSROOM	Education
604	TEACHER SALARY SCHEDULE ADJUSTMENT	Education
605	APPLIED TECHNOLOGY LABS	Education
606	DISTANT LEARNING	Education
607-608	UNASSIGNED	
609	TITLE I-F, COMPREHENSIVE SCHOOL REFORM	Education
610	PARTNERSHIPS IN CHARACTER EDUCATION	Education
611	STANDARDS OF CARE	Education & Bright from the Start: Georgia Department of Early Care and Learning

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
612	TROOPS TO TEACHERS	Education & Office of Governor
613	STUDENT TESTING	Education
614	INTERNET ACCESS	Education
615	NATIONAL TEACHER CERTIFICATION	Education
616	HEALTH INSURANCE ADJUSTMENT	Education
617	PRINCIPAL SUPPLEMENTS	Education
618	GRANTS FOR SCHOOL NURSES	Education
619	CLASS SIZE REDUCTION	Education
620	READING AND MATH PROGRAMS	Education
621-622	UNASSIGNED	
623	SCHOOL IMPROVEMENT TEAMS	Education
624	COMMUNITIES IN SCHOOLS	Education
625	KNOWLEDGE IS POWER PROGRAM	Education
626	ADDITIONAL INSTRUCTION	Education

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
627	FEDERAL NUTRITION GRANTS	Education & Bright from the Start: Georgia Department of Early Care and Learning
628	TITLE I-C MIGRANT EDUCATION (FEDERAL)	Education
629	TITLE I-D NEGLECTED AND DELINQUENT	Education
630	TITLE II-A, IMPROVING TEACHER QUALITY	Education
631	TITLE II-D ENHANCING EDUCATION THRU TECHNOLOGY	Education
632	TITLE III-A ENGLISH LANGUAGE	Education
633	TITLE IV-A2, COMMUNITY SERVICE GRANTS	Education
634	TITLE IV-B, 21ST CENTURY COMMUNICATION	Education
635	TITLE VI-A, STATE ASSESSMENT PROGRAM	Education
636	TITLE VI-B RURAL AND LOW-INCOME	Education
637	TITLE I-B, READING FIRST	Education
638	FEDERAL PROGRAMS	Education & Bright from the Start: Georgia Department of Early Care and Learning
639	TEMPORARY QBE REDUCTIONS	Education
640	AUSTERITY ADJUSTMENTS TO NON-QBE PROGRAMS	Education

SCHEDULE "2A"
STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

**SECTION: TWO - STATE CHART OF ACCOUNTS AND
 OTHER ACCOUNTING IDENTIFIERS**
SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
641	GEORGIA LEARNING CONNECTION	Education
642	HIGH SCHOOL PROGRAM-AGRICULTURE EDUCATION	Education
643	EQUIPMENT, TECHNOLOGY AND CONSTRUCTION TRUST FUND-LOTTERY	Education
644	INTERNET CONNECTION INITIATIVE-LOTTERY	Education
645	SPECIAL FUNDING INITIATIVES-LOTTERY	Education
646-649	UNASSIGNED	
650	WARE COUNTY GRANT FOR SOUTHERN FOREST WORLD	Forestry
651	WARE COUNTY GRANT FOR ROAD MAINTENANCE	Forestry
652	WARE COUNTY GRANT	Forestry
653-660	UNASSIGNED	
661	EVIDENCE PURCHASED	GBI
662-671	UNASSIGNED	
672	COST OF OPERATIONS	Governor's Office
673	MANSION ALLOWANCE	Governor's Office

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
674	GOVERNOR'S EMERGENCY FUND	Governor's Office
675	INTERN PROGRAM EXPENSE	Governor's Office
676	ART GRANTS OF STATE FUNDS	Governor's Office
677	ART GRANTS OF NON-STATE FUNDS	Governor's Office
678	HUMANITIES GRANT - STATE FUNDS	Governor's Office
679	CHILDREN AND YOUTH GRANTS	Governor's Office & Juvenile Justice
680	JUVENILE JUSTICE GRANTS	Governor's Office & Juvenile Justice
681	CRIME VICTIMS ASSISTANCE PROGRAM	GBI & Governor's Office
682	GRANTS TO LOCAL SYSTEMS	Governor's Office
683	GRANTS - LOCAL EMA	Governor's Office
684	GRANTS - CIVIL AIR PATROL	Governor's Office
685	TRANSITION FUND	Governor's Office
686	FLOOD - CONTINGENCY	Governor's Office
687	ART ACQUISITIONS - STATE FUNDS	Governor's Office

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
688	INVESTMENT IN MODERNIZATION	Governor's Office
689	GRANTS -GEMA-DISASTER	Governor's Office
690	CRIMINAL JUSTICE GRANTS	GBI & Governor's Office
691	GRANTS - GEMA - OTHER	Governor's Office
692	GRANTS - OTHER	Governor's Office
693	REGISTRATIONS	Governor's Office
694-699	UNASSIGNED	
700	PAYMENTS TO DMA-COMMUNITY CARE	Human Resources
701	GRANTS TO COUNTY DFACS - OPERATIONS	Human Resources
702	SPECIAL PURPOSE CONTRACTS	DCH & Human Resources
703	GRANT IN AID TO COUNTIES	DCH & Human Resources
704	MEDICAL BENEFITS	Human Resources
705	CASE SERVICES	Human Resources
706	CHILDREN'S TRUST FUND	Human Resources

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
707	CASH BENEFITS	Human Resources
708	MAJOR MAINTENANCE AND CONSTRUCTION	Human Resources
709	COMMUNITY SERVICES	Human Resources
710	BRAIN AND SPINAL TRUST FUND BENEFITS	Human Resources
711	DHR ADDITION	Human Resources
712	MENTAL HEALTH OPERATING EXPENSES	Human Resources
713-725	UNASSIGNED	
726	GEORGIA PORTS AUTHORITY LEASE RENTALS	Economic Development
727	FOREIGN CURRENCY RESERVE	Economic Development
728	LANIER REGIONAL WATERSHED COMMISSION	Economic Development
729	GEORGIA WORLD CONGRESS CENTER	Economic Development
730	LOCAL WELCOME CENTER CONTRACTS	Economic Development
731	MARKETING	Economic Development
732	WATERWAY DEVELOPMENT IN GEORGIA	Economic Development

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
733	GENERAL OBLIGATION BONDS	Economic Development
734	ONE GEORGIA	Economic Development
735	INTERGOVERNMENTAL CONTRACT	Economic Development
736	JUDICIAL	Judicial Branch
737	UNASSIGNED	
738	JUVENILE JUSTICE RESERVE	Juvenile Justice
739	INSTITUTIONAL REPAIRS AND MAINTENANCE	Juvenile Justice
740	GRANTS TO COUNTY OWNED DETENTION CENTERS	Juvenile Justice
741-746	UNASSIGNED	
747	PAYMENTS TO STATE TREASURY	Labor, Merit
748-749	UNASSIGNED	
750	BOOKS FOR STATE LIBRARY	Law
751	TRANSFER FUNDS TO GOVERNOR'S OFFICE	Law
752-757	UNASSIGNED	

SCHEDULE "2A"
STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

**SECTION: TWO - STATE CHART OF ACCOUNTS AND
 OTHER ACCOUNTING IDENTIFIERS**
SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
758	MEDICAID BENEFITS, PENALTIES AND DISALLOWANCES	DCH
759	AUDIT CONTRACTS	DCH
760	BENEFITS	DCH
761	PEACHCARE BENEFITS, PENALTIES AND DISALLOWANCES	DCH
762	MEDICAL SCHOLARSHIPS	DCH
763	CAPITATION CONTRACTS FOR FAMILY PRACTICE RESIDENCY	DCH
764	RESIDENCY CAPITATION GRANTS	DCH
765	STUDENT PRECEPTORSHIPS	DCH
766	MERCER SCHOOL OF MEDICINE GRANT	DCH
767	MOREHOUSE SCHOOL OF MEDICINE GRANT	DCH
768	SREB PAYMENTS	DCH
769	PEDIATRIC RESIDENCY CAPITATION	DCH
770	PREVENTIVE MEDICINE CAPITATION	DCH
771	HEALTH INSURANCE PAYMENTS	Merit System

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
772-779	UNASSIGNED	
780	ADVERTISING AND PROMOTION	Natural Resources
781	COST OF MATERIAL FOR RESALE	Natural Resources
782	CAPITAL OUTLAY NEW CONSTRUCTION	Natural Resources
783	CAPITAL OUTLAY REPAIRS AND MAINTENANCE	Natural Resources
784	CAPITAL OUTLAY LAND ACQUISITION SUPPORT	Natural Resources
785	CAPITAL OUTLAY WILDLIFE MANAGEMENT AREA LAND ACQUISITION	Natural Resources
786	CAPITAL OUTLAY SHOP STOCK - PARKS	Natural Resources
787	CAPITAL OUTLAY USER FEE ENHANCEMENTS	Natural Resources
788	CAPITAL OUTLAY BUOY MAINTENANCE	Natural Resources
789	CAPITAL OUTLAY PAVING AT STATE PARKS AND HISTORIC SITES	Natural Resources
790	GRANTS LAND AND WATER CONSERVATION	Natural Resources
791	GRANTS GEORGIA HERITAGE 2000 GRANTS	Natural Resources
792	CONTRACTS CORP OF ENGINEERS (COLD WATER CREEK STATE PARK)	Natural Resources

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
793	CONTRACTS GEORGIA STATE GAMES COMMISSION	Natural Resources
794	CONTRACTS U.S. GEOLOGICAL SURVEY FOR GROUND WATER RESOURCES	Natural Resources
795	CONTRACTS PAYMENTS TO CIVIL WAR COMMISSION	Natural Resources
796	CONTRACTS HAZARDOUS WASTE TRUST FUND	Natural Resources
797	CONTRACTS SOLID WASTE TRUST FUND	Natural Resources
798	CONTRACTS PAYMENTS TO AGRICULTURAL EXPOSITION AUTHORITY	Natural Resources
799	CONTRACTS PAYMENTS TO MCINTOSH COUNTY	Natural Resources
800	NON-GAME WILDLIFE CONSERVATION HABITAT	Natural Resources
801	CAPITAL OUTLAY PARKPASS PROJECT	Natural Resources
802	UNASSIGNED	
803	GRANTS RECREATION GRANTS	Natural Resources
804	GRANTS ENVIRONMENTAL FACILITIES GRANTS	Natural Resources
805	GRANTS NATIONAL PARK SERVICE GRANTS	Natural Resources
806	STATE REVOLVING LOAN GRANT	Natural Resources

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
807	GRANTS - OTHER	Natural Resources
808	CAPITAL OUTLAY WATERFOWL HABITAT	Natural Resources
809	MOUNTAIN PARK DEVELOPMENT	Natural Resources
810	GRANTS - CHATTAHOOCHEE RIVER BASIN	Natural Resources
811	CONTRACTS - PARALYMPIC GAMES	Natural Resources
812	CONTRACTS - TECHNICAL ASSISTANCE CONTRACT	Natural Resources
813	CONTRACTS GEORGIA REGIONAL TRANSPORTATION AUTHORITY	Natural Resources
814	COMMUNITY GREEN SPACE GRANTS	Natural Resources
815	CONTRACTS - WILDLIFE ENDOWMENT FUND	Natural Resources
816	CONTRACTS - PAYMENTS TO BAKER COUNTY	Natural Resources
817	CONTRACTS - PAYMENTS TO CALHOUN COUNTY	Natural Resources
818	PAYMENTS TO SOUTHWEST GEORGIA RAILROAD EXCURSION AUTHORITY	Natural Resources
819	GOODS FOR RESALE	Natural Resources
820-822	UNASSIGNED	

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
823	STATE PATROL POSTS REPAIRS AND MAINTENANCE	Public Safety
824	CONVICTION REPORTS	Public Safety
825	DRIVER LICENSE PROCESSING	Public Safety
826	HIGHWAY SAFETY GRANTS	Public Safety
827	PEACE OFFICERS TRAINING GRANTS	Public Safety
828-835	UNASSIGNED	
836	GENERAL PROGRAMMING	Public Telecommunications Commission
837	DISTANCE LEARNING PROGRAMMING	Public Telecommunications Commission
838	GEORGIA PUBLIC TELECOMMUNICATIONS COMMISSION	Public Telecommunications Commission
839	UNASSIGNED	
840	GEORGIA MEDICAL COLLEGE HEALTH, INC	Regents
841-844	UNASSIGNED	
845	COUNTY TAX OFFICIALS/RETIREMENT AND FICA	Revenue
846	MOTOR VEHICLE TAGS AND DECALS	Revenue

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
847	INVESTMENT FOR MODERNIZATION	Revenue
848	HOMEOWNER TAX RELIEF GRANTS	Revenue
849	GRANTS TO COUNTIES/APPRaisal STAFF	Revenue
850-858	UNASSIGNED	
859	ELECTION EXPENSES	Secretary of State
860-877	UNASSIGNED	
878	COUNTY CONSERVATION GRANTS	Soil and Water Conservation Commission
879	UNASSIGNED	
880	SALARIES AND TRAVEL OF PUBLIC LIBRARIANS	Technical and Adult Education
881	PUBLIC LIBRARY MATERIALS	Technical and Adult Education
882	TALKING BOOK CENTERS	Technical and Adult Education
883	PUBLIC LIBRARY MAINTENANCE AND OPERATION	Technical and Adult Education
884	PERSONAL SERVICES - INSTITUTIONS	Technical and Adult Education & Individual TI's
885	OPERATING EXPENSES - INSTITUTIONS	Technical and Adult Education & Individual TI's

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
886	AREA SCHOOL PROGRAM	Technical and Adult Education
887	ADULT LITERACY GRANTS	Technical and Adult Education & Individual TI's
888	REGENTS PROGRAM	Technical and Adult Education
889	QUICK START PROGRAM	Technical and Adult Education & Individual TI's
890	EQUIPMENT-TECHNICAL INSTITUTES	Technical and Adult Education & Individual TI's
891	REPAIRS AND RENOVATIONS - TECHNICAL INSTITUTES	Technical and Adult Education & Individual TI's
892	WORKFORCE INVESTMENT ACT	Technical and Adult Education & Individual TI's
893	COMPUTER LABORATORIES AND SATELLITE DISHES- ADULT LITERACY	Technical and Adult Education & Individual TI's
894	CAPITAL OUTLAY - TECHNICAL INSTITUTE SATELLITE FACILITIES	Technical and Adult Education & Individual TI's
895-904	UNASSIGNED	
905	AIRPORT AID PROGRAM	Transportation
906	MASS TRANSIT GRANTS	Transportation
907	HARBOR MAINTENANCE/INTRA-COASTAL WATERWAYS MAINTENANCE AND OPERATIONS	Transportation
908	CONTRACTS WITH THE GEORGIA RAIL PASSENGER AUTHORITY	Transportation

SCHEDULE "2A"
STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

**SECTION: TWO - STATE CHART OF ACCOUNTS AND
 OTHER ACCOUNTING IDENTIFIERS**
SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
909	CAPITAL OUTLAY - AIRPORT DEVELOPMENT	Transportation
910	CAPITAL OUTLAY - AIRPORT APPROACH AND OPERATIONAL IMPROVEMENTS	Transportation
911	SPECIAL AIRPORT DEVELOPMENT PROGRAM	Transportation
912	SPOILAGE, LAND ACQUISITION, CLEARING AND PREPARATION	Transportation
913	GUARANTEED REVENUE RESERVE FUND	Transportation
914	PAYMENTS TO THE STATE ROAD AND TOLLWAY AUTHORITY	Transportation
915-918	UNASSIGNED	
919	OPERATING EXPENSE/PAYMENTS TO MEDICAL COLLEGE OF GEORGIA	Veterans Services
920	REGULAR OPERATING EXPENSES FOR PROJECTS AND INSURANCE	Veterans Services
921	WWII VETERANS MEMORIAL	Veterans Services
922-929	UNASSIGNED	
930	INACTIVE	
931-949	UNASSIGNED	
950*	ACCT, MGT STUDENT INFO SYSTEM	Education

SCHEDULE "2A"
STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

**SECTION: TWO - STATE CHART OF ACCOUNTS AND
 OTHER ACCOUNTING IDENTIFIERS**
SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

OBJECT CLASS (SUBCLASS)		ORGANIZATION
951*	GIFTED TECHNOLOGY	Education
952*	LEARNING LOGIC	Education
953*	FT. DISCOVERY NATIONAL SCIENCE CENTER	Education
954*	NUTRITION EDUCATION	Education
* INACTIVE OBJECT CLASSES (Subclass Chart Fields) LISTED ON CHART OF ACCOUNTS TO FACILITATE STORAGE OF BUDGET HISTORY FOR GBARS ONLY.		
955-999	UNASSIGNED	

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: OBJECT CLASSES (SUBCLASS) 001-999

(This page was intentionally left blank)